



Dianne M. Triplett
DEPUTY GENERAL COUNSEL

December 31, 2020

VIA ELECTRONIC FILING

Adam J. Teitzman, Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

Re: *Duke Energy Florida, LLC's Dismantlement Study, Depreciation Study, and Storm Reserve Study*; Undocketed

Dear Mr. Teitzman:

Pursuant to Paragraph 32 of the 2017 Revised and Restated Settlement and Stipulation Agreement, approved in Order No. PSC-2017-0451-AS-EU, Duke Energy Florida, LLC (DEF), is filing the following studies:

1. Dismantlement Study
2. Depreciation Study
3. Storm Reserve Study

When DEF files for a base rate proceeding, DEF will request that these studies be transferred to that docket for consideration and approval. DEF does not request that any further action be taken with respect to these studies at this time.

Thank you for your assistance in this matter. Please feel free to call me at (727) 820-4692 should you have any questions concerning this filing.

Sincerely,

/s/ Dianne M. Triplett

Dianne M. Triplett

DMT/cmck
Enclosures

DUKE ENERGY FLORIDA, LLC DISMANTLEMENT STUDY



Duke Energy Florida

2020 Fossil Plant Dismantlement Cost Study

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**DUKE ENERGY FLORIDA, LLC
2020 FOSSIL PLANT DISMANTLEMENT COST STUDY**

Section No. 1 - Dismantlement Study Summary

A site-specific fossil plant dismantlement cost study has been prepared by Burns & McDonnell Engineering Company, Inc. (B&M) and was finalized in 2020. This study included sites with total estimates of dismantlement to be \$246,121,000 in 2018 dollars. In addition, using the normalized solar costs per the B&M study, there are solar sites with in-service dates subsequent to the B&M study with cost estimates of \$124,673,000 in 2018 dollars (Section 7). Duke Energy Florida (DEF) calculated the total dismantlement cost of \$414,483,689 in 2022 dollars. The costs can be categorized as follows:

	(in 000's)	
	2022 \$	% of Total
Labor	\$ 295,342,000	71%
Materials & Equipment	155,902,000	38%
Plant Inventory, net of salvage	59,470,000	14%
Disposal	19,372,000	5%
Salvage	(131,149,000)	-32%
Landfill	15,547,000	4%
	\$ 414,484,000	100%

The cost estimate includes updated dismantlement assumptions from the cost study that was approved by the Florida Public Service Commission (FPSC) in Order No. PSC-10-0398-S-EI (Docket 070079). The test year 2022 cost estimates are \$253 million higher than the 2010 estimates. The most significant changes are related to the addition of several solar sites and the Citrus County Combined Cycle site, the addition of plant inventory (net of salvage) in the cost estimates, the acceleration of planned retirement dates for some plants and changes in inflation rates, partially offset by the dismantlement of several plants. Comparative analyses of significant cost changes by plant since the last study are contained in Section 6.

ESCALATION RATE

The future cost of dismantlement is forecasted by analyzing the individual cost categories from B&M's cost study and solar sites as described above. The costs are divided into components of labor, material and equipment, disposal, salvage, landfill and plant inventory. These components are escalated by the estimated inflationary rates for compensation per hour, Intermediate Materials, Gross Domestic Product (Implicit Price Deflator), Metals and Metal Products and Consumer Price Index. Section 5 contains a schedule of the applicable escalation rates for each category. DEF used the same data vendor (Economy.com) to obtain the inflation forecast as was used in the previous study. Moody's Economy.com, a division of Moody's Analytics, is a leading independent provider of economic, financial, country, and industry research designed to meet the diverse planning and information needs of businesses,

governments, and professional investors worldwide. The firm has over 500 clients worldwide, including the largest commercial and investment banks; insurance companies; financial services firms; mutual funds; governments at all levels; manufacturers; utilities; and industrial and technology clients.

The cost estimate obtained by applying these rates yields the future cost of dismantlement using currently available technology and procedures, as shown in Section 3.

The methodology used to determine the escalation rate for converting the current estimated dismantlement cost to future estimated dismantlement cost is consistent with the guidance set out in FPSC Rule 25-6.04364 and that used in the preparation of all past studies.

CONTINGENCY ALLOWANCE

The overall contingency allowance of 20% approved in Order No. PSC-10-0398-S-EI (Docket 070079) was also used in the current 2018 study to determine the 2022 proposed annual accrual.

CONCLUSION

The annual accrual amount requested for DEF's retail share of total dismantlement costs is **\$19,050,434** (\$20,597,388 system). This is based on the assumptions of a total retail cost in 2022 dollars of **\$383,315,434** (\$414,483,689 system). DEF requests that the annual accrual be adjusted effective January 1, 2022. Section 2 of this report provides the related determination of the annual accrual.

**DUKE ENERGY FLORIDA, LLC
2020 FOSSIL PLANT DISMANTLEMENT COST STUDY**

Section No. 2 - Determination of Annual Accrual for Dismantlement

**Progress Energy Florida
Calculation of Jurisdictional Impact**

	Annual Accrual			2022 \$ Dismantlement Estimate			Future \$ Dismantlement Estimate		
	System	Separation Factor	Retail	System	Separation Factor	Retail	System	Separation Factor	Retail
ALL PLANTS	20,597,388		19,050,434	414,483,689		383,315,434	697,245,121		645,329,120
Anclote	715,256	88.321%	631,721	20,480,221	88.321%	18,088,336	25,481,840	88.321%	22,505,816
Avon Park Gas Turbine	77,114	90.678%	69,925	575,641	90.678%	521,980	575,641	90.678%	521,980
Bartow (CT)	135,380	90.678%	122,760	1,106,944	90.678%	1,003,755	1,257,668	90.678%	1,140,428
Bartow (CC)	1,331,421	92.865%	1,236,424	21,780,494	92.865%	20,226,456	40,776,763	92.865%	37,867,341
Bayboro	117,499	90.678%	106,546	1,738,733	90.678%	1,576,648	1,789,667	90.678%	1,622,834
Citrus County CC	686,070	92.865%	637,118	12,617,284	92.865%	11,717,041	36,287,738	92.865%	33,698,608
Crystal River North Units 1 & 2	-	92.865%	-	55,589,683	92.865%	51,623,359	55,589,682	92.865%	51,623,358
Crystal River North Units 4 & 5	3,300,413	92.865%	3,064,929	52,133,854	92.865%	48,414,104	74,695,180	92.865%	69,365,679
Crystal River Common	2,234,893	92.865%	2,075,433	35,631,729	92.865%	33,089,405	48,801,036	92.865%	45,319,082
Crystal River Helper Cooling Towers	-	92.865%	-	5,715,267	92.865%	5,307,483	5,715,267	92.865%	5,307,483
Crystal River Mariculture	24,299	92.865%	22,565	1,479,953	92.865%	1,374,358	2,020,288	92.865%	1,876,140
Debary Gas Turbine units 1 - 6	381,792	90.678%	346,201	2,686,532	90.678%	2,436,093	3,051,601	90.678%	2,767,131
Debary Gas Turbine units 7 - 10	288,977	90.678%	262,038	9,585,831	90.678%	8,692,240	14,554,233	90.678%	13,197,487
Higgins - Peakers	375,812	90.678%	340,778	1,382,624	90.678%	1,253,736	1,382,624	90.678%	1,253,736
Hines PB1	285,664	92.865%	265,282	3,263,363	92.865%	3,030,522	4,713,691	92.865%	4,377,369
Hines PB2	222,637	92.865%	206,752	3,014,728	92.865%	2,799,627	4,962,895	92.865%	4,608,792
Hines PB3	228,935	92.865%	212,600	3,306,112	92.865%	3,070,221	5,789,187	92.865%	5,376,129
Hines PB4	1,175,470	92.865%	1,091,600	18,511,599	92.865%	17,190,796	31,936,210	92.865%	29,657,561
Intercession City Units 1 - 6	58,881	90.678%	53,392	979,516	90.678%	888,206	1,477,550	90.678%	1,339,813
Intercession City Units 7 -10	24,835	90.678%	22,519	836,705	90.678%	758,707	1,526,811	90.678%	1,384,482
Intercession City Units 11	18,490	90.678%	16,767	368,688	90.678%	334,319	763,979	90.678%	692,761
Intercession City Units 12 -14	408,253	90.678%	370,196	9,142,188	90.678%	8,289,953	17,006,180	90.678%	15,420,864
Osceola Solar	27,232	92.865%	25,289	483,066	92.865%	448,599	920,632	92.865%	854,945
Osprey CC	441,478	92.865%	409,979	5,945,937	92.865%	5,521,694	10,013,432	92.865%	9,298,974
Perry Solar	34,587	92.865%	32,119	607,626	92.865%	564,272	1,178,345	92.865%	1,094,270
Suwannee Solar	113,792	92.865%	105,673	2,061,288	92.865%	1,914,215	4,077,398	92.865%	3,786,476
Hamilton Solar	747,357	92.865%	694,033	14,163,249	92.865%	13,152,701	28,808,997	92.865%	26,753,475
Lake Placid Solar	617,968	92.865%	573,876	11,844,886	92.865%	10,999,753	24,772,776	92.865%	23,005,238
Trenton Solar	761,742	92.865%	707,392	14,678,325	92.865%	13,631,027	30,698,459	92.865%	28,508,124
Debary Solar	457,240	92.865%	424,616	9,011,445	92.865%	8,368,478	19,377,641	92.865%	17,995,046
Columbia Solar	759,685	92.865%	705,481	14,935,402	92.865%	13,869,761	32,115,402	92.865%	29,823,968
Twin Rivers Solar	729,031	92.865%	677,015	14,163,249	92.865%	13,152,701	30,454,761	92.865%	28,281,814
Santa Fe Solar	729,031	92.865%	677,015	14,163,249	92.865%	13,152,701	30,454,761	92.865%	28,281,814
Duette Solar	713,463	92.865%	662,558	14,163,249	92.865%	13,152,701	31,310,963	92.865%	29,076,926
Charlie Creek Solar	713,463	92.865%	662,558	14,163,249	92.865%	13,152,701	31,310,963	92.865%	29,076,926
Archer Solar	713,463	92.865%	662,558	14,163,249	92.865%	13,152,701	31,310,963	92.865%	29,076,926
Suwannee - CT 1 - 3	162,650	90.678%	147,488	1,967,935	90.678%	1,784,484	2,780,835	90.678%	2,521,606
Tiger Bay Combined Cycle	497,635	92.865%	462,128	4,036,824	92.865%	3,748,797	5,105,264	92.865%	4,741,003
University of Florida Gas Turbine	285,479	92.865%	265,110	2,003,772	92.865%	1,860,803	2,397,798	92.865%	2,226,715

**Progress Energy Florida
Computation of Annual Accrual**

Plant:		ALL	Labor	Mat & Eq	Disposal	Plant Inv	Plant Inv Salvage	Salvage	LANDFILL
Year of Last Study		2018							
Capital Recovery Year		NA							
Cost @ 2022 \$'s		414,483,689	295,342,224	155,902,078	19,372,028	65,260,596	(5,790,421)	(131,149,575)	15,546,759
Future 1st Year Expense		581,063,836	394,594,625	220,347,334	23,031,030	66,638,000	(5,157,399)	(139,591,593)	21,201,839
Future 2nd Year Expense		69,261,753	50,471,262	28,672,986	3,282,499	19,294,194	(1,474,466)	(30,984,722)	-
Amount to Accrue		537,306,950	376,580,533	216,945,091	22,653,640	66,464,914	(5,005,022)	(140,332,205)	14,264,848
PV of Amount to Accrue		274,440,877	203,427,973	116,095,374	14,453,723	39,775,315	(3,545,629)	(95,765,878)	10,193,086
Capital Recovery Years									
Compounded Inflation									
Ending Balance of Reserve									
Acc Reserve (12/31/21 projected)		98,753,791	68,485,355	32,075,229	3,659,889	19,467,280	(1,626,843)	(30,244,110)	6,936,991
	2022	21,149,812		20,597,388					
	2023	19,891,956							
	2024	20,461,170							
	2025	20,886,613							
	2026	21,486,641		22,051,623					
	2027	22,103,500							
	2028	22,157,899							
	2029	22,458,451							
	2030	22,227,336		22,718,604					
	2031	22,242,380							
	2032	22,876,488							
	2033	23,528,212							
	2034	24,198,035		18,750,493					
	2035	16,466,324							
	2036	16,930,427							
	2037	17,407,186							
	2038	17,467,241		17,441,044					
	2039	17,557,269							
	2040	17,323,231							
	2041	17,416,436							
	2042	17,901,106		16,487,285					
	2043	16,368,973							
	2044	16,824,438							
	2045	14,854,622							
	2046	14,519,956		14,560,426					
	2047	14,805,717							
	2048	14,995,161							
	2049	13,920,872							
	2050	11,481,151		5,286,087					
	2051	6,171,618							
	2052	1,718,868							
	2053	1,772,710							
	2054	-							
	2055	-							
	2056	-							
	2057	-							
	2058	-							

4-year average

Progress Energy Florida
Computation of Annual Accrual

Plant:	Anclote Steam	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage
Year of Last Study	2018						
Capital Recovery Year	2029						
Cost @ 2022 \$'s	20,480,221	16,325,587	9,527,746	788,772	3,841,833	(341,286)	(9,662,431)
Future 1st Year Expense	12,533,564	9,803,199	5,918,638	464,273	2,386,547	(206,029)	(5,833,064)
Future 2nd Year Expense	12,948,276	10,062,135	6,064,892	473,299	2,445,521	(208,024)	(5,889,547)
Amount to Accrue	6,102,748	4,757,628	2,869,984	224,543	1,157,251	(99,163)	(2,807,495)
PV of Amount to Accrue	4,754,241	3,801,790	2,208,295	184,300	890,441	(79,510)	(2,251,075)
Capital Recovery Years	8						
Compounded Inflation		2.84%	3.33%	2.50%	3.33%	2.80%	2.80%
Ending Balance of Reserve							
Acc Reserve (12/31/21 projected)	19,379,092	15,107,706	9,113,546	713,029	3,674,817	(314,890)	(8,915,116)
2022	682,117	538,011	318,984	25,703	128,623	(11,231)	(317,974)
2023	703,746	553,308	329,608	26,346	132,906	(11,546)	(326,876)
2024	726,065	569,039	340,585	27,004	137,332	(11,869)	(336,027)
2025	749,095	585,217	351,927	27,679	141,906	(12,201)	(345,434)
2026	772,860	601,856	363,647	28,371	146,632	(12,543)	(355,104)
2027	797,382	618,968	375,758	29,080	151,515	(12,894)	(365,045)
2028	822,686	636,566	388,272	29,807	156,561	(13,255)	(375,265)
2029	848,798	654,664	401,203	30,552	161,775	(13,626)	(385,771)
2030	-	0	0	0	0	0	0
2031	-	0	0	0	0	0	0
2032	-	0	0	0	0	0	0
2033	-	0	0	0	0	0	0
2034	-	0	0	0	0	0	0
2035	-	0	0	0	0	0	0
2036	-	0	0	0	0	0	0
2037	-	0	0	0	0	0	0
2038	-	0	0	0	0	0	0
2039	-	0	0	0	0	0	0
2040	-	0	0	0	0	0	0
2041	-	0	0	0	0	0	0
2042	-	0	0	0	0	0	0
2043	-	0	0	0	0	0	0
2044	-	0	0	0	0	0	0
2045	-	0	0	0	0	0	0
2046	-	0	0	0	0	0	0
2047	-	0	0	0	0	0	0
2048	-	0	0	0	0	0	0
2049	-	0	0	0	0	0	0
2050	-	0	0	0	0	0	0
2051	-	0	0	0	0	0	0
2052	-	0	0	0	0	0	0
2053	-	0	0	0	0	0	0
2054	-	0	0	0	0	0	0
2055	-	0	0	0	0	0	0
2056	-	0	0	0	0	0	0
2057	-	0	0	0	0	0	0
2058	-	0	0	0	0	0	0
	25,481,840	19,865,334	11,983,530	937,572	4,832,068	(414,053)	(11,722,611)

Progress Energy Florida
 Computation of Annual Accrual

Plant:	Avon Park	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage
Year of Last Study	2018						
Capital Recovery Year	2020						
Cost @ 2022 \$'s	575,641	617,542	379,722	19,058			(440,681)
Future 1st Year Expense	-						
Future 2nd Year Expense	-						
Amount to Accrue	308,454	330,906	203,472	10,212	-	-	(236,136)
PV of Amount to Accrue	308,454	330,906	203,472	10,212	-	-	(236,136)
Capital Recovery Years	0						
Compounded Inflation							
Ending Balance of Reserve							
Acc Reserve (12/31/21 projected)	(308,454)	(330,906)	(203,472)	(10,212)	-	-	236,136
2022	308,454	330,906	203,472	10,212	-	-	(236,136)
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	-	-	-	-	-	-	-

Progress Energy Florida
Computation of Annual Accrual

Plant:	Bartow CT	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage
Year of Last Study	2018						
Capital Recovery Year	2027						
Cost @ 2022 \$'s	1,106,944	980,866	825,870	43,409	148,716	(13,194)	(878,723)
Future 1st Year Expense	1,257,668	1,114,981	975,421	49,149	175,646	(15,644)	(1,041,885)
Future 2nd Year Expense	-						
Amount to Accrue	833,726	739,137	646,621	32,582	116,438	(10,371)	(690,681)
PV of Amount to Accrue	715,299	633,776	529,557	28,071	95,358	(8,454)	(563,010)
Capital Recovery Years	6						
Compounded Inflation		2.60%	3.38%	2.51%	3.38%	3.47%	3.47%
Ending Balance of Reserve							
Acc Reserve (12/31/21 projected)	423,942	375,844	328,800	16,567	59,208	(5,273)	(351,204)
2022	130,242	115,433	99,005	5,099	17,828	(1,585)	(105,538)
2023	133,610	118,430	102,356	5,227	18,431	(1,640)	(109,195)
2024	137,064	121,504	105,820	5,358	19,055	(1,696)	(112,978)
2025	140,606	124,659	109,402	5,493	19,700	(1,755)	(116,893)
2026	144,239	127,895	113,105	5,631	20,367	(1,816)	(120,943)
2027	147,965	131,216	116,933	5,773	21,056	(1,879)	(125,134)
2028	-	0	0	0	0	0	0
2029	-	0	0	0	0	0	0
2030	-	0	0	0	0	0	0
2031	-	0	0	0	0	0	0
2032	-	0	0	0	0	0	0
2033	-	0	0	0	0	0	0
2034	-	0	0	0	0	0	0
2035	-	0	0	0	0	0	0
2036	-	0	0	0	0	0	0
2037	-	0	0	0	0	0	0
2038	-	0	0	0	0	0	0
2039	-	0	0	0	0	0	0
2040	-	0	0	0	0	0	0
2041	-	0	0	0	0	0	0
2042	-	0	0	0	0	0	0
2043	-	0	0	0	0	0	0
2044	-	0	0	0	0	0	0
2045	-	0	0	0	0	0	0
2046	-	0	0	0	0	0	0
2047	-	0	0	0	0	0	0
2048	-	0	0	0	0	0	0
2049	-	0	0	0	0	0	0
2050	-	0	0	0	0	0	0
2051	-	0	0	0	0	0	0
2052	-	0	0	0	0	0	0
2053	-	0	0	0	0	0	0
2054	-	0	0	0	0	0	0
2055	-	0	0	0	0	0	0
2056	-	0	0	0	0	0	0
2057	-	0	0	0	0	0	0
2058	-	0	0	0	0	0	0
	1,257,668	1,114,981	975,421	49,149	175,646	(15,644)	(1,041,885)

Progress Energy Florida
Computation of Annual Accrual

Plant:	Bartow Combined Cycle (2009)	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage
Year of Last Study	2018						
Capital Recovery Year	2044						
Cost @ 2022 \$'s	21,780,494	15,468,011	9,037,974	589,726	4,967,118	(440,681)	(7,841,654)
Future 1st Year Expense	40,776,763	27,188,352	15,910,870	909,699	8,744,346	(637,238)	(11,339,266)
Future 2nd Year Expense	-						
Amount to Accrue	40,735,312	27,158,915	15,893,670	908,577	8,734,893	(636,399)	(11,324,342)
PV of Amount to Accrue	21,138,645	15,060,174	8,799,068	577,507	4,835,819	(432,784)	(7,701,139)
Capital Recovery Years	23						
Compounded Inflation		2.60%	2.60%	1.99%	2.60%	1.69%	1.69%
Ending Balance of Reserve							
Acc Reserve (12/31/21 project)	41,451	29,437	17,200	1,122	9,453	(839)	(14,924)
2022	1,275,084	877,907	513,321	31,536	282,112	(22,868)	(406,925)
2023	1,311,957	900,705	526,688	32,164	289,459	(23,255)	(413,805)
2024	1,349,851	924,095	540,404	32,804	296,997	(23,648)	(420,800)
2025	1,388,794	948,093	554,476	33,456	304,731	(24,048)	(427,914)
2026	1,428,814	972,713	568,915	34,122	312,666	(24,454)	(435,149)
2027	1,469,940	997,973	583,730	34,801	320,808	(24,868)	(442,505)
2028	1,512,202	1,023,889	598,931	35,493	329,162	(25,288)	(449,986)
2029	1,555,630	1,050,478	614,528	36,200	337,734	(25,716)	(457,594)
2030	1,600,257	1,077,757	630,531	36,920	346,529	(26,150)	(465,330)
2031	1,646,114	1,105,745	646,950	37,655	355,553	(26,592)	(473,197)
2032	1,693,234	1,134,459	663,798	38,404	364,812	(27,042)	(481,196)
2033	1,741,652	1,163,920	681,083	39,168	374,312	(27,499)	(489,331)
2034	1,791,403	1,194,145	698,819	39,947	384,059	(27,964)	(497,604)
2035	1,842,522	1,225,155	717,017	40,742	394,061	(28,437)	(506,017)
2036	1,895,046	1,256,970	735,689	41,553	404,322	(28,918)	(514,571)
2037	1,949,013	1,289,612	754,847	42,380	414,851	(29,406)	(523,271)
2038	2,004,462	1,323,101	774,504	43,223	425,654	(29,904)	(532,117)
2039	2,061,433	1,357,460	794,673	44,083	436,739	(30,409)	(541,113)
2040	2,119,966	1,392,711	815,367	44,960	448,112	(30,923)	(550,261)
2041	2,180,104	1,428,878	836,600	45,855	459,781	(31,446)	(559,564)
2042	2,241,889	1,465,984	858,385	46,767	471,754	(31,978)	(569,024)
2043	2,305,367	1,504,053	880,739	47,698	484,039	(32,518)	(578,643)
2044	2,370,582	1,543,111	903,674	48,647	496,644	(33,068)	(588,426)
2045	-	0	0	0	0	0	0
2046	-	0	0	0	0	0	0
2047	-	0	0	0	0	0	0
2048	-	0	0	0	0	0	0
2049	-	0	0	0	0	0	0
2050	-	0	0	0	0	0	0
2051	-	0	0	0	0	0	0
2052	-	0	0	0	0	0	0
2053	-	0	0	0	0	0	0
2054	-	0	0	0	0	0	0
2055	-	0	0	0	0	0	0
2056	-	0	0	0	0	0	0
2057	-	0	0	0	0	0	0
2058	-	0	0	0	0	0	0
	40,776,763	27,188,352	15,910,870	909,699	8,744,346	(637,238)	(11,339,266)

Progress Energy Florida
 Computation of Annual Accrual

Plant:	Bayboro	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage
Year of Last Study	2018						
Capital Recovery Year	2024						
Cost @ 2022 \$'s	1,738,733	1,668,236	1,118,345	50,820	264,715	(23,749)	(1,339,634)
Future 1st Year Expense	1,789,667	1,757,445	1,215,451	54,283	287,700	(26,568)	(1,498,644)
Future 2nd Year Expense	-						
Amount to Accrue	469,998	491,282	366,646	15,711	86,786	(8,543)	(481,884)
PV of Amount to Accrue	454,297	454,354	323,597	14,232	76,596	(7,220)	(407,262)
Capital Recovery Years	3						
Compounded Inflation		2.64%	4.25%	3.35%	4.25%	5.77%	5.77%
Ending Balance of Reserve							
Acc Reserve (12/31/21 projecte	1,319,669	1,266,163	848,805	38,572	200,914	(18,025)	(1,016,760)
2022	155,078	159,514	117,164	5,066	27,733	(2,690)	(151,709)
2023	156,711	163,724	122,145	5,235	28,912	(2,845)	(160,460)
2024	158,208	168,044	127,337	5,411	30,141	(3,009)	(169,716)
2025	-	0	0	0	0	0	0
2026	-	0	0	0	0	0	0
2027	-	0	0	0	0	0	0
2028	-	0	0	0	0	0	0
2029	-	0	0	0	0	0	0
2030	-	0	0	0	0	0	0
2031	-	0	0	0	0	0	0
2032	-	0	0	0	0	0	0
2033	-	0	0	0	0	0	0
2034	-	0	0	0	0	0	0
2035	-	0	0	0	0	0	0
2036	-	0	0	0	0	0	0
2037	-	0	0	0	0	0	0
2038	-	0	0	0	0	0	0
2039	-	0	0	0	0	0	0
2040	-	0	0	0	0	0	0
2041	-	0	0	0	0	0	0
2042	-	0	0	0	0	0	0
2043	-	0	0	0	0	0	0
2044	-	0	0	0	0	0	0
2045	-	0	0	0	0	0	0
2046	-	0	0	0	0	0	0
2047	-	0	0	0	0	0	0
2048	-	0	0	0	0	0	0
2049	-	0	0	0	0	0	0
2050	-	0	0	0	0	0	0
2051	-	0	0	0	0	0	0
2052	-	0	0	0	0	0	0
2053	-	0	0	0	0	0	0
2054	-	0	0	0	0	0	0
2055	-	0	0	0	0	0	0
2056	-	0	0	0	0	0	0
2057	-	0	0	0	0	0	0
2058	-	0	0	0	0	0	0
	1,789,667	1,757,445	1,215,451	54,283	287,700	(26,568)	(1,498,644)

Progress Energy Florida
Computation of Annual Accrual

Plant:	Citrus County CC	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage
Year of Last Study	2018						
Capital Recovery Year	2053						
Cost @ 2022 \$'s	12,617,284	12,536,322	7,458,609	410,797	5,423,181	(481,142)	(12,730,483)
Future 1st Year Expense	17,841,521	13,942,953	8,164,351	367,218	5,936,328	(384,915)	(10,184,414)
Future 2nd Year Expense	18,446,217	14,317,243	8,365,289	373,290	6,082,431	(389,383)	(10,302,653)
Amount to Accrue	36,229,902	28,215,154	16,503,295	739,328	11,999,603	(773,064)	(20,454,414)
PV of Amount to Accrue	12,140,489	12,192,426	7,257,993	402,420	5,277,312	(473,059)	(12,516,604)
Capital Recovery Years	32						
Compounded Inflation		2.66%	2.60%	1.92%	2.60%	1.55%	1.55%
Ending Balance of Reserve							
Acc Reserve (12/31/21 projected)	57,836	45,042	26,345	1,180	19,156	(1,234)	(32,653)
2022	651,484	570,397	336,889	16,946	244,953	(18,854)	(498,847)
2023	674,086	585,550	345,649	17,271	251,323	(19,145)	(506,563)
2024	697,365	601,107	354,637	17,603	257,858	(19,441)	(514,398)
2025	721,343	617,076	363,859	17,940	264,563	(19,742)	(522,353)
2026	746,037	633,470	373,320	18,285	271,442	(20,047)	(530,433)
2027	771,469	650,299	383,027	18,636	278,501	(20,357)	(538,637)
2028	797,659	667,576	392,987	18,993	285,742	(20,672)	(546,967)
2029	824,628	685,311	403,206	19,358	293,172	(20,992)	(555,427)
2030	852,399	703,518	413,690	19,729	300,796	(21,317)	(564,018)
2031	880,993	722,208	424,448	20,108	308,617	(21,646)	(572,741)
2032	910,435	741,395	435,484	20,494	316,642	(21,981)	(581,599)
2033	940,747	761,092	446,808	20,887	324,876	(22,321)	(590,595)
2034	971,953	781,311	458,427	21,288	333,324	(22,666)	(599,729)
2035	1,004,080	802,068	470,347	21,696	341,991	(23,017)	(609,005)
2036	1,037,153	823,377	482,577	22,112	350,884	(23,373)	(618,424)
2037	1,071,198	845,252	495,126	22,537	360,008	(23,735)	(627,989)
2038	1,106,242	867,707	508,000	22,969	369,369	(24,102)	(637,702)
2039	1,142,313	890,760	521,210	23,410	378,974	(24,474)	(647,565)
2040	1,179,440	914,424	534,763	23,859	388,828	(24,853)	(657,581)
2041	1,217,653	938,718	548,668	24,317	398,939	(25,237)	(667,751)
2042	1,256,981	963,656	562,935	24,784	409,312	(25,628)	(678,079)
2043	1,297,455	989,258	577,573	25,259	419,955	(26,024)	(688,567)
2044	1,339,107	1,015,539	592,592	25,744	430,875	(26,427)	(699,217)
2045	1,381,971	1,042,519	608,001	26,238	442,079	(26,835)	(710,031)
2046	1,426,079	1,070,216	623,810	26,742	453,575	(27,250)	(721,013)
2047	1,471,467	1,098,648	640,031	27,255	465,369	(27,672)	(732,164)
2048	1,518,169	1,127,836	656,674	27,778	477,470	(28,100)	(743,489)
2049	1,566,222	1,157,799	673,749	28,311	489,885	(28,534)	(754,988)
2050	1,615,664	1,188,558	691,269	28,854	502,624	(28,976)	(766,665)
2051	1,666,533	1,220,134	709,244	29,408	515,693	(29,424)	(778,523)
2052	1,718,868	1,252,549	727,686	29,972	529,103	(29,879)	(790,564)
2053	1,772,710	1,285,826	746,608	30,547	542,861	(30,341)	(802,791)
2054	-	0	0	0	0	0	0
2055	-	0	0	0	0	0	0
2056	-	0	0	0	0	0	0
2057	-	0	0	0	0	0	0
2058	-	0	0	0	0	0	0
	36,287,738	28,260,196	16,529,640	740,508	12,018,759	(774,298)	(20,487,067)

Progress Energy Florida
 Computation of Annual Accrual

Plant:	Crystal River 1 and 2	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage
Year of Last Study	2018						
Capital Recovery Year	2018						
Cost @ 2022 \$'s	55,589,683	40,660,672	13,526,226	1,994,693	11,580,028	(1,027,375)	(11,144,561)
Future 1st Year Expense	16,343,682	11,954,468	3,976,787	586,451	3,404,594	(302,054)	(3,276,564)
Future 2nd Year Expense	-	-	-	-	-	-	-
Amount to Accrue	-	-	-	-	-	-	-
PV of Amount to Accrue	-	-	-	-	-	-	-
Capital Recovery Years	0						
Compounded Inflation							
Ending Balance of Reserve							
Acc Reserve (12/31/21 projected)	16,343,682	11,954,468	3,976,787	586,451	3,404,594	(302,054)	(3,276,564)
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	-	-	-	-	-	-	-
	16,343,682	11,954,468	3,976,787	586,451	3,404,594	(302,054)	(3,276,564)

Progress Energy Florida
Computation of Annual Accrual

Plant:	Crystal River 4 and 5	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage
Year of Last Study	2018						
Capital Recovery Year	2034						
Cost @ 2022 \$'s	52,133,854	37,303,469	19,971,583	3,696,111	15,096,668	(1,339,634)	(22,594,343)
Future 1st Year Expense	36,827,920	25,440,436	13,925,661	2,390,382	10,526,511	(865,052)	(14,590,018)
Future 2nd Year Expense	37,867,260	26,091,884	14,242,805	2,435,910	10,766,242	(877,059)	(14,792,522)
Amount to Accrue	49,361,341	34,054,466	18,614,766	3,189,392	14,071,040	(1,151,251)	(19,417,071)
PV of Amount to Accrue	33,431,132	23,996,582	12,825,106	2,388,821	9,694,593	(866,110)	(14,607,861)
Capital Recovery Years	13						
Compounded Inflation		2.73%	2.91%	2.25%	2.91%	2.21%	2.21%
Ending Balance of Reserve							
Acc Reserve (12/31/21 projected)	25,333,839	17,477,854	9,553,700	1,636,900	7,221,713	(590,860)	(9,965,469)
2022	3,153,646	2,217,499	1,198,795	213,958	906,178	(77,397)	(1,305,388)
2023	3,249,569	2,278,021	1,233,647	218,768	932,523	(79,110)	(1,334,280)
2024	3,348,353	2,340,194	1,269,512	223,687	959,634	(80,861)	(1,363,812)
2025	3,450,084	2,404,065	1,306,420	228,716	987,532	(82,651)	(1,393,997)
2026	3,554,847	2,469,678	1,344,400	233,858	1,016,242	(84,480)	(1,424,851)
2027	3,662,732	2,537,082	1,383,485	239,115	1,045,787	(86,350)	(1,456,387)
2028	3,773,830	2,606,326	1,423,706	244,491	1,076,190	(88,261)	(1,488,622)
2029	3,888,237	2,677,460	1,465,097	249,988	1,107,478	(90,215)	(1,521,570)
2030	4,006,049	2,750,535	1,507,691	255,608	1,139,674	(92,212)	(1,555,247)
2031	4,127,367	2,825,604	1,551,523	261,355	1,172,807	(94,253)	(1,589,669)
2032	4,252,293	2,902,723	1,596,629	267,230	1,206,904	(96,339)	(1,624,854)
2033	4,380,934	2,981,946	1,643,047	273,238	1,241,991	(98,471)	(1,660,817)
2034	4,513,399	3,063,331	1,690,814	279,381	1,278,099	(100,650)	(1,697,576)
2035	-	0	0	0	0	0	0
2036	-	0	0	0	0	0	0
2037	-	0	0	0	0	0	0
2038	-	0	0	0	0	0	0
2039	-	0	0	0	0	0	0
2040	-	0	0	0	0	0	0
2041	-	0	0	0	0	0	0
2042	-	0	0	0	0	0	0
2043	-	0	0	0	0	0	0
2044	-	0	0	0	0	0	0
2045	-	0	0	0	0	0	0
2046	-	0	0	0	0	0	0
2047	-	0	0	0	0	0	0
2048	-	0	0	0	0	0	0
2049	-	0	0	0	0	0	0
2050	-	0	0	0	0	0	0
2051	-	0	0	0	0	0	0
2052	-	0	0	0	0	0	0
2053	-	0	0	0	0	0	0
2054	-	0	0	0	0	0	0
2055	-	0	0	0	0	0	0
2056	-	0	0	0	0	0	0
2057	-	0	0	0	0	0	0
2058	-	0	0	0	0	0	0
	74,695,180	51,532,320	28,168,466	4,826,292	21,292,753	(1,742,111)	(29,382,540)

Progress Energy Florida
Computation of Annual Accrual

Plant:	Crystal River Common	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage	LANDFILL
Year of Last Study	2018							
Capital Recovery Year	2034							
Cost @ 2022 \$'s	35,631,729	15,379,634	903,203	106,934	4,382,168	(388,784)	(298,185)	15,546,759
Future 1st Year Expense	48,801,036	20,977,384	1,259,560	138,315	6,111,142	(502,105)	(385,099)	21,201,839
Future 2nd Year Expense	-							
Amount to Accrue	18,569,066	14,113,832	847,447	93,060	4,111,649	(337,822)	(259,099)	14,264,848
PV of Amount to Accrue	13,160,200	10,083,373	591,075	70,420	2,867,785	(256,062)	(196,391)	10,193,086
Capital Recovery Years	13							
Compounded Inflation		2.62%	2.81%	2.17%	2.81%	2.15%	2.15%	2.62%
Ending Balance of Reserve								
Acc Reserve (12/31/21 projected)	15,967,122	6,863,552	412,113	45,255	1,999,493	(164,283)	(126,000)	6,936,991
2022	2,147,812	925,266	54,906	6,274	266,393	(22,794)	(17,482)	935,248
2023	2,204,849	949,512	56,449	6,410	273,880	(23,285)	(17,859)	959,743
2024	2,263,402	974,393	58,035	6,549	281,576	(23,787)	(18,244)	984,878
2025	2,323,509	999,927	59,666	6,691	289,489	(24,299)	(18,637)	1,010,672
2026	2,385,213	1,026,129	61,343	6,836	297,624	(24,823)	(19,038)	1,037,142
2027	2,448,555	1,053,018	63,067	6,984	305,988	(25,358)	(19,448)	1,064,305
2028	2,513,580	1,080,611	64,839	7,135	314,587	(25,904)	(19,867)	1,092,179
2029	2,580,332	1,108,928	66,661	7,290	323,427	(26,462)	(20,295)	1,120,783
2030	2,648,856	1,137,986	68,534	7,448	332,516	(27,032)	(20,733)	1,150,137
2031	2,719,201	1,167,806	70,460	7,610	341,860	(27,614)	(21,179)	1,180,259
2032	2,791,414	1,198,408	72,440	7,775	351,467	(28,209)	(21,636)	1,211,170
2033	2,865,545	1,229,811	74,476	7,943	361,344	(28,817)	(22,102)	1,242,890
2034	2,941,645	1,262,037	76,569	8,115	371,498	(29,438)	(22,578)	1,275,442
2035	-	0	0	0	0	0	0	0
2036	-	0	0	0	0	0	0	0
2037	-	0	0	0	0	0	0	0
2038	-	0	0	0	0	0	0	0
2039	-	0	0	0	0	0	0	0
2040	-	0	0	0	0	0	0	0
2041	-	0	0	0	0	0	0	0
2042	-	0	0	0	0	0	0	0
2043	-	0	0	0	0	0	0	0
2044	-	0	0	0	0	0	0	0
2045	-	0	0	0	0	0	0	0
2046	-	0	0	0	0	0	0	0
2047	-	0	0	0	0	0	0	0
2048	-	0	0	0	0	0	0	0
2049	-	0	0	0	0	0	0	0
2050	-	0	0	0	0	0	0	0
2051	-	0	0	0	0	0	0	0
2052	-	0	0	0	0	0	0	0
2053	-	0	0	0	0	0	0	0
2054	-	0	0	0	0	0	0	0
2055	-	0	0	0	0	0	0	0
2056	-	0	0	0	0	0	0	0
2057	-	0	0	0	0	0	0	0
2058	-	0	0	0	0	0	0	0
	48,801,036	20,977,384	1,259,560	138,315	6,111,142	(502,105)	(385,099)	21,201,839

Progress Energy Florida
 Computation of Annual Accrual

Plant:	Crystal River Helper Cooling Towers	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage
Year of Last Study	2018						
Capital Recovery Year	2020						
Cost @ 2022 \$'s	5,715,267	2,975,331	1,985,856	214,927	958,723	(85,321)	(334,249)
Future 1st Year Expense	-						
Future 2nd Year Expense	-						
Amount to Accrue	-						
PV of Amount to Accrue	-						
Capital Recovery Years	-1						
Compounded Inflation							
Ending Balance of Reserve							
Acc Reserve (12/31/21 projected)	-						
2022	-						
2023	-	0	0	0	0	0	0
2024	-	0	0	0	0	0	0
2025	-	0	0	0	0	0	0
2026	-	0	0	0	0	0	0
2027	-	0	0	0	0	0	0
2028	-	0	0	0	0	0	0
2029	-	0	0	0	0	0	0
2030	-	0	0	0	0	0	0
2031	-	0	0	0	0	0	0
2032	-	0	0	0	0	0	0
2033	-	0	0	0	0	0	0
2034	-	0	0	0	0	0	0
2035	-	0	0	0	0	0	0
2036	-	0	0	0	0	0	0
2037	-	0	0	0	0	0	0
2038	-	0	0	0	0	0	0
2039	-	0	0	0	0	0	0
2040	-	0	0	0	0	0	0
2041	-	0	0	0	0	0	0
2042	-	0	0	0	0	0	0
2043	-	0	0	0	0	0	0
2044	-	0	0	0	0	0	0
2045	-	0	0	0	0	0	0
2046	-	0	0	0	0	0	0
2047	-	0	0	0	0	0	0
2048	-	0	0	0	0	0	0
2049	-	0	0	0	0	0	0
2050	-	0	0	0	0	0	0
2051	-	0	0	0	0	0	0
2052	-	0	0	0	0	0	0
2053	-	0	0	0	0	0	0
2054	-	0	0	0	0	0	0
2055	-	0	0	0	0	0	0
2056	-	0	0	0	0	0	0
2057	-	0	0	0	0	0	0
2058	-	0	0	0	0	0	0

Progress Energy Florida
 Computation of Annual Accrual

Plant:	Crystal River Mariculture	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage
Year of Last Study	2018						
Capital Recovery Year	2034						
Cost @ 2022 \$'s	1,479,953	1,404,199	69,401	6,353	-	-	-
Future 1st Year Expense	2,020,288	1,915,288	96,783	8,217	-	-	-
Future 2nd Year Expense	-						
Amount to Accrue	356,521	337,992	17,079	1,450	-	-	-
PV of Amount to Accrue	254,482	241,472	11,912	1,097			
Capital Recovery Years	13						
Compounded Inflation		2.62%	2.81%	2.17%			
Ending Balance of Reserve							
Acc Reserve (12/31/21 projected)	1,663,767	1,577,296	79,704	6,767	-	-	-
2022	23,362	22,158	1,107	98	0	0	0
2023	23,976	22,739	1,138	100	0	0	0
2024	24,606	23,334	1,170	102	0	0	0
2025	25,253	23,946	1,203	104	0	0	0
2026	25,916	24,573	1,236	107	0	0	0
2027	26,597	25,217	1,271	109	0	0	0
2028	27,296	25,878	1,307	111	0	0	0
2029	28,013	26,556	1,343	114	0	0	0
2030	28,749	27,252	1,381	116	0	0	0
2031	29,505	27,966	1,420	119	0	0	0
2032	30,280	28,699	1,460	121	0	0	0
2033	31,076	29,451	1,501	124	0	0	0
2034	31,892	30,223	1,543	126	0	0	0
2035	-	0	0	0	0	0	0
2036	-	0	0	0	0	0	0
2037	-	0	0	0	0	0	0
2038	-	0	0	0	0	0	0
2039	-	0	0	0	0	0	0
2040	-	0	0	0	0	0	0
2041	-	0	0	0	0	0	0
2042	-	0	0	0	0	0	0
2043	-	0	0	0	0	0	0
2044	-	0	0	0	0	0	0
2045	-	0	0	0	0	0	0
2046	-	0	0	0	0	0	0
2047	-	0	0	0	0	0	0
2048	-	0	0	0	0	0	0
2049	-	0	0	0	0	0	0
2050	-	0	0	0	0	0	0
2051	-	0	0	0	0	0	0
2052	-	0	0	0	0	0	0
2053	-	0	0	0	0	0	0
2054	-	0	0	0	0	0	0
2055	-	0	0	0	0	0	0
2056	-	0	0	0	0	0	0
2057	-	0	0	0	0	0	0
2058	-	0	0	0	0	0	0
	2,020,288	1,915,288	96,783	8,217	-	-	-

Progress Energy Florida
Computation of Annual Accrual

Plant:	Debary 1 -6	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage
Year of Last Study	2018						
Capital Recovery Year	2027						
Cost @ 2022 \$'s	2,686,532	2,423,253	2,039,394	107,993	-	-	(1,884,108)
Future 1st Year Expense	3,051,601	2,754,586	2,408,693	122,273	-	-	(2,233,951)
Future 2nd Year Expense	-						
Amount to Accrue	2,351,110	2,122,275	1,855,781	94,205	-	-	(1,721,151)
PV of Amount to Accrue	2,017,730	1,819,753	1,519,814	81,162			(1,402,999)
Capital Recovery Years	6						
Compounded Inflation		2.60%	3.38%	2.51%			3.47%
Ending Balance of Reserve							
Acc Reserve (12/31/21 projected)	700,491	632,311	552,912	28,068	-	-	(512,800)
2022	367,328	331,440	284,141	14,742	0	0	(262,996)
2023	376,808	340,046	293,758	15,113	0	0	(272,109)
2024	386,530	348,874	303,701	15,493	0	0	(281,537)
2025	396,502	357,932	313,980	15,883	0	0	(291,293)
2026	406,728	367,224	324,607	16,282	0	0	(301,386)
2027	417,215	376,759	335,594	16,692	0	0	(311,829)
2028	-	0	0	0	0	0	0
2029	-	0	0	0	0	0	0
2030	-	0	0	0	0	0	0
2031	-	0	0	0	0	0	0
2032	-	0	0	0	0	0	0
2033	-	0	0	0	0	0	0
2034	-	0	0	0	0	0	0
2035	-	0	0	0	0	0	0
2036	-	0	0	0	0	0	0
2037	-	0	0	0	0	0	0
2038	-	0	0	0	0	0	0
2039	-	0	0	0	0	0	0
2040	-	0	0	0	0	0	0
2041	-	0	0	0	0	0	0
2042	-	0	0	0	0	0	0
2043	-	0	0	0	0	0	0
2044	-	0	0	0	0	0	0
2045	-	0	0	0	0	0	0
2046	-	0	0	0	0	0	0
2047	-	0	0	0	0	0	0
2048	-	0	0	0	0	0	0
2049	-	0	0	0	0	0	0
2050	-	0	0	0	0	0	0
2051	-	0	0	0	0	0	0
2052	-	0	0	0	0	0	0
2053	-	0	0	0	0	0	0
2054	-	0	0	0	0	0	0
2055	-	0	0	0	0	0	0
2056	-	0	0	0	0	0	0
2057	-	0	0	0	0	0	0
2058	-	0	0	0	0	0	0
	3,051,601	2,754,586	2,408,693	122,273	-	-	(2,233,951)

Progress Energy Florida
Computation of Annual Accrual

Plant:	Debary gas turbine 7 - 10	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage
Year of Last Study	2018						
Capital Recovery Year	2037						
Cost @ 2022 \$'s	9,585,831	7,263,211	3,231,105	178,929	1,729,073	(153,051)	(2,663,436)
Future 1st Year Expense	14,554,233	10,693,055	4,820,338	244,838	2,579,525	(205,601)	(3,577,922)
Future 2nd Year Expense	-						
Amount to Accrue	5,491,391	3,826,115	1,765,518	75,671	944,788	(60,900)	(1,059,799)
PV of Amount to Accrue	3,537,798	2,532,717	1,152,295	54,157	616,632	(44,451)	(773,551)
Capital Recovery Years	16						
Compounded Inflation		2.61%	2.70%	2.11%	2.70%	1.99%	1.99%
Ending Balance of Reserve							
Acc Reserve (12/31/21 project)	9,062,842	6,866,940	3,054,820	169,167	1,634,737	(144,701)	(2,518,123)
2022	277,182	195,699	89,663	4,024	47,982	(3,271)	(56,915)
2023	284,903	200,810	92,086	4,109	49,278	(3,336)	(58,046)
2024	292,836	206,056	94,575	4,196	50,610	(3,402)	(59,199)
2025	300,986	211,438	97,131	4,285	51,978	(3,469)	(60,376)
2026	309,361	216,961	99,756	4,375	53,383	(3,538)	(61,575)
2027	317,965	222,628	102,452	4,468	54,826	(3,609)	(62,799)
2028	326,806	228,443	105,221	4,562	56,307	(3,680)	(64,047)
2029	335,889	234,410	108,065	4,659	57,829	(3,754)	(65,320)
2030	345,221	240,532	110,986	4,757	59,392	(3,828)	(66,618)
2031	354,809	246,815	113,985	4,858	60,997	(3,904)	(67,942)
2032	364,660	253,262	117,066	4,960	62,646	(3,982)	(69,292)
2033	374,781	259,877	120,230	5,065	64,339	(4,061)	(70,669)
2034	385,179	266,665	123,479	5,172	66,078	(4,142)	(72,073)
2035	395,862	273,631	126,816	5,281	67,864	(4,224)	(73,506)
2036	406,838	280,778	130,244	5,393	69,698	(4,308)	(74,966)
2037	418,114	288,112	133,764	5,507	71,582	(4,393)	(76,456)
2038	-	0	0	0	0	0	0
2039	-	0	0	0	0	0	0
2040	-	0	0	0	0	0	0
2041	-	0	0	0	0	0	0
2042	-	0	0	0	0	0	0
2043	-	0	0	0	0	0	0
2044	-	0	0	0	0	0	0
2045	-	0	0	0	0	0	0
2046	-	0	0	0	0	0	0
2047	-	0	0	0	0	0	0
2048	-	0	0	0	0	0	0
2049	-	0	0	0	0	0	0
2050	-	0	0	0	0	0	0
2051	-	0	0	0	0	0	0
2052	-	0	0	0	0	0	0
2053	-	0	0	0	0	0	0
2054	-	0	0	0	0	0	0
2055	-	0	0	0	0	0	0
2056	-	0	0	0	0	0	0
2057	-	0	0	0	0	0	0
2058	-	0	0	0	0	0	0
	14,554,233	10,693,055	4,820,338	244,838	2,579,525	(205,601)	(3,577,922)

Progress Energy Florida
 Computation of Annual Accrual

Plant:	Higgins Gas Turbine	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage
Year of Last Study	2018						
Capital Recovery Year	2020						
Cost @ 2022 \$'s	1,382,624	971,047	642,454	23,293	538,352	(47,499)	(745,023)
Future 1st Year Expense	-						
Future 2nd Year Expense	-						
Amount to Accrue	1,503,247	1,055,763	698,503	25,325	585,319	(51,643)	(810,020)
PV of Amount to Accrue	1,503,247	1,055,763	698,503	25,325	585,319	(51,643)	(810,020)
Capital Recovery Years	-1						
Compounded Inflation							
Ending Balance of Reserve							
Acc Reserve (12/31/21 projected)	(1,503,247)	(1,055,763)	(698,503)	(25,325)	(585,319)	51,643	810,020
2022	1,503,247	1,055,763	698,503	25,325	585,319	(51,643)	(810,020)
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	-	-	-	-	-	-	-

Progress Energy Florida
Computation of Annual Accrual

Plant:	Hines PB 1	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage
Year of Last Study	2018						
Capital Recovery Year	2034						
Cost @ 2022 \$'s	3,263,363	3,138,990	2,621,369	697,719	-	-	(3,194,715)
Future 1st Year Expense	4,713,691	4,281,493	3,655,624	902,470	-	-	(4,125,896)
Future 2nd Year Expense	-						
Amount to Accrue	4,284,696	3,891,832	3,322,924	820,336	-	-	(3,750,396)
PV of Amount to Accrue	2,876,162	2,780,450	2,317,666	620,764			(2,842,718)
Capital Recovery Years	13						
Compounded Inflation		2.62%	2.81%	2.17%			2.15%
Ending Balance of Reserve							
Acc Reserve (12/31/21 projected)	428,995	389,661	332,700	82,134	-	-	(375,500)
2022	272,685	255,138	215,292	55,306	0	0	(253,052)
2023	281,167	261,824	221,342	56,505	0	0	(258,504)
2024	289,904	268,685	227,562	57,730	0	0	(264,073)
2025	298,901	275,726	233,957	58,981	0	0	(269,763)
2026	308,168	282,951	240,532	60,260	0	0	(275,575)
2027	317,711	290,365	247,291	61,566	0	0	(281,512)
2028	327,538	297,974	254,240	62,900	0	0	(287,577)
2029	337,659	305,782	261,385	64,263	0	0	(293,772)
2030	348,081	313,795	268,730	65,656	0	0	(300,101)
2031	358,813	322,018	276,282	67,079	0	0	(306,567)
2032	369,864	330,456	284,046	68,533	0	0	(313,171)
2033	381,244	339,115	292,028	70,019	0	0	(319,919)
2034	392,962	348,002	300,235	71,536	0	0	(326,811)
2035	-	0	0	0	0	0	0
2036	-	0	0	0	0	0	0
2037	-	0	0	0	0	0	0
2038	-	0	0	0	0	0	0
2039	-	0	0	0	0	0	0
2040	-	0	0	0	0	0	0
2041	-	0	0	0	0	0	0
2042	-	0	0	0	0	0	0
2043	-	0	0	0	0	0	0
2044	-	0	0	0	0	0	0
2045	-	0	0	0	0	0	0
2046	-	0	0	0	0	0	0
2047	-	0	0	0	0	0	0
2048	-	0	0	0	0	0	0
2049	-	0	0	0	0	0	0
2050	-	0	0	0	0	0	0
2051	-	0	0	0	0	0	0
2052	-	0	0	0	0	0	0
2053	-	0	0	0	0	0	0
2054	-	0	0	0	0	0	0
2055	-	0	0	0	0	0	0
2056	-	0	0	0	0	0	0
2057	-	0	0	0	0	0	0
2058	-	0	0	0	0	0	0
	4,713,691	4,281,493	3,655,624	902,470	-	-	(4,125,896)

Progress Energy Florida
Computation of Annual Accrual

Plant:	Hines PB 2	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage
Year of Last Study	2018						
Capital Recovery Year	2038						
Cost @ 2022 \$'s	3,014,728	2,922,960	2,440,927	718,894	-	-	(3,068,053)
Future 1st Year Expense	4,962,895	4,415,015	3,723,694	1,001,672	-	-	(4,177,486)
Future 2nd Year Expense	-						
Amount to Accrue	4,673,391	4,157,471	3,506,478	943,241	-	-	(3,933,798)
PV of Amount to Accrue	2,750,260	2,682,413	2,238,660	663,068			(2,833,881)
Capital Recovery Years	17						
Compounded Inflation		2.61%	2.67%	2.09%			1.95%
Ending Balance of Reserve							
Acc Reserve (12/31/21 projected)	289,504	257,544	217,216	58,431	-	-	(243,688)
2022	212,360	197,410	165,610	46,763	0	0	(197,424)
2023	219,078	202,564	170,040	47,743	0	0	(201,269)
2024	225,995	207,854	174,588	48,743	0	0	(205,190)
2025	233,116	213,281	179,258	49,764	0	0	(209,187)
2026	240,448	218,850	184,053	50,807	0	0	(213,261)
2027	247,995	224,564	188,976	51,871	0	0	(217,416)
2028	255,765	230,428	194,030	52,958	0	0	(221,651)
2029	263,764	236,444	199,220	54,067	0	0	(225,968)
2030	271,997	242,618	204,549	55,200	0	0	(230,370)
2031	280,472	248,953	210,020	56,356	0	0	(234,857)
2032	289,196	255,454	215,638	57,537	0	0	(239,432)
2033	298,175	262,124	221,405	58,742	0	0	(244,096)
2034	307,417	268,968	227,327	59,972	0	0	(248,850)
2035	316,930	275,991	233,408	61,229	0	0	(253,698)
2036	326,720	283,197	239,651	62,511	0	0	(258,640)
2037	336,796	290,592	246,061	63,821	0	0	(263,678)
2038	347,166	298,180	252,643	65,158	0	0	(268,814)
2039	-	0	0	0	0	0	0
2040	-	0	0	0	0	0	0
2041	-	0	0	0	0	0	0
2042	-	0	0	0	0	0	0
2043	-	0	0	0	0	0	0
2044	-	0	0	0	0	0	0
2045	-	0	0	0	0	0	0
2046	-	0	0	0	0	0	0
2047	-	0	0	0	0	0	0
2048	-	0	0	0	0	0	0
2049	-	0	0	0	0	0	0
2050	-	0	0	0	0	0	0
2051	-	0	0	0	0	0	0
2052	-	0	0	0	0	0	0
2053	-	0	0	0	0	0	0
2054	-	0	0	0	0	0	0
2055	-	0	0	0	0	0	0
2056	-	0	0	0	0	0	0
2057	-	0	0	0	0	0	0
2058	-	0	0	0	0	0	0
	4,962,895	4,415,015	3,723,694	1,001,672	-	-	(4,177,486)

Progress Energy Florida
Computation of Annual Accrual

Plant:	Hines PB CC 3	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage
Year of Last Study	2018						
Capital Recovery Year	2040						
Cost @ 2022 \$'s	3,306,112	3,069,162	2,557,917	906,294	-	-	(3,227,261)
Future 1st Year Expense	5,789,187	4,879,966	4,091,297	1,307,935	-	-	(4,490,011)
Future 2nd Year Expense	-						
Amount to Accrue	5,549,348	4,677,795	3,921,800	1,253,749	-	-	(4,303,995)
PV of Amount to Accrue	3,069,876	2,867,183	2,388,795	851,221			(3,037,324)
Capital Recovery Years	19						
Compounded Inflation		2.61%	2.64%	2.06%			1.85%
Ending Balance of Reserve							
Acc Reserve (12/31/21 projected)	239,839	202,171	169,497	54,186	-	-	(186,016)
2022	218,378	193,319	161,554	54,588	0	0	(191,083)
2023	225,280	198,364	165,825	55,712	0	0	(194,621)
2024	232,385	203,541	170,209	56,859	0	0	(198,224)
2025	239,697	208,853	174,709	58,030	0	0	(201,894)
2026	247,223	214,303	179,327	59,224	0	0	(205,632)
2027	254,968	219,896	184,068	60,444	0	0	(209,439)
2028	262,940	225,635	188,934	61,688	0	0	(213,317)
2029	271,144	231,523	193,929	62,958	0	0	(217,267)
2030	279,586	237,566	199,055	64,255	0	0	(221,289)
2031	288,274	243,766	204,318	65,577	0	0	(225,387)
2032	297,214	250,127	209,719	66,928	0	0	(229,560)
2033	306,414	256,655	215,263	68,306	0	0	(233,810)
2034	315,880	263,353	220,954	69,712	0	0	(238,139)
2035	325,620	270,226	226,795	71,147	0	0	(242,548)
2036	335,642	277,278	232,791	72,612	0	0	(247,039)
2037	345,954	284,515	238,945	74,107	0	0	(251,613)
2038	356,563	291,940	245,261	75,633	0	0	(256,271)
2039	367,478	299,559	251,745	77,190	0	0	(261,016)
2040	378,708	307,377	258,400	78,779	0	0	(265,849)
2041	-	0	0	0	0	0	0
2042	-	0	0	0	0	0	0
2043	-	0	0	0	0	0	0
2044	-	0	0	0	0	0	0
2045	-	0	0	0	0	0	0
2046	-	0	0	0	0	0	0
2047	-	0	0	0	0	0	0
2048	-	0	0	0	0	0	0
2049	-	0	0	0	0	0	0
2050	-	0	0	0	0	0	0
2051	-	0	0	0	0	0	0
2052	-	0	0	0	0	0	0
2053	-	0	0	0	0	0	0
2054	-	0	0	0	0	0	0
2055	-	0	0	0	0	0	0
2056	-	0	0	0	0	0	0
2057	-	0	0	0	0	0	0
2058	-	0	0	0	0	0	0
	5,789,187	4,879,966	4,091,297	1,307,935	-	-	(4,490,011)

Progress Energy Florida
Computation of Annual Accrual

Plant:	Hines PB 4	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage
Year of Last Study	2018						
Capital Recovery Year	2042						
Cost @ 2022 \$'s	18,511,599	9,173,664	4,145,214	1,382,733	8,308,274	(737,107)	(3,761,179)
Future 1st Year Expense	31,936,210	15,340,616	6,957,189	2,063,969	13,944,330	(1,043,796)	(5,326,098)
Future 2nd Year Expense	-						
Amount to Accrue	31,502,220	15,132,148	6,862,646	2,035,921	13,754,837	(1,029,612)	(5,253,720)
PV of Amount to Accrue	17,765,867	8,819,330	3,984,377	1,336,897	7,985,907	(714,552)	(3,646,091)
Capital Recovery Years	21						
Compounded Inflation		2.60%	2.62%	2.02%	2.62%	1.75%	1.75%
Ending Balance of Reserve							
Acc Reserve (12/31/21 projected)	433,990	208,468	94,543	28,048	189,493	(14,184)	(72,378)
2022	1,127,854	550,531	249,175	78,772	499,423	(40,974)	(209,073)
2023	1,159,032	564,868	255,711	80,365	512,522	(41,693)	(212,742)
2024	1,191,053	579,578	262,418	81,991	525,965	(42,424)	(216,475)
2025	1,223,941	594,671	269,301	83,650	539,761	(43,169)	(220,273)
2026	1,257,718	610,157	276,364	85,342	553,918	(43,926)	(224,138)
2027	1,292,408	626,047	283,613	87,069	568,447	(44,697)	(228,071)
2028	1,328,035	642,350	291,052	88,830	583,357	(45,481)	(232,073)
2029	1,364,625	659,078	298,686	90,627	598,658	(46,279)	(236,145)
2030	1,402,203	676,241	306,520	92,460	614,360	(47,091)	(240,288)
2031	1,440,795	693,852	314,560	94,331	630,475	(47,917)	(244,505)
2032	1,480,429	711,921	322,811	96,239	647,011	(48,758)	(248,795)
2033	1,521,133	730,461	331,278	98,186	663,982	(49,614)	(253,160)
2034	1,562,933	749,483	339,967	100,173	681,398	(50,484)	(257,602)
2035	1,605,861	769,001	348,884	102,199	699,270	(51,370)	(262,122)
2036	1,649,947	789,027	358,035	104,267	717,611	(52,271)	(266,722)
2037	1,695,220	809,574	367,426	106,376	736,434	(53,189)	(271,402)
2038	1,741,712	830,657	377,063	108,528	755,750	(54,122)	(276,164)
2039	1,789,457	852,289	386,953	110,724	775,572	(55,072)	(281,010)
2040	1,838,487	874,484	397,103	112,964	795,915	(56,038)	(285,940)
2041	1,888,836	897,257	407,518	115,249	816,791	(57,021)	(290,958)
2042	1,940,541	920,623	418,207	117,580	838,215	(58,022)	(296,063)
2043	-	0	0	0	0	0	0
2044	-	0	0	0	0	0	0
2045	-	0	0	0	0	0	0
2046	-	0	0	0	0	0	0
2047	-	0	0	0	0	0	0
2048	-	0	0	0	0	0	0
2049	-	0	0	0	0	0	0
2050	-	0	0	0	0	0	0
2051	-	0	0	0	0	0	0
2052	-	0	0	0	0	0	0
2053	-	0	0	0	0	0	0
2054	-	0	0	0	0	0	0
2055	-	0	0	0	0	0	0
2056	-	0	0	0	0	0	0
2057	-	0	0	0	0	0	0
2058	-	0	0	0	0	0	0
	31,936,210	15,340,616	6,957,189	2,063,969	13,944,330	(1,043,796)	(5,326,098)

Progress Energy Florida
Computation of Annual Accrual

Plant:	Intercession City 1-6	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage
Year of Last Study	2018						
Capital Recovery Year	2034						
Cost @ 2022 \$'s	979,516	1,333,280	1,123,302	45,526	-	-	(1,522,592)
Future 1st Year Expense	1,477,550	1,818,556	1,566,498	58,886	-	-	(1,966,390)
Future 2nd Year Expense	-						
Amount to Accrue	897,716	1,104,901	951,758	35,777	-	-	(1,194,721)
PV of Amount to Accrue	574,708	789,377	663,831	27,073			(905,572)
Capital Recovery Years	13						
Compounded Inflation		2.62%	2.81%	2.17%			2.15%
Ending Balance of Reserve							
Acc Reserve (12/31/21 projected)	579,834	713,655	614,740	23,109	-	-	(771,669)
2022	55,899	72,434	61,664	2,412	0	0	(80,612)
2023	57,845	74,333	63,397	2,464	0	0	(82,349)
2024	59,854	76,280	65,179	2,518	0	0	(84,123)
2025	61,927	78,279	67,010	2,572	0	0	(85,935)
2026	64,066	80,330	68,894	2,628	0	0	(87,787)
2027	66,272	82,435	70,830	2,685	0	0	(89,678)
2028	68,549	84,596	72,820	2,743	0	0	(91,610)
2029	70,898	86,812	74,866	2,803	0	0	(93,584)
2030	73,321	89,087	76,970	2,863	0	0	(95,600)
2031	75,821	91,422	79,133	2,926	0	0	(97,659)
2032	78,400	93,817	81,357	2,989	0	0	(99,763)
2033	81,060	96,276	83,643	3,054	0	0	(101,913)
2034	83,804	98,799	85,994	3,120	0	0	(104,108)
2035	-	0	0	0	0	0	0
2036	-	0	0	0	0	0	0
2037	-	0	0	0	0	0	0
2038	-	0	0	0	0	0	0
2039	-	0	0	0	0	0	0
2040	-	0	0	0	0	0	0
2041	-	0	0	0	0	0	0
2042	-	0	0	0	0	0	0
2043	-	0	0	0	0	0	0
2044	-	0	0	0	0	0	0
2045	-	0	0	0	0	0	0
2046	-	0	0	0	0	0	0
2047	-	0	0	0	0	0	0
2048	-	0	0	0	0	0	0
2049	-	0	0	0	0	0	0
2050	-	0	0	0	0	0	0
2051	-	0	0	0	0	0	0
2052	-	0	0	0	0	0	0
2053	-	0	0	0	0	0	0
2054	-	0	0	0	0	0	0
2055	-	0	0	0	0	0	0
2056	-	0	0	0	0	0	0
2057	-	0	0	0	0	0	0
2058	-	0	0	0	0	0	0
	1,477,550	1,818,556	1,566,498	58,886	-	-	(1,966,390)

Progress Energy Florida
Computation of Annual Accrual

Plant:	Intercession City 7-10	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage
Year of Last Study	2018						
Capital Recovery Year	2038						
Cost @ 2022 \$'s	836,705	1,346,373	1,132,225	48,703	-	-	(1,690,596)
Future 1st Year Expense	1,526,811	2,033,643	1,727,237	67,860	-	-	(2,301,929)
Future 2nd Year Expense	-						
Amount to Accrue	542,866	723,073	614,129	24,128	-	-	(818,464)
PV of Amount to Accrue	285,956	466,529	392,082	16,961			(589,616)
Capital Recovery Years	17						
Compounded Inflation		2.61%	2.67%	2.09%			1.95%
Ending Balance of Reserve							
Acc Reserve (12/31/21 projected)	983,945	1,310,570	1,113,108	43,732	-	-	(1,483,465)
2022	23,459	34,334	29,005	1,196	0	0	(41,076)
2023	24,357	35,230	29,781	1,221	0	0	(41,876)
2024	25,283	36,150	30,578	1,247	0	0	(42,692)
2025	26,239	37,094	31,395	1,273	0	0	(43,523)
2026	27,226	38,063	32,235	1,300	0	0	(44,371)
2027	28,245	39,056	33,097	1,327	0	0	(45,235)
2028	29,297	40,076	33,983	1,355	0	0	(46,116)
2029	30,383	41,123	34,892	1,383	0	0	(47,015)
2030	31,503	42,196	35,825	1,412	0	0	(47,931)
2031	32,659	43,298	36,783	1,442	0	0	(48,864)
2032	33,852	44,429	37,767	1,472	0	0	(49,816)
2033	35,082	45,589	38,777	1,503	0	0	(50,786)
2034	36,352	46,779	39,814	1,534	0	0	(51,776)
2035	37,662	48,001	40,879	1,566	0	0	(52,784)
2036	39,014	49,254	41,973	1,599	0	0	(53,812)
2037	40,408	50,540	43,095	1,633	0	0	(54,861)
2038	41,845	51,860	44,248	1,667	0	0	(55,929)
2039	-	0	0	0	0	0	0
2040	-	0	0	0	0	0	0
2041	-	0	0	0	0	0	0
2042	-	0	0	0	0	0	0
2043	-	0	0	0	0	0	0
2044	-	0	0	0	0	0	0
2045	-	0	0	0	0	0	0
2046	-	0	0	0	0	0	0
2047	-	0	0	0	0	0	0
2048	-	0	0	0	0	0	0
2049	-	0	0	0	0	0	0
2050	-	0	0	0	0	0	0
2051	-	0	0	0	0	0	0
2052	-	0	0	0	0	0	0
2053	-	0	0	0	0	0	0
2054	-	0	0	0	0	0	0
2055	-	0	0	0	0	0	0
2056	-	0	0	0	0	0	0
2057	-	0	0	0	0	0	0
2058	-	0	0	0	0	0	0
	1,526,811	2,033,643	1,727,237	67,860	-	-	(2,301,929)

Progress Energy Florida
Computation of Annual Accrual

Plant:	Intercession City 11	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage
Year of Last Study	2018						
Capital Recovery Year	2042						
Cost @ 2022 \$'s	368,688	504,071	424,337	19,058	-	-	(578,778)
Future 1st Year Expense	763,979	842,930	712,193	28,447	-	-	(819,591)
Future 2nd Year Expense	-						
Amount to Accrue	534,472	589,705	498,243	19,901	-	-	(573,377)
PV of Amount to Accrue	248,110	343,693	289,274	13,068			(397,925)
Capital Recovery Years	21						
Compounded Inflation		2.60%	2.62%	2.02%			1.75%
Ending Balance of Reserve							
Acc Reserve (12/31/21 projected)	229,507	253,225	213,950	8,546	-	-	(246,214)
2022	17,497	21,454	18,091	770	0	0	(22,818)
2023	18,146	22,013	18,565	786	0	0	(23,218)
2024	18,814	22,586	19,052	801	0	0	(23,625)
2025	19,504	23,175	19,552	818	0	0	(24,040)
2026	20,215	23,778	20,065	834	0	0	(24,462)
2027	20,948	24,397	20,591	851	0	0	(24,891)
2028	21,704	25,033	21,131	868	0	0	(25,328)
2029	22,483	25,684	21,685	886	0	0	(25,772)
2030	23,287	26,353	22,254	904	0	0	(26,224)
2031	24,115	27,040	22,838	922	0	0	(26,685)
2032	24,968	27,744	23,437	941	0	0	(27,153)
2033	25,848	28,466	24,051	960	0	0	(27,629)
2034	26,755	29,208	24,682	979	0	0	(28,114)
2035	27,690	29,968	25,330	999	0	0	(28,607)
2036	28,653	30,749	25,994	1,019	0	0	(29,109)
2037	29,645	31,549	26,676	1,040	0	0	(29,620)
2038	30,668	32,371	27,376	1,061	0	0	(30,140)
2039	31,721	33,214	28,094	1,082	0	0	(30,669)
2040	32,807	34,079	28,831	1,104	0	0	(31,207)
2041	33,925	34,966	29,587	1,127	0	0	(31,754)
2042	35,078	35,877	30,363	1,149	0	0	(32,312)
2043	-	0	0	0	0	0	0
2044	-	0	0	0	0	0	0
2045	-	0	0	0	0	0	0
2046	-	0	0	0	0	0	0
2047	-	0	0	0	0	0	0
2048	-	0	0	0	0	0	0
2049	-	0	0	0	0	0	0
2050	-	0	0	0	0	0	0
2051	-	0	0	0	0	0	0
2052	-	0	0	0	0	0	0
2053	-	0	0	0	0	0	0
2054	-	0	0	0	0	0	0
2055	-	0	0	0	0	0	0
2056	-	0	0	0	0	0	0
2057	-	0	0	0	0	0	0
2058	-	0	0	0	0	0	0
	763,979	842,930	712,193	28,447	-	-	(819,591)

Progress Energy Florida
Computation of Annual Accrual

Plant:	Intercession City 12-14	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage
Year of Last Study	2018						
Capital Recovery Year	2045						
Cost @ 2022 \$'s	9,142,188	5,197,828	2,268,416	151,402	3,159,722	(280,593)	(1,354,587)
Future 1st Year Expense	17,006,180	9,369,672	4,090,513	237,386	5,697,758	(409,972)	(1,979,177)
Future 2nd Year Expense	-						
Amount to Accrue	13,035,613	7,182,061	3,135,469	181,962	4,367,457	(314,253)	(1,517,083)
PV of Amount to Accrue	6,819,857	3,883,474	1,694,785	113,806	2,360,700	(211,564)	(1,021,343)
Capital Recovery Years	24						
Compounded Inflation		2.59%	2.60%	1.97%	2.60%	1.66%	1.66%
Ending Balance of Reserve							
Acc Reserve (12/31/21 projected)	3,970,567	2,187,611	955,044	55,424	1,330,301	(95,719)	(462,094)
2022	391,883	219,421	95,774	6,000	133,406	(10,762)	(51,956)
2023	402,603	225,115	98,261	6,118	136,870	(10,941)	(52,820)
2024	413,611	230,957	100,812	6,239	140,423	(11,123)	(53,698)
2025	424,914	236,950	103,430	6,362	144,070	(11,308)	(54,590)
2026	436,520	243,099	106,116	6,488	147,811	(11,496)	(55,498)
2027	448,436	249,408	108,871	6,616	151,649	(11,687)	(56,420)
2028	460,671	255,880	111,698	6,747	155,586	(11,881)	(57,358)
2029	473,234	262,520	114,598	6,880	159,626	(12,079)	(58,311)
2030	486,132	269,332	117,574	7,016	163,771	(12,280)	(59,281)
2031	499,376	276,321	120,627	7,154	168,023	(12,484)	(60,266)
2032	512,973	283,492	123,759	7,296	172,386	(12,691)	(61,268)
2033	526,934	290,849	126,972	7,440	176,862	(12,902)	(62,286)
2034	541,268	298,396	130,269	7,587	181,455	(13,117)	(63,322)
2035	555,985	306,140	133,652	7,736	186,166	(13,335)	(64,374)
2036	571,094	314,084	137,122	7,889	191,000	(13,556)	(65,445)
2037	586,607	322,234	140,683	8,045	195,960	(13,782)	(66,532)
2038	602,534	330,596	144,335	8,204	201,048	(14,011)	(67,638)
2039	618,886	339,175	148,083	8,366	206,268	(14,244)	(68,763)
2040	635,674	347,977	151,928	8,531	211,624	(14,480)	(69,906)
2041	652,910	357,007	155,873	8,699	217,119	(14,721)	(71,068)
2042	670,605	366,271	159,921	8,871	222,757	(14,966)	(72,249)
2043	688,771	375,776	164,073	9,046	228,541	(15,215)	(73,450)
2044	707,422	385,527	168,333	9,225	234,475	(15,468)	(74,671)
2045	726,569	395,532	172,704	9,407	240,563	(15,725)	(75,912)
2046	-	0	0	0	0	0	0
2047	-	0	0	0	0	0	0
2048	-	0	0	0	0	0	0
2049	-	0	0	0	0	0	0
2050	-	0	0	0	0	0	0
2051	-	0	0	0	0	0	0
2052	-	0	0	0	0	0	0
2053	-	0	0	0	0	0	0
2054	-	0	0	0	0	0	0
2055	-	0	0	0	0	0	0
2056	-	0	0	0	0	0	0
2057	-	0	0	0	0	0	0
2058	-	0	0	0	0	0	0
	17,006,180	9,369,672	4,090,513	237,386	5,697,758	(409,972)	(1,979,177)

Progress Energy Florida
Computation of Annual Accrual

Plant:	Osceola Solar	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage
Year of Last Study	2018						
Capital Recovery Year	2046						
Cost @ 2022 \$'s	483,066	325,137	225,057	24,351	-	-	(91,479)
Future 1st Year Expense	920,632	601,159	415,732	38,809	-	-	(135,068)
Future 2nd Year Expense	-						
Amount to Accrue	918,064	599,482	414,572	38,701	-	-	(134,691)
PV of Amount to Accrue	468,857	316,032	218,763	23,816			(89,755)
Capital Recovery Years	25						
Compounded Inflation		2.59%	2.59%	1.96%			1.64%
Ending Balance of Reserve							
Acc Reserve (12/31/21 projected)	2,568	1,677	1,160	108	-	-	(377)
2022	26,145	17,338	11,996	1,214	0	0	(4,404)
2023	26,857	17,788	12,307	1,238	0	0	(4,476)
2024	27,588	18,249	12,626	1,262	0	0	(4,549)
2025	28,339	18,722	12,953	1,287	0	0	(4,623)
2026	29,109	19,208	13,288	1,312	0	0	(4,699)
2027	29,901	19,706	13,632	1,338	0	0	(4,776)
2028	30,713	20,217	13,985	1,364	0	0	(4,854)
2029	31,547	20,742	14,348	1,391	0	0	(4,934)
2030	32,403	21,280	14,719	1,418	0	0	(5,014)
2031	33,282	21,832	15,100	1,446	0	0	(5,097)
2032	34,184	22,398	15,491	1,475	0	0	(5,180)
2033	35,111	22,979	15,893	1,503	0	0	(5,265)
2034	36,062	23,575	16,304	1,533	0	0	(5,351)
2035	37,038	24,187	16,727	1,563	0	0	(5,438)
2036	38,040	24,814	17,160	1,594	0	0	(5,528)
2037	39,069	25,458	17,604	1,625	0	0	(5,618)
2038	40,125	26,118	18,060	1,657	0	0	(5,710)
2039	41,210	26,796	18,528	1,689	0	0	(5,803)
2040	42,323	27,491	19,008	1,722	0	0	(5,898)
2041	43,465	28,204	19,500	1,756	0	0	(5,995)
2042	44,638	28,935	20,005	1,791	0	0	(6,093)
2043	45,842	29,686	20,523	1,826	0	0	(6,193)
2044	47,078	30,456	21,055	1,862	0	0	(6,294)
2045	48,347	31,246	21,600	1,898	0	0	(6,397)
2046	49,650	32,057	22,160	1,935	0	0	(6,502)
2047	-	0	0	0	0	0	0
2048	-	0	0	0	0	0	0
2049	-	0	0	0	0	0	0
2050	-	0	0	0	0	0	0
2051	-	0	0	0	0	0	0
2052	-	0	0	0	0	0	0
2053	-	0	0	0	0	0	0
2054	-	0	0	0	0	0	0
2055	-	0	0	0	0	0	0
2056	-	0	0	0	0	0	0
2057	-	0	0	0	0	0	0
2058	-	0	0	0	0	0	0
	920,632	601,159	415,732	38,809	-	-	(135,068)

Progress Energy Florida
Computation of Annual Accrual

Plant:		Osprey Station	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage
Year of Last Study		2018						
Capital Recovery Year		2039						
Cost @ 2022 \$'s		5,945,937	4,585,741	3,087,347	311,274	2,452,824	(217,262)	(4,273,987)
Future 1st Year Expense		10,013,432	7,107,516	4,820,219	441,478	3,829,550	(299,212)	(5,886,119)
Future 2nd Year Expense		-						
Amount to Accrue		9,941,614	7,056,539	4,785,647	438,312	3,802,084	(297,066)	(5,843,903)
PV of Amount to Accrue		5,722,035	4,436,994	2,985,920	302,754	2,372,242	(211,681)	(4,164,193)
Capital Recovery Years		18						
Compounded Inflation			2.61%	2.66%	2.08%	2.66%	1.90%	1.90%
Ending Balance of Reserve								
Acc Reserve (12/31/21 projected)		71,818	50,977	34,572	3,166	27,466	(2,146)	(42,216)
1	2022	421,414	312,096	210,824	20,331	167,495	(13,996)	(275,336)
2	2023	434,533	320,246	216,422	20,753	171,942	(14,262)	(280,569)
3	2024	448,035	328,608	222,169	21,184	176,508	(14,533)	(285,901)
4	2025	461,932	337,188	228,068	21,624	181,195	(14,810)	(291,334)
5	2026	476,234	345,993	234,124	22,073	186,006	(15,091)	(296,871)
6	2027	490,954	355,027	240,341	22,532	190,945	(15,378)	(302,513)
7	2028	506,102	364,298	246,722	23,000	196,015	(15,670)	(308,262)
8	2029	521,692	373,810	253,273	23,478	201,220	(15,968)	(314,121)
9	2030	537,735	383,571	259,999	23,965	206,563	(16,271)	(320,090)
10	2031	554,245	393,586	266,902	24,463	212,047	(16,581)	(326,174)
11	2032	571,233	403,864	273,989	24,971	217,678	(16,896)	(332,373)
12	2033	588,715	414,409	281,264	25,490	223,458	(17,217)	(338,689)
13	2034	606,703	425,230	288,733	26,019	229,391	(17,544)	(345,126)
14	2035	625,212	436,333	296,399	26,559	235,482	(17,877)	(351,685)
15	2036	644,256	447,727	304,270	27,111	241,735	(18,217)	(358,369)
16	2037	663,851	459,418	312,349	27,674	248,154	(18,563)	(365,179)
17	2038	684,012	471,414	320,642	28,249	254,743	(18,916)	(372,120)
18	2039	704,755	483,723	329,156	28,835	261,507	(19,276)	(379,192)
19	2040	-	0	0	0	0	0	0
20	2041	-	0	0	0	0	0	0
21	2042	-	0	0	0	0	0	0
22	2043	-	0	0	0	0	0	0
23	2044	-	0	0	0	0	0	0
24	2045	-	0	0	0	0	0	0
25	2046	-	0	0	0	0	0	0
26	2047	-	0	0	0	0	0	0
27	2048	-	0	0	0	0	0	0
28	2049	-	0	0	0	0	0	0
29	2050	-	0	0	0	0	0	0
30	2051	-	0	0	0	0	0	0
31	2052	-	0	0	0	0	0	0
32	2053	-	0	0	0	0	0	0
33	2054	-	0	0	0	0	0	0
34	2055	-	0	0	0	0	0	0
35	2056	-	0	0	0	0	0	0
36	2057	-	0	0	0	0	0	0
37	2058	-	0	0	0	0	0	0
		10,013,432	7,107,516	4,820,219	441,478	3,829,550	(299,212)	(5,886,119)

NOTE: The ending balance used above reflects a projected 12/31/21 balance.

Progress Energy Florida
Computation of Annual Accrual

Plant:		Perry Solar	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage
Year of Last Study		2018						
Capital Recovery Year		2046						
Cost @ 2022 \$'s		607,626	481,159	265,706	29,645	-	-	(168,884)
Future 1st Year Expense		1,178,345	889,634	490,820	47,246	-	-	(249,355)
Future 2nd Year Expense		-						
Amount to Accrue		1,175,058	887,153	489,451	47,114	-	-	(248,660)
PV of Amount to Accrue		589,254	467,685	258,276	28,994			(165,701)
Capital Recovery Years		25						
Compounded Inflation			2.59%	2.59%	1.96%			1.64%
Ending Balance of Reserve								
Acc Reserve (12/31/21 projected)		3,287	2,481	1,369	132	-	-	(695)
1	2022	33,169	25,658	14,163	1,478	0	0	(8,130)
2	2023	34,097	26,323	14,530	1,507	0	0	(8,263)
3	2024	35,051	27,006	14,906	1,537	0	0	(8,398)
4	2025	36,030	27,707	15,292	1,567	0	0	(8,536)
5	2026	37,036	28,425	15,688	1,598	0	0	(8,675)
6	2027	38,069	29,163	16,094	1,629	0	0	(8,817)
7	2028	39,130	29,919	16,511	1,661	0	0	(8,962)
8	2029	40,219	30,695	16,939	1,694	0	0	(9,108)
9	2030	41,338	31,491	17,378	1,727	0	0	(9,257)
10	2031	42,488	32,308	17,828	1,761	0	0	(9,409)
11	2032	43,668	33,146	18,289	1,795	0	0	(9,563)
12	2033	44,880	34,006	18,763	1,830	0	0	(9,719)
13	2034	46,125	34,888	19,249	1,866	0	0	(9,879)
14	2035	47,403	35,793	19,748	1,903	0	0	(10,040)
15	2036	48,716	36,722	20,259	1,940	0	0	(10,205)
16	2037	50,065	37,674	20,784	1,978	0	0	(10,372)
17	2038	51,449	38,651	21,322	2,017	0	0	(10,541)
18	2039	52,871	39,654	21,874	2,057	0	0	(10,714)
19	2040	54,331	40,683	22,441	2,097	0	0	(10,889)
20	2041	55,831	41,738	23,022	2,138	0	0	(11,068)
21	2042	57,370	42,821	23,618	2,180	0	0	(11,249)
22	2043	58,951	43,931	24,230	2,223	0	0	(11,433)
23	2044	60,575	45,071	24,858	2,266	0	0	(11,620)
24	2045	62,242	46,240	25,502	2,311	0	0	(11,810)
25	2046	63,954	47,439	26,162	2,356	0	0	(12,003)
26	2047	-	0	0	0	0	0	0
27	2048	-	0	0	0	0	0	0
28	2049	-	0	0	0	0	0	0
29	2050	-	0	0	0	0	0	0
30	2051	-	0	0	0	0	0	0
31	2052	-	0	0	0	0	0	0
32	2053	-	0	0	0	0	0	0
33	2054	-	0	0	0	0	0	0
34	2055	-	0	0	0	0	0	0
35	2056	-	0	0	0	0	0	0
36	2057	-	0	0	0	0	0	0
37	2058	-	0	0	0	0	0	0
		1,178,345	889,634	490,820	47,246	-	-	(249,355)

NOTE: The ending balance used above reflects a projected 12/31/21 balance.

Progress Energy Florida
Computation of Annual Accrual

Plant:		Suwannee Solar	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage
Year of Last Study		2018						
Capital Recovery Year		2047						
Cost @ 2022 \$'s		2,061,288	1,526,398	926,006	100,582	-	-	(491,698)
Future 1st Year Expense		4,077,398	2,896,374	1,752,310	162,956	-	-	(734,242)
Future 2nd Year Expense		-						
Amount to Accrue		4,067,921	2,889,642	1,748,237	162,577	-	-	(732,535)
PV of Amount to Accrue		2,000,590	1,484,327	900,582	98,430			(482,750)
Capital Recovery Years		26						
Compounded Inflation			2.60%	2.58%	1.95%			1.62%
Ending Balance of Reserve								
Acc Reserve (12/31/21 projected)		9,477	6,732	4,073	379	-	-	(1,707)
1	2022	109,179	79,211	47,996	4,862	0	0	(22,890)
2	2023	112,200	81,267	49,236	4,956	0	0	(23,260)
3	2024	115,302	83,376	50,509	5,053	0	0	(23,636)
4	2025	118,487	85,540	51,814	5,151	0	0	(24,018)
5	2026	121,758	87,760	53,153	5,252	0	0	(24,407)
6	2027	125,117	90,038	54,526	5,354	0	0	(24,801)
7	2028	128,566	92,375	55,935	5,458	0	0	(25,202)
8	2029	132,108	94,772	57,381	5,565	0	0	(25,610)
9	2030	135,745	97,232	58,864	5,673	0	0	(26,024)
10	2031	139,479	99,755	60,385	5,784	0	0	(26,445)
11	2032	143,313	102,344	61,945	5,896	0	0	(26,872)
12	2033	147,251	105,000	63,546	6,011	0	0	(27,307)
13	2034	151,293	107,725	65,188	6,129	0	0	(27,748)
14	2035	155,444	110,521	66,872	6,248	0	0	(28,197)
15	2036	159,707	113,389	68,600	6,370	0	0	(28,653)
16	2037	164,083	116,332	70,373	6,494	0	0	(29,116)
17	2038	168,576	119,351	72,191	6,620	0	0	(29,587)
18	2039	173,190	122,449	74,057	6,749	0	0	(30,065)
19	2040	177,927	125,627	75,971	6,881	0	0	(30,551)
20	2041	182,791	128,887	77,934	7,015	0	0	(31,045)
21	2042	187,784	132,232	79,948	7,152	0	0	(31,547)
22	2043	192,911	135,664	82,013	7,291	0	0	(32,057)
23	2044	198,175	139,185	84,133	7,433	0	0	(32,576)
24	2045	203,580	142,797	86,307	7,578	0	0	(33,102)
25	2046	209,129	146,503	88,537	7,726	0	0	(33,637)
26	2047	214,825	150,306	90,825	7,876	0	0	(34,181)
27	2048	-	0	0	0	0	0	0
28	2049	-	0	0	0	0	0	0
29	2050	-	0	0	0	0	0	0
30	2051	-	0	0	0	0	0	0
31	2052	-	0	0	0	0	0	0
32	2053	-	0	0	0	0	0	0
33	2054	-	0	0	0	0	0	0
34	2055	-	0	0	0	0	0	0
35	2056	-	0	0	0	0	0	0
36	2057	-	0	0	0	0	0	0
37	2058	-	0	0	0	0	0	0
		4,077,398	2,896,374	1,752,310	162,956	-	-	(734,242)

NOTE: The ending balance used above reflects a projected 12/31/21 balance.

Progress Energy Florida
Computation of Annual Accrual

Plant:		Hamilton Solar	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage
Year of Last Study		2018						
Capital Recovery Year		2048						
Cost @ 2022 \$'s		14,163,249	10,494,942	6,363,067	688,190	-	-	(3,382,950)
Future 1st Year Expense		28,808,997	20,448,976	12,335,701	1,133,504	-	-	(5,109,184)
Future 2nd Year Expense		-						
Amount to Accrue		28,173,687	19,998,026	12,063,668	1,108,507	-	-	(4,996,514)
PV of Amount to Accrue		13,473,766	10,003,538	6,066,308	660,220			(3,256,300)
Capital Recovery Years		27						
Compounded Inflation			2.60%	2.58%	1.94%			1.60%
Ending Balance of Reserve								
Acc Reserve (12/31/21 projected)		635,310	450,950	272,033	24,997	-	-	(112,670)
1	2022	717,034	520,165	314,674	31,636	0	0	(149,440)
2	2023	736,891	533,683	322,788	32,249	0	0	(151,829)
3	2024	757,282	547,552	331,113	32,874	0	0	(154,256)
4	2025	778,222	561,781	339,651	33,511	0	0	(156,721)
5	2026	799,724	576,380	348,410	34,160	0	0	(159,226)
6	2027	821,804	591,359	357,395	34,822	0	0	(161,771)
7	2028	844,478	606,727	366,611	35,497	0	0	(164,357)
8	2029	867,760	622,494	376,066	36,184	0	0	(166,984)
9	2030	891,667	638,671	385,763	36,886	0	0	(169,653)
10	2031	916,215	655,268	395,712	37,600	0	0	(172,365)
11	2032	941,422	672,297	405,916	38,329	0	0	(175,120)
12	2033	967,305	689,768	416,384	39,072	0	0	(177,919)
13	2034	993,881	707,693	427,122	39,829	0	0	(180,763)
14	2035	1,021,169	726,084	438,136	40,601	0	0	(183,652)
15	2036	1,049,188	744,953	449,435	41,387	0	0	(186,588)
16	2037	1,077,957	764,312	461,025	42,189	0	0	(189,570)
17	2038	1,107,496	784,175	472,914	43,007	0	0	(192,600)
18	2039	1,137,825	804,553	485,109	43,840	0	0	(195,678)
19	2040	1,168,965	825,462	497,619	44,690	0	0	(198,806)
20	2041	1,200,937	846,913	510,452	45,556	0	0	(201,984)
21	2042	1,233,764	868,922	523,615	46,439	0	0	(205,212)
22	2043	1,267,467	891,503	537,118	47,339	0	0	(208,492)
23	2044	1,302,071	914,671	550,969	48,256	0	0	(211,825)
24	2045	1,337,599	938,441	565,178	49,191	0	0	(215,211)
25	2046	1,374,074	962,828	579,752	50,144	0	0	(218,650)
26	2047	1,411,523	987,849	594,703	51,116	0	0	(222,145)
27	2048	1,449,971	1,013,521	610,039	52,106	0	0	(225,696)
28	2049	-	0	0	0	0	0	0
29	2050	-	0	0	0	0	0	0
30	2051	-	0	0	0	0	0	0
31	2052	-	0	0	0	0	0	0
32	2053	-	0	0	0	0	0	0
33	2054	-	0	0	0	0	0	0
34	2055	-	0	0	0	0	0	0
35	2056	-	0	0	0	0	0	0
36	2057	-	0	0	0	0	0	0
37	2058	-	0	0	0	0	0	0
		28,808,997	20,448,976	12,335,701	1,133,504	-	-	(5,109,184)

NOTE: The ending balance used above reflects a projected 12/31/21 balance.

Progress Energy Florida
Computation of Annual Accrual

Plant:	Lake Placid Solar	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage	
Year of Last Study	2018							
Capital Recovery Year	2049							
Cost @ 2022 \$'s	11,844,886	8,777,608	5,322,054	574,904	-	-	(2,829,680)	
Future 1st Year Expense	24,772,776	17,561,933	10,571,483	962,570	-	-	(4,323,210)	
Future 2nd Year Expense	-							
Amount to Accrue	24,532,741	17,391,767	10,469,051	953,243	-	-	(4,281,320)	
PV of Amount to Accrue	11,410,280	8,472,121	5,138,206	558,569			(2,758,617)	
Capital Recovery Years	28							
Compounded Inflation		2.60%	2.57%	1.93%			1.58%	
Ending Balance of Reserve								
Acc Reserve (12/31/21 projected)	240,035	170,166	102,432	9,327	-	-	(41,890)	
1	2022	592,877	429,813	259,779	26,000	0	(122,715)	
2	2023	609,308	440,996	266,467	26,501	0	(124,657)	
3	2024	626,180	452,470	273,327	27,012	0	(126,629)	
4	2025	643,507	464,243	280,364	27,533	0	(128,633)	
5	2026	661,299	476,322	287,582	28,063	0	(130,668)	
6	2027	679,570	488,716	294,985	28,604	0	(132,735)	
7	2028	698,331	501,432	302,580	29,155	0	(134,835)	
8	2029	717,596	514,478	310,369	29,717	0	(136,969)	
9	2030	737,378	527,865	318,360	30,290	0	(139,136)	
10	2031	757,691	541,599	326,556	30,874	0	(141,337)	
11	2032	778,549	555,691	334,962	31,469	0	(143,573)	
12	2033	799,966	570,150	343,586	32,075	0	(145,845)	
13	2034	821,957	584,984	352,431	32,693	0	(148,152)	
14	2035	844,537	600,205	361,504	33,323	0	(150,496)	
15	2036	867,721	615,822	370,811	33,966	0	(152,877)	
16	2037	891,527	631,845	380,357	34,620	0	(155,296)	
17	2038	915,969	648,285	390,149	35,287	0	(157,753)	
18	2039	941,065	665,153	400,194	35,968	0	(160,249)	
19	2040	966,832	682,459	410,496	36,661	0	(162,784)	
20	2041	993,288	700,216	421,064	37,367	0	(165,360)	
21	2042	1,020,451	718,435	431,904	38,087	0	(167,976)	
22	2043	1,048,339	737,128	443,023	38,821	0	(170,633)	
23	2044	1,076,973	756,307	454,429	39,570	0	(173,333)	
24	2045	1,106,370	775,986	466,128	40,332	0	(176,076)	
25	2046	1,136,552	796,176	478,128	41,110	0	(178,861)	
26	2047	1,167,539	816,892	490,437	41,902	0	(181,691)	
27	2048	1,199,353	838,147	503,063	42,709	0	(184,566)	
28	2049	1,232,015	859,954	516,014	43,532	0	(187,486)	
29	2050	-	0	0	0	0	0	
30	2051	-	0	0	0	0	0	
31	2052	-	0	0	0	0	0	
32	2053	-	0	0	0	0	0	
33	2054	-	0	0	0	0	0	
34	2055	-	0	0	0	0	0	
35	2056	-	0	0	0	0	0	
36	2057	-	0	0	0	0	0	
37	2058	-	0	0	0	0	0	
		24,772,776	17,561,933	10,571,483	962,570	-	-	(4,323,210)

NOTE: The ending balance used above reflects a projected 12/31/21 balance.

Progress Energy Florida
Computation of Annual Accrual

Plant:	Trenton Solar	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage	
Year of Last Study	2018							
Capital Recovery Year	2049							
Cost @ 2022 \$'s	14,678,325	10,876,814	6,595,064	712,542	-	-	(3,506,095)	
Future 1st Year Expense	30,698,459	21,761,952	13,100,131	1,193,019	-	-	(5,356,643)	
Future 2nd Year Expense	-							
Amount to Accrue	30,240,321	21,437,181	12,904,627	1,175,215	-	-	(5,276,701)	
PV of Amount to Accrue	14,065,024	10,442,780	6,333,586	688,636			(3,399,978)	
Capital Recovery Years	28							
Compounded Inflation		2.60%	2.57%	1.93%			1.58%	
Ending Balance of Reserve								
Acc Reserve (12/31/21 projected)	458,138	324,771	195,504	17,804	-	-	(79,942)	
1	2022	730,814	529,789	320,216	32,055	0	0	(151,246)
2	2023	751,067	543,574	328,460	32,672	0	0	(153,639)
3	2024	771,865	557,717	336,916	33,302	0	0	(156,070)
4	2025	793,223	572,228	345,589	33,944	0	0	(158,539)
5	2026	815,154	587,117	354,486	34,598	0	0	(161,047)
6	2027	837,675	602,393	363,612	35,265	0	0	(163,595)
7	2028	860,801	618,067	372,973	35,944	0	0	(166,184)
8	2029	884,548	634,149	382,575	36,637	0	0	(168,813)
9	2030	908,932	650,649	392,424	37,343	0	0	(171,484)
10	2031	933,971	667,578	402,527	38,063	0	0	(174,197)
11	2032	959,681	684,948	412,890	38,796	0	0	(176,953)
12	2033	986,080	702,769	423,520	39,544	0	0	(179,753)
13	2034	1,013,187	721,055	434,423	40,306	0	0	(182,597)
14	2035	1,041,020	739,816	445,607	41,083	0	0	(185,486)
15	2036	1,069,598	759,065	457,079	41,875	0	0	(188,420)
16	2037	1,098,942	778,815	468,846	42,682	0	0	(191,401)
17	2038	1,129,070	799,079	480,916	43,504	0	0	(194,429)
18	2039	1,160,004	819,870	493,297	44,343	0	0	(197,506)
19	2040	1,191,766	841,203	505,996	45,198	0	0	(200,630)
20	2041	1,224,377	863,090	519,023	46,069	0	0	(203,805)
21	2042	1,257,859	885,547	532,385	46,956	0	0	(207,029)
22	2043	1,292,235	908,588	546,091	47,861	0	0	(210,305)
23	2044	1,327,529	932,228	560,149	48,784	0	0	(213,632)
24	2045	1,363,766	956,484	574,570	49,724	0	0	(217,012)
25	2046	1,400,970	981,371	589,362	50,682	0	0	(220,445)
26	2047	1,439,166	1,006,905	604,535	51,659	0	0	(223,933)
27	2048	1,478,380	1,033,104	620,098	52,655	0	0	(227,476)
28	2049	1,518,641	1,059,984	636,062	53,669	0	0	(231,075)
29	2050	-	0	0	0	0	0	0
30	2051	-	0	0	0	0	0	0
31	2052	-	0	0	0	0	0	0
32	2053	-	0	0	0	0	0	0
33	2054	-	0	0	0	0	0	0
34	2055	-	0	0	0	0	0	0
35	2056	-	0	0	0	0	0	0
36	2057	-	0	0	0	0	0	0
37	2058	-	0	0	0	0	0	0
		30,698,459	21,761,952	13,100,131	1,193,019	-	-	(5,356,643)

NOTE: The ending balance used above reflects a projected 12/31/21 balance.

Progress Energy Florida
Computation of Annual Accrual

Plant:	Debary Solar	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage	
Year of Last Study	2018							
Capital Recovery Year	2050							
Cost @ 2022 \$'s	9,011,445	6,678,401	4,049,044	437,266	-	-	(2,153,266)	
Future 1st Year Expense	19,377,641	13,720,605	8,240,782	744,226	-	-	(3,327,972)	
Future 2nd Year Expense	-							
Amount to Accrue	19,091,976	13,518,336	8,119,297	733,255	-	-	(3,278,911)	
PV of Amount to Accrue	8,636,207	6,412,902	3,889,381	422,715			(2,088,790)	
Capital Recovery Years	29							
Compounded Inflation		2.60%	2.57%	1.92%			1.57%	
Ending Balance of Reserve								
Acc Reserve (12/31/21 projected)	285,665	202,269	121,485	10,971	-	-	(49,061)	
1	2022	438,664	317,812	191,896	19,138	0	(90,182)	
2	2023	450,828	326,090	196,828	19,505	0	(91,596)	
3	2024	463,320	334,584	201,888	19,879	0	(93,031)	
4	2025	476,148	343,300	207,077	20,261	0	(94,489)	
5	2026	489,321	352,242	212,400	20,649	0	(95,970)	
6	2027	502,848	361,417	217,859	21,045	0	(97,473)	
7	2028	516,738	370,832	223,459	21,449	0	(99,001)	
8	2029	531,002	380,491	229,203	21,860	0	(100,552)	
9	2030	545,648	390,403	235,094	22,279	0	(102,128)	
10	2031	560,687	400,572	241,137	22,706	0	(103,729)	
11	2032	576,129	411,006	247,335	23,142	0	(105,354)	
12	2033	591,985	421,712	253,693	23,585	0	(107,005)	
13	2034	608,267	432,697	260,213	24,038	0	(108,682)	
14	2035	624,984	443,969	266,902	24,498	0	(110,385)	
15	2036	642,149	455,533	273,762	24,968	0	(112,115)	
16	2037	659,774	467,399	280,799	25,447	0	(113,872)	
17	2038	677,870	479,574	288,017	25,935	0	(115,656)	
18	2039	696,450	492,066	295,420	26,432	0	(117,469)	
19	2040	715,527	504,884	303,013	26,939	0	(119,309)	
20	2041	735,114	518,036	310,802	27,456	0	(121,179)	
21	2042	755,224	531,530	318,791	27,982	0	(123,078)	
22	2043	775,872	545,375	326,985	28,519	0	(125,007)	
23	2044	797,071	559,581	335,390	29,065	0	(126,966)	
24	2045	818,835	574,158	344,011	29,623	0	(128,955)	
25	2046	841,181	589,113	352,853	30,191	0	(130,976)	
26	2047	864,123	604,459	361,923	30,770	0	(133,029)	
27	2048	887,676	620,204	371,225	31,360	0	(135,113)	
28	2049	911,857	636,360	380,767	31,961	0	(137,231)	
29	2050	936,683	652,936	390,555	32,574	0	(139,381)	
30	2051	-	0	0	0	0	0	
31	2052	-	0	0	0	0	0	
32	2053	-	0	0	0	0	0	
33	2054	-	0	0	0	0	0	
34	2055	-	0	0	0	0	0	
35	2056	-	0	0	0	0	0	
36	2057	-	0	0	0	0	0	
37	2058	-	0	0	0	0	0	
		19,377,641	13,720,605	8,240,782	744,226	-	-	(3,327,972)

NOTE: The ending balance used above reflects a projected 12/31/21 balance.

Progress Energy Florida
Computation of Annual Accrual

Plant:		Columbia Solar	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage
Year of Last Study		2018						
Capital Recovery Year		2050						
Cost @ 2022 \$'s		14,935,402	11,067,751	6,710,071	725,247	-	-	(3,567,667)
Future 1st Year Expense		32,115,402	22,738,413	13,656,614	1,234,370	-	-	(5,513,995)
Future 2nd Year Expense		-						
Amount to Accrue		31,720,166	22,458,577	13,488,546	1,219,179	-	-	(5,446,136)
PV of Amount to Accrue		14,348,883	10,654,022	6,461,409	702,845			(3,469,393)
Capital Recovery Years		29						
Compounded Inflation			2.60%	2.57%	1.92%			1.57%
Ending Balance of Reserve								
Acc Reserve (12/31/21 projected)		395,236	279,836	168,068	15,191	-	-	(67,859)
1	2022	728,822	527,994	318,796	31,821	0	0	(149,789)
2	2023	749,032	541,747	326,990	32,432	0	0	(152,137)
3	2024	769,787	555,859	335,395	33,053	0	0	(154,521)
4	2025	791,099	570,338	344,016	33,687	0	0	(156,942)
5	2026	812,985	585,195	352,858	34,333	0	0	(159,401)
6	2027	835,458	600,438	361,928	34,992	0	0	(161,899)
7	2028	858,536	616,078	371,231	35,662	0	0	(164,436)
8	2029	882,233	632,126	380,773	36,346	0	0	(167,013)
9	2030	906,566	648,592	390,561	37,043	0	0	(169,631)
10	2031	931,552	665,487	400,600	37,754	0	0	(172,289)
11	2032	957,207	682,822	410,897	38,477	0	0	(174,989)
12	2033	983,551	700,609	421,458	39,215	0	0	(177,731)
13	2034	1,010,601	718,858	432,291	39,967	0	0	(180,516)
14	2035	1,038,375	737,584	443,403	40,733	0	0	(183,345)
15	2036	1,066,893	756,796	454,800	41,515	0	0	(186,218)
16	2037	1,096,174	776,510	466,490	42,311	0	0	(189,136)
17	2038	1,126,239	796,737	478,481	43,122	0	0	(192,100)
18	2039	1,157,108	817,491	490,780	43,949	0	0	(195,110)
19	2040	1,188,803	838,785	503,395	44,791	0	0	(198,168)
20	2041	1,221,345	860,634	516,334	45,650	0	0	(201,273)
21	2042	1,254,756	883,052	529,606	46,526	0	0	(204,427)
22	2043	1,289,060	906,054	543,218	47,418	0	0	(207,631)
23	2044	1,324,279	929,656	557,181	48,327	0	0	(210,885)
24	2045	1,360,439	953,872	571,503	49,253	0	0	(214,189)
25	2046	1,397,564	978,719	586,193	50,198	0	0	(217,546)
26	2047	1,435,679	1,004,213	601,260	51,160	0	0	(220,955)
27	2048	1,474,810	1,030,371	616,715	52,141	0	0	(224,418)
28	2049	1,514,985	1,057,211	632,567	53,141	0	0	(227,934)
29	2050	1,556,230	1,084,750	648,826	54,160	0	0	(231,506)
30	2051	-	0	0	0	0	0	0
31	2052	-	0	0	0	0	0	0
32	2053	-	0	0	0	0	0	0
33	2054	-	0	0	0	0	0	0
34	2055	-	0	0	0	0	0	0
35	2056	-	0	0	0	0	0	0
36	2057	-	0	0	0	0	0	0
37	2058	-	0	0	0	0	0	0
		32,115,402	22,738,413	13,656,614	1,234,370	-	-	(5,513,995)

NOTE: The ending balance used above reflects a projected 12/31/21 balance.

Progress Energy Florida
Computation of Annual Accrual

Plant:	Twin River Solar	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage	
Year of Last Study	2018							
Capital Recovery Year	2050							
Cost @ 2022 \$'s	14,163,249	10,494,942	6,363,067	688,190	-	-	(3,382,950)	
Future 1st Year Expense	30,454,761	21,561,591	12,950,377	1,171,299	-	-	(5,228,506)	
Future 2nd Year Expense	-							
Amount to Accrue	30,440,115	21,551,222	12,944,149	1,170,736	-	-	(5,225,992)	
PV of Amount to Accrue	13,769,978	10,223,586	6,200,627	674,918			(3,329,153)	
Capital Recovery Years	29							
Compounded Inflation		2.60%	2.57%	1.92%			1.57%	
Ending Balance of Reserve								
Acc Reserve (12/31/21 projected)	14,646	10,369	6,228	563	-	-	(2,514)	
1	2022	699,414	506,662	305,929	30,557	0	0	(143,734)
2	2023	718,809	519,860	313,793	31,143	0	0	(145,987)
3	2024	738,725	533,401	321,858	31,740	0	0	(148,275)
4	2025	759,178	547,296	330,131	32,349	0	0	(150,598)
5	2026	780,180	561,552	338,617	32,969	0	0	(152,958)
6	2027	801,746	576,179	347,321	33,601	0	0	(155,355)
7	2028	823,892	591,188	356,248	34,245	0	0	(157,790)
8	2029	846,633	606,588	365,405	34,902	0	0	(160,262)
9	2030	869,984	622,388	374,798	35,571	0	0	(162,774)
10	2031	893,961	638,601	384,431	36,253	0	0	(165,324)
11	2032	918,581	655,235	394,313	36,949	0	0	(167,915)
12	2033	943,862	672,303	404,448	37,657	0	0	(170,547)
13	2034	969,820	689,816	414,844	38,379	0	0	(173,219)
14	2035	996,473	707,784	425,507	39,115	0	0	(175,934)
15	2036	1,023,840	726,221	436,444	39,865	0	0	(178,691)
16	2037	1,051,939	745,138	447,663	40,629	0	0	(181,491)
17	2038	1,080,790	764,548	459,169	41,408	0	0	(184,335)
18	2039	1,110,413	784,463	470,972	42,202	0	0	(187,224)
19	2040	1,140,829	804,897	483,078	43,012	0	0	(190,158)
20	2041	1,172,057	825,863	495,495	43,836	0	0	(193,137)
21	2042	1,204,119	847,376	508,231	44,677	0	0	(196,164)
22	2043	1,237,038	869,449	521,294	45,534	0	0	(199,238)
23	2044	1,270,836	892,096	534,693	46,407	0	0	(202,360)
24	2045	1,305,536	915,334	548,437	47,296	0	0	(205,531)
25	2046	1,341,163	939,177	562,534	48,203	0	0	(208,752)
26	2047	1,377,739	963,641	576,993	49,128	0	0	(212,024)
27	2048	1,415,291	988,743	591,824	50,070	0	0	(215,346)
28	2049	1,453,844	1,014,498	607,037	51,030	0	0	(218,721)
29	2050	1,493,424	1,040,924	622,640	52,008	0	0	(222,148)
30	2051	-	0	0	0	0	0	0
31	2052	-	0	0	0	0	0	0
32	2053	-	0	0	0	0	0	0
33	2054	-	0	0	0	0	0	0
34	2055	-	0	0	0	0	0	0
35	2056	-	0	0	0	0	0	0
36	2057	-	0	0	0	0	0	0
37	2058	-	0	0	0	0	0	0
		30,454,761	21,561,591	12,950,377	1,171,299	-	-	(5,228,506)

NOTE: The ending balance used above reflects a projected 12/31/21 balance.

Progress Energy Florida
 Computation of Annual Accrual

Plant:	Santa Fe Solar	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage	
Year of Last Study	2018							
Capital Recovery Year	2050							
Cost @ 2022 \$'s	14,163,249	10,494,942	6,363,067	688,190	-	-	(3,382,950)	
Future 1st Year Expense	30,454,761	21,561,591	12,950,377	1,171,299	-	-	(5,228,506)	
Future 2nd Year Expense	-							
Amount to Accrue	30,440,115	21,551,222	12,944,149	1,170,736	-	-	(5,225,992)	
PV of Amount to Accrue	13,769,978	10,223,586	6,200,627	674,918			(3,329,153)	
Capital Recovery Years	29							
Compounded Inflation		2.60%	2.57%	1.92%			1.57%	
Ending Balance of Reserve								
Acc Reserve (12/31/21 projected)	14,646	10,369	6,228	563	-	-	(2,514)	
1	2022	699,414	506,662	305,929	30,557	0	0	(143,734)
2	2023	718,809	519,860	313,793	31,143	0	0	(145,987)
3	2024	738,725	533,401	321,858	31,740	0	0	(148,275)
4	2025	759,178	547,296	330,131	32,349	0	0	(150,598)
5	2026	780,180	561,552	338,617	32,969	0	0	(152,958)
6	2027	801,746	576,179	347,321	33,601	0	0	(155,355)
7	2028	823,892	591,188	356,248	34,245	0	0	(157,790)
8	2029	846,633	606,588	365,405	34,902	0	0	(160,262)
9	2030	869,984	622,388	374,798	35,571	0	0	(162,774)
10	2031	893,961	638,601	384,431	36,253	0	0	(165,324)
11	2032	918,581	655,235	394,313	36,949	0	0	(167,915)
12	2033	943,862	672,303	404,448	37,657	0	0	(170,547)
13	2034	969,820	689,816	414,844	38,379	0	0	(173,219)
14	2035	996,473	707,784	425,507	39,115	0	0	(175,934)
15	2036	1,023,840	726,221	436,444	39,865	0	0	(178,691)
16	2037	1,051,939	745,138	447,663	40,629	0	0	(181,491)
17	2038	1,080,790	764,548	459,169	41,408	0	0	(184,335)
18	2039	1,110,413	784,463	470,972	42,202	0	0	(187,224)
19	2040	1,140,829	804,897	483,078	43,012	0	0	(190,158)
20	2041	1,172,057	825,863	495,495	43,836	0	0	(193,137)
21	2042	1,204,119	847,376	508,231	44,677	0	0	(196,164)
22	2043	1,237,038	869,449	521,294	45,534	0	0	(199,238)
23	2044	1,270,836	892,096	534,693	46,407	0	0	(202,360)
24	2045	1,305,536	915,334	548,437	47,296	0	0	(205,531)
25	2046	1,341,163	939,177	562,534	48,203	0	0	(208,752)
26	2047	1,377,739	963,641	576,993	49,128	0	0	(212,024)
27	2048	1,415,291	988,743	591,824	50,070	0	0	(215,346)
28	2049	1,453,844	1,014,498	607,037	51,030	0	0	(218,721)
29	2050	1,493,424	1,040,924	622,640	52,008	0	0	(222,148)
30	2051	-	0	0	0	0	0	0
31	2052	-	0	0	0	0	0	0
32	2053	-	0	0	0	0	0	0
33	2054	-	0	0	0	0	0	0
34	2055	-	0	0	0	0	0	0
35	2056	-	0	0	0	0	0	0
36	2057	-	0	0	0	0	0	0
37	2058	-	0	0	0	0	0	0
		30,454,761	21,561,591	12,950,377	1,171,299	-	-	(5,228,506)

NOTE: The ending balance used above reflects a projected 12/31/21 balance.

Progress Energy Florida
 Computation of Annual Accrual

Plant:	Duette Solar	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage	
Year of Last Study	2018							
Capital Recovery Year	2051							
Cost @ 2022 \$'s	14,163,249	10,494,942	6,363,067	688,190	-	-	(3,382,950)	
Future 1st Year Expense	31,310,963	22,140,398	13,269,107	1,190,666	-	-	(5,289,208)	
Future 2nd Year Expense	-							
Amount to Accrue	31,296,408	22,130,106	13,262,939	1,190,113	-	-	(5,286,749)	
PV of Amount to Accrue	13,769,754	10,223,477	6,200,954	674,989			(3,329,666)	
Capital Recovery Years	30							
Compounded Inflation		2.61%	2.57%	1.91%			1.55%	
Ending Balance of Reserve								
Acc Reserve (12/31/21 projected)	14,555	10,292	6,168	553	-	-	(2,459)	
1	2022	684,463	495,488	298,905	29,760	0	0	(139,689)
2	2023	703,454	508,408	306,577	30,328	0	0	(141,859)
3	2024	722,955	521,665	314,445	30,906	0	0	(144,062)
4	2025	742,981	535,268	322,516	31,496	0	0	(146,299)
5	2026	763,545	549,226	330,794	32,097	0	0	(148,571)
6	2027	784,662	563,547	339,284	32,710	0	0	(150,879)
7	2028	806,346	578,242	347,992	33,334	0	0	(153,222)
8	2029	828,613	593,321	356,924	33,970	0	0	(155,601)
9	2030	851,477	608,792	366,084	34,618	0	0	(158,018)
10	2031	874,954	624,667	375,480	35,279	0	0	(160,472)
11	2032	899,061	640,956	385,118	35,952	0	0	(162,964)
12	2033	923,814	657,669	395,002	36,638	0	0	(165,495)
13	2034	949,231	674,818	405,140	37,337	0	0	(168,065)
14	2035	975,328	692,415	415,539	38,050	0	0	(170,676)
15	2036	1,002,124	710,470	426,204	38,776	0	0	(173,326)
16	2037	1,029,638	728,996	437,143	39,516	0	0	(176,018)
17	2038	1,057,887	748,006	448,363	40,270	0	0	(178,752)
18	2039	1,086,892	767,511	459,871	41,039	0	0	(181,528)
19	2040	1,116,673	787,524	471,674	41,822	0	0	(184,347)
20	2041	1,147,249	808,060	483,780	42,620	0	0	(187,210)
21	2042	1,178,643	829,130	496,197	43,433	0	0	(190,117)
22	2043	1,210,875	850,751	508,932	44,262	0	0	(193,070)
23	2044	1,243,968	872,935	521,994	45,107	0	0	(196,068)
24	2045	1,277,944	895,697	535,392	45,968	0	0	(199,113)
25	2046	1,312,826	919,054	549,134	46,845	0	0	(202,206)
26	2047	1,348,639	943,019	563,228	47,739	0	0	(205,346)
27	2048	1,385,407	967,609	577,684	48,650	0	0	(208,535)
28	2049	1,423,155	992,840	592,511	49,578	0	0	(211,774)
29	2050	1,461,909	1,018,729	607,718	50,524	0	0	(215,063)
30	2051	1,501,695	1,045,294	623,316	51,488	0	0	(218,403)
31	2052	-	0	0	0	0	0	0
32	2053	-	0	0	0	0	0	0
33	2054	-	0	0	0	0	0	0
34	2055	-	0	0	0	0	0	0
35	2056	-	0	0	0	0	0	0
36	2057	-	0	0	0	0	0	0
37	2058	-	0	0	0	0	0	0
		31,310,963	22,140,398	13,269,107	1,190,666	-	-	(5,289,208)

NOTE: The ending balance used above reflects a projected 12/31/21 balance.

Progress Energy Florida
Computation of Annual Accrual

Plant:	Charlie Creek Solar	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage	
Year of Last Study	2018							
Capital Recovery Year	2051							
Cost @ 2022 \$'s	14,163,249	10,494,942	6,363,067	688,190	-	-	(3,382,950)	
Future 1st Year Expense	31,310,963	22,140,398	13,269,107	1,190,666	-	-	(5,289,208)	
Future 2nd Year Expense	-							
Amount to Accrue	31,296,408	22,130,106	13,262,939	1,190,113	-	-	(5,286,749)	
PV of Amount to Accrue	13,769,754	10,223,477	6,200,954	674,989			(3,329,666)	
Capital Recovery Years	30							
Compounded Inflation		2.61%	2.57%	1.91%			1.55%	
Ending Balance of Reserve								
Acc Reserve (12/31/21 projected)	14,555	10,292	6,168	553	-	-	(2,459)	
1	2022	684,463	495,488	298,905	29,760	0	0	(139,689)
2	2023	703,454	508,408	306,577	30,328	0	0	(141,859)
3	2024	722,955	521,665	314,445	30,906	0	0	(144,062)
4	2025	742,981	535,268	322,516	31,496	0	0	(146,299)
5	2026	763,545	549,226	330,794	32,097	0	0	(148,571)
6	2027	784,662	563,547	339,284	32,710	0	0	(150,879)
7	2028	806,346	578,242	347,992	33,334	0	0	(153,222)
8	2029	828,613	593,321	356,924	33,970	0	0	(155,601)
9	2030	851,477	608,792	366,084	34,618	0	0	(158,018)
10	2031	874,954	624,667	375,480	35,279	0	0	(160,472)
11	2032	899,061	640,956	385,118	35,952	0	0	(162,964)
12	2033	923,814	657,669	395,002	36,638	0	0	(165,495)
13	2034	949,231	674,818	405,140	37,337	0	0	(168,065)
14	2035	975,328	692,415	415,539	38,050	0	0	(170,676)
15	2036	1,002,124	710,470	426,204	38,776	0	0	(173,326)
16	2037	1,029,638	728,996	437,143	39,516	0	0	(176,018)
17	2038	1,057,887	748,006	448,363	40,270	0	0	(178,752)
18	2039	1,086,892	767,511	459,871	41,039	0	0	(181,528)
19	2040	1,116,673	787,524	471,674	41,822	0	0	(184,347)
20	2041	1,147,249	808,060	483,780	42,620	0	0	(187,210)
21	2042	1,178,643	829,130	496,197	43,433	0	0	(190,117)
22	2043	1,210,875	850,751	508,932	44,262	0	0	(193,070)
23	2044	1,243,968	872,935	521,994	45,107	0	0	(196,068)
24	2045	1,277,944	895,697	535,392	45,968	0	0	(199,113)
25	2046	1,312,826	919,054	549,134	46,845	0	0	(202,206)
26	2047	1,348,639	943,019	563,228	47,739	0	0	(205,346)
27	2048	1,385,407	967,609	577,684	48,650	0	0	(208,535)
28	2049	1,423,155	992,840	592,511	49,578	0	0	(211,774)
29	2050	1,461,909	1,018,729	607,718	50,524	0	0	(215,063)
30	2051	1,501,695	1,045,294	623,316	51,488	0	0	(218,403)
31	2052	-	0	0	0	0	0	0
32	2053	-	0	0	0	0	0	0
33	2054	-	0	0	0	0	0	0
34	2055	-	0	0	0	0	0	0
35	2056	-	0	0	0	0	0	0
36	2057	-	0	0	0	0	0	0
37	2058	-	0	0	0	0	0	0
		31,310,963	22,140,398	13,269,107	1,190,666	-	-	(5,289,208)

NOTE: The ending balance used above reflects a projected 12/31/21 balance.

Progress Energy Florida
 Computation of Annual Accrual

Plant:	Archer Solar	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage	
Year of Last Study	2018							
Capital Recovery Year	2051							
Cost @ 2022 \$'s	14,163,249	10,494,942	6,363,067	688,190	-	-	(3,382,950)	
Future 1st Year Expense	31,310,963	22,140,398	13,269,107	1,190,666	-	-	(5,289,208)	
Future 2nd Year Expense	-							
Amount to Accrue	31,296,408	22,130,106	13,262,939	1,190,113	-	-	(5,286,749)	
PV of Amount to Accrue	13,769,754	10,223,477	6,200,954	674,989			(3,329,666)	
Capital Recovery Years	30							
Compounded Inflation		2.61%	2.57%	1.91%			1.55%	
Ending Balance of Reserve								
Acc Reserve (12/31/21 projected)	14,555	10,292	6,168	553	-	-	(2,459)	
1	2022	684,463	495,488	298,905	29,760	0	0	(139,689)
2	2023	703,454	508,408	306,577	30,328	0	0	(141,859)
3	2024	722,955	521,665	314,445	30,906	0	0	(144,062)
4	2025	742,981	535,268	322,516	31,496	0	0	(146,299)
5	2026	763,545	549,226	330,794	32,097	0	0	(148,571)
6	2027	784,662	563,547	339,284	32,710	0	0	(150,879)
7	2028	806,346	578,242	347,992	33,334	0	0	(153,222)
8	2029	828,613	593,321	356,924	33,970	0	0	(155,601)
9	2030	851,477	608,792	366,084	34,618	0	0	(158,018)
10	2031	874,954	624,667	375,480	35,279	0	0	(160,472)
11	2032	899,061	640,956	385,118	35,952	0	0	(162,964)
12	2033	923,814	657,669	395,002	36,638	0	0	(165,495)
13	2034	949,231	674,818	405,140	37,337	0	0	(168,065)
14	2035	975,328	692,415	415,539	38,050	0	0	(170,676)
15	2036	1,002,124	710,470	426,204	38,776	0	0	(173,326)
16	2037	1,029,638	728,996	437,143	39,516	0	0	(176,018)
17	2038	1,057,887	748,006	448,363	40,270	0	0	(178,752)
18	2039	1,086,892	767,511	459,871	41,039	0	0	(181,528)
19	2040	1,116,673	787,524	471,674	41,822	0	0	(184,347)
20	2041	1,147,249	808,060	483,780	42,620	0	0	(187,210)
21	2042	1,178,643	829,130	496,197	43,433	0	0	(190,117)
22	2043	1,210,875	850,751	508,932	44,262	0	0	(193,070)
23	2044	1,243,968	872,935	521,994	45,107	0	0	(196,068)
24	2045	1,277,944	895,697	535,392	45,968	0	0	(199,113)
25	2046	1,312,826	919,054	549,134	46,845	0	0	(202,206)
26	2047	1,348,639	943,019	563,228	47,739	0	0	(205,346)
27	2048	1,385,407	967,609	577,684	48,650	0	0	(208,535)
28	2049	1,423,155	992,840	592,511	49,578	0	0	(211,774)
29	2050	1,461,909	1,018,729	607,718	50,524	0	0	(215,063)
30	2051	1,501,695	1,045,294	623,316	51,488	0	0	(218,403)
31	2052	-	0	0	0	0	0	0
32	2053	-	0	0	0	0	0	0
33	2054	-	0	0	0	0	0	0
34	2055	-	0	0	0	0	0	0
35	2056	-	0	0	0	0	0	0
36	2057	-	0	0	0	0	0	0
37	2058	-	0	0	0	0	0	0
		31,310,963	22,140,398	13,269,107	1,190,666	-	-	(5,289,208)

NOTE: The ending balance used above reflects a projected 12/31/21 balance.

Progress Energy Florida
Computation of Annual Accrual

Plant:		Suwannee Gas	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage
Year of Last Study		2018						
Capital Recovery Year		2034						
Cost @ 2022 \$'s		1,967,935	1,619,139	1,033,081	51,879	148,716	(13,194)	(871,686)
Future 1st Year Expense		2,780,835	2,208,460	1,440,681	67,103	207,392	(17,040)	(1,125,761)
Future 2nd Year Expense		-						
Amount to Accrue		2,419,079	1,921,164	1,253,264	58,374	180,413	(14,823)	(979,312)
PV of Amount to Accrue		1,663,138	1,372,540	874,124	44,173	125,834	(11,236)	(742,297)
Capital Recovery Years		13						
Compounded Inflation			2.62%	2.81%	2.17%	2.81%	2.15%	2.15%
Ending Balance of Reserve								
Acc Reserve (12/31/21 projected)		361,756	287,296	187,417	8,729	26,979	(2,217)	(146,449)
1	2022	155,692	125,947	81,199	3,936	11,689	(1,000)	(66,078)
2	2023	160,243	129,247	83,481	4,021	12,017	(1,022)	(67,501)
3	2024	164,924	132,634	85,827	4,108	12,355	(1,044)	(68,955)
4	2025	169,740	136,109	88,239	4,197	12,702	(1,066)	(70,441)
5	2026	174,693	139,676	90,718	4,288	13,059	(1,089)	(71,959)
6	2027	179,789	143,336	93,268	4,381	13,426	(1,113)	(73,509)
7	2028	185,031	147,092	95,889	4,476	13,804	(1,137)	(75,093)
8	2029	190,422	150,946	98,583	4,573	14,191	(1,161)	(76,710)
9	2030	195,968	154,902	101,354	4,672	14,590	(1,186)	(78,363)
10	2031	201,673	158,961	104,202	4,773	15,000	(1,212)	(80,051)
11	2032	207,541	163,126	107,130	4,877	15,422	(1,238)	(81,776)
12	2033	213,577	167,401	110,141	4,982	15,855	(1,264)	(83,538)
13	2034	219,785	171,787	113,236	5,090	16,301	(1,292)	(85,338)
14	2035	-	0	0	0	0	0	0
15	2036	-	0	0	0	0	0	0
16	2037	-	0	0	0	0	0	0
17	2038	-	0	0	0	0	0	0
18	2039	-	0	0	0	0	0	0
19	2040	-	0	0	0	0	0	0
20	2041	-	0	0	0	0	0	0
21	2042	-	0	0	0	0	0	0
22	2043	-	0	0	0	0	0	0
23	2044	-	0	0	0	0	0	0
24	2045	-	0	0	0	0	0	0
25	2046	-	0	0	0	0	0	0
26	2047	-	0	0	0	0	0	0
27	2048	-	0	0	0	0	0	0
28	2049	-	0	0	0	0	0	0
29	2050	-	0	0	0	0	0	0
30	2051	-	0	0	0	0	0	0
31	2052	-	0	0	0	0	0	0
32	2053	-	0	0	0	0	0	0
33	2054	-	0	0	0	0	0	0
34	2055	-	0	0	0	0	0	0
35	2056	-	0	0	0	0	0	0
36	2057	-	0	0	0	0	0	0
37	2058	-	0	0	0	0	0	0
		2,780,835	2,208,460	1,440,681	67,103	207,392	(17,040)	(1,125,761)

NOTE: The ending balance used above reflects a projected 12/31/21 balance.

Progress Energy Florida
Computation of Annual Accrual

Plant:	Tiger Bay CC	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage	
Year of Last Study	2018							
Capital Recovery Year	2030							
Cost @ 2022 \$'s	4,036,824	2,873,862	1,608,117	67,760	1,098,516	(97,636)	(1,513,795)	
Future 1st Year Expense	5,105,264	3,542,560	2,047,296	81,318	1,398,522	(119,024)	(1,845,408)	
Future 2nd Year Expense	-							
Amount to Accrue	4,830,972	3,352,228	1,937,300	76,949	1,323,383	(112,629)	(1,746,259)	
PV of Amount to Accrue	3,709,445	2,649,267	1,476,475	62,674	1,008,590	(90,131)	(1,397,430)	
Capital Recovery Years	9							
Compounded Inflation		2.65%	3.06%	2.31%	3.06%	2.51%	2.51%	
Ending Balance of Reserve								
Acc Reserve (12/31/21 projected)	274,292	190,332	109,996	4,369	75,139	(6,395)	(99,149)	
1	2022	475,944	334,716	190,198	7,791	129,925	(11,311)	(175,374)
2	2023	490,121	343,584	196,026	7,971	133,906	(11,595)	(179,771)
3	2024	504,720	352,686	202,032	8,155	138,010	(11,885)	(184,278)
4	2025	519,754	362,031	208,223	8,343	142,239	(12,183)	(188,897)
5	2026	535,236	371,622	214,603	8,535	146,597	(12,489)	(193,633)
6	2027	551,179	381,468	221,179	8,732	151,089	(12,802)	(198,487)
7	2028	567,597	391,575	227,957	8,933	155,719	(13,123)	(203,463)
8	2029	584,505	401,949	234,942	9,139	160,490	(13,452)	(208,564)
9	2030	601,916	412,598	242,141	9,350	165,408	(13,789)	(213,792)
10	2031	-	0	0	0	0	0	0
11	2032	-	0	0	0	0	0	0
12	2033	-	0	0	0	0	0	0
13	2034	-	0	0	0	0	0	0
14	2035	-	0	0	0	0	0	0
15	2036	-	0	0	0	0	0	0
16	2037	-	0	0	0	0	0	0
17	2038	-	0	0	0	0	0	0
18	2039	-	0	0	0	0	0	0
19	2040	-	0	0	0	0	0	0
20	2041	-	0	0	0	0	0	0
21	2042	-	0	0	0	0	0	0
22	2043	-	0	0	0	0	0	0
23	2044	-	0	0	0	0	0	0
24	2045	-	0	0	0	0	0	0
25	2046	-	0	0	0	0	0	0
26	2047	-	0	0	0	0	0	0
27	2048	-	0	0	0	0	0	0
28	2049	-	0	0	0	0	0	0
29	2050	-	0	0	0	0	0	0
30	2051	-	0	0	0	0	0	0
31	2052	-	0	0	0	0	0	0
32	2053	-	0	0	0	0	0	0
33	2054	-	0	0	0	0	0	0
34	2055	-	0	0	0	0	0	0
35	2056	-	0	0	0	0	0	0
36	2057	-	0	0	0	0	0	0
37	2058	-	0	0	0	0	0	0
		5,105,264	3,542,560	2,047,296	81,318	1,398,522	(119,024)	(1,845,408)

NOTE: The ending balance used above reflects a projected 12/31/21 balance.

Progress Energy Florida
Computation of Annual Accrual

Plant:		Univ of FL Gas Turbine	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage
Year of Last Study		2018						
Capital Recovery Year		2028						
Cost @ 2022 \$'s		2,003,772	896,854	470,934	5,294	1,161,969	(102,913)	(428,366)
Future 1st Year Expense		2,397,798	1,048,629	570,692	6,112	1,408,109	(123,149)	(512,595)
Future 2nd Year Expense		-						
Amount to Accrue		2,092,758	915,226	498,091	5,334	1,228,974	(107,482)	(447,384)
PV of Amount to Accrue		1,697,370	762,626	398,070	4,511	982,187	(87,173)	(362,851)
Capital Recovery Years		7						
Compounded Inflation			2.64%	3.25%	2.42%	3.25%	3.04%	3.04%
Ending Balance of Reserve								
Acc Reserve (12/31/21 projected)		305,040	133,403	72,601	778	179,135	(15,667)	(65,211)
1	2022	272,793	120,751	64,506	708	159,160	(14,011)	(58,321)
2	2023	281,079	123,939	66,605	726	164,339	(14,437)	(60,092)
3	2024	289,620	127,211	68,772	743	169,687	(14,875)	(61,917)
4	2025	298,424	130,569	71,010	761	175,208	(15,327)	(63,798)
5	2026	307,498	134,016	73,321	780	180,910	(15,793)	(65,735)
6	2027	316,852	137,554	75,707	799	186,796	(16,272)	(67,732)
7	2028	326,493	141,186	78,170	818	192,875	(16,767)	(69,789)
8	2029	-	0	0	0	0	0	0
9	2030	-	0	0	0	0	0	0
10	2031	-	0	0	0	0	0	0
11	2032	-	0	0	0	0	0	0
12	2033	-	0	0	0	0	0	0
13	2034	-	0	0	0	0	0	0
14	2035	-	0	0	0	0	0	0
15	2036	-	0	0	0	0	0	0
16	2037	-	0	0	0	0	0	0
17	2038	-	0	0	0	0	0	0
18	2039	-	0	0	0	0	0	0
19	2040	-	0	0	0	0	0	0
20	2041	-	0	0	0	0	0	0
21	2042	-	0	0	0	0	0	0
22	2043	-	0	0	0	0	0	0
23	2044	-	0	0	0	0	0	0
24	2045	-	0	0	0	0	0	0
25	2046	-	0	0	0	0	0	0
26	2047	-	0	0	0	0	0	0
27	2048	-	0	0	0	0	0	0
28	2049	-	0	0	0	0	0	0
29	2050	-	0	0	0	0	0	0
30	2051	-	0	0	0	0	0	0
31	2052	-	0	0	0	0	0	0
32	2053	-	0	0	0	0	0	0
33	2054	-	0	0	0	0	0	0
34	2055	-	0	0	0	0	0	0
35	2056	-	0	0	0	0	0	0
36	2057	-	0	0	0	0	0	0
37	2058	-	0	0	0	0	0	0
		2,397,798	1,048,629	570,692	6,112	1,408,109	(123,149)	(512,595)

NOTE: The ending balance used above reflects a projected 12/31/21 balance.

**DUKE ENERGY FLORIDA, LLC
2020 FOSSIL PLANT DISMANTLEMENT COST STUDY**

Section No. 3 - Calculation of Future Dollar Dismantlement Cost by Plant

Progress Energy Florida

Projected Future Dollar Dismantlement Cost by Plant

Plant	Base Cost Date	Capital Recovery Year	Dismantlement Cost Components	Cost Estimate Per Study (w/o Contingency)	Cost Estimate Per Study	Inflation Compounded Multiplier	Cost Estimate 2022 Dollars	First Year of Expense (3)	% of Total Cost	Inflation Compounded Multiplier	Future Dollar Cost	Second Year of Expense (3)	% of Total Cost	Inflation Compounded Multiplier	Future Dollar Cost	Total Future \$ Cost
Anclote	2018	2029	Labor	12,639,000	14,963,000	1.0911	16,325,587	2030	50%	1.2010	9,803,199	2031	50%	1.2327	10,062,135	19,865,334
			Material & Eq	8,008,000	9,610,000	0.9914	9,527,746	2030	50%	1.2424	5,918,638	2031	50%	1.2731	6,064,892	11,983,530
			Disposal	621,000	745,000	1.0588	788,772	2030	50%	1.1772	464,273	2031	50%	1.2001	473,299	937,572
			Plant inventory	3,875,000	3,875,000	0.9914	3,841,833	2030	50%	1.2424	2,386,547	2031	50%	1.2731	2,445,521	4,832,068
			Plant inv Salvage	(388,000)	(388,000)	0.8796	(341,286)	2030	50%	1.2074	(206,029)	2031	50%	1.2191	(208,024)	(414,053)
			Salvage	(10,985,000)	(10,985,000)	0.8796	(9,662,431)	2030	50%	1.2074	(5,833,064)	2031	50%	1.2191	(5,889,547)	(11,722,611)
				13,770,000	17,820,000		20,480,221				12,533,564				12,948,276	25,481,840
Avon Park Gas Turbine	2018	2020	Labor	478,000	566,000	1.0911	617,542	2021	100%	1.0000	617,542					617,542
			Material & Eq	319,000	383,000	0.9914	379,722	2021	100%	1.0000	379,722					379,722
			Disposal	15,000	18,000	1.0588	19,058	2021	100%	1.0000	19,058					19,058
			Salvage	(501,000)	(501,000)	0.8796	(440,681)	2021	100%	1.0000	(440,681)					(440,681)
				311,000	466,000		575,641				575,641				575,641	
Bartow CT (Units 1-4)	2018	2027	Labor	761,000	899,000	1.0911	980,866	2028	100%	1.1367	1,114,981					1,114,981
			Material & Eq	694,000	833,000	0.9914	825,870	2028	100%	1.1811	975,421					975,421
			Disposal	34,000	41,000	1.0588	43,409	2028	100%	1.1322	49,149					49,149
			Plant inventory	150,000	150,000	0.9914	148,716	2028	100%	1.1811	175,646					175,646
			Plant inv Salvage	(15,000)	(15,000)	0.8796	(13,194)	2028	100%	1.1857	(15,644)					(15,644)
			Salvage	(999,000)	(999,000)	0.8796	(878,723)	2028	100%	1.1857	(1,041,885)					(1,041,885)
				625,000	909,000		1,106,944				1,257,668				1,257,668	
Bartow CC (unit 4) Including Bartow Common	2018	2044	Labor	11,973,000	14,177,000	1.0911	15,468,011	2045	100%	1.7577	27,188,352					27,188,352
			Material & Eq	7,597,000	9,116,000	0.9914	9,037,974	2045	100%	1.7604	15,910,870					15,910,870
			Disposal	464,000	557,000	1.0588	589,726	2045	100%	1.5426	909,699					909,699
			Plant inventory	5,010,000	5,010,000	0.9914	4,967,118	2045	100%	1.7604	8,744,346					8,744,346
			Plant inv Salvage	(501,000)	(501,000)	0.8796	(440,681)	2045	100%	1.4460	(637,238)					(637,238)
			Salvage	(8,915,000)	(8,915,000)	0.8796	(7,841,654)	2045	100%	1.4460	(11,339,266)					(11,339,266)
				15,628,000	19,444,000		21,780,494				40,776,763				40,776,763	
Bayboro	2018	2024	Labor	1,292,000	1,529,000	1.0911	1,668,236	2025	100%	1.0535	1,757,445					1,757,445
			Material & Eq	940,000	1,128,000	0.9914	1,118,345	2025	100%	1.0868	1,215,451					1,215,451
			Disposal	40,000	48,000	1.0588	50,820	2025	100%	1.0681	54,283					54,283
			Plant inventory	267,000	267,000	0.9914	264,715	2025	100%	1.0868	287,700					287,700
			Plant inv Salvage	(27,000)	(27,000)	0.8796	(23,749)	2025	100%	1.1187	(26,568)					(26,568)
			Salvage	(1,523,000)	(1,523,000)	0.8796	(1,339,634)	2025	100%	1.1187	(1,498,644)					(1,498,644)
				989,000	1,422,000		1,738,733				1,789,667				1,789,667	
Citrus County CC NEW	2018	2053	Labor	9,705,000	11,490,000	1.0911	12,536,322	2054	50%	2.2244	13,942,953	2055	50%	2.2841	14,317,243	28,260,196
			Material & Eq	6,269,000	7,523,000	0.9914	7,458,609	2054	50%	2.1892	8,164,351	2055	50%	2.2431	8,365,289	16,529,640
			Disposal	323,000	388,000	1.0588	410,797	2054	50%	1.7878	367,218	2055	50%	1.8174	373,290	740,508
			Plant inventory	5,470,000	5,470,000	0.9914	5,423,181	2054	50%	2.1892	5,936,328	2055	50%	2.2431	6,082,431	12,018,759
			Plant inv Salvage	(547,000)	(547,000)	0.8796	(481,142)	2054	50%	1.6000	(384,915)	2055	50%	1.6186	(389,383)	(774,298)
			Salvage	(14,473,000)	(14,473,000)	0.8796	(12,730,483)	2054	50%	1.6000	(10,184,414)	2055	50%	1.6186	(10,302,653)	(20,487,067)
				6,747,000	9,851,000		12,617,284				17,841,521				18,446,217	36,287,738
Crystal River South Units 1 & 2	2018	2018	Labor	31,408,000	37,267,000	1.0911	40,660,672	2019	50%	1.0000	20,330,336	2020	50%	1.0000	20,330,336	40,660,672
			Material & Eq	11,369,000	13,643,000	0.9914	13,526,226	2019	50%	1.0000	6,763,113	2020	50%	1.0000	6,763,113	13,526,226
			Disposal	1,570,000	1,884,000	1.0588	1,994,693	2019	50%	1.0000	997,347	2020	50%	1.0000	997,347	1,994,694
			Plant inventory	11,680,000	11,680,000	0.9914	11,580,028	2019	50%	1.0000	5,790,014	2020	50%	1.0000	5,790,014	11,580,028
			Plant inv Salvage	(1,168,000)	(1,168,000)	0.8796	(1,027,375)	2019	50%	1.0000	(513,688)	2020	50%	1.0000	(513,688)	(1,027,376)
			Salvage	(12,670,000)	(12,670,000)	0.8796	(11,144,561)	2019	50%	1.0000	(5,572,281)	2020	50%	1.0000	(5,572,281)	(11,144,562)
				42,189,000	50,636,000		55,589,683				27,794,841				27,794,841	55,589,682
Crystal River North Units 4 & 5	2018	2034	Labor	28,877,000	34,190,000	1.0911	37,303,469	2035	50%	1.3640	25,440,436	2036	50%	1.3989	26,091,884	51,532,320
			Material & Eq	16,787,000	20,144,000	0.9914	19,971,583	2035	50%	1.3945	13,925,661	2036	50%	1.4263	14,242,805	28,168,466
			Disposal	2,909,000	3,491,000	1.0588	3,696,111	2035	50%	1.2935	2,390,382	2036	50%	1.3181	2,435,910	4,826,292
			Plant inventory	15,227,000	15,227,000	0.9914	15,096,668	2035	50%	1.3945	10,526,511	2036	50%	1.4263	10,766,242	21,292,753
			Plant inv Salvage	(1,523,000)	(1,523,000)	0.8796	(1,339,634)	2035	50%	1.2915	(865,052)	2036	50%	1.3094	(877,059)	(1,742,111)
			Salvage	(25,687,000)	(25,687,000)	0.8796	(22,594,343)	2035	50%	1.2915	(14,590,018)	2036	50%	1.3094	(14,792,522)	(29,382,540)

Progress Energy Florida

Projected Future Dollar Dismantlement Cost by Plant

Plant	Base Cost Date	Capital Recovery Year	Dismantlement Cost Components	Cost Estimate Per Study (w/o Contingency)	Cost Estimate Per Study	Inflation Compounded Multiplier	Cost Estimate 2022 Dollars	First Year of Expense (3)	% of Total Cost	Inflation Compounded Multiplier	Future Dollar Cost	Second Year of Expense (3)	% of Total Cost	Inflation Compounded Multiplier	Future Dollar Cost	Total Future \$ Cost
				36,590,000	45,842,000		52,133,854				36,827,920				37,867,260	74,695,180
Crystal River Common	2018	2034	Labor	11,944,000	14,096,000	1.0911	15,379,634	2035	100%	1.3640	20,977,384					20,977,384
			Material & Eq	759,000	911,000	0.9914	903,203	2035	100%	1.3945	1,259,560					1,259,560
			Disposal	84,000	101,000	1.0588	106,934	2035	100%	1.2935	138,315					138,315
			Plant inventory	4,420,000	4,420,000	0.9914	4,382,168	2035	100%	1.3945	6,111,142					6,111,142
			Plant inv Salvage	(442,000)	(442,000)	0.8796	(388,784)	2035	100%	1.2915	(502,105)					(502,105)
			Salvage	(339,000)	(339,000)	0.8796	(298,185)	2035	100%	1.2915	(385,099)					(385,099)
			Landfill	12,014,000	14,417,000	1.0784	15,546,759	2035	100%	1.3637	21,201,839					21,201,839
						28,440,000	33,164,000		35,631,729					48,801,036		
Crystal River Helper Cooling Towers	2018	2020	Labor	2,306,000	2,727,000	1.0911	2,975,331	2021	100%	1.0000	2,975,331					2,975,331
			Material & Eq	1,669,000	2,003,000	0.9914	1,985,856	2021	100%	1.0000	1,985,856					1,985,856
			Disposal	169,000	203,000	1.0588	214,927	2021	100%	1.0000	214,927					214,927
			Plant inventory	967,000	967,000	0.9914	958,723	2021	100%	1.0000	958,723					958,723
			Plant inv Salvage	(97,000)	(97,000)	0.8796	(85,321)	2021	100%	1.0000	(85,321)					(85,321)
			Salvage	(380,000)	(380,000)	0.8796	(334,249)	2021	100%	1.0000	(334,249)					(334,249)
			4,634,000	5,423,000		5,715,267					5,715,267				5,715,267	
Crystal River Mariculture (Fish Hatchery)	2018	2034	Labor	1,082,000	1,287,000	1.0911	1,404,199	2035	100%	1.3640	1,915,288					1,915,288
			Material & Eq	58,000	70,000	0.9914	69,401	2035	100%	1.3945	96,783					96,783
			Disposal	5,000	6,000	1.0588	6,353	2035	100%	1.2935	8,217					8,217
			Salvage	0	0	0.8796	0	2035	100%	1.2915	-					-
			1,145,000	1,363,000		1,479,953					2,020,288				2,020,288	
Debary Gas Turbine units 1 - 6	2018	2027	Labor	1,880,000	2,221,000	1.0911	2,423,253	2028	100%	1.1367	2,754,586					2,754,586
			Material & Eq	1,714,000	2,057,000	0.9914	2,039,394	2028	100%	1.1811	2,408,693					2,408,693
			Disposal	85,000	102,000	1.0588	107,993	2028	100%	1.1322	122,273					122,273
			Plant inventory	0	0	0.9914	0	2028	100%	1.1811	-					-
			Plant inv Salvage	0	0	0.8796	0	2028	100%	1.1857	-					-
			Salvage	(2,142,000)	(2,142,000)	0.8796	(1,884,108)	2028	100%	1.1857	(2,233,951)					(2,233,951)
			1,537,000	2,238,000		2,686,532					3,051,601				3,051,601	
Debary Gas Turbine units 7 - 10 Including Common	2018	2037	Labor	5,615,000	6,657,000	1.0911	7,263,211	2038	100%	1.4722	10,693,055					10,693,055
			Material & Eq	2,716,000	3,259,000	0.9914	3,231,105	2038	100%	1.4919	4,820,338					4,820,338
			Disposal	141,000	169,000	1.0588	178,929	2038	100%	1.3684	244,838					244,838
			Plant inventory	1,744,000	1,744,000	0.9914	1,729,073	2038	100%	1.4919	2,579,525					2,579,525
			Plant inv Salvage	(174,000)	(174,000)	0.8796	(153,051)	2038	100%	1.3433	(205,601)					(205,601)
			Salvage	(3,028,000)	(3,028,000)	0.8796	(2,663,436)	2038	100%	1.3433	(3,577,922)					(3,577,922)
			7,014,000	8,627,000		9,585,831					14,554,233				14,554,233	
Higgins	2020	2020	Labor	752,000	890,000	1.0911	971,047	2021	100%	1.0000	971,047					971,047
			Material & Eq	540,000	648,000	0.9914	642,454	2021	100%	1.0000	642,454					642,454
			Disposal	18,000	22,000	1.0588	23,293	2021	100%	1.0000	23,293					23,293
			Plant inventory	543,000	543,000	0.9914	538,352	2021	100%	1.0000	538,352					538,352
			Plant inv Salvage	(54,000)	(54,000)	0.8796	(47,499)	2021	100%	1.0000	(47,499)					(47,499)
			Salvage	(847,000)	(847,000)	0.8796	(745,023)	2021	100%	1.0000	(745,023)					(745,023)
			952,000	1,202,000		1,382,624					1,382,624				1,382,624	
Hines PB1	2018	2034	Labor	2,438,000	2,877,000	1.0911	3,138,990	2035	100%	1.3640	4,281,493					4,281,493
			Material & Eq	2,203,000	2,644,000	0.9914	2,621,369	2035	100%	1.3945	3,655,624					3,655,624
			Disposal	549,000	659,000	1.0588	697,719	2035	100%	1.2935	902,470					902,470
			Plant inventory	0	0	0.9914	0	2035	100%	1.3945	-					-
			Plant inv Salvage	0	0	0.8796	0	2035	100%	1.2915	-					-
			Salvage	(3,632,000)	(3,632,000)	0.8796	(3,194,715)	2035	100%	1.2915	(4,125,896)					(4,125,896)
			1,558,000	2,548,000		3,263,363					4,713,691				4,713,691	
Hines PB2	2018	2038	Labor	2,272,000	2,679,000	1.0911	2,922,960	2039	100%	1.5105	4,415,015					4,415,015
			Material & Eq	2,052,000	2,462,000	0.9914	2,440,927	2039	100%	1.5255	3,723,694					3,723,694

Progress Energy Florida

Projected Future Dollar Dismantlement Cost by Plant

Plant	Base Cost Date	Capital Recovery Year	Dismantlement Cost Components	Cost Estimate Per Study (w/o Contingency)	Cost Estimate Per Study	Inflation Compounded Multiplier	Cost Estimate 2022 Dollars	First Year of Expense (3)	% of Total Cost	Inflation Compounded Multiplier	Future Dollar Cost	Second Year of Expense (3)	% of Total Cost	Inflation Compounded Multiplier	Future Dollar Cost	Total Future \$ Cost
			Disposal	566,000	679,000	1.0588	718,894	2039	100%	1.3934	1,001,672					1,001,672
			Plant inventory	0	0	0.9914	0	2039	100%	1.5255	-					-
			Plant inv Salvage	0	0	0.8796	0	2039	100%	1.3616	-					-
			Salvage	(3,488,000)	(3,488,000)	0.8796	(3,068,053)	2039	100%	1.3616	(4,177,486)					(4,177,486)
				1,402,000	2,332,000		3,014,728				4,962,895					4,962,895
Hines PB3	2018	2040	Labor	2,386,000	2,813,000	1.0911	3,069,162	2041	100%	1.5900	4,879,966					4,879,966
			Material & Eq	2,150,000	2,580,000	0.9914	2,557,917	2041	100%	1.5995	4,091,297					4,091,297
			Disposal	713,000	856,000	1.0588	906,294	2041	100%	1.4432	1,307,935					1,307,935
			Plant inventory	0	0	0.9914	0	2041	100%	1.5995	-					-
			Plant inv Salvage	0	0	0.8796	0	2041	100%	1.3913	-					-
			Salvage	(3,669,000)	(3,669,000)	0.8796	(3,227,261)	2041	100%	1.3913	(4,490,011)					(4,490,011)
				1,580,000	2,580,000		3,306,112				5,789,187					5,789,187
Hines PB4 Including Common	2018	2042	Labor	7,100,000	8,408,000	1.0911	9,173,664	2043	100%	1.6722	15,340,616					15,340,616
			Material & Eq	3,484,000	4,181,000	0.9914	4,145,214	2043	100%	1.6784	6,957,189					6,957,189
			Disposal	1,088,000	1,306,000	1.0588	1,382,733	2043	100%	1.4927	2,063,969					2,063,969
			Plant inventory	8,380,000	8,380,000	0.9914	8,308,274	2043	100%	1.6784	13,944,330					13,944,330
			Plant inv Salvage	(838,000)	(838,000)	0.8796	(737,107)	2043	100%	1.4161	(1,043,796)					(1,043,796)
			Salvage	(4,276,000)	(4,276,000)	0.8796	(3,761,179)	2043	100%	1.4161	(5,326,098)					(5,326,098)
				14,938,000	17,161,000		18,511,599				31,936,210					31,936,210
Intercession City Units 1 - 6	2018	2034	Labor	1,034,000	1,222,000	1.0911	1,333,280	2035	100%	1.3640	1,818,556					1,818,556
			Material & Eq	944,000	1,133,000	0.9914	1,123,302	2035	100%	1.3945	1,566,498					1,566,498
			Disposal	36,000	43,000	1.0588	45,526	2035	100%	1.2935	58,886					58,886
			Plant inventory	0	0	0.9914	0	2035	100%	1.3945	-					-
			Plant inv Salvage	0	0	0.8796	0	2035	100%	1.2915	-					-
			Salvage	(1,731,000)	(1,731,000)	0.8796	(1,522,592)	2035	100%	1.2915	(1,966,390)					(1,966,390)
				283,000	667,000		979,516				1,477,550					1,477,550
Intercession City Units 7 -10	2018	2038	Labor	1,044,000	1,234,000	1.0911	1,346,373	2039	100%	1.5105	2,033,643					2,033,643
			Material & Eq	952,000	1,142,000	0.9914	1,132,225	2039	100%	1.5255	1,727,237					1,727,237
			Disposal	38,000	46,000	1.0588	48,703	2039	100%	1.3934	67,860					67,860
			Plant inventory	0	0	0.9914	0	2039	100%	1.5255	-					-
			Plant inv Salvage	0	0	0.8796	0	2039	100%	1.3616	-					-
			Salvage	(1,922,000)	(1,922,000)	0.8796	(1,690,596)	2039	100%	1.3616	(2,301,929)					(2,301,929)
				112,000	500,000		836,705				1,526,811					1,526,811
Intercession City Units 11	2018	2042	Labor	391,000	462,000	1.0911	504,071	2043	100%	1.6722	842,930					842,930
			Material & Eq	357,000	428,000	0.9914	424,337	2043	100%	1.6784	712,193					712,193
			Disposal	15,000	18,000	1.0588	19,058	2043	100%	1.4927	28,447					28,447
			Plant inventory	0	0	0.9914	0	2043	100%	1.6784	-					-
			Plant inv Salvage	0	0	0.8796	0	2043	100%	1.4161	-					-
			Salvage	(658,000)	(658,000)	0.8796	(578,778)	2043	100%	1.4161	(819,591)					(819,591)
				105,000	250,000		368,688				763,979					763,979
Intercession City Units 12 -14 Including Common	2018	2045	Labor	4,018,000	4,764,000	1.0911	5,197,828	2046	100%	1.8026	9,369,672					9,369,672
			Material & Eq	1,907,000	2,288,000	0.9914	2,268,416	2046	100%	1.8032	4,090,513					4,090,513
			Disposal	119,000	143,000	1.0588	151,402	2046	100%	1.5679	237,386					237,386
			Plant inventory	3,187,000	3,187,000	0.9914	3,159,722	2046	100%	1.8032	5,697,758					5,697,758
			Plant inv Salvage	(319,000)	(319,000)	0.8796	(280,593)	2046	100%	1.4611	(409,972)					(409,972)
			Salvage	(1,540,000)	(1,540,000)	0.8796	(1,354,587)	2046	100%	1.4611	(1,979,177)					(1,979,177)
				7,372,000	8,523,000		9,142,188				17,006,180					17,006,180
Osceola Solar Center NEW	2018	2046	Labor	253,000	298,000	1.0911	325,137	2047	100%	1.8489	601,159					601,159
			Material & Eq	189,000	227,000	0.9914	225,057	2047	100%	1.8472	415,732					415,732
			Disposal	19,000	23,000	1.0588	24,351	2047	100%	1.5937	38,809					38,809
			Salvage	(104,000)	(104,000)	0.8796	(91,479)	2047	100%	1.4765	(135,068)					(135,068)
				357,000	444,000		483,066				920,632					920,632

Progress Energy Florida

Projected Future Dollar Dismantlement Cost by Plant

Plant	Base Cost Date	Capital Recovery Year	Dismantlement Cost Components	Cost Estimate Per Study (w/o Contingency)	Cost Estimate Per Study	Inflation Compounded Multiplier	Cost Estimate 2022 Dollars	First Year of Expense (3)	% of Total Cost	Inflation Compounded Multiplier	Future Dollar Cost	Second Year of Expense (3)	% of Total Cost	Inflation Compounded Multiplier	Future Dollar Cost	Total Future \$ Cost
Osprey Station NEW	2018	2039	Labor	3,553,000	4,203,000	1.0911	4,585,741	2040	100%	1.5499	7,107,516					7,107,516
			Material & Eq	2,595,000	3,114,000	0.9914	3,087,347	2040	100%	1.5613	4,820,219					4,820,219
			Disposal	245,000	294,000	1.0588	311,274	2040	100%	1.4183	441,478					441,478
			Plant inventory	2,474,000	2,474,000	0.9914	2,452,824	2040	100%	1.5613	3,829,550					3,829,550
			Plant inv Salvage	(247,000)	(247,000)	0.8796	(217,262)	2040	100%	1.3772	(299,212)					(299,212)
			Salvage	(4,859,000)	(4,859,000)	0.8796	(4,273,987)	2040	100%	1.3772	(5,886,119)					(5,886,119)
				3,761,000	4,979,000		5,945,937				10,013,432				10,013,432	
Perry Solar Station NEW	2018	2046	Labor	372,000	441,000	1.0911	481,159	2047	100%	1.8489	889,634					889,634
			Material & Eq	223,000	268,000	0.9914	265,706	2047	100%	1.8472	490,820					490,820
			Disposal	23,000	28,000	1.0588	29,645	2047	100%	1.5937	47,246					47,246
			Salvage	(192,000)	(192,000)	0.8796	(168,884)	2047	100%	1.4765	(249,355)					(249,355)
				426,000	545,000		607,626				1,178,345					1,178,345
Suwannee Solar NEW Based on B&M Avg	2018	2047	Labor	1,182,158	1,399,000	1.0911	1,526,398	2048	100%	1.8975	2,896,374					2,896,374
			Material & Eq	777,963	934,000	0.9914	926,006	2048	100%	1.8923	1,752,310					1,752,310
			Disposal	78,760	95,000	1.0588	100,582	2048	100%	1.6201	162,956					162,956
			Salvage	(559,438)	(559,000)	0.8796	(491,698)	2048	100%	1.4933	(734,242)					(734,242)
				1,479,442	1,869,000		2,061,288				4,077,398					4,077,398
Hamilton Solar NEW Based on B&M Avg	2018	2048	Labor	8,127,335	9,619,000	1.0911	10,494,942	2049	100%	1.9485	20,448,976					20,448,976
			Material & Eq	5,348,494	6,418,000	0.9914	6,363,067	2049	100%	1.9386	12,335,701					12,335,701
			Disposal	541,472	650,000	1.0588	688,190	2049	100%	1.6471	1,133,504					1,133,504
			Salvage	(3,846,137)	(3,846,000)	0.8796	(3,382,950)	2049	100%	1.5103	(5,109,184)					(5,109,184)
				10,171,163	12,841,000		14,163,249				28,808,997					28,808,997
Lake Placid Solar NEW Based on B&M Avg	2018	2049	Labor	6,797,407	8,045,000	1.0911	8,777,608	2050	100%	2.0008	17,561,933					17,561,933
			Material & Eq	4,473,286	5,368,000	0.9914	5,322,054	2050	100%	1.9864	10,571,483					10,571,483
			Disposal	452,867	543,000	1.0588	574,904	2050	100%	1.6743	962,570					962,570
			Salvage	(3,216,769)	(3,217,000)	0.8796	(2,829,680)	2050	100%	1.5278	(4,323,210)					(4,323,210)
				8,506,791	10,739,000		11,844,886				24,772,776					24,772,776
Trenton Solar NEW Based on B&M Avg	2018	2049	Labor	8,422,874	9,969,000	1.0911	10,876,814	2050	100%	2.0008	21,761,952					21,761,952
			Material & Eq	5,542,985	6,652,000	0.9914	6,595,064	2050	100%	1.9864	13,100,131					13,100,131
			Disposal	561,162	673,000	1.0588	712,542	2050	100%	1.6743	1,193,019					1,193,019
			Salvage	(3,985,997)	(3,986,000)	0.8796	(3,506,095)	2050	100%	1.5278	(5,356,643)					(5,356,643)
				10,541,024	13,308,000		14,678,325				30,698,459					30,698,459
Debary Solar NEW Based on B&M Avg	2018	2050	Labor	5,171,940	6,121,000	1.0911	6,678,401	2051	100%	2.0545	13,720,605					13,720,605
			Material & Eq	3,403,587	4,084,000	0.9914	4,049,044	2051	100%	2.0352	8,240,782					8,240,782
			Disposal	344,573	413,000	1.0588	437,266	2051	100%	1.7020	744,226					744,226
			Salvage	(2,447,542)	(2,448,000)	0.8796	(2,153,266)	2051	100%	1.5455	(3,327,972)					(3,327,972)
				6,472,558	8,170,000		9,011,445				19,377,641					19,377,641
Columbia Solar NEW Based on B&M Avg	2018	2050	Labor	8,570,644	10,144,000	1.0911	11,067,751	2051	100%	2.0545	22,738,413					22,738,413
			Material & Eq	5,640,230	6,768,000	0.9914	6,710,071	2051	100%	2.0352	13,656,614					13,656,614
			Disposal	571,007	685,000	1.0588	725,247	2051	100%	1.7020	1,234,370					1,234,370
			Salvage	(4,055,926)	(4,056,000)	0.8796	(3,567,667)	2051	100%	1.5455	(5,513,995)					(5,513,995)
				10,725,954	13,541,000		14,935,402				32,115,402					32,115,402
Twin Rivers NEW Based on B&M Avg	2018	2050	Labor	8,127,335	9,619,000	1.0911	10,494,942	2051	100%	2.0545	21,561,591					21,561,591
			Material & Eq	5,348,494	6,418,000	0.9914	6,363,067	2051	100%	2.0352	12,950,377					12,950,377
			Disposal	541,472	650,000	1.0588	688,190	2051	100%	1.7020	1,171,299					1,171,299
			Salvage	(3,846,137)	(3,846,000)	0.8796	(3,382,950)	2051	100%	1.5455	(5,228,506)					(5,228,506)
				10,171,163	12,841,000		14,163,249				30,454,761					30,454,761
Santa Fe NEW Based on B&M Avg	2018	2050	Labor	8,127,335	9,619,000	1.0911	10,494,942	2051	100%	2.0545	21,561,591					21,561,591
			Material & Eq	5,348,494	6,418,000	0.9914	6,363,067	2051	100%	2.0352	12,950,377					12,950,377
			Disposal	541,472	650,000	1.0588	688,190	2051	100%	1.7020	1,171,299					1,171,299
			Salvage	(3,846,137)	(3,846,000)	0.8796	(3,382,950)	2051	100%	1.5455	(5,228,506)					(5,228,506)
				10,171,163	12,841,000		14,163,249				30,454,761					30,454,761
Duette	2018	2051	Labor	8,127,335	9,619,000	1.0911	10,494,942	2052	100%	2.1096	22,140,398				22,140,398	

Progress Energy Florida

Projected Future Dollar Dismantlement Cost by Plant

Plant	Base Cost Date	Capital Recovery Year	Dismantlement Cost Components	Cost Estimate Per Study (w/o Contingency)	Cost Estimate Per Study	Inflation Compounded Multiplier	Cost Estimate 2022 Dollars	First Year of Expense (3)	% of Total Cost	Inflation Compounded Multiplier	Future Dollar Cost	Second Year of Expense (3)	% of Total Cost	Inflation Compounded Multiplier	Future Dollar Cost	Total Future \$ Cost
NEW Based on B&M Avg			Material & Eq	5,348,494	6,418,000	0.9914	6,363,067	2052	100%	2.0853	13,269,107					13,269,107
			Disposal	541,472	650,000	1.0588	688,190	2052	100%	1.7301	1,190,666					1,190,666
			Salvage	(3,846,137)	(3,846,000)	0.8796	(3,382,950)	2052	100%	1.5635	(5,289,208)					(5,289,208)
				10,171,163	12,841,000		14,163,249				31,310,963					31,310,963
Charlie Creek NEW Based on B&M Avg	2018	2051	Labor	8,127,335	9,619,000	1.0911	10,494,942	2052	100%	2.1096	22,140,398					22,140,398
			Material & Eq	5,348,494	6,418,000	0.9914	6,363,067	2052	100%	2.0853	13,269,107					13,269,107
			Disposal	541,472	650,000	1.0588	688,190	2052	100%	1.7301	1,190,666					1,190,666
			Salvage	(3,846,137)	(3,846,000)	0.8796	(3,382,950)	2052	100%	1.5635	(5,289,208)					(5,289,208)
				10,171,163	12,841,000		14,163,249				31,310,963					31,310,963
Archer NEW Based on B&M Avg	2018	2051	Labor	8,127,335	9,619,000	1.0911	10,494,942	2052	100%	2.1096	22,140,398					22,140,398
			Material & Eq	5,348,494	6,418,000	0.9914	6,363,067	2052	100%	2.0853	13,269,107					13,269,107
			Disposal	541,472	650,000	1.0588	688,190	2052	100%	1.7301	1,190,666					1,190,666
			Salvage	(3,846,137)	(3,846,000)	0.8796	(3,382,950)	2052	100%	1.5635	(5,289,208)					(5,289,208)
				10,171,163	12,841,000		14,163,249				31,310,963					31,310,963
Suwannee - Gas	2018	2034	Labor	1,254,000	1,484,000	1.0911	1,619,139	2035	100%	1.3640	2,208,460					2,208,460
			Material & Eq	868,000	1,042,000	0.9914	1,033,081	2035	100%	1.3945	1,440,681					1,440,681
			Disposal	41,000	49,000	1.0588	51,879	2035	100%	1.2935	67,103					67,103
			Plant inventory	150,000	150,000	0.9914	148,716	2035	100%	1.3945	207,392					207,392
			Plant inv Salvage	(15,000)	(15,000)	0.8796	(13,194)	2035	100%	1.2915	(17,040)					(17,040)
			Salvage	(991,000)	(991,000)	0.8796	(871,686)	2035	100%	1.2915	(1,125,761)					(1,125,761)
				1,307,000	1,719,000		1,967,935				2,780,835					2,780,835
Tiger Bay Combined Cycle	2018	2030	Labor	2,224,000	2,634,000	1.0911	2,873,862	2031	100%	1.2327	3,542,560					3,542,560
			Material & Eq	1,352,000	1,622,000	0.9914	1,608,117	2031	100%	1.2731	2,047,296					2,047,296
			Disposal	53,000	64,000	1.0588	67,760	2031	100%	1.2001	81,318					81,318
			Plant inventory	1,108,000	1,108,000	0.9914	1,098,516	2031	100%	1.2731	1,398,522					1,398,522
			Plant inv Salvage	(111,000)	(111,000)	0.8796	(97,636)	2031	100%	1.2191	(119,024)					(119,024)
			Salvage	(1,721,000)	(1,721,000)	0.8796	(1,513,795)	2031	100%	1.2191	(1,845,408)					(1,845,408)
				2,905,000	3,596,000		4,036,824				5,105,264					5,105,264
University of Florida Gas Turbine	2018	2028	Labor	694,000	822,000	1.0911	896,854	2029	100%	1.1692	1,048,629					1,048,629
			Material & Eq	396,000	475,000	0.9914	470,934	2029	100%	1.2118	570,692					570,692
			Disposal	4,000	5,000	1.0588	5,294	2029	100%	1.1545	6,112					6,112
			Plant inventory	1,172,000	1,172,000	0.9914	1,161,969	2029	100%	1.2118	1,408,109					1,408,109
			Plant inv Salvage	(117,000)	(117,000)	0.8796	(102,913)	2029	100%	1.1966	(123,149)					(123,149)
			Salvage	(487,000)	(487,000)	0.8796	(428,366)	2029	100%	1.1966	(512,595)					(512,595)
				1,662,000	1,870,000		2,003,772				2,397,798					2,397,798
				297,091,747	370,794,000		414,483,689				600,188,527				97,056,594	697,245,121

**Progress Energy Florida
Projected Future Dismantlement Cost by Plant**

Plant	Recovery Period (from test year)	Study Date	Test Year	Capital Recovery Year	Dismantlement Costs in 2022 \$	Accumulated Theoretical Reserve (12/31/21 projected)	Total Future Dollars	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Anclote	7	2018	2022	2029	20,480,221	19,379,092	25,481,840									12,533,564	12,948,276			
Bartow - CT	5	2018	2022	2027	1,106,944	423,942	1,257,668							1,257,668						
Bartow - CC	22	2018	2022	2044	21,780,494	41,451	40,776,763													
Bayboro Peakers	2	2018	2022	2024	1,738,733	1,319,669	1,789,667				1,789,667									
Citrus County CC	31	2018	2022	2053	12,617,284	57,836	36,287,738													
Crystal River North (4&5)	12	2018	2022	2034	52,133,854	25,333,839	74,695,180													
Crystal River Common	12	2018	2022	2034	35,631,729	15,967,122	48,801,036													
Crystal River Mariculture	12	2018	2022	2034	1,479,953	1,663,767	2,020,288													
Debary Peakers (1-6)	5	2018	2022	2027	2,686,532	700,491	3,051,601											3,051,601		
Debary Peakers (7-10)	15	2018	2022	2037	9,585,831	9,062,842	14,554,233													
Hines 1	12	2018	2022	2034	3,263,363	428,995	4,713,691													
Hines 2	16	2018	2022	2038	3,014,728	289,504	4,962,895													
Hines 3	18	2018	2022	2040	3,306,112	239,839	5,789,187													
Hines 4	20	2018	2022	2042	18,511,599	433,990	31,936,210													
Intercession City (1-6)	12	2018	2022	2034	979,516	579,834	1,477,550													
Intercession City (7-10)	16	2018	2022	2038	836,705	983,945	1,526,811													
Intercession City (11)	20	2018	2022	2042	368,688	229,507	763,979													
Intercession City (12-14)	23	2018	2022	2045	9,142,188	3,970,567	17,006,180													
Osceola Solar	24	2018	2022	2046	483,066	2,568	920,632													
Osprey CC	17	2018	2022	2039	5,945,937	71,818	10,013,432													
Perry Solar	24	2018	2022	2046	607,626	3,287	1,178,345													
Suwannee Solar	25	2018	2022	2047	2,061,288	9,477	4,077,398													
Hamilton Solar	26	2018	2022	2048	14,163,249	635,310	28,808,997													
Lake Placid Solar	27	2018	2022	2049	11,844,886	240,035	24,772,776													
Trenton Solar	27	2018	2022	2049	14,678,325	458,138	30,698,459													
Debary Solar	28	2018	2022	2050	9,011,445	285,665	19,377,641													
Columbia Solar	28	2018	2022	2050	14,935,402	395,236	32,115,402													
Twin Rivers	28	2018	2022	2050	14,163,249	14,646	30,454,761													
Santa Fe	28	2018	2022	2050	14,163,249	14,646	30,454,761													
Duette	29	2018	2022	2051	14,163,249	14,555	31,310,963													
Charlie Creek	29	2018	2022	2051	14,163,249	14,555	31,310,963													
Archer	29	2018	2022	2051	14,163,249	14,555	31,310,963													
Suwannee Gas	12	2018	2022	2034	1,967,935	361,756	2,780,835													
Tiger Bay	8	2018	2022	2030	4,036,824	274,292	5,105,264										5,105,264			
UF Cogeneration	6	2018	2022	2028	2,003,772	305,040	2,397,798							2,397,798						
Total					351,220,474	84,221,810	633,981,907	0	0	0	1,789,667	0	0	1,257,668	2,397,798	12,533,564	18,053,540	3,051,601	0	0

NOTE: Future dismantlement cost by plant above does not include sites with no future spend anticipated beyond 2021.

**Progress Energy Florida
Projected Future Dismantlement Cost by Plant**

Plant	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054
Anclote																				
Bartow - CT																				
Bartow - CC											40,776,763									
Bayboro Peakers																				
Citrus County CC																				17,841,521
Crystal River North (4&5)	36,827,920	37,867,260																		
Crystal River Common	48,801,036																			
Crystal River Mariculture	2,020,288																			
Debary Peakers (1-6)																				
Debary Peakers (7-10)				14,554,233																
Hines 1	4,713,691																			
Hines 2					4,962,895															
Hines 3							5,789,187													
Hines 4									31,936,210											
Intercession City (1-6)	1,477,550																			
Intercession City (7-10)					1,526,811															
Intercession City (11)									763,979											
Intercession City (12-14)												17,006,180								
Osceola Solar													920,632							
Osprey CC						10,013,432														
Perry Solar													1,178,345							
Suwannee Solar														4,077,398						
Hamilton Solar															28,808,997					
Lake Placid Solar																24,772,776				
Trenton Solar																	30,698,459			
Debary Solar																		19,377,641		
Columbia Solar																			32,115,402	
Twin Rivers																				30,454,761
Santa Fe																				30,454,761
Duette																				31,310,963
Charlie Creek																				31,310,963
Archer																				31,310,963
Suwannee Gas	2,780,835																			
Tiger Bay																				
UF Cogeneration																				
Total	96,621,320	37,867,260	0	14,554,233	6,489,706	10,013,432	5,789,187	0	32,700,189	0	40,776,763	17,006,180	2,098,977	4,077,398	28,808,997	55,471,235	112,402,565	93,932,889	0	17,841,521

NOTE: Future dismantlement cost by plant above does not in

**Progress Energy Florida
Projected Future Dismantlement Cost by Plant**

Plant	2055	2056	2057	2058	2059	2060
Anclote						
Bartow - CT						
Bartow - CC						
Bayboro Peakers						
Citrus County CC	18,446,217					
Crystal River North (4&5)						
Crystal River Common						
Crystal River Mariculture						
Debary Peakers (1-6)						
Debary Peakers (7-10)						
Hines 1						
Hines 2						
Hines 3						
Hines 4						
Intercession City (1-6)						
Intercession City (7-10)						
Intercession City (11)						
Intercession City (12-14)						
Osceola Solar						
Osprey CC						
Perry Solar						
Suwannee Solar						
Hamilton Solar						
Lake Placid Solar						
Trenton Solar						
Debary Solar						
Columbia Solar						
Twin Rivers						
Santa Fe						
Duette						
Charlie Creek						
Archer						
Suwannee Gas						
Tiger Bay						
UF Cogeneration						
Total	18,446,217	0	0	0	0	0

NOTE: Future dismantlement cost by plant above does not in

**DUKE ENERGY FLORIDA, LLC
2020 FOSSIL PLANT DISMANTLEMENT COST STUDY**

Section No. 4 – Proposed Reserve Adjustments

**Progress Energy Florida
2018 Dismantlement Study
Proposed Reserve Adjustments - Residual Reserve Balances**

Transfer of Residual Reserve from:

	Accumulated Reserve (12/31/21 projected)	Future to Dismantle	Surplus/(Deficit)	Function
Bartow Steam	21,864,962	-	21,864,962	STEAM
Bartow-Anclote Pipeline	6,425,683	-	6,425,683	OTHER PROD
Higgins Steam	(45,195)	-	(45,195)	STEAM
Rio Pinar	32,935	-	32,935	OTHER PROD
Suwannee Steam	1,023,071	-	1,023,071	STEAM
Turner Steam	(21,494)	-	(21,494)	OTHER PROD
Turner Gas Turbine 1 & 2	(2,342,178)	-	(2,342,178)	OTHER PROD
Turner Gas Turbine 3 & 4	(1,740,619)	-	(1,740,619)	OTHER PROD
Steam Function	22,842,839	-	22,842,839	
Other Production Function	2,354,327	-	2,354,327	
	25,197,166	-	25,197,166	

Transfer of Residual Reserve to:

	<i>A</i>	<i>B</i>	<i>C=A-B</i>	<i>D</i>	<i>E</i>	<i>F=A+D+E</i>
	Accumulated Reserve (before adjustments)	Future to Dismantle	Deficit	Allocation of Residual Reserves	Adjustments due to Theoretical Reserve analysis	Adjusted 12/31/21 Reserve Balances (for plants receiving portion of residual reserve balances)
Anclote	13,338,662	25,481,840	(12,143,178)	5,974,736	65,695	19,379,092
CR 1&2	(524,421)	16,343,682	(16,868,103)	16,868,103	-	16,343,682
Avon Park	(2,667,144)	-	(2,667,144)	2,354,327	4,363	(308,454)
	10,147,097	41,825,522	(31,678,425)	25,197,166	70,057	35,414,320

NOTES:

D (above): allocation based on similar production facilities (i.e. steam), adjusted based on theoretical reserve analysis.

**DUKE ENERGY FLORIDA, LLC
2020 FOSSIL PLANT DISMANTLEMENT COST STUDY**

Section No. 5 - Calculation of Inflation Indices

Progress Energy Florida
Inflation Forecast

Description: Historical End Date:	LABOR			MATERIALS & EQUIPMENT			DISPOSAL			SALVAGE			LANDFILL		
	Annual Rate of Change	Labor - 2018 Base	Labor - 2022 Base	Annual Rate of Change	Materials, Equipment - 2018 Base	Materials, Equipment - 2022 Base	Annual Rate of Change	Disposal - 2018 Base	Disposal - 2022 Base	Annual Rate of Change	Salvage - 2018 Base	Salvage - 2022 Base	Annual Rate of Change	Landfill - 2018 Base	Landfill - 2022 Base
2018	3.26%	100.0000		5.34%	100.0000		2.39%	100.0000		12.16%	100.0000		2.44%	100.00	
2019	3.80%	1.0380		-1.38%	0.9862		1.81%	1.0181		-6.53%	0.9347		1.81%	1.0181	
2020	2.45%	1.0634		-4.25%	0.9443		0.72%	1.0254		-11.01%	0.8317		1.14%	1.0298	
2021	1.15%	1.0756		1.32%	0.9567		1.15%	1.0372		-2.19%	0.8135		1.89%	1.0493	
2022	1.43%	1.0911	100.0000	3.63%	0.9914	100.0000	2.08%	1.0588	100.0000	8.13%	0.8796	100.0000	2.77%	1.0784	
2023	1.69%	1.1095	1.0169	3.12%	1.0224	1.0312	2.22%	1.0822	1.0222	5.79%	0.9306	1.0579	2.73%	1.1077	
2024	1.75%	1.1289	1.0347	2.61%	1.0490	1.0581	2.31%	1.1073	1.0458	2.94%	0.9579	1.0890	2.67%	1.1373	
2025	1.82%	1.1494	1.0535	2.72%	1.0775	1.0868	2.14%	1.1309	1.0681	2.73%	0.9840	1.1187	2.49%	1.1656	
2026	2.24%	1.1751	1.0770	2.82%	1.1079	1.1175	1.97%	1.1532	1.0892	2.71%	1.0107	1.1490	2.37%	1.1933	
2027	2.64%	1.2061	1.1054	2.87%	1.1397	1.1496	1.96%	1.1758	1.1105	1.89%	1.0298	1.1708	2.36%	1.2214	
2028	2.83%	1.2402	1.1367	2.74%	1.1710	1.1811	1.96%	1.1988	1.1322	1.27%	1.0429	1.1857	2.40%	1.2508	
2029	2.86%	1.2757	1.1692	2.60%	1.2015	1.2118	1.97%	1.2223	1.1545	0.92%	1.0526	1.1966	2.40%	1.2808	
2030	2.71%	1.3103	1.2010	2.52%	1.2318	1.2424	1.97%	1.2464	1.1772	0.90%	1.0620	1.2074	2.39%	1.3114	
2031	2.64%	1.3449	1.2327	2.47%	1.2622	1.2731	1.94%	1.2706	1.2001	0.97%	1.0723	1.2191	2.36%	1.3424	
2032	2.59%	1.3798	1.2646	2.40%	1.2925	1.3036	1.90%	1.2947	1.2228	1.24%	1.0856	1.2342	2.32%	1.3735	
2033	2.58%	1.4153	1.2972	2.29%	1.3220	1.3334	1.88%	1.3191	1.2459	1.53%	1.1023	1.2531	2.30%	1.4052	
2034	2.53%	1.4512	1.3301	2.26%	1.3519	1.3636	1.89%	1.3440	1.2694	1.52%	1.1191	1.2722	2.30%	1.4374	
2035	2.55%	1.4882	1.3640	2.27%	1.3826	1.3945	1.90%	1.3695	1.2935	1.51%	1.1360	1.2915	2.31%	1.4706	
2036	2.56%	1.5263	1.3989	2.28%	1.4141	1.4263	1.90%	1.3955	1.3181	1.39%	1.1518	1.3094	2.31%	1.5046	
2037	2.58%	1.5657	1.4350	2.28%	1.4463	1.4588	1.90%	1.4221	1.3431	1.29%	1.1666	1.3263	2.31%	1.5393	
2038	2.59%	1.6063	1.4722	2.27%	1.4791	1.4919	1.88%	1.4487	1.3684	1.28%	1.1816	1.3433	2.29%	1.5746	
2039	2.60%	1.6480	1.5105	2.26%	1.5125	1.5255	1.83%	1.4752	1.3934	1.36%	1.1977	1.3616	2.27%	1.6104	
2040	2.61%	1.6911	1.5499	2.34%	1.5479	1.5613	1.79%	1.5016	1.4183	1.14%	1.2114	1.3772	2.27%	1.6470	
2041	2.59%	1.7348	1.5900	2.45%	1.5858	1.5995	1.75%	1.5280	1.4432	1.02%	1.2238	1.3913	2.27%	1.6845	
2042	2.56%	1.7792	1.6307	2.45%	1.6246	1.6386	1.72%	1.5542	1.4680	0.85%	1.2341	1.4031	2.27%	1.7227	
2043	2.55%	1.8245	1.6722	2.43%	1.6640	1.6784	1.68%	1.5804	1.4927	0.93%	1.2456	1.4161	2.27%	1.7617	
2044	2.51%	1.8703	1.7142	2.41%	1.7042	1.7189	1.66%	1.6066	1.5175	1.09%	1.2591	1.4315	2.27%	1.8017	
2045	2.54%	1.9178	1.7577	2.42%	1.7454	1.7604	1.65%	1.6332	1.5426	1.02%	1.2719	1.4460	2.27%	1.8426	
2046	2.55%	1.9668	1.8026	2.43%	1.7878	1.8032	1.64%	1.6600	1.5679	1.04%	1.2852	1.4611	2.28%	1.8846	
2047	2.57%	2.0173	1.8489	2.44%	1.8314	1.8472	1.65%	1.6874	1.5937	1.05%	1.2987	1.4765	2.30%	1.9279	
2048	2.63%	2.0703	1.8975	2.44%	1.8761	1.8923	1.66%	1.7153	1.6201	1.14%	1.3135	1.4933	2.30%	1.9723	
2049	2.68%	2.1259	1.9485	2.45%	1.9220	1.9386	1.66%	1.7439	1.6471	1.14%	1.3284	1.5103	2.30%	2.0177	
2050	2.68%	2.1835	2.0008	2.46%	1.9694	1.9864	1.65%	1.7727	1.6743	1.16%	1.3439	1.5278	2.30%	2.0642	
2051	2.68%	2.2421	2.0545	2.46%	2.0178	2.0352	1.65%	1.8020	1.7020	1.16%	1.3595	1.5455	2.30%	2.1118	
2052	2.68%	2.3023	2.1096	2.46%	2.0675	2.0853	1.65%	1.8318	1.7301	1.16%	1.3752	1.5635	2.30%	2.1604	
2053	2.68%	2.3641	2.1663	2.46%	2.1184	2.1367	1.65%	1.8621	1.7587	1.16%	1.3912	1.5816	2.30%	2.2102	
2054	2.68%	2.4275	2.2244	2.46%	2.1705	2.1892	1.65%	1.8929	1.7878	1.16%	1.4074	1.6000	2.30%	2.2612	
2055	2.68%	2.4927	2.2841	2.46%	2.2239	2.2431	1.65%	1.9242	1.8174	1.16%	1.4237	1.6186	2.30%	2.3133	
2056	2.68%	2.5596	2.3454	2.46%	2.2787	2.2983	1.65%	1.9560	1.8474	1.16%	1.4402	1.6374	2.30%	2.3666	
2057	2.68%	2.6283	2.4084	2.46%	2.3347	2.3549	1.65%	1.9883	1.8780	1.16%	1.4570	1.6564	2.30%	2.4211	
2058	2.68%	2.6989	2.4731	2.46%	2.3922	2.4129	1.65%	2.0212	1.9090	1.16%	1.4739	1.6756	2.30%	2.4769	
2059	2.68%	2.7713	2.5394	2.46%	2.4511	2.4722	1.65%	2.0546	1.9406	1.16%	1.4910	1.6951	2.30%	2.5340	
2060	2.68%	2.8457	2.6076	2.46%	2.5114	2.5331	1.65%	2.0886	1.9727	1.16%	1.5083	1.7147	2.30%	2.5924	
2061	2.68%	2.9221	2.6776	2.46%	2.5732	2.5954	1.65%	2.1231	2.0053	1.16%	1.5258	1.7347	2.30%	2.6521	
2062	2.68%	3.0006	2.7495	2.46%	2.6365	2.6593	1.65%	2.1582	2.0385	1.16%	1.5435	1.7548	2.30%	2.7132	
2063	2.68%	3.0811	2.8233	2.46%	2.7014	2.7248	1.65%	2.1939	2.0722	1.16%	1.5614	1.7752	2.30%	2.7758	

**DUKE ENERGY FLORIDA, LLC
2020 FOSSIL PLANT DISMANTLEMENT COST STUDY**

Section No. 6 – Analysis of Annual Accruals

Duke Energy Florida
Fossil Dismantlement Cost Study - Test Year

Plant	Variance Between Studies	Dismantlement Costs in 2022 \$	Dismantlement Costs in 2010 \$
Anclote	10,344,639	20,480,221	10,135,582
Avon Park Gas Turbine	404,593	575,641	171,048
Bartow (Steam)	(28,097,998)	0	28,097,998
Bartow (CT)	760,622	1,106,944	346,322
Bartow-Anclote Pipeline	(10,707,360)	0	10,707,360
Bartow (CC)	21,330,724	21,780,494	449,770
Bayboro	760,283	1,738,733	978,450
Citrus County CC	12,617,284	12,617,284	0
Crystal River South Units 1 & 2	23,492,454	55,589,683	32,097,229
Crystal River North Units 4 & 5	25,503,191	52,133,854	26,630,663
Crystal River Common	23,116,831	35,631,729	12,514,898
Crystal River Helper Cooling Towers	1,561,808	5,715,267	4,153,459
Crystal River Mariculture	(91,105)	1,479,953	1,571,058
Debary Gas Turbine units 1 - 6	2,090,534	2,686,532	595,998
Debary Gas Turbine units 7 - 10	2,337,506	9,585,831	7,248,325
Higgins - Peakers	1,039,112	1,382,624	343,512
Hines PB1	2,703,162	3,263,363	560,201
Hines PB2	2,454,527	3,014,728	560,201
Hines PB3	2,745,911	3,306,112	560,201
Hines PB4	17,850,056	18,511,599	661,543
Intercession City Units 1 - 6	522,418	979,516	457,098
Intercession City Units 7 -10	(883,400)	836,705	1,720,105
Intercession City Units 11	170,242	368,688	198,446
Intercession City Units 12 -14	4,381,469	9,142,188	4,760,719
Osceola Solar	483,066	483,066	0
Osprey CC	5,945,937	5,945,937	0
Perry Solar	607,626	607,626	0
Suwannee Solar	2,061,288	2,061,288	0
Hamilton Solar	14,163,249	14,163,249	0
Lake Placid Solar	11,844,886	11,844,886	0
Trenton Solar	14,678,325	14,678,325	0
Debary Solar	9,011,445	9,011,445	0
Columbia Solar	14,935,402	14,935,402	0
Twin Rivers Solar	14,163,249	14,163,249	0
Santa Fe Solar	14,163,249	14,163,249	0
Duette Solar	14,163,249	14,163,249	0
Charlie Creek Solar	14,163,249	14,163,249	0
Archer Solar	14,163,249	14,163,249	0
Rio Pinar	(322,364)	0	322,364
Suwannee - Steam units 1 - 3	(14,060,964)	0	14,060,964
Suwannee - CT 1 - 3	1,688,401	1,967,935	279,534
Tiger Bay Combined Cycle	3,646,882	4,036,824	389,942
Turner Gas Turbine Units 1 - 2	(24,044)	0	24,044
Turner Gas Turbine Units 3 - 4	(432,155)	0	432,155
University of Florida Gas Turbine	1,702,308	2,003,772	301,464
TOTAL	253,153,036	414,483,689	161,330,653

Duke Energy Florida

Fossil Dismantlement Expense

	2018	2008	% change	\$ change
Anclote	17,820,000	9,320,000	91.2%	8,500,000
Avon Park Gas Turbine	466,000	155,000	200.6%	311,000
Bartow (Steam, CT and CC)	20,353,000	27,057,000	-24.8%	(6,704,000)
Bartow-Anclote Pipeline	-	10,079,000	-100.0%	(10,079,000)
Bayboro	1,422,000	910,000	56.3%	512,000
Citrus County CC	9,851,000	-	100.0%	9,851,000
Crystal River South Units 1 & 2	50,636,000	29,846,000	69.7%	20,790,000
Crystal River North Units 4 & 5	45,842,000	24,703,000	85.6%	21,139,000
Crystal River Common	33,164,000	11,708,000	183.3%	21,456,000
Crystal River Helper Cooling Towers	5,423,000	3,863,000	40.4%	1,560,000
Crystal River Mariculture	1,363,000	1,471,000	-7.3%	(108,000)
Debary Gas Turbine units 1 - 6	2,238,000	542,000	312.9%	1,696,000
Debary Gas Turbine units 7 - 10	8,627,000	6,802,000	26.8%	1,825,000
Higgins - Peakers	1,202,000	312,000	285.3%	890,000
Hines PB1 - 4	24,621,000	2,005,000	1128.0%	22,616,000
Intercession City Units 1 - 6	667,000	414,000	61.1%	253,000
Intercession City Units 7 -10	500,000	1,595,000	-68.7%	(1,095,000)
Intercession City Units 11	250,000	185,000	35.1%	65,000
Intercession City Units 12 -14	8,523,000	4,449,000	91.6%	4,074,000
Osceola Solar	444,000	-	100.0%	444,000
Osprey CC	4,979,000	-	100.0%	4,979,000
Perry Solar	545,000	-	100.0%	545,000
Suwannee Solar	1,869,000	-	100.0%	1,869,000
Hamilton Solar	12,841,000	-	100.0%	12,841,000
Lake Placid Solar	10,739,000	-	100.0%	10,739,000
Trenton Solar	13,308,000	-	100.0%	13,308,000
Debary Solar	8,170,000	-	100.0%	8,170,000
Columbia Solar	13,541,000	-	100.0%	13,541,000
Twin Rivers Solar	12,841,000	-	100.0%	12,841,000
Santa Fe Solar	12,841,000	-	100.0%	12,841,000
Duette Solar	12,841,000	-	100.0%	12,841,000
Charlie Creek Solar	12,841,000	-	100.0%	12,841,000
Archer Solar	12,841,000	-	100.0%	12,841,000
Rio Pinar	-	302,000	-100.0%	(302,000)
Suwannee - Steam units 1 - 3	-	13,039,000	-100.0%	(13,039,000)
Suwannee - CT 1 - 3	1,719,000	253,000	579.4%	1,466,000
Tiger Bay Combined Cycle	3,596,000	331,000	986.4%	3,265,000
Turner Gas Turbine Units 1 - 4	-	409,000	-100.0%	(409,000)
University of Florida Gas Turbine	1,870,000	273,000	585.0%	1,597,000
	<u>370,794,000</u>	<u>150,023,000</u>		<u>220,771,000</u>

Duke Energy Florida

2022 Proposed Accrual vs. Current Approved

System Accrual Amounts

	2022 Proposed	2009 Commission Approved	Change
ALL PLANTS	\$ 20,597,388	\$ 3,845,221	\$ 16,752,167
Anclote	715,256	232,936	482,319
Avon Park Gas Turbine	77,114	3,485	73,628
Bartow - CT	135,380	7,222	128,158
Bartow-Anclote Pipeline	-	574,928	(574,928)
Bartow - CC	1,331,421	(7,753)	1,339,174
Bayboro	117,499	21,329	96,170
Citrus County CC	686,070	-	686,070
Crystal River South Units 1 & 2	-	691,265	(691,265)
Crystal River North Units 4 & 5	3,300,413	627,398	2,673,015
Crystal River Common	2,234,893	411,978	1,822,915
Crystal River Helper	-	176,932	(176,932)
Crystal River Mariculture	24,299	62,717	(38,417)
Debary Gas Turbine units 1 - 6	381,792	13,601	368,191
Debary Gas Turbine units 7 - 10	288,977	396,844	(107,867)
Higgins	375,812	7,077	368,734
Hines PB1	285,664	21,228	264,436
Hines PB2	222,637	17,650	204,987
Hines PB3	228,935	16,643	212,292
Hines PB4	1,175,470	19,989	1,155,481
Intercession City Units 1 - 6	58,881	10,363	48,518
Intercession City Units 7 -10	24,835	59,188	(34,353)
Intercession City Units 11	18,490	12,516	5,974
Intercession City Units 12 -14	408,253	207,479	200,774
Rio Pinar	-	6,930	(6,930)
Suwannee - Steam units 1 - 3	-	216,593	(216,593)
Osceola Solar	27,232	-	27,232
Osprey CC	441,478	-	441,478
Perry Solar	34,587	-	34,587
Suwannee Solar	113,792	-	113,792
Hamilton Solar	747,357	-	747,357
Lake Placid Solar	617,968	-	617,968
Trenton Solar	761,742	-	761,742
Debary Solar	457,240	-	457,240
Columbia Solar	759,685	-	759,685
Twin Rivers Solar	729,031	-	729,031
Santa Fe Solar	729,031	-	729,031
Duette Solar	713,463	-	713,463
Charlie Creek Solar	713,463	-	713,463
Archer Solar	713,463	-	713,463
Suwannee - CT 1 - 3	162,650	6,992	155,657
Tiger Bay Combined Cycle	497,635	10,912	486,723
Turner Gas Turbine Units 1 - 2	-	711	(711)
Turner Gas Turbine Units 3 - 4	-	9,040	(9,040)
University of Florida Gas Turbine	285,479	9,028	276,451

**DUKE ENERGY FLORIDA, LLC
2020 FOSSIL PLANT DISMANTLEMENT COST STUDY**

Section No. 7 - Calculation of Solar Sites Using Burns & McDonnell Normalized Cost

Duke Energy Florida
Estimation of Final Dismantlement for Additional Solar Sites

Plant	Dismantlement Costs
Osceola Solar Center	\$ 21,047
Perry Solar Center	\$ 25,648

Average of Osceola and Perry (per B&M) \$ 23,348

	Cost using B&M Average / Acre	Acres
Suwannee Solar	\$ 1,867,800	80
Hamilton Solar	\$ 12,841,125	550
Lake Placid Solar	\$ 10,739,850	460
Trenton Solar	\$ 13,308,075	570
Debary Solar	\$ 8,171,625	350
Columbia Solar	\$ 13,541,550	580
Twin Rivers Solar	\$ 12,841,125	550
Santa Fe Solar	\$ 12,841,125	550
Duette Solar	\$ 12,841,125	550
Charlie Creek Solar	\$ 12,841,125	550
Archer Solar	\$ 12,841,125	550
	\$ 124,675,650	

Average Allocation of B&M Estimates Across Categories

(in 2018\$)	Labor	Materials & Equipment	Disposal	Environmental	Scrap	Total Demo Cost - Net	Indirects	Contingency	Total Net Project Cost
Osceola	187,900	188,700	18,700	43,400	(104,000)	334,700	21,935	87,740	444,375
Perry	222,300	223,200	23,000	120,900	(192,200)	397,200	29,470	117,880	544,550
Total of Solar Site Estimates per	410,200	411,900	41,700	164,300	(296,200)	731,900	51,405	205,620	988,925
Average relative share of each c	41%	42%	4%	17%	-30%		5%	21%	100%

Allocation of Additional Site Estimates Across Categories

	Labor	Materials & Equipment	Disposal	Environmental	Scrap	Total Demo Cost - Net	Indirects	Contingency	Total Net Project Cost
Suwannee Solar	774,752	777,963	78,760	310,316	(559,438)	1,382,352	97,090	388,358	1,867,800
Hamilton Solar	5,326,420	5,348,494	541,472	2,133,425	(3,846,137)	9,503,673	667,490	2,669,962	12,841,125
Lake Placid Solar	4,454,824	4,473,286	452,867	1,784,319	(3,216,769)	7,948,526	558,265	2,233,059	10,739,850
Trenton Solar	5,520,108	5,542,985	561,162	2,211,004	(3,985,997)	9,849,261	691,763	2,767,051	13,308,075
Debary Solar	3,389,540	3,403,587	344,573	1,357,634	(2,447,542)	6,047,792	424,767	1,699,067	8,171,625
Columbia Solar	5,616,952	5,640,230	571,007	2,249,793	(4,055,926)	10,022,055	703,899	2,815,596	13,541,550
Twin Rivers Solar	5,326,420	5,348,494	541,472	2,133,425	(3,846,137)	9,503,673	667,490	2,669,962	12,841,125
Santa Fe Solar	5,326,420	5,348,494	541,472	2,133,425	(3,846,137)	9,503,673	667,490	2,669,962	12,841,125
Duette Solar	5,326,420	5,348,494	541,472	2,133,425	(3,846,137)	9,503,673	667,490	2,669,962	12,841,125
Charlie Creek Solar	5,326,420	5,348,494	541,472	2,133,425	(3,846,137)	9,503,673	667,490	2,669,962	12,841,125
Archer Solar	5,326,420	5,348,494	541,472	2,133,425	(3,846,137)	9,503,673	667,490	2,669,962	12,841,125
						<u>92,272,021</u>			<u>124,675,650</u>

**DUKE ENERGY FLORIDA, LLC
2020 FOSSIL PLANT DISMANTLEMENT COST STUDY**

Section No. 8 – Burns & McDonnell 2020 Dismantlement Cost Study

Dismantlement Cost Estimate Study



Duke Energy Florida

**Dismantlement Cost Estimate Study
Project No. 101592**

9/16/2020

Dismantlement Cost Estimate Study

prepared for

**Duke Energy Florida
Dismantlement Cost Estimate Study
St. Petersburg, Florida**

Project No. 101592

9/16/2020

prepared by

**Burns & McDonnell Engineering Company, Inc.
Kansas City, MO**

INDEX AND CERTIFICATION

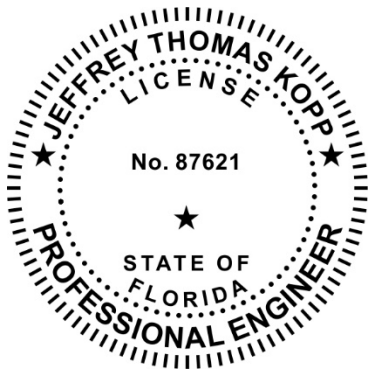
Duke Energy Florida Dismantlement Cost Estimate Study Project No. 101592

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Certification

I hereby certify, as a Professional Engineer in the state of Florida, that the information in this document was assembled under my direct personal charge. This report is not intended or represented to be suitable for reuse by the Duke Energy Florida or others without specific verification or adaptation by the Engineer.



This item has been digitally signed and sealed by Jeffrey T. Kopp, PE on September 16, 2020 using a Digital Signature.

Printed copies of this document are not considered signed and sealed and the SHA authentication code must be verified on any electronic copies.

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LIST OF ABBREVIATIONS

<u>Abbreviation</u>	<u>Term/Phrase/Name</u>
Burns & McDonnell	Burns & McDonnell Engineering Company, Inc.
BOP	Balance of plant facilities
C&D	Construction and demolition
CHP	Combined heat and power
CT	Combustion turbine
DEF	Duke Energy Florida, LLC
GE	General Electric
HRSG	Heat recovery steam generator
Mitsubishi	Mitsubishi Heavy Industries
MW	Megawatts
NO _x	Nitrogen oxide
Osceola Solar	Osceola Solar Center
OSHA	Occupational Safety and Health Administration
PCB	Polychlorinated biphenyl
Perry Solar	Perry Solar Center
Plants	Power generation assets
SCR	Selective catalytic reduction
STG	Steam turbine generator
Study	Dismantlement Cost Study

1.0 EXECUTIVE SUMMARY

1.1 Introduction

Burns & McDonnell Engineering Company, Inc. (“Burns & McDonnell”) of Kansas City, Missouri, was retained by Duke Energy Florida, LLC (“DEF”) to conduct a Dismantlement Cost Study (“Study”) for power generation assets (“Plants”) in Florida. The assets include natural gas, coal, and solar generating facilities. The purpose of the Study was to review the facilities and to make a recommendation to DEF regarding the total cost to demolish the facilities at the end of their useful lives. The dismantlement costs were developed by Burns & McDonnell using information provided by DEF and in-house data available to Burns & McDonnell.

1.2 Results

Burns & McDonnell has prepared estimates in 2018 dollars for the dismantlement of the Plants. These costs are summarized in Table 1-1. When DEF determines that the Plants should be retired, the above grade equipment and steel structures are assumed to have sufficient scrap value to a salvage contractor to offset a portion of the dismantlement costs. DEF will incur costs in the demolition and restoration of the sites less the salvage value of equipment and bulk steel.

Table 1-1: Dismantlement Cost Summary (2018\$)

Plant	Dismantlement Costs	Credits	Net Project Cost
Anclote Station	\$ 29,194,000	\$ (11,374,000)	\$ 17,820,000
Avon Park Station	\$ 967,000	\$ (501,000)	\$ 466,000
Bartow Station	\$ 30,783,000	\$ (10,430,000)	\$ 20,353,000
Bayboro Station	\$ 2,972,000	\$ (1,550,000)	\$ 1,422,000
Citrus County Combined Cycle	\$ 24,871,000	\$ (15,020,000)	\$ 9,851,000
Crystal River Common	\$ 33,945,000	\$ (781,000)	\$ 33,164,000
Crystal River Helper	\$ 5,900,000	\$ (477,000)	\$ 5,423,000
Crystal River Mariculture	\$ 1,363,000	\$ (-)	\$ 1,363,000
Crystal River North	\$ 73,052,000	\$ (27,210,000)	\$ 45,842,000
Crystal River South	\$ 64,474,000	\$ (13,838,000)	\$ 50,636,000
DeBary Station	\$ 16,209,000	\$ (5,344,000)	\$ 10,865,000
Higgins Station	\$ 2,103,000	\$ (901,000)	\$ 1,202,000
Hines Station	\$ 40,524,000	\$ (15,903,000)	\$ 24,621,000
Intercession City Station	\$ 16,110,000	\$ (6,170,000)	\$ 9,940,000
Osceola Solar Center	\$ 548,375	\$ (104,000)	\$ 444,375
Osprey Station	\$ 10,085,000	\$ (5,106,000)	\$ 4,979,000
Perry Solar Center	\$ 736,750	\$ (192,200)	\$ 544,550
Suwannee River Station	\$ 2,725,000	\$ (1,006,000)	\$ 1,719,000
Tiger Bay Station	\$ 5,428,000	\$ (1,832,000)	\$ 3,596,000
University of Florida Station	\$ 2,474,000	\$ (604,000)	\$ 1,870,000

The total project costs presented above include the costs to return the sites to an industrial condition suitable for reuse for development of an industrial facility. Included are the costs to dismantle the power generating equipment owned by DEF as well as the costs to dismantle the DEF-owned balance of plant facilities (“BOP”) and environmental site restoration activities.

As DEF continues to add solar PV facilities to their generation fleet, dismantlement costs can be approximated using normalized costs obtained from current solar Plants. Using the normalized net dismantlement costs at Osceola Solar Center and Perry Solar Center, DEF can estimate the expected dismantlement cost at any future solar facility added to the fleet. A full study should be conducted on any additional Facility to determine a more detailed dismantlement cost. Table 1-2 presents a summary of the normalized net dismantlement cost for each solar Plant.

Table 1-2: Normalized Net Dismantlement Cost (2018\$/acres)

Plant	Dismantlement Costs
Osceola Solar Center	\$ 21,047
Perry Solar Center	\$ 25,648

1.3 Statement of Limitations

In preparation of this dismantlement study, Burns & McDonnell has relied upon information provided by DEF. Burns & McDonnell acknowledges that it has requested information from DEF that it deemed necessary to complete this study. While Burns & McDonnell has no reason to believe that the information provided, and upon which Burns & McDonnell has relied, is inaccurate or incomplete in any material respect, Burns & McDonnell has not independently verified such information and cannot guarantee its accuracy or completeness.

Burns & McDonnell's estimates and projections of dismantlement costs are based on Burns & McDonnell's experience, qualifications and judgment. Since Burns & McDonnell has no control over weather, cost and availability of labor, material and equipment, labor productivity, construction contractors' procedures and methods, and other factors, Burns & McDonnell does not guarantee the accuracy of its estimates and projections.

Burns & McDonnell's estimates do not include allowances for unforeseen environmental liabilities associated with unexpected environmental contamination due to events not considered part of normal operations, such as fuel tank ruptures, oil spills, etc. Estimates also do not include allowances for environmental remediation associated with changes in classification of hazardous materials.

2.0 INTRODUCTION

2.1 Background

Burns & McDonnell of Kansas City, Missouri, was retained by DEF to conduct a Dismantlement Cost Study for power generation assets in Florida. The assets include solar natural gas, and coal-fired generating facilities. Burns & McDonnell had previously prepared a similar study for Progress Energy Florida (PEF) in 2008 in support of PEF's 2009 rate case. This Study serves to update the costs presented in the 2008 study for changes to market conditions, physical changes that have occurred at the Plants, and incorporating new facilities that have been constructed or acquired since 2008. Individuals from Burns & McDonnell visited each Plant included in the Study, except Citrus County Combined Cycle, in August of 2017, when the Study commenced. The Study report was issued in 2018 with estimates presented in 2018 dollars. The Study report was reissued in 2020, to include some additional cost items, also in 2018 dollars. The purpose of the Study was to review the facilities and to make a recommendation to DEF regarding the total cost to demolish the facilities at the end of their useful lives.

Burns & McDonnell has prepared dismantlement studies for over 100 facilities on various types of fossil fuel and renewable power plants using a proven approach to develop these estimates. These dismantlement studies and associated cost estimates were produced for various reasons, many of which have held up to strict scrutiny as part of a regulatory review process. Burns & McDonnell has experience providing both written and verbal testimony before public utility commissions, which has been well received and confirmed. This assists in confirming the reasonableness of the Burns & McDonnell estimates. In addition to preparing demolition estimates, Burns & McDonnell has supported demolition projects as the owner's engineer, to evaluate demolition bids and oversee demolition activities. This has provided Burns & McDonnell with insight into the range of competitive demolition bids, which also assists in confirming the reasonableness of the dismantlement estimates developed by Burns & McDonnell.

2.2 Study Methodology

The site dismantlement costs were developed using information provided by DEF and in-house data Burns & McDonnell has collected from previous project experience. Burns & McDonnell estimated quantities for equipment based on a visual inspection of the facilities, review of engineering drawings, Burns & McDonnell's in-house database of plant equipment quantities, and Burns & McDonnell's professional judgment. This resulted in an estimate of quantities for the tasks required for each dismantlement effort. Current market pricing for labor rates, equipment, and unit pricing were then developed for each task. The unit pricing was developed for each site based on the labor rates, equipment

costs, and disposal costs specific to the area in which the work is to be performed. These rates were applied to the quantities for the Plants to determine the total cost to demolish each site.

The dismantlement costs include the cost to return the site to an industrial condition, suitable for reuse for development of an industrial facility, commonly referred to as a brownfield site. Included are the costs to demolish all of the assets owned by DEF at the site, including power generating equipment and BOP facilities.

2.3 Site Visits

Representatives from Burns & McDonnell visited the sites. The site visits consisted of a tour of each facility with plant personnel to review the equipment installed at each site. Tours were conducted by plant personnel.

A DEF representative was present throughout the site visits, along with plant personnel at each of the sites.

The following Burns & McDonnell representatives comprised the site visit team:

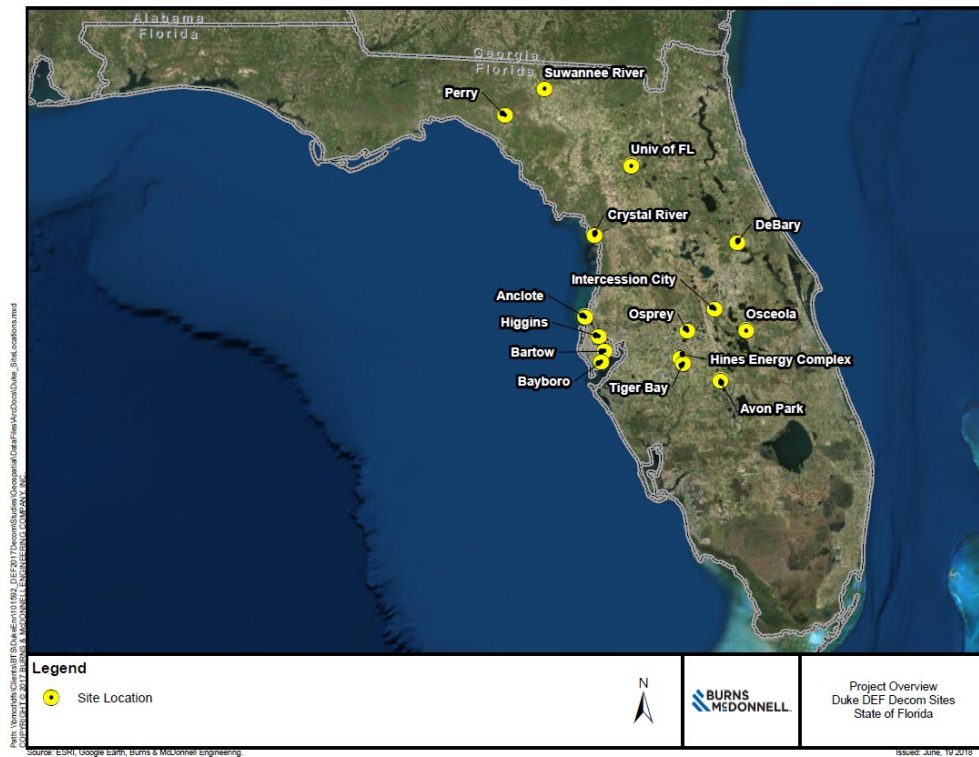
- Mr. Jeff Kopp, Burns & McDonnell, Project Manager
- Ms. Beth Wiese, Burns & McDonnell, Project Analyst
- Mr. Drew Burczyk, Burns & McDonnell, Project Analyst

Table 2-1 and Figure 2-1 show the dates and locations of the DEF site visits.

Table 2-1: Site Visit Dates

Plant	Site Visit Date
Anclote Station	August 2, 2017
Avon Park Station	August 3, 2017
Bartow Station	August 2, 2017
Bayboro Station	August 2, 2017
Crystal River Station	August 1, 2017
DeBary Station	August 4, 2017
Higgins Station	August 4, 2017
Hines Station	August 3, 2017
Intercession City Station	August 4, 2017
Osceola Solar Center	August 4, 2017
Osprey Station	August 3, 2017
Perry Solar Center	July 31, 2017
Suwannee River Station	July 31, 2017
Tiger Bay Station	August 3, 2017
University of Florida Station	August 1, 2017

Figure 2-1: DEF Facilities Visited



3.0 PLANT DESCRIPTIONS

The following sections provide site descriptions for each of the power plants included in this Study.

3.1 Anclote Station

The Anclote plant is in Holiday, Florida (part of the greater Tampa area). The facility consists of two natural gas-fired boilers. Both boilers were converted to natural gas from fuel oil in 2013 to accommodate federal emissions standards. Unit 1 and Unit 2 each utilize one General Electric (“GE”) G-2 steam turbine to generate power at the facility. The facility was built between 1974 and 1978 and includes a summer net capacity of 1,016 megawatts (“MW”). Table 3-1 displays all the units included in the Anclote estimate. Since the 2008 Study, Anclote has installed natural gas infrastructure to allow the plants to burn 100 percent natural gas, new Forced Draft fan variable frequency drives, and new auxiliary transformer. Additionally, all fuel oil storage and burning equipment has been removed.

Table 3-1: Anclote Summary

Unit	Generation Technology	Fuel Type	Summer Net Capacity (MW)	In Service Date
1	Steam Turbine	Natural Gas	508	1974
2	Steam Turbine	Natural Gas	508	1978

3.2 Avon Park Station

The Avon Park plant is in Avon Park, Florida. The facility consists of one natural gas-fired combustion turbine and one fuel oil-fired combustion turbine. Unit 1 and Unit 2 consist of one Pratt & Whitney GG combustion turbine. The facility was built in 1968 and includes a summer net capacity of 48 MW. Table 3-2 displays all the units included in the Avon Park estimate. No changes have been made to Avon Park since the 2008 Study.

Table 3-2: Avon Park Summary

Unit	Generation Technology	Fuel Type	Summer Net Capacity (MW)	In Service Date
1	Combustion Turbine	Natural Gas	24	1968
2	Combustion Turbine	Fuel Oil	24	1968

3.3 Bartow Station

The Bartow plant is located along Old Tampa Bay in North of St. Petersburg, Florida. The facility includes four combustion turbine units operating in simple cycle, and a 4-on-1 combined cycle arrangement. Table 3-3 displays all the units included in the Bartow estimate.

Table 3-3: Bartow Summary

Unit	Generation Technology	Fuel Type	Summer Net Capacity (MW)	In Service Date
1	Combustion Turbine	Fuel Oil	43	1972
2	Combustion Turbine	Natural Gas	42	1972
3	Combustion Turbine	Fuel Oil	43	1972
4	Combustion Turbine	Natural Gas	47	1972
4CC	Combined Cycle	Natural Gas	1,120	2009

Built in 1972, Units 1 through 4 include both natural gas and fuel oil-fired combustion turbines with a total summer net capacity of 175 MW. Each combustion turbine is a GE MS7001B combustion turbine.

Built in 2009, the combined cycle power block includes four Siemens 501FD natural gas-fired combustion turbines, four Vogt HRSGs, and one Mitsubishi Heavy Industries (“Mitsubishi”) steam turbine. Additionally, this unit includes a selective catalytic reduction (“SCR”) for reducing nitrogen oxides (“NO_x”) emissions. Water for the facility’s condensing cooling system is provided via Old Tampa Bay with water discharge to a man-made canal back to Old Tampa Bay. The combined summer peak rating for the power block is 1,120 MW. No changes have taken place at Bartow since the 2008 Study.

3.4 Bayboro Station

The Bayboro plant is in St. Petersburg, Florida. Built in 1973, the facility consists of four Pratt & Whitney FT4C1 fuel oil-fired combustion turbines operating in simple cycle. These units have a total summer net capacity of 171 MW. Table 3-4 displays all the units included in the Bayboro estimate. No changes have taken place at Bayboro since the 2008 Study.

Table 3-4: Bayboro Summary

Unit	Generation Technology	Fuel Type	Summer Net Capacity (MW)	In Service Date
1	Combustion Turbine	Fuel Oil	44	1973
2	Combustion Turbine	Fuel Oil	41	1973
3	Combustion Turbine	Fuel Oil	43	1973
4	Combustion Turbine	Fuel Oil	43	1973

3.5 Citrus County Combined Cycle

The Citrus County plant is located approximately seven miles northwest of Crystal River, Florida. The facility includes two 2-on-1 combined cycle units with a total summer net capacity of 1,640 MW. Table 3-5 displays all the units included in the Citrus County estimate.

Table 3-5: Citrus County Summary

Unit	Generation Technology	Fuel Type	Summer Net Capacity (MW)	In Service Date
1CC	Combined Cycle	Natural Gas	820	2018
2CC	Combined Cycle	Natural Gas	820	2018

Burns & McDonnell did not visit Citrus County since the facility was under construction in August of 2017. Both combined cycle power blocks consist of two Mitsubishi 501 GAC combustion turbines and one Mitsubishi steam turbine. Cooling water for each unit is provided via a closed loop cooling system that rejects heat with mechanical cooling towers. Both power blocks were commissioned in 2018 and are currently in service. Inventory at Citrus County is based on the planned purchases as noted in the Generation Base Adjustment filing which is approximately \$12.5 million.

3.6 Crystal River Station

The Crystal River plant is located approximately seven miles northwest of Crystal River, Florida and consists of four coal-fired boilers with a total summer net capacity of 2,188 MW. Coal for these units is transported by barge via the Gulf of Mexico as well as rail via a dedicated railway adjacent to the plant. Table 3-6 displays all the units included in the Crystal River estimate.

Table 3-6: Crystal River Summary

Unit	Generation Technology	Fuel Type	Summer Net Capacity (MW)	In Service Date
1	Steam Turbine	Coal	324	1966
2	Steam Turbine	Coal	442	1969
4	Steam Turbine	Coal	710	1982
5	Steam Turbine	Coal	712	1984

Built in 1966, Unit 1 consists of one GE G-2 steam turbine with a summer net capacity of 324 MW. Built in 1969, Unit 2 consists of one GE G-2 steam turbine with a summer net capacity of 442 MW. Each of these units utilizes cooling water from man-made canals in and out of the Gulf of Mexico. As of December 31, 2018 Crystal River 1 and 2 have been retired.

Built between 1982 and 1984, Units 4 and 5 consist of one GE G-3 steam turbine each with a summer net capacity of 710 and 712 MW, respectively. Cooling water for these units utilize both a man-made canal from the Gulf of Mexico and two hyperbolic cooling towers. Used water is rejected into a different man-made canal and returns to the Gulf of Mexico. Scrubbers that were being installed during the 2008 Study have been completed and are included within Study.

Crystal River is also home to the Crystal River nuclear power facility. However, dismantlement of this facility was beyond the scope of the Study. Any facilities shared with this unit that are subject to dismantlement per the Study will be called out specifically.

3.7 DeBary Station

The DeBary plant is located approximately four miles west of Deltona, Florida. The facility includes ten combustion turbine units operating in simple cycle with a total net summer capacity of 615 MW. Table 3-7 displays all the units included in the DeBary estimate.

Table 3-7: DeBary Summary

Unit	Generation Technology	Fuel Type	Summer Net Capacity (MW)	In Service Date
1	Combustion Turbine	Fuel Oil	54	1976
2	Combustion Turbine	Fuel Oil	48	1976
3	Combustion Turbine	Fuel Oil	50	1975
4	Combustion Turbine	Fuel Oil	50	1976
5	Combustion Turbine	Fuel Oil	50	1975
6	Combustion Turbine	Fuel Oil	51	1976
7	Combustion Turbine	Natural Gas	79	1992
8	Combustion Turbine	Natural Gas	78	1992
9	Combustion Turbine	Natural Gas	80	1992
10	Combustion Turbine	Natural Gas	75	1992

Built between 1975 and 1976, Units 1 through 6 are fuel oil-fired GE MS7001B combustion turbines with individual capacities of approximately 50 MW. Built in 1992, Units 7 through 10 are natural gas-fired GE MS7001EA combustion turbines, each with a summer net capacity of approximately 80 MW. DeBary Unit 1 has been retired since the 2008 Study was performed.

3.8 Higgins Station

The Higgins plant is located on a peninsula off of Mobbly Bay (part of Old Tampa Bay) approximately two miles south of Oldsmar, Florida (in the greater Tampa area). The facility includes four natural gas-fired Pratt & Whitney combustion turbines operating in simple cycle with a total summer net capacity of 107 MW. Built between 1969 and 1971, the four units include Pratt & Whitney GG combustion turbines and have net summer capacity of 20, 25, 31, and 31 MW, respectively. Table 3-8 displays all the units included in the Higgins estimate. Higgins has not changed since the 2008 Study was performed.

Table 3-8: Higgins Summary

Unit	Generation Technology	Fuel Type	Summer Net Capacity (MW)	In Service Date
1	Combustion Turbine	Natural Gas	20	1969
2	Combustion Turbine	Natural Gas	25	1969
3	Combustion Turbine	Natural Gas	31	1970
4	Combustion Turbine	Natural Gas	31	1971

3.9 Hines Station

The Hines plant is located approximately five miles northwest of Fort Meade, Florida. The facility includes four 2-on-1 combined cycle units with a total summer net capacity of 2,372 MW. Cooling water for these units is taken from and discharged to a man-made and isolated surface-cooling pond northeast of the plant. Table 3-9 displays all the units included in the Hines estimate.

Table 3-9: Hines Summary

Unit	Generation Technology	Fuel Type	Summer Net Capacity (MW)	In Service Date
1CC	Combined Cycle	Natural Gas	490	1999
2CC	Combined Cycle	Natural Gas	524	2003
3CC	Combined Cycle	Natural Gas	521	2005
4CC	Combined Cycle	Natural Gas	525	2007

Built in 1999, Power Block 1 includes two Siemens Westinghouse 501FC combustion turbines, two Foster Wheeler HRSGs, and one Westinghouse steam turbine, each with a summer peak rating of 163 MW, 169 MW, and 158 MW, respectively. Built in 2003, Power Block 2 includes two Siemens Westinghouse 501FD combustion turbines, two Nooter Erickson HRSGs, and one Siemens Westinghouse steam turbine, each with a summer peak rating of 172 MW, 175 MW, and 177 MW, respectively. Built in 2005, Power Block 3 includes two Siemens Westinghouse 501FD combustion turbines, two Nooter Erickson HRSGs, and one Siemens Westinghouse steam turbine, each with a summer peak rating of approximately 173 MW. Built in 2007, Power Block 4 includes two GE 7FA combustion turbines, two Nooter Erickson HRSGs, and one GE steam turbine, each with a summer peak rating of approximately 175 MW. Inlet air chilling systems have been installed on all units since the 2008 study was performed.

3.10 Intercession City Station

The Intercession City plant is located approximately two miles west of Intercession City, Florida. The facility includes 14 combustion turbines operating in simple cycle with a combined summer peak rating of approximately 951 MW. Table 3-10 displays all the units included in the Intercession City estimate.

Table 3-10: Intercession City Summary

Unit	Generation Technology	Fuel Type	Summer Net Capacity (MW)	In Service Date
1	Combustion Turbine	Fuel Oil	47	1974
2	Combustion Turbine	Fuel Oil	46	1974
3	Combustion Turbine	Fuel Oil	46	1974
4	Combustion Turbine	Fuel Oil	46	1974
5	Combustion Turbine	Fuel Oil	45	1974
6	Combustion Turbine	Fuel Oil	47	1974
7	Combustion Turbine	Natural Gas	78	1993
8	Combustion Turbine	Natural Gas	79	1993
9	Combustion Turbine	Natural Gas	79	1993
10	Combustion Turbine	Natural Gas	78	1993
11	Combustion Turbine	Fuel Oil	140	1997
12	Combustion Turbine	Natural Gas	73	2000
13	Combustion Turbine	Natural Gas	75	2000
14	Combustion Turbine	Natural Gas	72	2000

Built in 1974, Units 1 through 6 are fuel oil-fired Pratt & Whitney FT4C1D combustion turbines with individual capacities of approximately 48 MW at the summer peak rating. Built in 1993, Units 7 through 10 are natural gas-fired GE MS7001EA combustion turbines each with a summer peak rating of approximately 78 MW. Built in 1997, Unit 11 is a fuel oil-fired Siemens V84.3 combustion turbine with a summer peak rating of 143 MW. Built in 2000, Units 12 through 14 are natural gas-fired GE-7EA combustion turbines each with a summer peak rating of approximately 75 MW. No changes have been made to Intercession City since the 2008 study was performed.

3.11 Osceola Solar Center

The Osceola Solar Center (“Osceola Solar”) is a photovoltaic solar power facility located approximately 13 miles south of St. Cloud, Florida. The facility was built in 2016 and currently includes approximately 14,000 solar panels with a total plant capacity of 4 MW. Osceola Solar is new to this Study.

3.12 Osprey Station

The Osprey Plant, also called the Osprey Energy Center, is a natural gas-fired, 2-on-1 combined cycle facility located in Auburndale, Polk County, Florida. The facility began commercial operation in 2004. The facility consists of two Siemens 501FD combustion turbines, two Nooter Eriksen HRSGs, one Siemens KN steam turbine. The facility has a summer net capacity of 590 MW. Table 3-11 displays all

the units included in the Osprey estimate. Osprey is new to this Study, since it was acquired by DEF in 2015.

Table 3-11: Osprey Summary

Unit	Generation Technology	Fuel Type	Summer Net Capacity (MW)	In Service Date
1CC	Combined Cycle	Natural Gas	590	2004

3.13 Perry Solar Center

The Perry Solar Center (“Perry Solar”) is a photovoltaic solar power facility located just outside the town of Perry, Florida. The facility was built in 2016 and currently includes approximately 22,000 solar panels with a total plant capacity of 5 MW. Perry Solar is new to this Study.

3.14 Suwannee River Station

The Suwannee River plant is located approximately 13 miles northwest of Live Oak, Florida. The facility includes three simple cycle combustion turbines, with a total summer net capacity of 149 MW. Table 3-13 displays all the units included in the Suwannee River estimate.

Table 3-12: Suwannee River Summary

Unit	Generation Technology	Fuel Type	Summer Net Capacity (MW)	In Service Date
1	Combustion Turbine	Natural Gas	49	1980
2	Combustion Turbine	Fuel Oil	50	1980
3	Combustion Turbine	Natural Gas	50	1980

Built in 1980, Units 1 through 3 include two Pratt & Whitney FT4C3F natural gas and fuel oil-fired combustion turbines each with a summer peak rating of approximately 50 MW.

Suwannee River plant also includes three natural gas-fired boilers steam turbines. However, review of these units was excluded from the scope of this Study, because they were retired from service in 2016 prior to commencement of the Study. The dismantlement of any facilities shared with these units will be called out specifically.

3.15 Tiger Bay Station

The Tiger Bay plant is located approximately three miles west of Fort Meade, Florida. The facility includes a 1-on-1 combined cycle unit with a total summer net capacity of 200 MW. Built in 1995, and acquired by Duke Energy in 1997, the Unit includes a GE 7FA natural gas-fired combustion turbine, one Detac HRSG, and a GE steam turbine. Cooling water for the condenser is taken from the Hines facility.

The site uses a convection cooling tower for heat rejection. Table 3-13 displays all the units included in the Tiger Bay estimate. No changes have been made to Tiger Bay since the 2008 study was performed.

Table 3-13: Tiger Bay Summary

Unit	Generation Technology	Fuel Type	Summer Net Capacity (MW)	In Service Date
1CC	Combined Cycle	Natural Gas	200	1997

3.16 University of Florida Station

The University of Florida plant is located on the University of Florida Campus in Gainesville, Florida. The facility includes a GE-LM6000 combustion turbine operating in a cogeneration (combined heat and power, or “CHP”) cycle. The waste heat from combustion is used to provide process heat to various functions throughout the campus. Table 3-14 displays all the units included in the University of Florida estimate. No changes have been made to the University of Florida plant since the 2008 study was performed.

Table 3-14: University of Florida Summary

Unit	Generation Technology	Fuel Type	Summer Net Capacity (MW)	In Service Date
1	Combined Cycle	Natural Gas	47	1993

4.0 DISMANTLEMENT COSTS

Burns & McDonnell has prepared dismantlement cost estimates for the Plants. When DEF determines that each site should be retired, the above grade equipment and steel structures are assumed to have sufficient scrap value to a salvage contractor to offset a portion of the site dismantlement costs. However, DEF will incur costs of dismantlement of the Plants and restoration of the site to the extent that those costs exceed the salvage value of equipment and bulk steel.

The dismantlement costs include the cost to return the site to an industrial condition, suitable for reuse for development of an industrial facility. Included are the costs to dismantle all the assets owned by DEF at the site, including power generating equipment and BOP facilities, as well as environmental site restoration activities.

For purposes of this study, Burns & McDonnell has assumed that each site will be demolished as a single project, allowing the most cost-effective demolition methods to be utilized. A summary of several of the means and methods that could be employed are summarized in the following paragraphs; however, means and methods will not be dictated to the contractor by Burns & McDonnell. It will be the contractor's responsibility to determine means and methods that result in safely dismantlement the Plants at the lowest possible cost.

Asbestos remediation, as required, would take place prior to commencement of any other demolition activities. Abatement would need to be performed in compliance with all state and federal regulations, including, but not limited to requirements for sealing off work areas and maintaining negative pressure throughout the removal process. Final clearances and approvals would need to be achieved prior to performing further demolition activities.

High grade assets would then be removed from the site, to the extent possible. This would include items such as transformers, transformer coils, circuit breakers, electrical wire, condenser plates and tubes, and heater tubes. High grade assets include precious alloys such as copper, aluminum-brass tubes, stainless steel tubes, and other high value metals occurring in plant systems. High grade asset removal would occur up-front in the schedule, to reduce the potential for vandalism, to increase cash flow, and for separation of recyclable materials to increase scrap recovery. Methods of removal vary with the location and nature of the asset. Small transformers, small equipment, and wires would likely be removed and shipped as-is for processing at a scrap yard. Large transformers, combustion turbines ("CT"), steam turbine generators ("STG"), and condensers would likely require some on-site disassembly prior to being shipped to a scrap yard.

Construction and Demolition (“C&D”) waste includes items such as non-asbestos insulation, roofing, wood, drywall, plastics, and other non-metallic materials. C&D waste would typically be segregated from scrap and concrete to avoid cross-contamination of waste streams or recycle streams. C&D crews could remove these materials with equipment such as excavators equipped with material handling attachments, skid steers, etc. This material would be consolidated and loaded into bulk containers for disposal.

In general, boilers and heat recovery steam generators (“HRSG”) could be felled and cut into manageable sized pieces on the ground. First the structures around the boilers would need to be removed using excavators equipped with shears and grapples. Stairs, grating, elevators, and other high structures would be removed using an “ultra-high reach” excavator, equipped with shears. Following removal of these structures, the boilers or HRSGs would be felled, using explosive blasts. The boilers would then be dismantled using equipment such as excavators equipped with shears and grapples, and the scrap metal loaded onto trailers for recycling.

After the surrounding structures and ductwork have been removed, the stacks would be imploded, using controlled blasts. Following implosion, the stack liners and concrete would be reduced in size to allow for handling and removal.

BOP structures and foundations would likely be demolished using excavators equipped with hydraulic shears, hydraulic grapples, and impact breakers, along with workers utilizing open flame cutting torches. Steel components would be separated, reduced in size, and loaded onto trailers for recycling. Concrete would be broken into manageable sized pieces and stockpiled for crushing on-site. Concrete pieces would ultimately be loaded into a hopper and fed through a crusher to be sized for on-site disposal.

4.1 General Assumptions for All Sites

The following assumptions were made as the basis of all the cost estimates.

1. All cost estimates are in 2018 dollars.
2. All estimates are budgetary in nature and do not reflect guaranteed costs. Budgetary refers to the nature of the itemized cost estimate for planning purposes only and are not a guarantee.
3. All estimates are based on labor rates from RS means values for a B-8 demolition crew with adjusted rates based on the local site cost index for the Plants.
4. All work will take place in a safe and cost-efficient method.
5. Labor costs are based on a regular 40-hour workweek without overtime.

6. The estimates are inclusive of all costs necessary to properly dismantle all sites to a marketable or usable condition. For purposes of this study and the included cost estimates, the sites will be restored to a condition suitable for industrial use.
7. Abatement of asbestos will precede any other work. After final air quality clearances have been reached, demolition can proceed.
8. It is assumed that all the power stations will be dismantled after all units at a single site are taken out of service, allowing dismantlement of entire sites at once. Existing utilities will remain in place for use by the contractor for the duration of the demolition activities.
9. Soil testing and other on-site testing has not been conducted for this study.
10. Transmission switchyards and substations within the boundaries of the plant are not part of the demolition scope. For purposes of this study, the division between generation assets and transmission assets is at the high voltage connection to the bulk electric system (typically the switchyard bus connection).
11. The costs for relocation of transmission lines, or other transmission assets, are specifically excluded from the dismantlement cost estimates. Any costs necessary to support on-going operation of adjacent or newly proposed units will be allocated to the operating costs of the units not being demolished.
12. All demolition and abatement activities, including removal of asbestos, will be done in accordance with all applicable federal, state and local laws, rules and regulations.
13. Any residual oil or sludge in tanks and pipes will be cleaned up by DEF prior to demolition.
14. The scrap value of the equipment is based on the equipment being at the end of its useful life at the time of demolition; therefore, the equipment will not have a value on the grey market for reinstallation. Equipment will have value as scrap only at the time of site demolition.
15. It is assumed that there will be sufficient area to receive, assemble and temporarily store equipment and materials during demolition.
16. Step-up transformers, auxiliary transformers, and spare transformers are included for demolition and scrap in all estimates.
17. Demolition will include the removal of all structures, equipment, tanks, conveyer systems, ancillary buildings, and any other associated equipment to two feet below grade.
18. To the extent possible, non-contaminated concrete will be crushed and disposed of on-site. During crushing of the concrete, a large magnet is utilized to remove all rebar. All other non-hazardous material with no salvage value will be disposed of off-site at the nearest landfill.

19. All above grade plant structures and materials that would be considered debris such as doors, windows, building finishes, plumbing, HVAC ductwork, lighting fixtures, cable trays, etc., will be disposed of off-site at the nearest landfill.
20. Foundations and ground floor slabs will be removed to two feet below grade. The surface will be graded for drainage using onsite soil and seeded.
21. All pipe supports, and pipe racks will be demolished and scrapped.
22. Three feet of soil beneath the fuel oil tanks will be removed and replaced with clean fill.
23. Hazardous material abatement is included for all sites as necessary, including asbestos, mercury, and polychlorinated biphenyls (“PCBs”). Lead paint coated materials will be handled by certified personnel compliant with Occupational Safety and Health Administration (“OSHA”) Standards as necessary but will not be removed prior to demolition. Scrap steel can be taken to scrap brokers with lead paint still intact, and it will not impact the scrap value.
24. All portable tanks will be removed from the site and scrapped, including any propane tanks, oil storage tanks, and waste oil tanks.
25. All production wells will be closed as per state regulations. Production wells will be filled with grout to approximately five feet below surface grade. The top five feet will be over drilled and filled with soil backfill to grade on top of the grout. Monitoring wells will remain intact.
26. All chemicals will be consumed or disposed of by the Plant prior to shut down, including process chemicals in equipment, stored chemicals, and laboratory chemicals.
27. All trash, debris, and miscellaneous waste will be removed and disposed of properly.
28. All Circulating Water Piping will be filled with grout of other structural material and left in the ground.
29. Although properly recoverable through the dismantlement reserve, no environmental costs have been included to address cleanup of contaminated soils, hazardous materials, or other conditions present on-site having a negative environmental impact, other than those specifically listed in these assumptions. No allowances are included for unforeseen environmental remediation activities at this time, but will be captured and included in future studies when they are available.
30. Handling and disposal of hazardous material will be performed in compliance with the approved methods of DEF’s Environmental Services Department.
31. Stormwater ponds will be drained, and the area graded out to allow for natural drainage.
32. Site areas will be graded to achieve suitable site drainage to natural drainage patterns, but grading will be minimized to the extent possible.
33. Existing basements will be used to bury non-hazardous debris. Concrete in trenches and basements will be perforated to create drainage. Non-hazardous debris, such as concrete will be

crushed and used as clean fill on-site once the capacity of all existing basements has been exceeded. All inert debris will be disposed of on-site. Costs for offsite disposal are included for materials not classified as inert debris.

34. Major equipment, structural steel, CTs, generators, inlet filters, exhaust stacks, transformers, electrical equipment, cabling, wiring, pump skids, above ground piping, and equipment enclosures for the above equipment will be sold for scrap and removed from the Plant site by the demolition contractor. All other demolished materials are considered debris.
35. Valuation and sale of land and all replacement generation costs are excluded from this scope.
36. A 20 percent contingency was included on the direct costs in the estimates prepared as part of this study to cover unknowns.
37. End-of-life inventory values have been provided by DEF and are included in the study as a plant cost. Burns & McDonnell assumes ten percent of the plant inventory value will be recovered as a scrap credit. The inventory cost is not included in the calculation for contingency and indirect costs.
38. Rolling stock, including rail cars, dozers, plant vehicles, etc. is assumed to be removed by DEF prior to dismantlement.
39. The scope of the costs included in the Study is limited to the dismantlement activities that will occur at the end of useful life of the facilities. Additional on-going costs may be required, including, but not limited to groundwater monitoring associated with ash pond closure and/or other environmental monitoring activities. These costs are excluded from the cost estimates provided in this study.
40. Indirect costs are included in the cost estimate to cover owner expenses such as management trailers, utilities, etc. which may impact the cost of dismantlement each site. An indirect cost of five (5) percent was included in the estimates to cover such costs.
41. Market conditions may result in cost variations at the time of contract execution.
42. In the absence of detailed information, such as plant layout or equipment drawings, Burns & McDonnell assumed information with the use of publicly available data and Burns & McDonnell's industry experience.
43. Scrap values were determined using the American Metal Market reports from September 2017 through August 2018. Prices were optimized by minimizing transportation cost and maximizing scrap value for the nearest hubs. The prices presented in Table 4-1 are the scrap values for the Atlanta hub less the cost of transportation. The prices for stainless steel are for the Houston hub less the cost of transportation.

Table 4-1: Scrap Value Summary (2018\$)

Plant Name	Steel (Per Net Ton)	Copper (Per Pound)	Aluminum (Per Pound)	Stainless (Per Net Ton)	Brass (Per Pound)
Anclote	(\$198.25)	(\$2.28)	(\$0.43)	(\$759.13)	(\$1.44)
Avon Park	(\$201.75)	(\$2.28)	(\$0.43)	(\$762.63)	(\$1.45)
Bartow	(\$201.23)	(\$2.28)	(\$0.43)	(\$762.11)	(\$1.45)
Bayboro	(\$202.80)	(\$2.28)	(\$0.43)	(\$763.68)	(\$1.45)
Citrus County	(\$195.97)	(\$2.28)	(\$0.43)	(\$756.85)	(\$1.44)
Crystal River	(\$195.97)	(\$2.28)	(\$0.43)	(\$756.85)	(\$1.44)
Crystal River Helper	(\$195.97)	(\$2.28)	(\$0.43)	(\$756.85)	(\$1.44)
Crystal River	(\$195.97)	(\$2.28)	(\$0.43)	(\$756.85)	(\$1.44)
Crystal River North	(\$195.97)	(\$2.28)	(\$0.43)	(\$756.85)	(\$1.44)
Crystal River South	(\$195.97)	(\$2.28)	(\$0.43)	(\$756.85)	(\$1.44)
DeBary	(\$205.71)	(\$2.28)	(\$0.43)	(\$766.59)	(\$1.45)
Higgins	(\$202.10)	(\$2.28)	(\$0.43)	(\$762.98)	(\$1.45)
Hines	(\$200.00)	(\$2.28)	(\$0.43)	(\$760.88)	(\$1.44)
Intercession City	(\$206.06)	(\$2.28)	(\$0.43)	(\$766.94)	(\$1.45)
Osceola	(\$205.07)	(\$2.28)	(\$0.43)	(\$765.95)	(\$1.45)
Osprey	(\$200.00)	(\$2.28)	(\$0.43)	(\$760.88)	(\$1.44)
Perry	(\$208.22)	(\$2.29)	(\$0.43)	(\$769.10)	(\$1.45)
Suwannee River	(\$199.59)	(\$2.28)	(\$0.43)	(\$760.47)	(\$1.44)
Tiger Bay	(\$198.18)	(\$2.28)	(\$0.43)	(\$759.06)	(\$1.44)
University of Florida	(\$202.80)	(\$2.28)	(\$0.43)	(\$763.68)	(\$1.45)

4.2 Site Specific Dismantlement Assumptions

The following assumptions were made specific to each plant cost estimate.

4.2.1 Anclote Station

1. The intake and discharge canals will remain in place in their current state.
2. The existing grade will remain as-is even though it is 14 feet above the original grade.
3. The canal access roads will remain in place.

4.2.2 Avon Park Station

1. No site-specific assumptions.

4.2.3 Bartow Station

1. The existing discharge canal will be filled, closed, and capped.
2. The existing intake structure with seawalls will remain in place.

4.2.4 Bayboro Station

1. No site-specific assumptions.

4.2.5 Citrus County Combined Cycle

1. Titanium scrap pricing is derived from a national average since the American Metal Market reports do not display the scrap pricing at any of the individual hubs.
2. Burns & McDonnell assumes titanium scrap would be transported to the Atlanta hub.
3. Citrus County Combined Cycle is the only plant with titanium scrap. Titanium scrap pricing less transportation for Citrus County Combined Cycle is \$8.06 per pound.

4.2.6 Crystal River Station

1. Asbestos abatement will be required, and the quantities for asbestos abatement are the same as those from the 2008 study.
2. The limestone back haul facility is owned by a third party and is not included in the estimate.
3. New scrubbers have been installed and are included in the estimate.
4. The area is non-hazardous.
5. Demolition will be performed using conventional and explosive methods. This estimate does not include alternate work methods or stoppages to accommodate possible concerns associated with performing demolition in close proximity to the nuclear facility on-site.
6. The Mariculture Center on-site is included in this study, but is not included in the Crystal River estimate. The Mariculture Center estimate is a stand-alone estimate.
7. Costs are included for closure of the ash landfill. Closure costs include costs required to remove associated piping and the access road to the landfill, as well as costs required to cover the area with a geosynthetic clay liner, a geocomposite layer for drainage, 18 inches of protective soil cover, and 6 inches of vegetative soil. The area will be graded and seeded.

4.2.7 DeBary Station

1. Two wells provide raw water to the facility and are included in the estimate.

4.2.8 Higgins Station

1. All steam plants have been demolished and covered with two feet of soil with seeding. No additional costs associated with these units are included in the estimate.
2. The combustion turbines and the supporting BOP equipment are all that remain for dismantlement.
3. The fuel oil tank on-site has been drained and cleaned ready for demolition.

4.2.9 Hines Station

1. New combustion turbine inlet chilling equipment has been added to the site and is included in the dismantlement estimate.

4.2.10 Intercession City Station

1. The fuel oil tank on-site is lined with HDPE. The HDPE removal is included in the estimate.

4.2.11 Osceola Solar Station

1. There are no site-specific assumptions.

4.2.12 Osprey Station

1. There are no site-specific assumptions.

4.2.13 Perry Solar Station

1. There are no site-specific assumptions.

4.2.14 Suwannee River Station

1. The existing intake and discharge canals will remain in their current state.

4.2.15 Tiger Bay Station

1. The extraction steam line and associated Auxiliary Boiler have been removed. This change has been accounted for in the estimate.

4.2.16 University of Florida Station

1. The existing above ground tanks are property of the University of Florida and are not included in the estimate.

4.3 Scrap Pricing Sensitivity

Burns & McDonnell typically uses a rolling 12-month average to determine the normalized value of scrap at facilities in order to account for the variability of scrap prices over time. Historical scrap prices were used to determine the maximum and minimum values that may be allocated as scrap credit. This provides a greater insight to the range of dismantlement costs that could be expected at the DEF facilities. Burns & McDonnell conducted a sensitivity analysis using 10 years of Federal Reserve indices to adjust current scrap pricing. Burns & McDonnell used the maximum and minimum indices to adjust the current scrap pricing for both sensitivity analyses. Burns & McDonnell obtained indices from varying months and years to maximize or minimize the scrap credit at the facilities. The scrap sensitivity analysis did not adjust the cost or credit received from plant end-of-life inventory as the plant inventory calculation is independent of fluctuation within the scrap market. Table 4-2 presents the high scrap values from the historical data used in Burns & McDonnell's sensitivity analysis.

Table 4-2: Summary of High Scrap Prices in the Sensitivity Analysis(2018\$)

Plant Name	Steel (Per Net Ton)	Copper (Per Pound)	Aluminum (Per Pound)	Stainless (Per Net Ton)	Brass (Per Pound)
Anclote	(\$236.25)	(\$4.68)	(\$0.42)	(\$796.46)	(\$1.87)
Avon Park	(\$241.15)	(\$4.68)	(\$0.42)	(\$801.36)	(\$1.87)
Bartow	(\$239.23)	(\$4.68)	(\$0.42)	(\$799.44)	(\$1.87)
Bayboro	(\$240.80)	(\$4.68)	(\$0.42)	(\$801.01)	(\$1.87)
Citrus County	(\$233.97)	(\$4.67)	(\$0.42)	(\$794.18)	(\$1.87)
Crystal River Common	(\$233.97)	(\$4.67)	(\$0.42)	(\$794.18)	(\$1.87)
Crystal River Helper	(\$233.97)	(\$4.67)	(\$0.42)	(\$794.18)	(\$1.87)
Crystal River Mariculture	(\$233.97)	(\$4.67)	(\$0.42)	(\$794.18)	(\$1.87)
Crystal River North	(\$233.97)	(\$4.67)	(\$0.42)	(\$794.18)	(\$1.87)
Crystal River South	(\$233.97)	(\$4.67)	(\$0.42)	(\$794.18)	(\$1.87)
DeBary	(\$244.41)	(\$4.68)	(\$0.43)	(\$804.62)	(\$1.87)
Higgins	(\$236.25)	(\$4.68)	(\$0.42)	(\$796.46)	(\$1.87)
Hines	(\$238.00)	(\$4.68)	(\$0.42)	(\$798.21)	(\$1.87)
Intercession City	(\$244.06)	(\$4.68)	(\$0.43)	(\$804.27)	(\$1.87)
Osceola	(\$237.59)	(\$4.68)	(\$0.42)	(\$797.80)	(\$1.87)
Osprey	(\$240.80)	(\$4.68)	(\$0.42)	(\$801.01)	(\$1.87)
Perry	(\$236.18)	(\$4.68)	(\$0.42)	(\$796.39)	(\$1.87)
Suwannee River	(\$243.07)	(\$4.68)	(\$0.42)	(\$796.28)	(\$1.87)
Tiger Bay	(\$238.00)	(\$4.68)	(\$0.42)	(\$798.21)	(\$1.87)
University of Florida	(\$246.22)	(\$4.68)	(\$0.43)	(\$806.43)	(\$1.87)

Citrus County Combined Cycle was the only facility with titanium scrap. The titanium high scrap value at Citrus County Combined Cycle was determined to be \$ 13.07 per pound. All scrap prices required adjusting since none of the scrap indexes are currently experiencing a maximum value. Table 4-3 presents

a summary of the dismantlement cost for each Plant using the scrap values from the high sensitivity analysis.

Table 4-3: Site Dismantlement Cost Using High Scrap Prices (2018\$)

Plant	Dismantlement Costs	Credits	Net Project Cost
Anclote Station	\$ 29,194,000	\$ (16,646,000)	\$ 12,548,000
Avon Park Station	\$ 967,000	\$ (810,000)	\$ 157,000
Bartow Station	\$ 30,783,000	\$ (15,188,000)	\$ 15,595,000
Bayboro Station	\$ 2,972,000	\$ (2,548,000)	\$ 424,000
Citrus County	\$ 24,871,000	\$ (23,720,000)	\$ 1,151,000
Crystal River Common	\$ 33,945,000	\$ (986,000)	\$ 32,959,000
Crystal River Helper	\$ 5,900,000	\$ (728,000)	\$ 5,172,000
Crystal River Mariculture	\$ 1,363,000	\$ (-)	\$ 1,363,000
Crystal River North	\$ 73,052,000	\$ (33,411,000)	\$ 39,641,000
Crystal River South	\$ 64,474,000	\$ (18,669,000)	\$ 45,805,000
DeBary Station	\$ 16,209,000	\$ (9,010,000)	\$ 7,199,000
Higgins Station	\$ 2,103,000	\$ (1,426,000)	\$ 677,000
Hines Station	\$ 40,524,000	\$ (23,960,000)	\$ 16,564,000
Intercession City Station	\$ 16,110,000	\$ (10,077,000)	\$ 6,033,000
Osceola Solar Center	\$ 548,375	\$ (135,400)	\$ 412,975
Osprey Station	\$ 10,085,000	\$ (7,552,000)	\$ 2,533,000
Perry Solar Center	\$ 736,750	\$ (242,100)	\$ 494,650
Suwannee River Station	\$ 2,725,000	\$ (1,649,000)	\$ 1,076,000
Tiger Bay Station	\$ 5,428,000	\$ (2,723,000)	\$ 2,705,000
University of Florida Station	\$ 2,474,000	\$ (848,000)	\$ 1,626,000

There was no change in the Crystal River Mariculture estimate since there is no scrap at the facility. Scrap pricing has no effect on the dismantlement cost of each plant, which remained unchanged in the high scrap price sensitivity analysis. Table 4-4 presents the low scrap values used in Burns & McDonnell's low scrap price sensitivity analysis.

Table 4-4: Summary of Low Scrap Prices in the Sensitivity Analysis (2018\$)

Plant Name	Steel (Per Net Ton)	Copper (Per Pound)	Aluminum (Per Pound)	Stainless (Per Net Ton)	Brass (Per Pound)
Anclote	(\$112.32)	(\$2.34)	(\$0.27)	(\$419.01)	(\$0.53)
Avon Park	(\$115.82)	(\$2.34)	(\$0.27)	(\$422.51)	(\$0.54)
Bartow	(\$115.29)	(\$2.34)	(\$0.27)	(\$421.98)	(\$0.54)
Bayboro	(\$116.87)	(\$2.34)	(\$0.27)	(\$423.56)	(\$0.54)
Citrus County	(\$110.04)	(\$2.34)	(\$0.27)	(\$416.73)	(\$0.53)
Crystal River Common	(\$110.04)	(\$2.34)	(\$0.27)	(\$416.73)	(\$0.53)
Crystal River Helper	(\$110.04)	(\$2.34)	(\$0.27)	(\$416.73)	(\$0.53)
Crystal River Mariculture	(\$110.04)	(\$2.34)	(\$0.27)	(\$416.73)	(\$0.53)
Crystal River North	(\$110.04)	(\$2.34)	(\$0.27)	(\$416.73)	(\$0.53)
Crystal River South	(\$110.04)	(\$2.34)	(\$0.27)	(\$416.73)	(\$0.53)
DeBary	(\$119.78)	(\$2.34)	(\$0.27)	(\$426.47)	(\$0.54)
Higgins	(\$116.17)	(\$2.34)	(\$0.27)	(\$422.86)	(\$0.54)
Hines	(\$114.07)	(\$2.34)	(\$0.27)	(\$420.76)	(\$0.54)
Intercession City	(\$120.13)	(\$2.34)	(\$0.27)	(\$426.82)	(\$0.54)
Osceola	(\$113.65)	(\$2.34)	(\$0.27)	(\$420.34)	(\$0.53)
Osprey	(\$116.87)	(\$2.34)	(\$0.27)	(\$423.56)	(\$0.54)
Perry	(\$112.25)	(\$2.34)	(\$0.27)	(\$418.94)	(\$0.53)
Suwannee River	(\$119.14)	(\$2.34)	(\$0.27)	(\$425.83)	(\$0.54)
Tiger Bay	(\$114.07)	(\$2.34)	(\$0.27)	(\$420.76)	(\$0.54)
University of Florida	(\$122.29)	(\$2.34)	(\$0.27)	(\$428.98)	(\$0.54)

Citrus County Combined Cycle was the only facility with titanium scrap. The titanium low scrap value at Citrus County Combined Cycle was determined to be \$ 7.52 per pound. All scrap prices required adjusting since none of the scrap indexes are currently experiencing a minimum value. Table 4-5 presents a summary of the dismantlement cost for each Plant using the scrap values from the low sensitivity analysis.

Table 4-5: Site Dismantlement Cost Using Low Scrap Prices (2018\$)

Plant	Dismantlement Costs	Credits	Net Project Cost
Anclote Station	\$ 29,194,000	\$ (8,305,000)	\$ 20,889,000
Avon Park Station	\$ 967,000	\$ (399,000)	\$ 568,000
Bartow Station	\$ 30,783,000	\$ (8,410,000)	\$ 22,373,000
Bayboro Station	\$ 2,972,000	\$ (1,273,000)	\$ 1,699,000
Citrus County	\$ 24,871,000	\$ (12,646,000)	\$ 12,225,000
Crystal River Common	\$ 33,945,000	\$ (708,000)	\$ 33,237,000
Crystal River Helper	\$ 5,900,000	\$ (407,000)	\$ 5,493,000
Crystal River Mariculture	\$ 1,363,000	\$ (-)	\$ 1,363,000
Crystal River North	\$ 75,052,000	\$ (21,106,000)	\$ 51,946,000
Crystal River South	\$ 64,474,000	\$ (10,113,000)	\$ 54,361,000
DeBary Station	\$ 16,209,000	\$ (4,572,000)	\$ 11,637,000
Higgins Station	\$ 2,103,000	\$ (736,000)	\$ 1,367,000
Hines Station	\$ 40,524,000	\$ (12,204,000)	\$ 28,320,000
Intercession City Station	\$ 16,110,000	\$ (5,178,000)	\$ 10,932,000
Osceola Solar Center	\$ 548,375	\$ (65,500)	\$ 482,875
Osprey Station	\$ 10,085,000	\$ (3,852,000)	\$ 6,233,000
Perry Solar Center	\$ 736,750	\$ (115,800)	\$ 620,950
Suwannee River Station	\$ 2,725,000	\$ (825,000)	\$ 1,900,000
Tiger Bay Station	\$ 5,428,000	\$ (1,395,000)	\$ 4,033,000
University of Florida Station	\$ 2,474,000	\$ (481,000)	\$ 1,993,000

There was no change in the Crystal River Mariculture estimate since there is no scrap at the facility. Scrap pricing has no effect on the dismantlement cost of the plant and remained unchanged in the low scrap price sensitivity analysis.

Burns & McDonnell has provided the high-price and low-price sensitivity analyses to indicate the range of scrap credit each facility could be capable of recovering. Burns & McDonnell does not suggest using these values as the current scrap credits available at each facility. Burns & McDonnell suggests using the 12-month average of scrap values obtained from historical data. Using the current rolling 12-month average will provide an accurate representation of recoverable costs from scrap at each facility.

4.4 Site Specific Scrap Quantity

Burns & McDonnell's dismantlement cost model requires site quantities as an input. Burns & McDonnell developed quantities at each site by using DEF provided drawings and industry knowledge of equipment characteristics. Table 4-6 displays the quantities of steel, concrete and copper at each plant within the DEF fleet. Often condensers and other BOP equipment at plants are made of precious metals, which is accounted for in the models, but is not presented in Table 4-6.

Table 4-6: DEF Site Quantities

Plant Name	Steel (Net Tons)	Concrete (Cubic Yards)	Copper (Pounds)
Anclote	36,809	19,706	1,617,082
Avon Park	1,237	577	109,314
Bartow	24,563	30,285	1,570,094
Bayboro	3,453	2,522	360,653
Citrus County	24,591	14,623	1,814,846
Crystal River Common	902	4,557	71,313
Crystal River Helper	879	11,909	91,115
Crystal River Mariculture	2	267	-
Crystal River North	71,889	65,914	1,281,621
Crystal River South	44,224	35,056	1,298,065
DeBary	9,824	17,954	1,375,140
Higgins	2,143	1,187	185,357
Hines	42,906	21,291	2,663,004
Intercession City	12,511	14,766	1,432,641
Osceola	449	-	5,979
Osprey	14,629	8,521	783,744
Perry	893	-	6,651
Suwannee River	2,442	3,306	222,192
Tiger Bay	5,038	3,661	293,213
University of Florida	1,480	1,053	78,299

4.5 Results

Table 4-7 presents a summary of the dismantlement cost for each Plant. This summary provides a breakout of the major dismantlement activities and the scrap value for the Plant.

Table 4-7: Site Dismantlement Cost (2018\$)

Plant	Dismantlement Costs	Credits	Net Project Cost
Anclote Station	\$ 29,194,000	\$ (11,374,000)	\$ 17,820,000
Avon Park Station	\$ 967,000	\$ (501,000)	\$ 466,000
Bartow Station	\$ 30,783,000	\$ (10,430,000)	\$ 20,353,000
Bayboro Station	\$ 2,972,000	\$ (1,550,000)	\$ 1,422,000
Citrus County Combined Cycle	\$ 24,871,000	\$ (15,020,000)	\$ 9,851,000
Crystal River Common	\$ 33,945,000	\$ (781,000)	\$ 33,164,000
Crystal River Helper	\$ 5,900,000	\$ (477,000)	\$ 5,423,000
Crystal River Mariculture	\$ 1,363,000	\$ (-)	\$ 1,363,000
Crystal River North	\$ 73,052,000	\$ (27,210,000)	\$ 45,842,000
Crystal River South	\$ 64,474,000	\$ (13,838,000)	\$ 50,636,000
DeBary Station	\$ 16,209,000	\$ (5,344,000)	\$ 10,865,000
Higgins Station	\$ 2,103,000	\$ (901,000)	\$ 1,202,000
Hines Station	\$ 40,524,000	\$ (15,903,000)	\$ 24,621,000
Intercession City Station	\$ 16,110,000	\$ (6,170,000)	\$ 9,940,000
Osceola Solar Center	\$ 548,375	\$ (104,000)	\$ 444,375
Osprey Station	\$ 10,085,000	\$ (5,106,000)	\$ 4,979,000
Perry Solar Center	\$ 736,750	\$ (192,200)	\$ 544,550
Suwannee River Station	\$ 2,725,000	\$ (1,006,000)	\$ 1,719,000
Tiger Bay Station	\$ 5,428,000	\$ (1,832,000)	\$ 3,596,000
University of Florida Station	\$ 2,474,000	\$ (604,000)	\$ 1,870,000

Using the normalized net dismantlement costs at Osceola Solar Center and Perry Solar Center DEF can estimate the expected dismantlement cost at any future solar facility added to the generation fleet. Table 4-8 presents a summary of the normalized net dismantlement cost for both solar Plants.

Table 4-8: Normalized Net Dismantlement Cost (2018\$/acres)

Plant	Dismantlement Costs
Osceola Solar Center	\$ 21,047
Perry Solar Center	\$ 25,648

APPENDIX A - COST BREAKDOWNS

**Table A-1
Anclote
Dismantlement Cost Summary**

Anclote	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
<i>Unit 1</i>						
Asbestos Removal	\$ -	\$ -	\$ -	\$ 1,073,000	\$ 1,073,000	\$ -
Boiler	\$ 2,006,000	\$ 2,018,000	\$ -	\$ -	\$ 4,024,000	\$ -
Steam Turbine & Building	\$ 958,000	\$ 963,000	\$ -	\$ -	\$ 1,921,000	\$ -
Cooling Water Intakes and Circulating Water Pumps	\$ 30,000	\$ 30,000	\$ 110,000	\$ -	\$ 170,000	\$ -
Switchgear & Electrical	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ 2,000	\$ -
Stacks	\$ 41,000	\$ 41,000	\$ -	\$ -	\$ 82,000	\$ -
Cooling Towers & Basin	\$ 551,000	\$ 554,000	\$ -	\$ -	\$ 1,105,000	\$ -
GSU & Foundation	\$ 39,000	\$ 40,000	\$ -	\$ -	\$ 79,000	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 105,000	\$ -	\$ 105,000	\$ -
Debris	\$ -	\$ -	\$ 81,000	\$ -	\$ 81,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5,207,000)
Subtotal	\$ 3,626,000	\$ 3,647,000	\$ 296,000	\$ 1,073,000	\$ 8,642,000	\$ (5,207,000)
<i>Unit 2</i>						
Asbestos Removal	\$ -	\$ -	\$ -	\$ 1,073,000	\$ 1,073,000	\$ -
Boiler	\$ 2,006,000	\$ 2,018,000	\$ -	\$ -	\$ 4,024,000	\$ -
Steam Turbine & Building	\$ 957,000	\$ 962,000	\$ -	\$ -	\$ 1,919,000	\$ -
Cooling Water Intakes and Circulating Water Pumps	\$ 30,000	\$ 30,000	\$ 110,000	\$ -	\$ 170,000	\$ -
Switchgear & Electrical	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ 2,000	\$ -
Stacks	\$ 41,000	\$ 41,000	\$ -	\$ -	\$ 82,000	\$ -
Cooling Towers & Basin	\$ 551,000	\$ 554,000	\$ -	\$ -	\$ 1,105,000	\$ -
GSU & Foundation	\$ 39,000	\$ 40,000	\$ -	\$ -	\$ 79,000	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 105,000	\$ -	\$ 105,000	\$ -
Debris	\$ -	\$ -	\$ 81,000	\$ -	\$ 81,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5,206,000)
Subtotal	\$ 3,625,000	\$ 3,646,000	\$ 296,000	\$ 1,073,000	\$ 8,640,000	\$ (5,206,000)
<i>Common</i>						
Water Treatment Equipment and Piping	\$ 99,000	\$ 99,000	\$ -	\$ -	\$ 198,000	\$ -
Roads	\$ 88,000	\$ 88,000	\$ -	\$ -	\$ 176,000	\$ -
All BOP Buildings	\$ 382,000	\$ 384,000	\$ -	\$ -	\$ 766,000	\$ -
Fuel Equipment	\$ 34,000	\$ 34,000	\$ -	\$ -	\$ 68,000	\$ -
All Other Tanks	\$ 103,000	\$ 104,000	\$ -	\$ -	\$ 207,000	\$ -
Transformers & Foundation	\$ 6,000	\$ 6,000	\$ -	\$ 152,000	\$ 164,000	\$ -
Soil Removal Beneath Fuel Oil Tanks and Equipment	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ -
Lube Oil Remediation	\$ -	\$ -	\$ -	\$ 123,000	\$ 123,000	\$ -
Concrete Removal, Crushing, & Disposal	\$ -	\$ -	\$ 17,000	\$ -	\$ 17,000	\$ -
Grading & Seeding	\$ -	\$ -	\$ -	\$ 1,237,000	\$ 1,237,000	\$ -
Debris	\$ -	\$ -	\$ 12,000	\$ -	\$ 12,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (572,000)
Subtotal	\$ 712,000	\$ 715,000	\$ 29,000	\$ 1,517,000	\$ 2,973,000	\$ (572,000)
Anclote Subtotal	\$ 7,963,000	\$ 8,008,000	\$ 621,000	\$ 3,663,000	\$ 20,255,000	\$ (10,985,000)
TOTAL DEMO COST (CREDIT)					\$ 20,255,000	\$ (10,986,000)
PROJECT INDIRECTS (5%)					\$ 1,013,000	
CONTINGENY (20%)					\$ 4,051,000	
PLANT END-OF-LIFE INVENTORY COST (CREDIT)					\$ 3,875,000	\$ (388,000)
TOTAL PROJECT COST (CREDIT)					\$ 29,194,000	\$ (11,374,000)
TOTAL NET PROJECT COST (CREDIT)					\$ 17,820,000	

**Table A-2
Avon Park
Dismantlement Cost Summary**

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Avon Park						
<i>Unit 1</i>						
CTs and HRSGs	\$ 102,000	\$ 102,000	\$ -	\$ -	\$ 204,000	\$ -
Switchgear & Electrical	\$ 7,000	\$ 7,000	\$ -	\$ -	\$ 14,000	\$ -
Stacks	\$ 3,000	\$ 3,000	\$ -	\$ -	\$ 6,000	\$ -
GSU & Foundation	\$ 6,000	\$ 6,000	\$ -	\$ -	\$ 12,000	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ -
Debris	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (232,000)
Subtotal	\$ 119,000	\$ 119,000	\$ 4,000	\$ -	\$ 242,000	\$ (232,000)
<i>Unit 2</i>						
CTs and HRSGs	\$ 102,000	\$ 102,000	\$ -	\$ -	\$ 204,000	\$ -
Switchgear & Electrical	\$ 7,000	\$ 7,000	\$ -	\$ -	\$ 14,000	\$ -
Stacks	\$ 3,000	\$ 3,000	\$ -	\$ -	\$ 6,000	\$ -
GSU & Foundation	\$ 6,000	\$ 6,000	\$ -	\$ -	\$ 12,000	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ -
Debris	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (232,000)
Subtotal	\$ 119,000	\$ 119,000	\$ 4,000	\$ -	\$ 242,000	\$ (232,000)
<i>Common</i>						
Water Treatment Equipment and Piping	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BOP Misc.	\$ 16,000	\$ 16,000	\$ -	\$ -	\$ 32,000	\$ -
Fuel Equipment	\$ 45,000	\$ 45,000	\$ -	\$ -	\$ 90,000	\$ -
Transformers & Foundation	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ 10,000	\$ -
Concrete Removal, Crushing, & Disposal	\$ -	\$ -	\$ 3,000	\$ -	\$ 3,000	\$ -
Soil Remediation Beneath Fuel Oil Tank	\$ -	\$ -	\$ -	\$ 6,000	\$ 6,000	\$ -
Grading & Seeding	\$ -	\$ -	\$ -	\$ 114,000	\$ 114,000	\$ -
Debris	\$ -	\$ -	\$ 4,000	\$ -	\$ 4,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (37,000)
Subtotal	\$ 81,000	\$ 81,000	\$ 7,000	\$ 120,000	\$ 289,000	\$ (37,000)
Avon Park Subtotal	\$ 319,000	\$ 319,000	\$ 15,000	\$ 120,000	\$ 773,000	\$ (501,000)
TOTAL DEMO COST (CREDIT)					\$ 773,000	\$ (501,000)
PROJECT INDIRECTS (5%)					\$ 39,000	
CONTINGENCY (20%)					\$ 155,000	
PLANT END-OF-LIFE INVENTORY COST (CREDIT)					\$ -	\$ -
TOTAL PROJECT COST (CREDIT)					\$ 967,000	\$ (501,000)
TOTAL NET PROJECT COST (CREDIT)					\$ 466,000	

**Table A-3
Bartow
Dismantlement Cost Summary**

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Bartow						
<i>Unit 4</i>						
CTs and HRSGs	\$ 3,313,000	\$ 3,332,000	\$ -	\$ -	\$ 6,645,000	\$ -
Steam Turbine & Building	\$ 758,000	\$ 762,000	\$ -	\$ -	\$ 1,520,000	\$ -
Cooling Water Intakes and Circulating Water Pumps	\$ 83,000	\$ 83,000	\$ 98,000	\$ -	\$ 264,000	\$ -
SCR	\$ 111,000	\$ 112,000	\$ -	\$ -	\$ 223,000	\$ -
Stacks	\$ 238,000	\$ 239,000	\$ -	\$ -	\$ 477,000	\$ -
GSU & Foundation	\$ 142,000	\$ 143,000	\$ -	\$ -	\$ 285,000	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 96,000	\$ -	\$ 96,000	\$ -
Debris	\$ -	\$ -	\$ 30,000	\$ -	\$ 30,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (8,695,000)
Subtotal	\$ 4,645,000	\$ 4,671,000	\$ 224,000	\$ -	\$ 9,540,000	\$ (8,695,000)
<i>Unit 1-4</i>						
CTs and HRSGs	\$ 661,000	\$ 665,000	\$ -	\$ -	\$ 1,326,000	\$ -
Stacks	\$ 12,000	\$ 12,000	\$ -	\$ -	\$ 24,000	\$ -
GSU & Foundation	\$ 17,000	\$ 17,000	\$ -	\$ -	\$ 34,000	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 27,000	\$ -	\$ 27,000	\$ -
Debris	\$ -	\$ -	\$ 7,000	\$ -	\$ 7,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (999,000)
Subtotal	\$ 690,000	\$ 694,000	\$ 34,000	\$ -	\$ 1,418,000	\$ (999,000)
<i>Common</i>						
BOP Misc.	\$ 71,000	\$ 72,000	\$ -	\$ -	\$ 143,000	\$ -
Roads	\$ 112,000	\$ 113,000	\$ -	\$ -	\$ 225,000	\$ -
All BOP Buildings	\$ 1,017,000	\$ 1,023,000	\$ -	\$ -	\$ 2,040,000	\$ -
Fuel Equipment	\$ 480,000	\$ 483,000	\$ -	\$ -	\$ 963,000	\$ -
All Other Tanks	\$ 1,228,000	\$ 1,235,000	\$ -	\$ -	\$ 2,463,000	\$ -
Transformers & Foundation	\$ -	\$ -	\$ -	\$ 115,000	\$ 115,000	\$ -
Soil Removal Beneath Fuel Oil Tanks and Equipment	\$ -	\$ -	\$ -	\$ 84,000	\$ 84,000	\$ -
Lube Oil Remediation	\$ -	\$ -	\$ -	\$ 307,000	\$ 307,000	\$ -
Concrete Removal, Crushing, & Disposal	\$ -	\$ -	\$ 226,000	\$ -	\$ 226,000	\$ -
Grading & Seeding	\$ -	\$ -	\$ -	\$ 2,960,000	\$ 2,960,000	\$ -
Debris	\$ -	\$ -	\$ 14,000	\$ -	\$ 14,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (220,000)
Subtotal	\$ 2,908,000	\$ 2,926,000	\$ 240,000	\$ 3,466,000	\$ 9,540,000	\$ (220,000)
Bartow Subtotal	\$ 8,243,000	\$ 8,291,000	\$ 498,000	\$ 3,466,000	\$ 20,498,000	\$ (9,914,000)
TOTAL DEMO COST (CREDIT)					\$ 20,498,000	\$ (9,914,000)
PROJECT INDIRECTS (5%)					\$ 1,025,000	
CONTINGENCY (20%)					\$ 4,100,000	
PLANT END-OF-LIFE INVENTORY COST (CREDIT)					\$ 5,160,000	\$ (516,000)
TOTAL PROJECT COST (CREDIT)					\$ 30,783,000	\$ (10,430,000)
TOTAL NET PROJECT COST (CREDIT)					\$ 20,353,000	

**Table A-4
Bayboro
Dismantlement Cost Summary**

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Bayboro						
<i>Unit 1</i>						
CTs and HRSGs	\$ 132,000	\$ 133,000	\$ -	\$ -	\$ 265,000	\$ -
Stacks	\$ 3,000	\$ 3,000	\$ -	\$ -	\$ 6,000	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ -
Debris	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (298,000)
Subtotal	\$ 136,000	\$ 137,000	\$ 4,000	\$ -	\$ 277,000	\$ (298,000)
<i>Unit 2</i>						
CTs and HRSGs	\$ 132,000	\$ 133,000	\$ -	\$ -	\$ 265,000	\$ -
Stacks	\$ 3,000	\$ 3,000	\$ -	\$ -	\$ 6,000	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ -
Debris	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (298,000)
Subtotal	\$ 136,000	\$ 137,000	\$ 4,000	\$ -	\$ 277,000	\$ (298,000)
<i>Unit 3</i>						
CTs and HRSGs	\$ 132,000	\$ 133,000	\$ -	\$ -	\$ 265,000	\$ -
Stacks	\$ 3,000	\$ 3,000	\$ -	\$ -	\$ 6,000	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ -
Debris	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (298,000)
Subtotal	\$ 136,000	\$ 137,000	\$ 4,000	\$ -	\$ 277,000	\$ (298,000)
<i>Unit 4</i>						
CTs and HRSGs	\$ 132,000	\$ 133,000	\$ -	\$ -	\$ 265,000	\$ -
Stacks	\$ 3,000	\$ 3,000	\$ -	\$ -	\$ 6,000	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ -
Debris	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (298,000)
Subtotal	\$ 136,000	\$ 137,000	\$ 4,000	\$ -	\$ 277,000	\$ (298,000)
<i>Common</i>						
Water Treatment Equipment and Piping	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BOP Misc.	\$ 88,000	\$ 88,000	\$ -	\$ -	\$ 176,000	\$ -
Roads	\$ 11,000	\$ 11,000	\$ -	\$ -	\$ 22,000	\$ -
All BOP Buildings	\$ 32,000	\$ 32,000	\$ -	\$ -	\$ 64,000	\$ -
Fuel Equipment	\$ 197,000	\$ 199,000	\$ -	\$ -	\$ 396,000	\$ -
All Other Tanks	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ 40,000	\$ -
Transformers & Foundation	\$ 42,000	\$ 42,000	\$ -	\$ 88,000	\$ 172,000	\$ -
Soil Removal Beneath Fuel Oil Tanks and Equipment	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ -
Concrete Removal, Crushing, & Disposal	\$ -	\$ -	\$ 22,000	\$ -	\$ 22,000	\$ -
Grading & Seeding	\$ -	\$ -	\$ -	\$ 137,000	\$ 137,000	\$ -
Debris	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (331,000)
Subtotal	\$ 390,000	\$ 392,000	\$ 24,000	\$ 250,000	\$ 1,056,000	\$ (331,000)
Bayboro Subtotal	\$ 934,000	\$ 940,000	\$ 40,000	\$ 250,000	\$ 2,164,000	\$ (1,523,000)
TOTAL DEMO COST (CREDIT)					\$ 2,164,000	\$ (1,523,000)
PROJECT INDIRECTS (5%)					\$ 108,000	
CONTINGENCY (20%)					\$ 433,000	
PLANT END-OF-LIFE INVENTORY COST (CREDIT)					\$ 267,000	\$ (27,000)
TOTAL PROJECT COST (CREDIT)					\$ 2,972,000	\$ (1,550,000)
TOTAL NET PROJECT COST (CREDIT)					\$ 1,422,000	

**Table A-5
Citrus County CC
Dismantlement Cost Summary**

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Citrus County CC						
<i>Unit 1</i>						
CTs and HRSGs	\$ 1,630,000	\$ 1,640,000	\$ -	\$ -	\$ 3,270,000	\$ -
Steam Turbine & Building	\$ 627,000	\$ 630,000	\$ -	\$ -	\$ 1,257,000	\$ -
Cooling Water Intakes and Circulating Water Pumps	\$ 35,000	\$ 35,000	\$ 32,000	\$ -	\$ 102,000	\$ -
SCR	\$ 65,000	\$ 65,000	\$ -	\$ -	\$ 130,000	\$ -
Stacks	\$ 60,000	\$ 60,000	\$ -	\$ -	\$ 120,000	\$ -
Cooling Towers & Basin	\$ 269,000	\$ 271,000	\$ -	\$ -	\$ 540,000	\$ -
GSU & Foundation	\$ 204,000	\$ 205,000	\$ -	\$ -	\$ 409,000	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 74,000	\$ -	\$ 74,000	\$ -
Debris	\$ -	\$ -	\$ 43,000	\$ -	\$ 43,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (7,100,000)
Subtotal	\$ 2,890,000	\$ 2,906,000	\$ 149,000	\$ -	\$ 5,945,000	\$ (7,100,000)
<i>Unit 2</i>						
CTs and HRSGs	\$ 1,630,000	\$ 1,640,000	\$ -	\$ -	\$ 3,270,000	\$ -
Steam Turbine & Building	\$ 628,000	\$ 632,000	\$ -	\$ -	\$ 1,260,000	\$ -
Cooling Water Intakes and Circulating Water Pumps	\$ 37,000	\$ 37,000	\$ 33,000	\$ -	\$ 107,000	\$ -
SCR	\$ 65,000	\$ 65,000	\$ -	\$ -	\$ 130,000	\$ -
Stacks	\$ 60,000	\$ 60,000	\$ -	\$ -	\$ 120,000	\$ -
Cooling Towers & Basin	\$ 269,000	\$ 271,000	\$ -	\$ -	\$ 540,000	\$ -
GSU & Foundation	\$ 219,000	\$ 220,000	\$ -	\$ -	\$ 439,000	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 74,000	\$ -	\$ 74,000	\$ -
Debris	\$ -	\$ -	\$ 43,000	\$ -	\$ 43,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (7,205,000)
Subtotal	\$ 2,908,000	\$ 2,925,000	\$ 150,000	\$ -	\$ 5,983,000	\$ (7,205,000)
<i>Common</i>						
BOP Misc.	\$ 62,000	\$ 62,000	\$ -	\$ -	\$ 124,000	\$ -
Roads	\$ 73,000	\$ 73,000	\$ -	\$ -	\$ 146,000	\$ -
All BOP Buildings	\$ 185,000	\$ 186,000	\$ -	\$ -	\$ 371,000	\$ -
All Other Tanks	\$ 117,000	\$ 117,000	\$ -	\$ -	\$ 234,000	\$ -
Concrete Removal, Crushing, & Disposal	\$ -	\$ -	\$ 20,000	\$ -	\$ 20,000	\$ -
Grading & Seeding	\$ -	\$ -	\$ -	\$ 2,611,000	\$ 2,611,000	\$ -
Transformer Pad and Soil Removal	\$ -	\$ -	\$ -	\$ 83,000	\$ 83,000	\$ -
Debris	\$ -	\$ -	\$ 4,000	\$ -	\$ 4,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (168,000)
Subtotal	\$ 437,000	\$ 438,000	\$ 24,000	\$ 2,694,000	\$ 3,593,000	\$ (168,000)
Citrus County CC Subtotal	\$ 6,235,000	\$ 6,269,000	\$ 323,000	\$ 2,694,000	\$ 15,521,000	\$ (14,473,000)
TOTAL DEMO COST (CREDIT)					\$ 15,521,000	\$ (14,473,000)
PROJECT INDIRECTS (5%)					\$ 776,000	
CONTINGENCY (20%)					\$ 3,104,000	
PLANT END-OF-LIFE INVENTORY COST (CREDIT)					\$ 5,470,000	\$ (547,000)
TOTAL PROJECT COST (CREDIT)					\$ 24,871,000	\$ (15,020,000)
TOTAL NET PROJECT COST (CREDIT)					\$ 9,851,000	

Table A-6
Crystal River
Decommissioning Cost Summary

Crystal River	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
<i>Common</i>						
All BOP Buildings	\$ 721,000	\$ 725,000	\$ -	\$ -	\$ 1,446,000	\$ -
Transformers & Foundation	\$ 33,000	\$ 34,000	\$ -	\$ 757,000	\$ 824,000	\$ -
Landfill Closure	\$ -	\$ -	\$ -	\$ 12,014,000	\$ 12,014,000	\$ -
Concrete Removal, Crushing, & Disposal	\$ -	\$ -	\$ 53,000	\$ -	\$ 53,000	\$ -
Grading & Seeding	\$ -	\$ -	\$ -	\$ 9,252,000	\$ 9,252,000	\$ -
Debris	\$ -	\$ -	\$ 31,000	\$ -	\$ 31,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (339,000)
Subtotal	\$ 754,000	\$ 759,000	\$ 84,000	\$ 22,023,000	\$ 23,620,000	\$ (339,000)
Crystal River Subtotal	\$ 754,000	\$ 759,000	\$ 84,000	\$ 22,023,000	\$ 23,620,000	\$ (339,000)
TOTAL DECOM COST (CREDIT)					\$ 23,620,000	\$ (339,000)
PROJECT INDIRECTS (5%)					\$ 1,181,000	
CONTINGENY (20%)					\$ 4,724,000	
PLANT INVENTORY COST (CREDIT)					\$ 4,420,000	\$ (442,000)
TOTAL PROJECT COST (CREDIT)					\$ 33,945,000	\$ (781,000)
TOTAL NET PROJECT COST (CREDIT)					\$ 33,164,000	

**Table A-7
Crystal River - Helper
Dismantlement Cost Summary**

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Crystal River - Helper						
<i>Common</i>						
Water Treatment Equipment and Piping	\$ 113,000	\$ 114,000	\$ 31,000	\$ -	\$ 258,000	\$ -
Transformers & Foundation	\$ 55,000	\$ 55,000	\$ -	\$ -	\$ 110,000	\$ -
Cooling Towers and Basin	\$ 1,492,000	\$ 1,500,000	\$ -	\$ -	\$ 2,992,000	\$ -
Concrete Removal, Crushing, & Disposal	\$ -	\$ -	\$ 138,000	\$ -	\$ 138,000	\$ -
Grading & Seeding	\$ -	\$ -	\$ -	\$ 449,000	\$ 449,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (380,000)
Subtotal	\$ 1,660,000	\$ 1,669,000	\$ 169,000	\$ 449,000	\$ 3,947,000	\$ (380,000)
Crystal River - Helper Subtotal	\$ 1,660,000	\$ 1,669,000	\$ 169,000	\$ 449,000	\$ 3,947,000	\$ (380,000)
TOTAL DEMO COST (CREDIT)					\$ 3,947,000	\$ (380,000)
PROJECT INDIRECTS (5%)					\$ 197,000	
CONTINGENCY (20%)					\$ 789,000	
PLANT END-OF-LIFE INVENTORY COST (CREDIT)					\$ 967,000	\$ (97,000)
TOTAL PROJECT COST (CREDIT)					\$ 5,900,000	\$ (477,000)
TOTAL NET PROJECT COST (CREDIT)					\$ 5,423,000	

Table A-8
Crystal River - Mariculture
Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Crystal River - Mariculture						
<i>Common</i>						
BOP Misc.	\$ 34,000	\$ 34,000	\$ -	\$ -	\$ 68,000	\$ -
Roads	\$ 21,000	\$ 21,000	\$ -	\$ -	\$ 42,000	\$ -
All BOP Buildings	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ 2,000	\$ -
All Other Tanks	\$ 2,000	\$ 2,000	\$ -	\$ -	\$ 4,000	\$ -
Pond Removal	\$ -	\$ -	\$ -	\$ 562,000	\$ 562,000	\$ -
Concrete Removal, Crushing, & Disposal	\$ -	\$ -	\$ 3,000	\$ -	\$ 3,000	\$ -
Grading & Seeding	\$ -	\$ -	\$ -	\$ 407,000	\$ 407,000	\$ -
Debris	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ -
Subtotal	\$ 58,000	\$ 58,000	\$ 5,000	\$ 969,000	\$ 1,090,000	\$ -
Crystal River - Mariculture Subtotal	\$ 58,000	\$ 58,000	\$ 5,000	\$ 969,000	\$ 1,090,000	\$ -
TOTAL DEMO COST (CREDIT)					\$ 1,090,000	\$ -
PROJECT INDIRECTS (5%)					\$ 55,000	
CONTINGENCY (20%)					\$ 218,000	
PLANT END-OF-LIFE INVENTORY COST (CREDIT)					\$ -	\$ -
TOTAL PROJECT COST (CREDIT)					\$ 1,363,000	\$ -
TOTAL NET PROJECT COST (CREDIT)					\$ 1,363,000	

**Table A-9
Crystal River North
Dismantlement Cost Summary**

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Crystal River North						
<i>Unit 4</i>						
Asbestos Removal	\$ -	\$ -	\$ -	\$ 98,000	\$ 98,000	\$ -
Boiler	\$ 3,372,000	\$ 3,391,000	\$ -	\$ -	\$ 6,763,000	\$ -
Steam Turbine & Building	\$ 1,463,000	\$ 1,471,000	\$ -	\$ -	\$ 2,934,000	\$ -
Cooling Water Intakes and Circulating Water Pumps	\$ 31,000	\$ 32,000	\$ 547,000	\$ -	\$ 610,000	\$ -
Precipitator	\$ 856,000	\$ 861,000	\$ -	\$ -	\$ 1,717,000	\$ -
SCR	\$ 1,156,000	\$ 1,163,000	\$ -	\$ -	\$ 2,319,000	\$ -
Scrubber / FGD	\$ 263,000	\$ 264,000	\$ -	\$ -	\$ 527,000	\$ -
Stacks	\$ 461,000	\$ 463,000	\$ -	\$ -	\$ 924,000	\$ -
Cooling Towers & Basin	\$ 253,000	\$ 254,000	\$ -	\$ -	\$ 507,000	\$ -
GSU & Foundation	\$ 113,000	\$ 114,000	\$ -	\$ -	\$ 227,000	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 371,000	\$ -	\$ 371,000	\$ -
Debris	\$ -	\$ -	\$ 517,000	\$ -	\$ 517,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (12,629,000)
Subtotal	\$ 7,968,000	\$ 8,013,000	\$ 1,435,000	\$ 98,000	\$ 17,514,000	\$ (12,629,000)
<i>Unit 5</i>						
Asbestos Removal	\$ -	\$ -	\$ -	\$ 98,000	\$ 98,000	\$ -
Boiler	\$ 3,260,000	\$ 3,278,000	\$ -	\$ -	\$ 6,538,000	\$ -
Steam Turbine & Building	\$ 1,467,000	\$ 1,475,000	\$ -	\$ -	\$ 2,942,000	\$ -
Cooling Water Intakes and Circulating Water Pumps	\$ 31,000	\$ 32,000	\$ 552,000	\$ -	\$ 615,000	\$ -
Precipitator	\$ 855,000	\$ 860,000	\$ -	\$ -	\$ 1,715,000	\$ -
SCR	\$ 1,154,000	\$ 1,161,000	\$ -	\$ -	\$ 2,315,000	\$ -
Scrubber / FGD	\$ 262,000	\$ 264,000	\$ -	\$ -	\$ 526,000	\$ -
Stacks	\$ 461,000	\$ 463,000	\$ -	\$ -	\$ 924,000	\$ -
Cooling Towers & Basin	\$ 253,000	\$ 254,000	\$ -	\$ -	\$ 507,000	\$ -
GSU & Foundation	\$ 116,000	\$ 117,000	\$ -	\$ -	\$ 233,000	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 371,000	\$ -	\$ 371,000	\$ -
Debris	\$ -	\$ -	\$ 517,000	\$ -	\$ 517,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (12,679,000)
Subtotal	\$ 7,859,000	\$ 7,904,000	\$ 1,440,000	\$ 98,000	\$ 17,301,000	\$ (12,679,000)
<i>Handling</i>						
Coal Handling Facilities	\$ 345,000	\$ 347,000	\$ -	\$ -	\$ 692,000	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 11,000	\$ -	\$ 11,000	\$ -
Debris	\$ -	\$ -	\$ 14,000	\$ -	\$ 14,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (255,000)
Subtotal	\$ 345,000	\$ 347,000	\$ 25,000	\$ -	\$ 717,000	\$ (255,000)
<i>Common</i>						
Roads	\$ 316,000	\$ 318,000	\$ -	\$ -	\$ 634,000	\$ -
Transformers & Foundation	\$ -	\$ -	\$ -	\$ 757,000	\$ 757,000	\$ -
Coal Pile Remediation	\$ -	\$ -	\$ -	\$ 5,813,000	\$ 5,813,000	\$ -
Soil Removal Beneath Fuel Oil Tanks and Equipment	\$ -	\$ -	\$ -	\$ 171,000	\$ 171,000	\$ -
Lube Oil Remediation	\$ -	\$ -	\$ -	\$ 133,000	\$ 133,000	\$ -
Grading & Seeding	\$ -	\$ -	\$ -	\$ 2,802,000	\$ 2,802,000	\$ -
Subtotal	\$ 520,000	\$ 523,000	\$ 9,000	\$ 9,676,000	\$ 10,728,000	\$ (124,000)
Crystal River North Subtotal	\$ 16,692,000	\$ 16,787,000	\$ 2,909,000	\$ 9,872,000	\$ 46,260,000	\$ (25,687,000)
TOTAL DEMO COST (CREDIT)					\$ 46,260,000	\$ (25,687,000)
PROJECT INDIRECTS (5%)					\$ 2,313,000	
CONTINGENY (20%)					\$ 9,252,000	
PLANT END-OF-LIFE INVENTORY COST (CREDIT)					\$ 15,227,000	\$ (1,523,000)
TOTAL PROJECT COST (CREDIT)					\$ 73,052,000	\$ (27,210,000)
TOTAL NET PROJECT COST (CREDIT)					\$ 45,842,000	

Table A-10
Crystal River South
Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Crystal River South						
<i>Unit 1</i>						
Asbestos Removal	\$ -	\$ -	\$ -	\$ 4,486,000	\$ 4,486,000	\$ -
Boiler	\$ 2,123,000	\$ 2,135,000	\$ -	\$ -	\$ 4,258,000	\$ -
Steam Turbine & Building	\$ 908,000	\$ 913,000	\$ -	\$ -	\$ 1,821,000	\$ -
Cooling Water Intakes and Circulating Water Pumps	\$ 22,000	\$ 22,000	\$ 93,000	\$ -	\$ 137,000	\$ -
Precipitator	\$ 499,000	\$ 502,000	\$ -	\$ -	\$ 1,001,000	\$ -
Stacks	\$ 422,000	\$ 425,000	\$ -	\$ -	\$ 847,000	\$ -
GSU & Foundation	\$ 60,000	\$ 60,000	\$ -	\$ -	\$ 120,000	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 127,000	\$ -	\$ 127,000	\$ -
Debris	\$ -	\$ -	\$ 481,000	\$ -	\$ 481,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5,316,000)
Subtotal	\$ 4,034,000	\$ 4,057,000	\$ 701,000	\$ 4,486,000	\$ 13,278,000	\$ (5,316,000)
<i>Unit 2</i>						
Asbestos Removal	\$ -	\$ -	\$ -	\$ 6,054,000	\$ 6,054,000	\$ -
Boiler	\$ 2,396,000	\$ 2,410,000	\$ -	\$ -	\$ 4,806,000	\$ -
Steam Turbine & Building	\$ 956,000	\$ 962,000	\$ -	\$ -	\$ 1,918,000	\$ -
Cooling Water Intakes and Circulating Water Pumps	\$ 25,000	\$ 25,000	\$ 90,000	\$ -	\$ 140,000	\$ -
Precipitator	\$ 1,203,000	\$ 1,209,000	\$ -	\$ -	\$ 2,412,000	\$ -
Stacks	\$ 467,000	\$ 469,000	\$ -	\$ -	\$ 936,000	\$ -
GSU & Foundation	\$ 63,000	\$ 63,000	\$ -	\$ -	\$ 126,000	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 180,000	\$ -	\$ 180,000	\$ -
Debris	\$ -	\$ -	\$ 486,000	\$ -	\$ 486,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (6,319,000)
Subtotal	\$ 5,110,000	\$ 5,138,000	\$ 756,000	\$ 6,054,000	\$ 17,058,000	\$ (6,319,000)
<i>Handling</i>						
Coal Handling Facilities	\$ 308,000	\$ 310,000	\$ -	\$ -	\$ 618,000	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 16,000	\$ -	\$ 16,000	\$ -
Debris	\$ -	\$ -	\$ 3,000	\$ -	\$ 3,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (159,000)
Subtotal	\$ 308,000	\$ 310,000	\$ 19,000	\$ -	\$ 637,000	\$ (159,000)
<i>Common</i>						
Roads	\$ 106,000	\$ 107,000	\$ -	\$ -	\$ 213,000	\$ -
Transformers & Foundation	\$ -	\$ -	\$ -	\$ 757,000	\$ 757,000	\$ -
Coal Pile Remediation	\$ -	\$ -	\$ -	\$ 5,349,000	\$ 5,349,000	\$ -
Soil Removal Beneath Fuel Oil Tanks and Equipment	\$ -	\$ -	\$ -	\$ 171,000	\$ 171,000	\$ -
Lube Oil Remediation	\$ -	\$ -	\$ -	\$ 133,000	\$ 133,000	\$ -
Grading & Seeding	\$ -	\$ -	\$ -	\$ 1,041,000	\$ 1,041,000	\$ -
Subtotal	\$ 1,853,000	\$ 1,864,000	\$ 94,000	\$ 7,451,000	\$ 11,262,000	\$ (876,000)
Crystal River South Subtotal	\$ 11,305,000	\$ 11,369,000	\$ 1,570,000	\$ 17,991,000	\$ 42,235,000	\$ (12,670,000)
TOTAL DEMO COST (CREDIT)					\$ 42,235,000	\$ (12,670,000)
PROJECT INDIRECTS (5%)					\$ 2,112,000	
CONTINGENCY (20%)					\$ 8,447,000	
PLANT END-OF-LIFE INVENTORY COST (CREDIT)					\$ 11,680,000	\$ (1,168,000)
TOTAL PROJECT COST (CREDIT)					\$ 64,474,000	\$ (13,838,000)
TOTAL NET PROJECT COST (CREDIT)					\$ 50,636,000	

Table A-11
DeBary
Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
DeBary						
<i>Units 1-6</i>						
CTs and HRSGs	\$ 1,580,000	\$ 1,589,000	\$ -	\$ -	\$ 3,169,000	\$ -
Stacks	\$ 19,000	\$ 19,000	\$ -	\$ -	\$ 38,000	\$ -
GSU & Foundation	\$ 106,000	\$ 106,000	\$ -	\$ -	\$ 212,000	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 84,000	\$ -	\$ 84,000	\$ -
Debris	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,142,000)
Subtotal	\$ 1,705,000	\$ 1,714,000	\$ 85,000	\$ -	\$ 3,504,000	\$ (2,142,000)
<i>Units 7-10</i>						
CTs and HRSGs	\$ 912,000	\$ 917,000	\$ -	\$ -	\$ 1,829,000	\$ -
Stacks	\$ 13,000	\$ 13,000	\$ -	\$ -	\$ 26,000	\$ -
GSU & Foundation	\$ 136,000	\$ 137,000	\$ -	\$ -	\$ 273,000	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 29,000	\$ -	\$ 29,000	\$ -
Debris	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,345,000)
Subtotal	\$ 1,061,000	\$ 1,067,000	\$ 30,000	\$ -	\$ 2,158,000	\$ (2,345,000)
<i>Common</i>						
Roads	\$ 97,000	\$ 98,000	\$ -	\$ -	\$ 195,000	\$ -
All BOP Buildings	\$ 166,000	\$ 167,000	\$ -	\$ -	\$ 333,000	\$ -
Fuel Equipment	\$ 1,083,000	\$ 1,089,000	\$ -	\$ -	\$ 2,172,000	\$ -
All Other Tanks	\$ 233,000	\$ 234,000	\$ -	\$ -	\$ 467,000	\$ -
Transformers & Foundation	\$ 60,000	\$ 61,000	\$ -	\$ 440,000	\$ 561,000	\$ -
Asbestos Removal	\$ -	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ -
Closure of Deep Wells	\$ -	\$ -	\$ -	\$ 36,000	\$ 36,000	\$ -
Soil Removal Beneath Fuel Oil Tanks and Equipment	\$ -	\$ -	\$ -	\$ 316,000	\$ 316,000	\$ -
Concrete Removal, Crushing, & Disposal	\$ -	\$ -	\$ 106,000	\$ -	\$ 106,000	\$ -
Grading & Seeding	\$ -	\$ -	\$ -	\$ 1,679,000	\$ 1,679,000	\$ -
Debris	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (683,000)
Subtotal	\$ 1,639,000	\$ 1,649,000	\$ 111,000	\$ 2,511,000	\$ 5,910,000	\$ (683,000)
DeBary Subtotal	\$ 4,405,000	\$ 4,430,000	\$ 226,000	\$ 2,511,000	\$ 11,572,000	\$ (5,170,000)
TOTAL DEMO COST (CREDIT)					\$ 11,572,000	\$ (5,170,000)
PROJECT INDIRECTS (5%)					\$ 579,000	
CONTINGENCY (20%)					\$ 2,314,000	
PLANT END-OF-LIFE INVENTORY COST (CREDIT)					\$ 1,744,000	\$ (174,000)
TOTAL PROJECT COST (CREDIT)					\$ 16,209,000	\$ (5,344,000)
TOTAL NET PROJECT COST (CREDIT)					\$ 10,865,000	

**Table A-12
Higgins
Dismantlement Cost Summary**

Higgins	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
<i>Unit 1</i>						
CTs and HRSGs	\$ 89,000	\$ 90,000	\$ -	\$ -	\$ 179,000	\$ -
Stacks	\$ 3,000	\$ 3,000	\$ -	\$ -	\$ 6,000	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ -
Debris	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (172,000)
Subtotal	\$ 92,000	\$ 93,000	\$ 3,000	\$ -	\$ 188,000	\$ (172,000)
<i>Unit 2</i>						
CTs and HRSGs	\$ 94,000	\$ 95,000	\$ -	\$ -	\$ 189,000	\$ -
Stacks	\$ 3,000	\$ 3,000	\$ -	\$ -	\$ 6,000	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ -
Debris	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (178,000)
Subtotal	\$ 97,000	\$ 98,000	\$ 3,000	\$ -	\$ 198,000	\$ (178,000)
<i>Unit 3</i>						
CTs and HRSGs	\$ 108,000	\$ 109,000	\$ -	\$ -	\$ 217,000	\$ -
Stacks	\$ 3,000	\$ 3,000	\$ -	\$ -	\$ 6,000	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ -
Debris	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (217,000)
Subtotal	\$ 111,000	\$ 112,000	\$ 3,000	\$ -	\$ 226,000	\$ (217,000)
<i>Unit 4</i>						
CTs and HRSGs	\$ 108,000	\$ 109,000	\$ -	\$ -	\$ 217,000	\$ -
Stacks	\$ 3,000	\$ 3,000	\$ -	\$ -	\$ 6,000	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ -
Debris	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (217,000)
Subtotal	\$ 111,000	\$ 112,000	\$ 3,000	\$ -	\$ 226,000	\$ (217,000)
<i>Common</i>						
Fuel Equipment	\$ 42,000	\$ 42,000	\$ -	\$ -	\$ 84,000	\$ -
All Other Tanks	\$ 78,000	\$ 78,000	\$ -	\$ -	\$ 156,000	\$ -
Transformers & Foundation	\$ 5,000	\$ 5,000	\$ -	\$ 88,000	\$ 98,000	\$ -
Soil Removal Beneath Fuel Oil Tanks and Equipment	\$ -	\$ -	\$ -	\$ 6,000	\$ 6,000	\$ -
Concrete Removal, Crushing, & Disposal	\$ -	\$ -	\$ 6,000	\$ -	\$ 6,000	\$ -
Grading & Seeding	\$ -	\$ -	\$ -	\$ 60,000	\$ 60,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (63,000)
Subtotal	\$ 125,000	\$ 125,000	\$ 6,000	\$ 154,000	\$ 410,000	\$ (63,000)
Higgins Subtotal	\$ 536,000	\$ 540,000	\$ 18,000	\$ 154,000	\$ 1,248,000	\$ (847,000)
TOTAL DEMO COST (CREDIT)					\$ 1,248,000	\$ (847,000)
PROJECT INDIRECTS (5%)					\$ 62,000	
CONTINGENCY (20%)					\$ 250,000	
PLANT END-OF-LIFE INVENTORY COST (CREDIT)					\$ 543,000	\$ (54,000)
TOTAL PROJECT COST (CREDIT)					\$ 2,103,000	\$ (901,000)
TOTAL NET PROJECT COST (CREDIT)					\$ 1,202,000	

Table A-13
Hines
Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Hines						
<i>Unit 1</i>						
CTs and HRSGs	\$ 1,346,000	\$ 1,353,000	\$ -	\$ -	\$ 2,699,000	\$ -
Steam Turbine & Building	\$ 520,000	\$ 523,000	\$ -	\$ -	\$ 1,043,000	\$ -
Cooling Water Intakes and Circulating Water Pumps	\$ 103,000	\$ 103,000	\$ 495,000	\$ -	\$ 701,000	\$ -
SCR	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ 100,000	\$ -
Stacks	\$ 59,000	\$ 60,000	\$ -	\$ -	\$ 119,000	\$ -
GSU & Foundation	\$ 113,000	\$ 114,000	\$ -	\$ -	\$ 227,000	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 43,000	\$ -	\$ 43,000	\$ -
Debris	\$ -	\$ -	\$ 11,000	\$ -	\$ 11,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,632,000)
Subtotal	\$ 2,191,000	\$ 2,203,000	\$ 549,000	\$ -	\$ 4,943,000	\$ (3,632,000)
<i>Unit 2</i>						
CTs and HRSGs	\$ 1,353,000	\$ 1,361,000	\$ -	\$ -	\$ 2,714,000	\$ -
Steam Turbine & Building	\$ 452,000	\$ 455,000	\$ -	\$ -	\$ 907,000	\$ -
Cooling Water Intakes and Circulating Water Pumps	\$ 43,000	\$ 43,000	\$ 521,000	\$ -	\$ 607,000	\$ -
SCR	\$ 52,000	\$ 52,000	\$ -	\$ -	\$ 104,000	\$ -
Stacks	\$ 59,000	\$ 60,000	\$ -	\$ -	\$ 119,000	\$ -
GSU & Foundation	\$ 80,000	\$ 81,000	\$ -	\$ -	\$ 161,000	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 35,000	\$ -	\$ 35,000	\$ -
Debris	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,488,000)
Subtotal	\$ 2,039,000	\$ 2,052,000	\$ 566,000	\$ -	\$ 4,657,000	\$ (3,488,000)
<i>Unit 3</i>						
CTs and HRSGs	\$ 1,382,000	\$ 1,390,000	\$ -	\$ -	\$ 2,772,000	\$ -
Steam Turbine & Building	\$ 477,000	\$ 480,000	\$ -	\$ -	\$ 957,000	\$ -
Cooling Water Intakes and Circulating Water Pumps	\$ 43,000	\$ 43,000	\$ 661,000	\$ -	\$ 747,000	\$ -
SCR	\$ 51,000	\$ 52,000	\$ -	\$ -	\$ 103,000	\$ -
Stacks	\$ 59,000	\$ 60,000	\$ -	\$ -	\$ 119,000	\$ -
GSU & Foundation	\$ 124,000	\$ 125,000	\$ -	\$ -	\$ 249,000	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 40,000	\$ -	\$ 40,000	\$ -
Debris	\$ -	\$ -	\$ 12,000	\$ -	\$ 12,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,669,000)
Subtotal	\$ 2,136,000	\$ 2,150,000	\$ 713,000	\$ -	\$ 4,999,000	\$ (3,669,000)
<i>Unit 4</i>						
CTs and HRSGs	\$ 1,287,000	\$ 1,294,000	\$ -	\$ -	\$ 2,581,000	\$ -
Steam Turbine & Building	\$ 470,000	\$ 473,000	\$ -	\$ -	\$ 943,000	\$ -
Cooling Water Intakes and Circulating Water Pumps	\$ 43,000	\$ 43,000	\$ 868,000	\$ -	\$ 954,000	\$ -
SCR	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ 100,000	\$ -
Stacks	\$ 59,000	\$ 60,000	\$ -	\$ -	\$ 119,000	\$ -
GSU & Foundation	\$ 77,000	\$ 78,000	\$ -	\$ -	\$ 155,000	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 37,000	\$ -	\$ 37,000	\$ -
Debris	\$ -	\$ -	\$ 12,000	\$ -	\$ 12,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,455,000)
Subtotal	\$ 1,986,000	\$ 1,998,000	\$ 917,000	\$ -	\$ 4,901,000	\$ (3,455,000)
<i>Common</i>						
BOP Misc.	\$ 56,000	\$ 56,000	\$ -	\$ -	\$ 112,000	\$ -
Roads	\$ 98,000	\$ 98,000	\$ -	\$ -	\$ 196,000	\$ -
All BOP Buildings	\$ 281,000	\$ 283,000	\$ -	\$ -	\$ 564,000	\$ -
Fuel Equipment	\$ 176,000	\$ 176,000	\$ -	\$ -	\$ 352,000	\$ -
All Other Tanks	\$ 679,000	\$ 683,000	\$ -	\$ -	\$ 1,362,000	\$ -
Transformers & Foundation	\$ 40,000	\$ 40,000	\$ -	\$ 1,052,000	\$ 1,132,000	\$ -
Soil Removal Beneath Fuel Oil Tanks and Equipment	\$ -	\$ -	\$ -	\$ 46,000	\$ 46,000	\$ -
Lube Oil Remediation	\$ -	\$ -	\$ -	\$ 609,000	\$ 609,000	\$ -
Cooling Towers and Basin	\$ 149,000	\$ 150,000	\$ -	\$ -	\$ 299,000	\$ -
Concrete Removal, Crushing, & Disposal	\$ -	\$ -	\$ 90,000	\$ -	\$ 90,000	\$ -
Grading & Seeding	\$ -	\$ -	\$ -	\$ 1,372,000	\$ 1,372,000	\$ -
Debris	\$ -	\$ -	\$ 81,000	\$ -	\$ 81,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (821,000)
Subtotal	\$ 1,479,000	\$ 1,486,000	\$ 171,000	\$ 3,079,000	\$ 6,215,000	\$ (821,000)
Hines Subtotal	\$ 9,831,000	\$ 9,889,000	\$ 2,916,000	\$ 3,079,000	\$ 25,715,000	\$ (15,065,000)
TOTAL DEMO COST (CREDIT)					\$ 25,715,000	\$ (15,065,000)
PROJECT INDIRECTS (5%)					\$ 1,286,000	
CONTINGENCY (20%)					\$ 5,143,000	
PLANT END-OF-LIFE INVENTORY COST (CREDIT)					\$ 8,380,000	\$ (838,000)
TOTAL PROJECT COST (CREDIT)					\$ 40,524,000	\$ (15,903,000)
TOTAL NET PROJECT COST (CREDIT)					\$ 24,621,000	

Table A-14
Intercession City
Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Intercession City						
<i>Units 1-6</i>						
CTs	\$ 872,000	\$ 877,000	\$ -	\$ -	\$ 1,749,000	\$ -
Stacks	\$ 18,000	\$ 18,000	\$ -	\$ -	\$ 36,000	\$ -
GSU & Foundation	\$ 48,000	\$ 49,000	\$ -	\$ -	\$ 97,000	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 27,000	\$ -	\$ 27,000	\$ -
Debris	\$ -	\$ -	\$ 9,000	\$ -	\$ 9,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,731,000)
Subtotal	\$ 938,000	\$ 944,000	\$ 36,000	\$ -	\$ 1,918,000	\$ (1,731,000)
<i>Units 7-10</i>						
CTs	\$ 882,000	\$ 887,000	\$ -	\$ -	\$ 1,769,000	\$ -
GSU & Foundation	\$ 65,000	\$ 65,000	\$ -	\$ -	\$ 130,000	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 27,000	\$ -	\$ 27,000	\$ -
Debris	\$ -	\$ -	\$ 11,000	\$ -	\$ 11,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,922,000)
Subtotal	\$ 947,000	\$ 952,000	\$ 38,000	\$ -	\$ 1,937,000	\$ (1,922,000)
<i>Unit 11</i>						
CTs	\$ 339,000	\$ 341,000	\$ -	\$ -	\$ 680,000	\$ -
GSU & Foundation	\$ 16,000	\$ 16,000	\$ -	\$ -	\$ 32,000	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -
Debris	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (658,000)
Subtotal	\$ 355,000	\$ 357,000	\$ 15,000	\$ -	\$ 727,000	\$ (658,000)
<i>Unit 12-14</i>						
CTs	\$ 585,000	\$ 588,000	\$ -	\$ -	\$ 1,173,000	\$ -
GSU & Foundation	\$ 48,000	\$ 49,000	\$ -	\$ -	\$ 97,000	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 16,000	\$ -	\$ 16,000	\$ -
Debris	\$ -	\$ -	\$ 7,000	\$ -	\$ 7,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,330,000)
Subtotal	\$ 633,000	\$ 637,000	\$ 23,000	\$ -	\$ 1,293,000	\$ (1,330,000)
<i>Common</i>						
Roads	\$ 72,000	\$ 72,000	\$ -	\$ -	\$ 144,000	\$ -
All BOP Buildings	\$ 467,000	\$ 470,000	\$ -	\$ -	\$ 937,000	\$ -
Fuel Equipment	\$ 527,000	\$ 530,000	\$ -	\$ -	\$ 1,057,000	\$ -
All Other Tanks	\$ 197,000	\$ 198,000	\$ -	\$ -	\$ 395,000	\$ -
Transformers & Foundation	\$ -	\$ -	\$ -	\$ 296,000	\$ 296,000	\$ -
Concrete Removal, Crushing, & Disposal	\$ -	\$ -	\$ 93,000	\$ -	\$ 93,000	\$ -
Grading & Seeding	\$ -	\$ -	\$ -	\$ 1,538,000	\$ 1,538,000	\$ -
Debris	\$ -	\$ -	\$ 3,000	\$ -	\$ 3,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (210,000)
Subtotal	\$ 1,263,000	\$ 1,270,000	\$ 96,000	\$ 1,834,000	\$ 4,463,000	\$ (210,000)
Intercession City Subtotal	\$ 4,136,000	\$ 4,160,000	\$ 208,000	\$ 1,834,000	\$ 10,338,000	\$ (5,851,000)
TOTAL DEMO COST (CREDIT)					\$ 10,338,000	\$ (5,851,000)
PROJECT INDIRECTS (5%)					\$ 517,000	
CONTINGENCY (20%)					\$ 2,068,000	
PLANT END-OF-LIFE INVENTORY COST (CREDIT)					\$ 3,187,000	\$ (319,000)
TOTAL PROJECT COST (CREDIT)					\$ 16,110,000	\$ (6,170,000)
TOTAL NET PROJECT COST (CREDIT)					\$ 9,940,000	

**Table A-15
Osceola Solar
Solar Dismantlement Cost Summary**

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Osceola Solar						
<i>Solar Farm</i>						
Substation	\$ 62,300	\$ 62,600	\$ -	\$ -	\$ 124,900	\$ -
Solar Panel Removal/Recycling	\$ 50,800	\$ 51,000	\$ 12,600	\$ -	\$ 114,400	\$ -
Panel Supports/Rack	\$ 45,900	\$ 46,100	\$ -	\$ -	\$ 92,000	\$ -
Wiring	\$ 200	\$ 200	\$ -	\$ -	\$ 400	\$ -
Transformer and Inverter Block	\$ 12,800	\$ 12,800	\$ -	\$ -	\$ 25,600	\$ -
Roads	\$ -	\$ -	\$ -	\$ 2,900	\$ 2,900	\$ -
Perimeter Fence Removal	\$ 15,900	\$ 16,000	\$ -	\$ -	\$ 31,900	\$ -
Site Restoration	\$ -	\$ -	\$ -	\$ 40,500	\$ 40,500	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 5,500	\$ -	\$ 5,500	\$ -
Debris	\$ -	\$ -	\$ 600	\$ -	\$ 600	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (104,000)
Subtotal	\$ 187,900	\$ 188,700	\$ 18,700	\$ 43,400	\$ 438,700	\$ (104,000)
Osceola Solar Subtotal	\$ 187,900	\$ 188,700	\$ 18,700	\$ 43,400	\$ 438,700	\$ (104,000)
TOTAL DEMO COST (CREDIT)					\$ 438,700	\$ (104,000)
PROJECT INDIRECTS (5%)					\$ 21,935	
CONTINGENGY (20%)					\$ 87,740	
PLANT END-OF-LIFE INVENTORY COST (CREDIT)					\$ -	\$ -
TOTAL PROJECT COST (CREDIT)					\$ 548,375	\$ (104,000)
TOTAL NET PROJECT COST (CREDIT)					\$ 444,375	

**Table A-16
Osprey
Dismantlement Cost Summary**

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Osprey						
<i>Unit 1</i>						
CTs and HRSGs	\$ 1,616,000	\$ 1,626,000	\$ -	\$ -	\$ 3,242,000	\$ -
Steam Turbine & Building	\$ 431,000	\$ 434,000	\$ -	\$ -	\$ 865,000	\$ -
Stacks	\$ 66,000	\$ 66,000	\$ -	\$ -	\$ 132,000	\$ -
GSU & Foundation	\$ 93,000	\$ 94,000	\$ -	\$ -	\$ 187,000	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 78,000	\$ -	\$ 78,000	\$ -
Debris	\$ -	\$ -	\$ 46,000	\$ -	\$ 46,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (4,742,000)
Subtotal	\$ 2,437,000	\$ 2,452,000	\$ 124,000	\$ -	\$ 5,013,000	\$ (4,742,000)
<i>Common</i>						
Water Treatment Equipment and Piping	\$ 19,000	\$ 19,000	\$ 81,000	\$ -	\$ 119,000	\$ -
Roads	\$ 28,000	\$ 28,000	\$ -	\$ -	\$ 56,000	\$ -
All BOP Buildings	\$ 52,000	\$ 52,000	\$ -	\$ -	\$ 104,000	\$ -
All Other Tanks	\$ 38,000	\$ 39,000	\$ -	\$ -	\$ 77,000	\$ -
Transformers & Foundation	\$ 5,000	\$ 5,000	\$ -	\$ 198,000	\$ 208,000	\$ -
Lube Oil Remediation	\$ -	\$ -	\$ -	\$ 151,000	\$ 151,000	\$ -
Concrete Removal, Crushing, & Disposal	\$ -	\$ -	\$ 20,000	\$ -	\$ 20,000	\$ -
Grading & Seeding	\$ -	\$ -	\$ -	\$ 321,000	\$ 321,000	\$ -
Debris	\$ -	\$ -	\$ 20,000	\$ -	\$ 20,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (117,000)
Subtotal	\$ 142,000	\$ 143,000	\$ 121,000	\$ 670,000	\$ 1,076,000	\$ (117,000)
Osprey Subtotal	\$ 2,579,000	\$ 2,595,000	\$ 245,000	\$ 670,000	\$ 6,089,000	\$ (4,859,000)
TOTAL DEMO COST (CREDIT)					\$ 6,089,000	\$ (4,859,000)
PROJECT INDIRECTS (5%)					\$ 304,000	
CONTINGENCY (20%)					\$ 1,218,000	
PLANT END-OF-LIFE INVENTORY COST (CREDIT)					\$ 2,474,000	\$ (247,000)
TOTAL PROJECT COST (CREDIT)					\$ 10,085,000	\$ (5,106,000)
TOTAL NET PROJECT COST (CREDIT)					\$ 4,979,000	

Table A-17
Perry Solar
Solar Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Perry Solar						
<i>Solar Farm</i>						
Solar Panel Removal/Recycling	\$ 78,300	\$ 78,700	\$ 22,500	\$ -	\$ 179,500	\$ -
Panel Supports/Rack	\$ 123,300	\$ 123,700	\$ -	\$ -	\$ 247,000	\$ -
Wiring	\$ 300	\$ 300	\$ -	\$ -	\$ 600	\$ -
Transformer and Inverter Block	\$ 4,900	\$ 4,900	\$ -	\$ -	\$ 9,800	\$ -
Combiner Boxes	\$ 100	\$ 100	\$ -	\$ -	\$ 200	\$ -
Roads	\$ -	\$ -	\$ -	\$ 3,300	\$ 3,300	\$ -
Perimeter Fence Removal	\$ 15,400	\$ 15,500	\$ -	\$ -	\$ 30,900	\$ -
Site Restoration	\$ -	\$ -	\$ -	\$ 117,600	\$ 117,600	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 300	\$ -	\$ 300	\$ -
Debris	\$ -	\$ -	\$ 200	\$ -	\$ 200	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (192,200)
Subtotal	\$ 222,300	\$ 223,200	\$ 23,000	\$ 120,900	\$ 589,400	\$ (192,200)
Perry Solar Subtotal	\$ 222,300	\$ 223,200	\$ 23,000	\$ 120,900	\$ 589,400	\$ (192,200)
TOTAL DEMO COST (CREDIT)					\$ 589,400	\$ (192,200)
PROJECT INDIRECTS (5%)					\$ 29,470	
CONTINGENCY (20%)					\$ 117,880	
PLANT END-OF-LIFE INVENTORY COST (CREDIT)					\$ -	\$ -
TOTAL PROJECT COST (CREDIT)					\$ 736,750	\$ (192,200)
TOTAL NET PROJECT COST (CREDIT)					\$ 544,550	

**Table A-18
Suwannee River
Dismantlement Cost Summary**

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Suwannee River						
<i>Unit 1</i>						
CTs and HRSGs	\$ 181,000	\$ 182,000	\$ -	\$ -	\$ 363,000	\$ -
Cooling Water Intakes and Circulating Water Pumps	\$ 3,000	\$ 3,000	\$ -	\$ -	\$ 6,000	\$ -
Stacks	\$ 3,000	\$ 3,000	\$ -	\$ -	\$ 6,000	\$ -
GSU & Foundation	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ 30,000	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 8,000	\$ -	\$ 8,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (316,000)
Subtotal	\$ 202,000	\$ 203,000	\$ 8,000	\$ -	\$ 413,000	\$ (316,000)
<i>Unit 2</i>						
CTs and HRSGs	\$ 181,000	\$ 182,000	\$ -	\$ -	\$ 363,000	\$ -
Cooling Water Intakes and Circulating Water Pumps	\$ 3,000	\$ 3,000	\$ -	\$ -	\$ 6,000	\$ -
Stacks	\$ 3,000	\$ 3,000	\$ -	\$ -	\$ 6,000	\$ -
GSU & Foundation	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ 30,000	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 8,000	\$ -	\$ 8,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (316,000)
Subtotal	\$ 202,000	\$ 203,000	\$ 8,000	\$ -	\$ 413,000	\$ (316,000)
<i>Unit 3</i>						
CTs and HRSGs	\$ 181,000	\$ 182,000	\$ -	\$ -	\$ 363,000	\$ -
Cooling Water Intakes and Circulating Water Pumps	\$ 3,000	\$ 3,000	\$ -	\$ -	\$ 6,000	\$ -
Stacks	\$ 3,000	\$ 3,000	\$ -	\$ -	\$ 6,000	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 7,000	\$ -	\$ 7,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (260,000)
Subtotal	\$ 187,000	\$ 188,000	\$ 7,000	\$ -	\$ 382,000	\$ (260,000)
<i>Common</i>						
Roads	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ 20,000	\$ -
All BOP Buildings	\$ 64,000	\$ 64,000	\$ -	\$ -	\$ 128,000	\$ -
Fuel Equipment	\$ 178,000	\$ 179,000	\$ -	\$ -	\$ 357,000	\$ -
All Other Tanks	\$ 14,000	\$ 15,000	\$ -	\$ -	\$ 29,000	\$ -
Transformers & Foundation	\$ 5,000	\$ 5,000	\$ -	\$ 130,000	\$ 140,000	\$ -
Soil Removal Beneath Fuel Oil Tanks and Equipment	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ -
Concrete Removal, Crushing, & Disposal	\$ -	\$ -	\$ 16,000	\$ -	\$ 16,000	\$ -
Grading & Seeding	\$ -	\$ -	\$ -	\$ 108,000	\$ 108,000	\$ -
Debris	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (99,000)
Subtotal	\$ 272,000	\$ 274,000	\$ 18,000	\$ 288,000	\$ 852,000	\$ (99,000)
Suwannee River Subtotal	\$ 863,000	\$ 868,000	\$ 41,000	\$ 288,000	\$ 2,060,000	\$ (991,000)
TOTAL DEMO COST (CREDIT)					\$ 2,060,000	\$ (991,000)
PROJECT INDIRECTS (5%)					\$ 103,000	
CONTINGENCY (20%)					\$ 412,000	
PLANT END-OF-LIFE INVENTORY COST (CREDIT)					\$ 150,000	\$ (15,000)
TOTAL PROJECT COST (CREDIT)					\$ 2,725,000	\$ (1,006,000)
TOTAL NET PROJECT COST (CREDIT)					\$ 1,719,000	

**Table A-19
Tiger Bay
Dismantlement Cost Summary**

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Tiger Bay						
<i>Unit 1</i>						
CTs and HRSGs	\$ 736,000	\$ 740,000	\$ -	\$ -	\$ 1,476,000	\$ -
Steam Turbine & Building	\$ 186,000	\$ 187,000	\$ -	\$ -	\$ 373,000	\$ -
Cooling Water Intakes and Circulating Water Pumps	\$ 25,000	\$ 25,000	\$ -	\$ 393,000	\$ 443,000	\$ -
Stacks	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ 20,000	\$ -
Cooling Towers & Basin	\$ 120,000	\$ 121,000	\$ -	\$ -	\$ 241,000	\$ -
GSU & Foundation	\$ 35,000	\$ 36,000	\$ -	\$ -	\$ 71,000	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 27,000	\$ -	\$ 27,000	\$ -
Debris	\$ -	\$ -	\$ 6,000	\$ -	\$ 6,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,660,000)
Subtotal	\$ 1,112,000	\$ 1,119,000	\$ 33,000	\$ 393,000	\$ 2,657,000	\$ (1,660,000)
<i>Common</i>						
Water Treatment Equipment and Piping	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BOP Misc.	\$ 9,000	\$ 9,000	\$ -	\$ -	\$ 18,000	\$ -
Roads	\$ 12,000	\$ 12,000	\$ -	\$ -	\$ 24,000	\$ -
All BOP Buildings	\$ 52,000	\$ 52,000	\$ -	\$ -	\$ 104,000	\$ -
All Other Tanks	\$ 159,000	\$ 160,000	\$ -	\$ -	\$ 319,000	\$ -
Lube Oil Remediation	\$ -	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ -
Concrete Removal, Crushing, & Disposal	\$ -	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ -
Grading & Seeding	\$ -	\$ -	\$ -	\$ 239,000	\$ 239,000	\$ -
Debris	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (61,000)
Subtotal	\$ 232,000	\$ 233,000	\$ 20,000	\$ 314,000	\$ 799,000	\$ (61,000)
Tiger Bay Subtotal	\$ 1,344,000	\$ 1,352,000	\$ 53,000	\$ 707,000	\$ 3,456,000	\$ (1,721,000)
TOTAL DEMO COST (CREDIT)					\$ 3,456,000	\$ (1,721,000)
PROJECT INDIRECTS (5%)					\$ 173,000	
CONTINGENCY (20%)					\$ 691,000	
PLANT END-OF-LIFE INVENTORY COST (CREDIT)					\$ 1,108,000	\$ (111,000)
TOTAL PROJECT COST (CREDIT)					\$ 5,428,000	\$ (1,832,000)
TOTAL NET PROJECT COST (CREDIT)					\$ 3,596,000	

Table A-20
University of Florida CHP
Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
University of Florida CHP						
<i>Unit 1</i>						
CTs and HRSGs	\$ 188,000	\$ 189,000	\$ -	\$ -	\$ 377,000	\$ -
Steam Turbine & Building	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Stacks	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ 60,000	\$ -
GSU & Foundation	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ 20,000	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 3,000	\$ -	\$ 3,000	\$ -
Debris	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (417,000)
Subtotal	\$ 228,000	\$ 229,000	\$ 4,000	\$ -	\$ 461,000	\$ (417,000)
<i>Common</i>						
BOP Misc.	\$ 49,000	\$ 49,000	\$ -	\$ -	\$ 98,000	\$ -
Roads	\$ 8,000	\$ 8,000	\$ -	\$ -	\$ 16,000	\$ -
All BOP Buildings	\$ 21,000	\$ 21,000	\$ -	\$ -	\$ 42,000	\$ -
Fuel Equipment	\$ 21,000	\$ 21,000	\$ -	\$ -	\$ 42,000	\$ -
All Other Tanks	\$ 67,000	\$ 68,000	\$ -	\$ -	\$ 135,000	\$ -
Hazardous Waste Disposal	\$ -	\$ -	\$ -	\$ 192,000	\$ 192,000	\$ -
Grading & Seeding	\$ -	\$ -	\$ -	\$ 56,000	\$ 56,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (70,000)
Subtotal	\$ 166,000	\$ 167,000	\$ -	\$ 248,000	\$ 581,000	\$ (70,000)
University of Florida CHP Subtotal	\$ 394,000	\$ 396,000	\$ 4,000	\$ 248,000	\$ 1,042,000	\$ (487,000)
TOTAL DEMO COST (CREDIT)					\$ 1,042,000	\$ (487,000)
PROJECT INDIRECTS (5%)					\$ 52,000	
CONTINGENCY (20%)					\$ 208,000	
PLANT END-OF-LIFE INVENTORY COST (CREDIT)					\$ 1,172,000	\$ (117,000)
TOTAL PROJECT COST (CREDIT)					\$ 2,474,000	\$ (604,000)
TOTAL NET PROJECT COST (CREDIT)					\$ 1,870,000	

APPENDIX B - PLANT AERIALS

Figure 1: Anclote Station

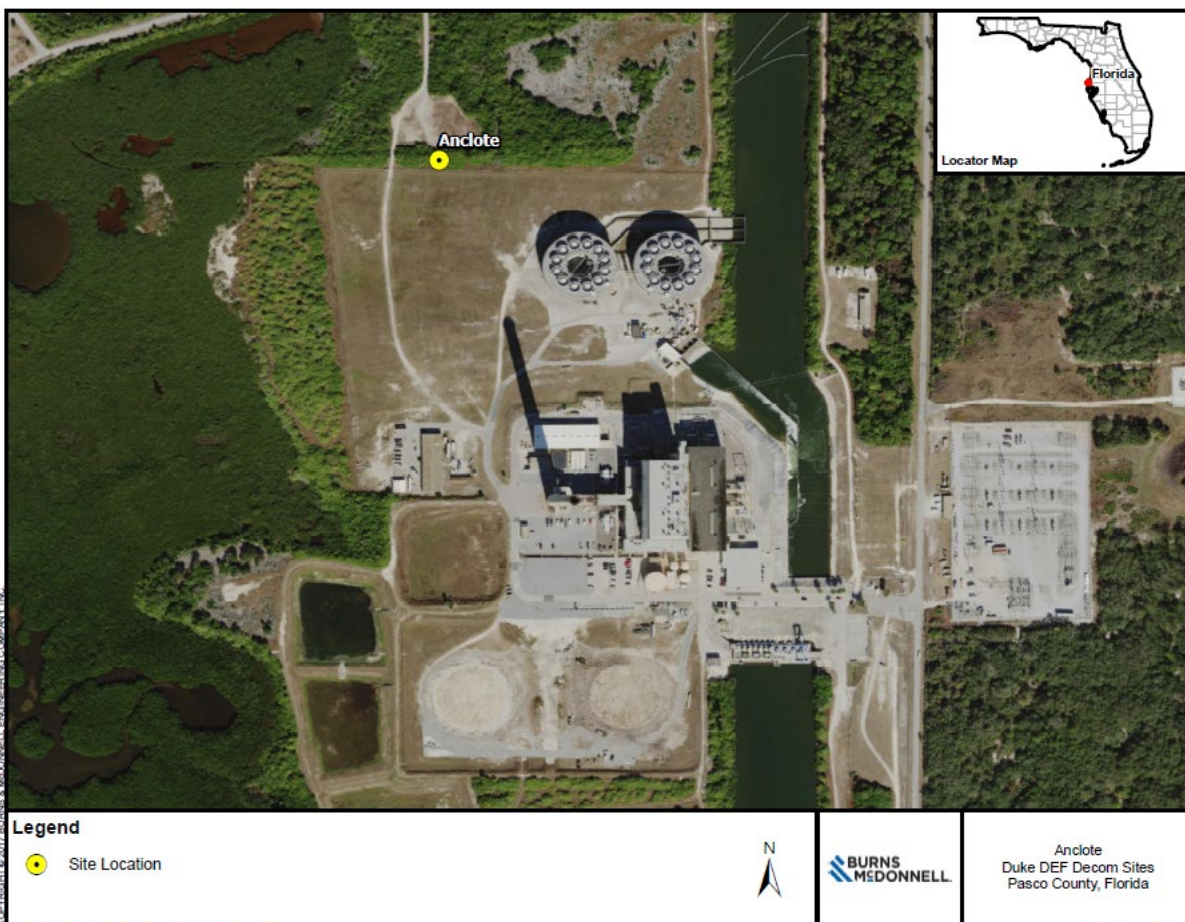


Figure 2: Avon Park Station

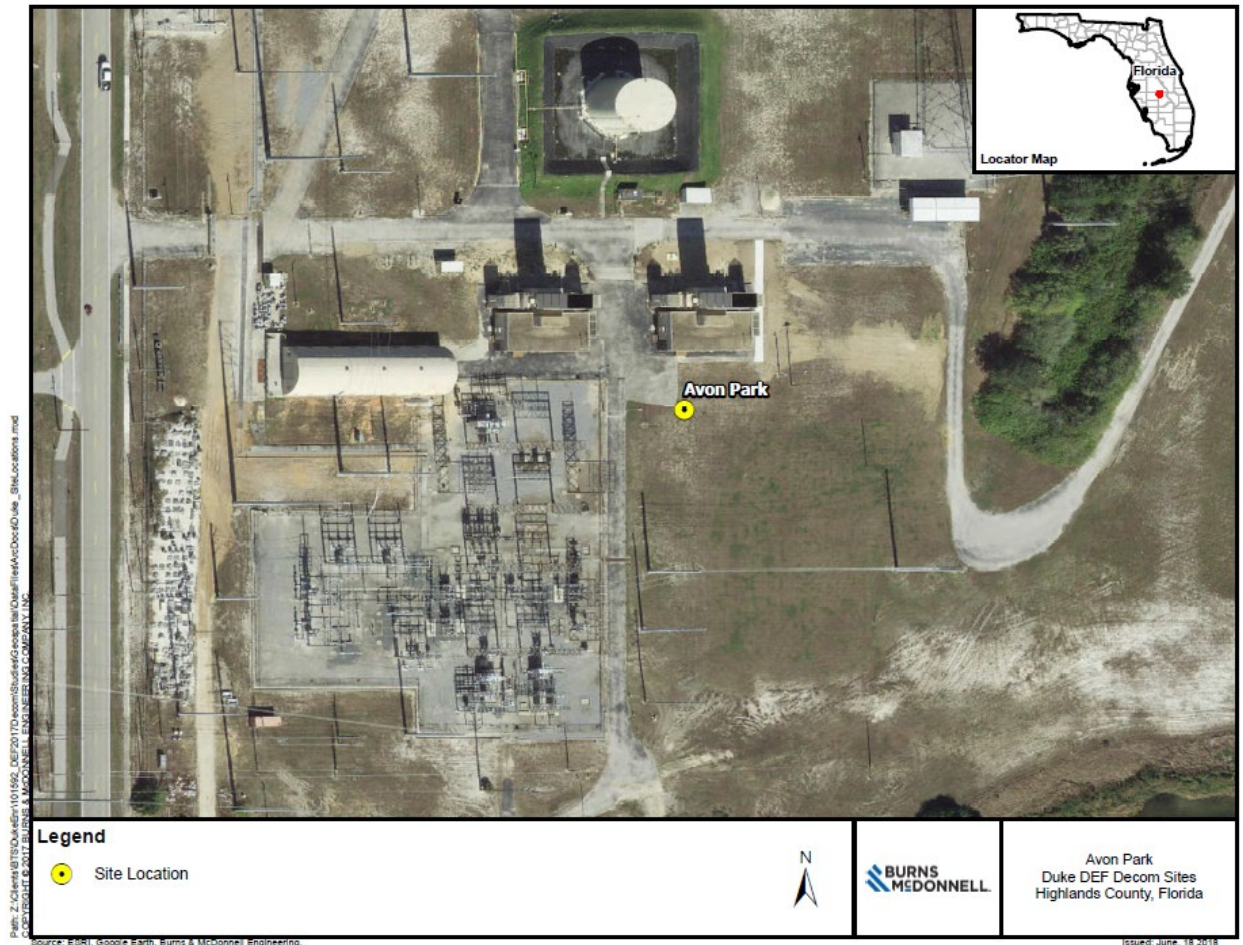


Figure 3: Bartow Station

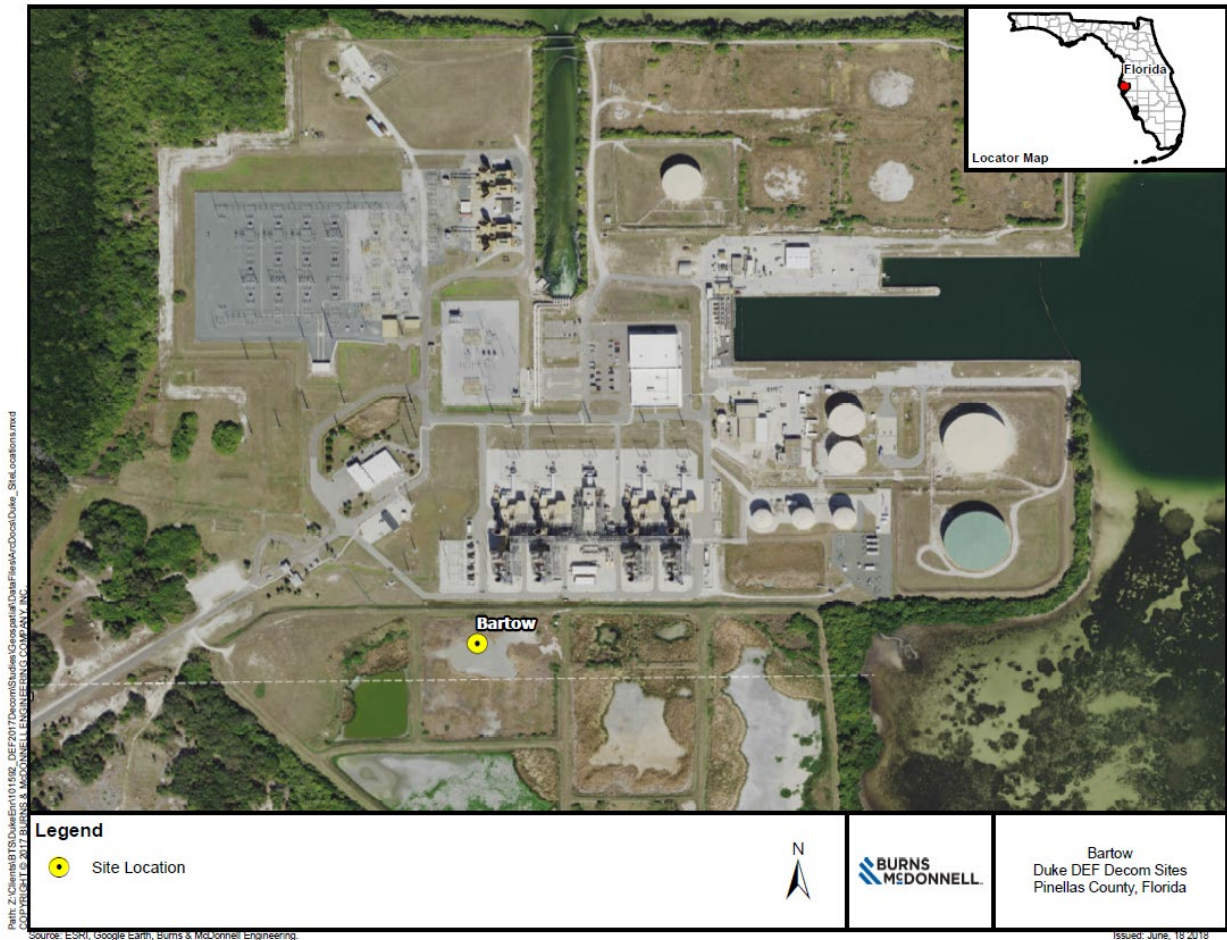


Figure 4: Bayboro Station

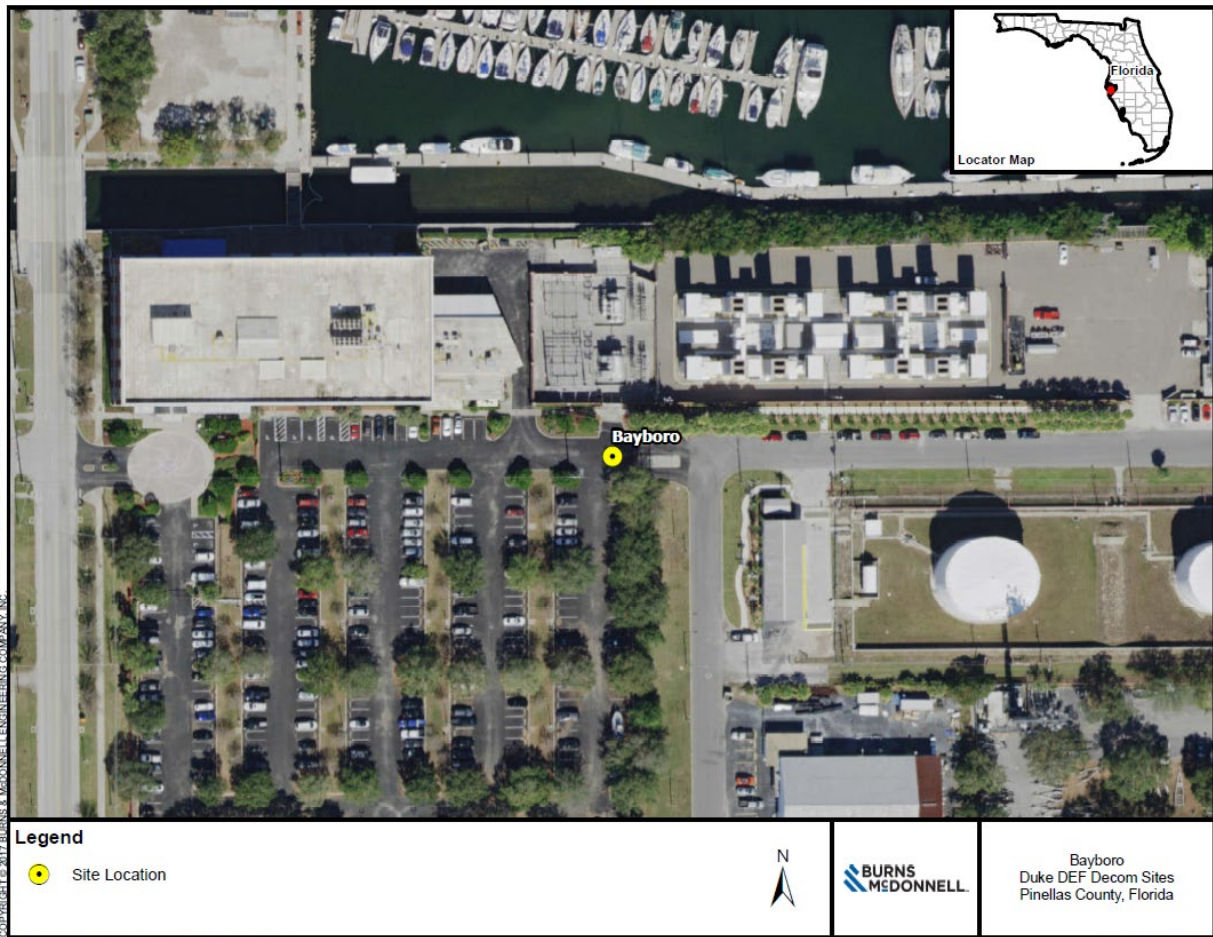
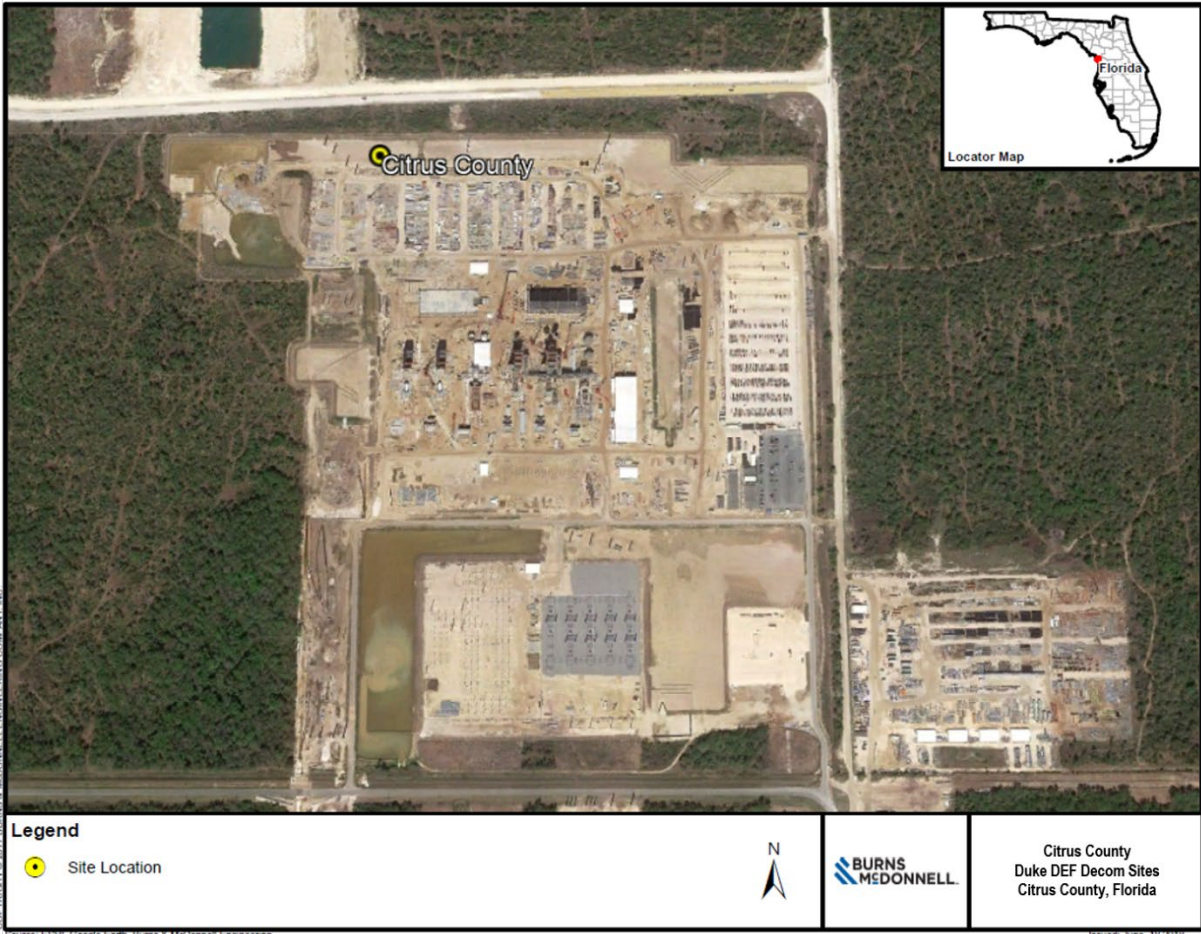


Figure 6: Citrus County Station



Path: Z:\Clients\9150\Drawings\101182_DECOM\Drawings\General\Drawings\Doc\Drawings_SiteLocations.mxd
 Copyright © 2017 BURNS & MCDONNELL ENGINEERING COMPANY, INC.

Legend

- Site Location



Citrus County
 Duke DEF Decom Sites
 Citrus County, Florida

Figure 6: Crystal River Station

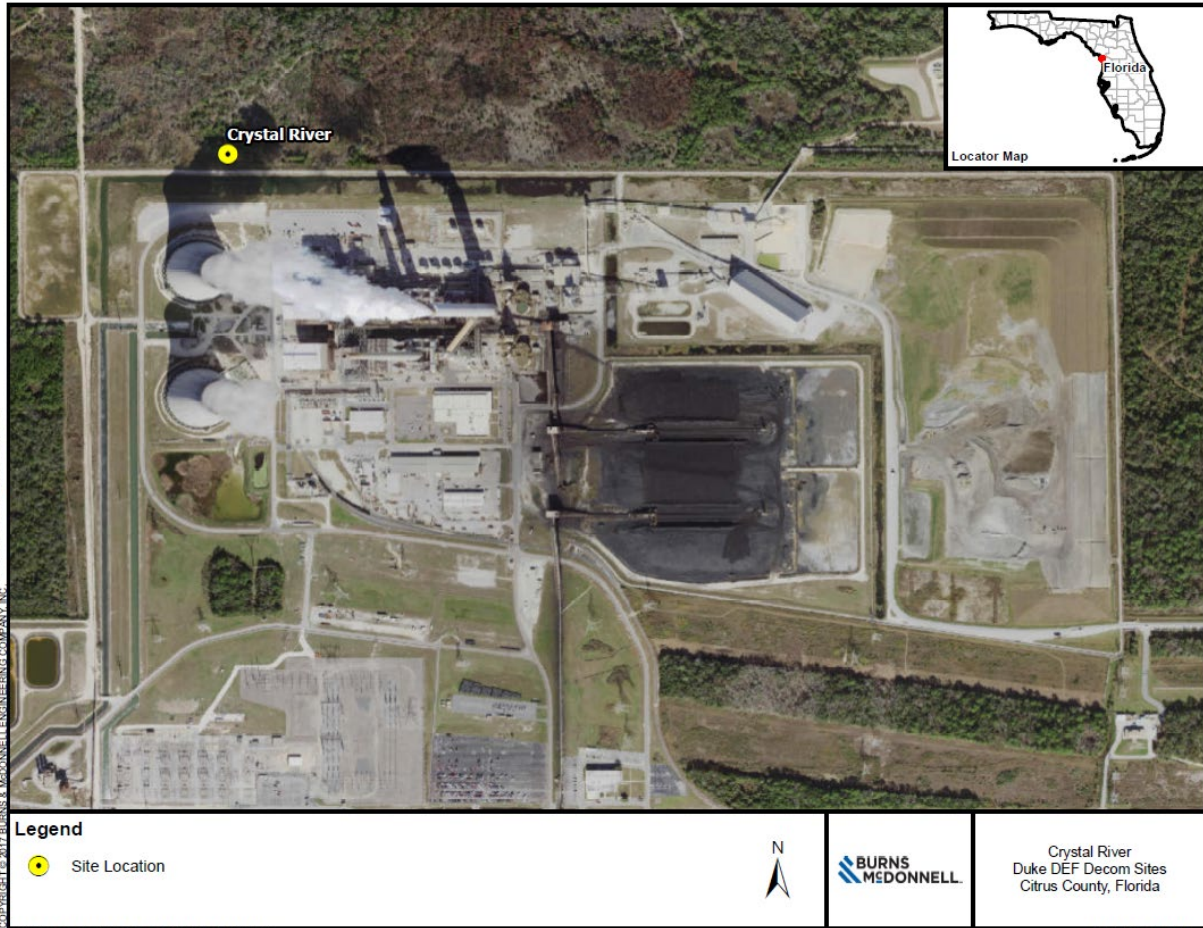


Figure 7: DeBary Station

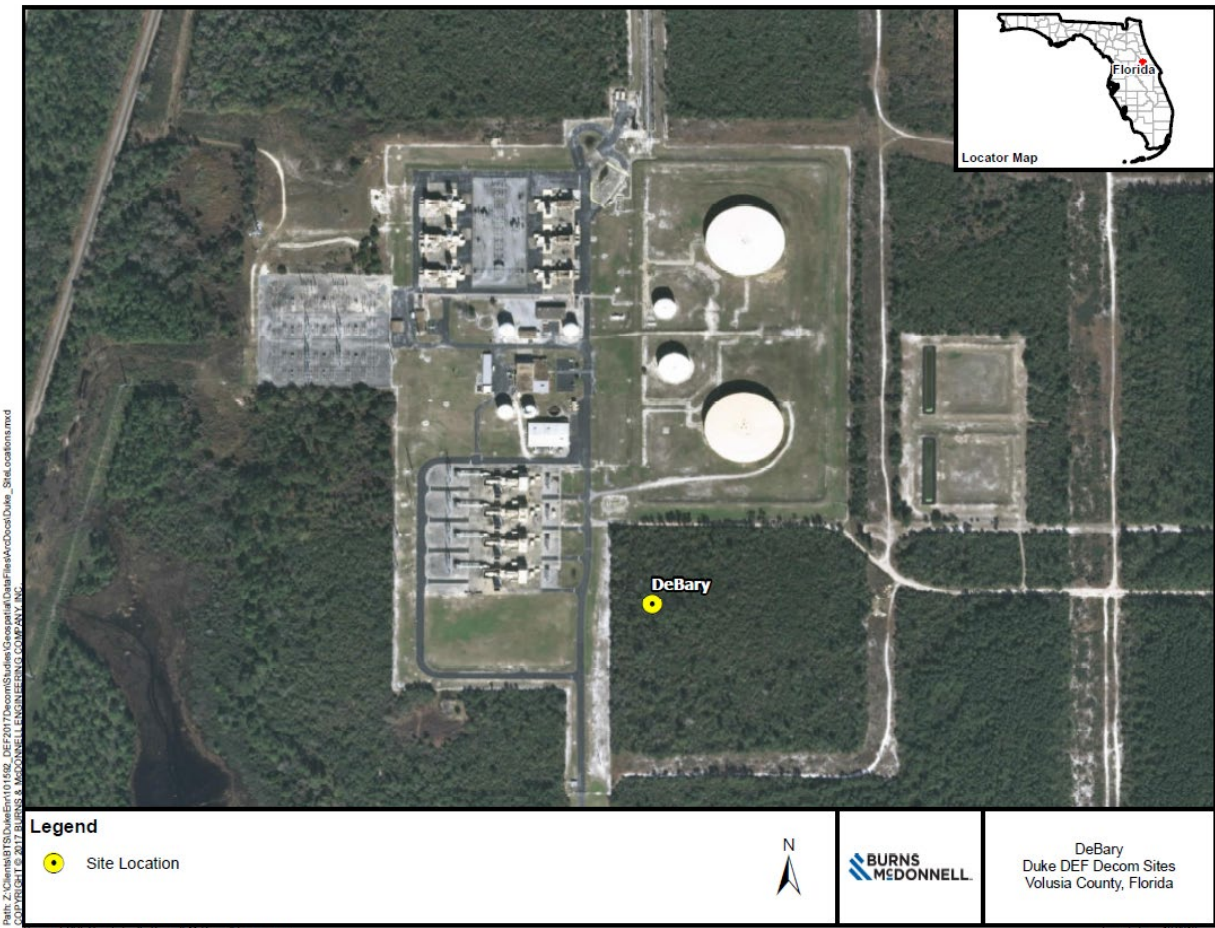


Figure 8: Higgins Station



Figure 9: Hines Station



Figure 10: Intercession City Station

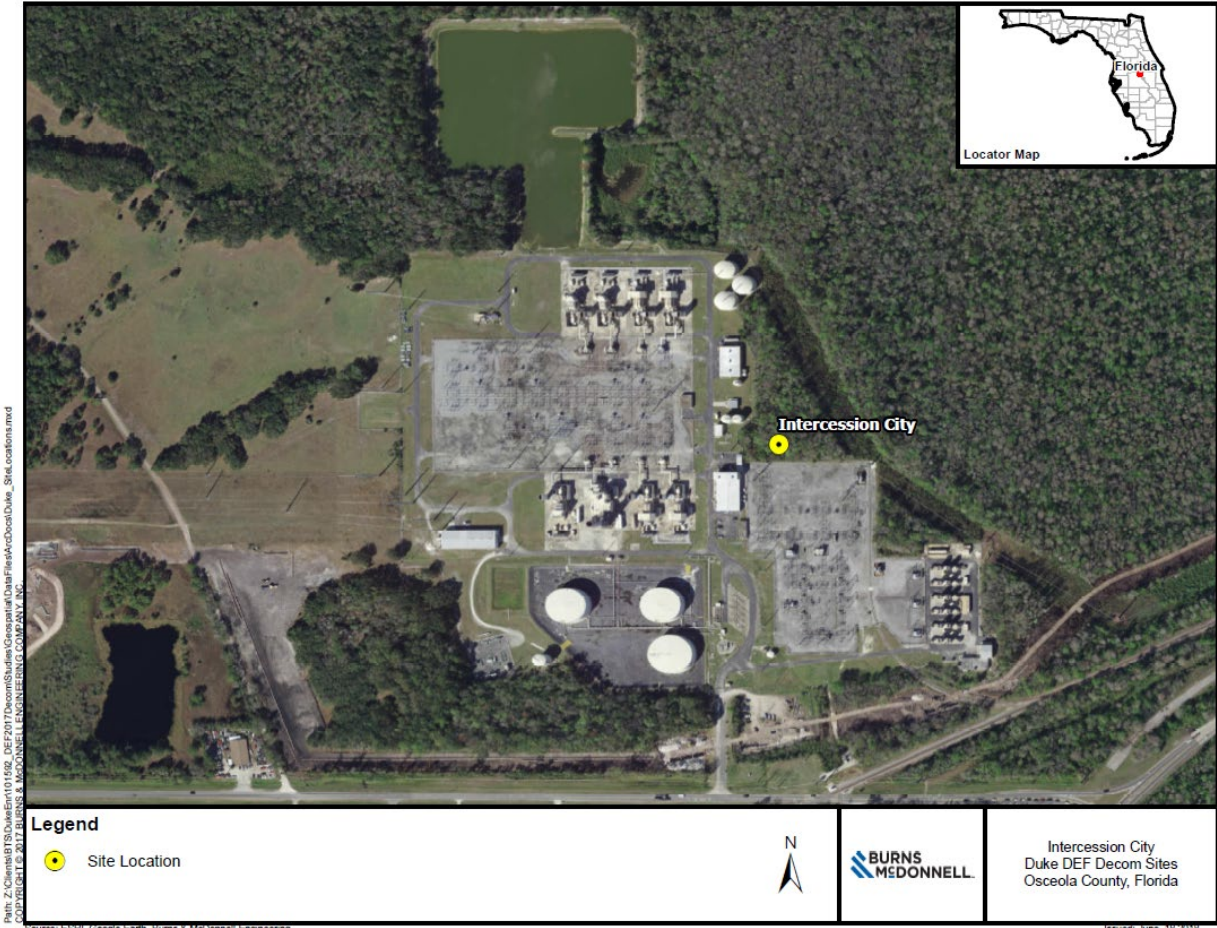


Figure 11: Osceola Solar Station

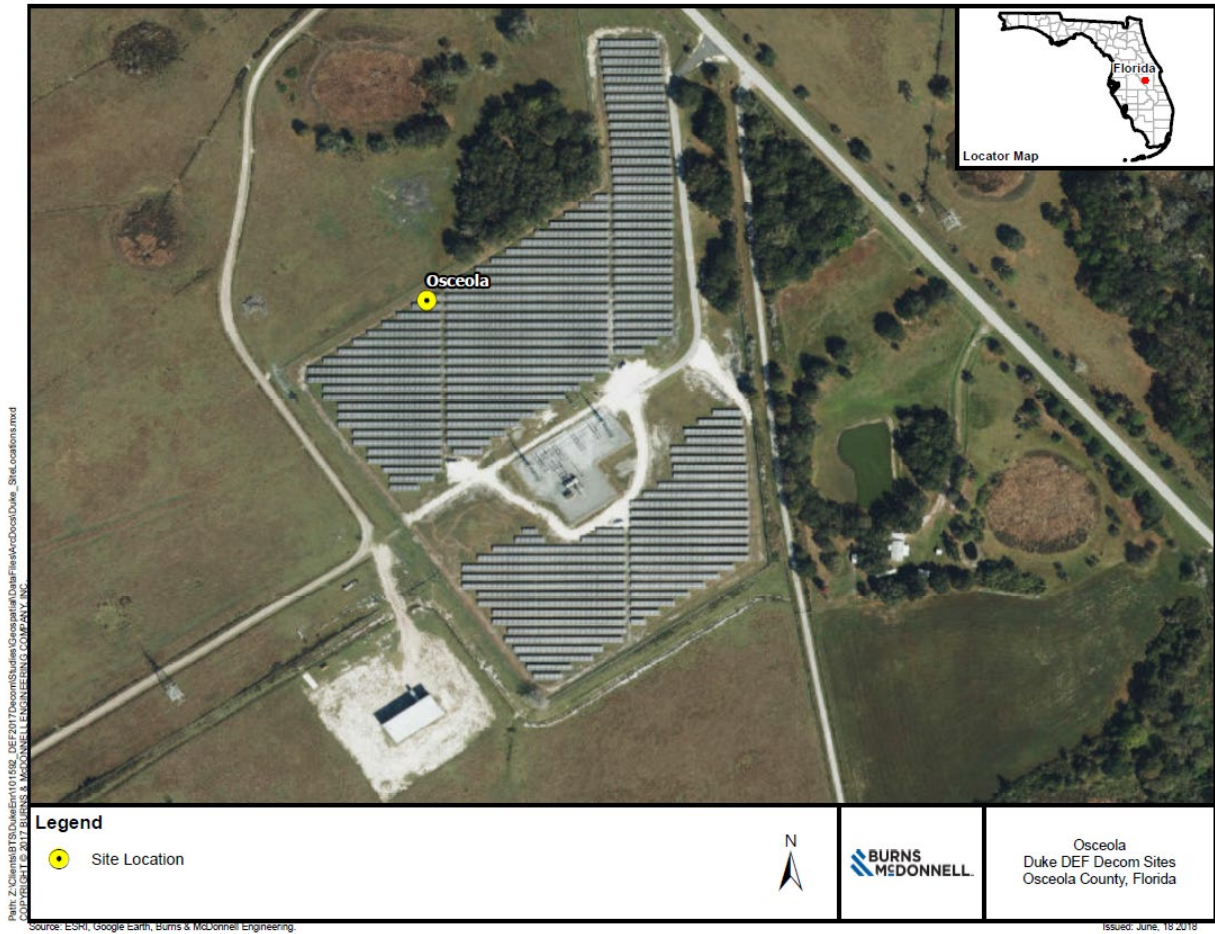


Figure 12: Osprey Station



Figure 13: Perry Solar Center

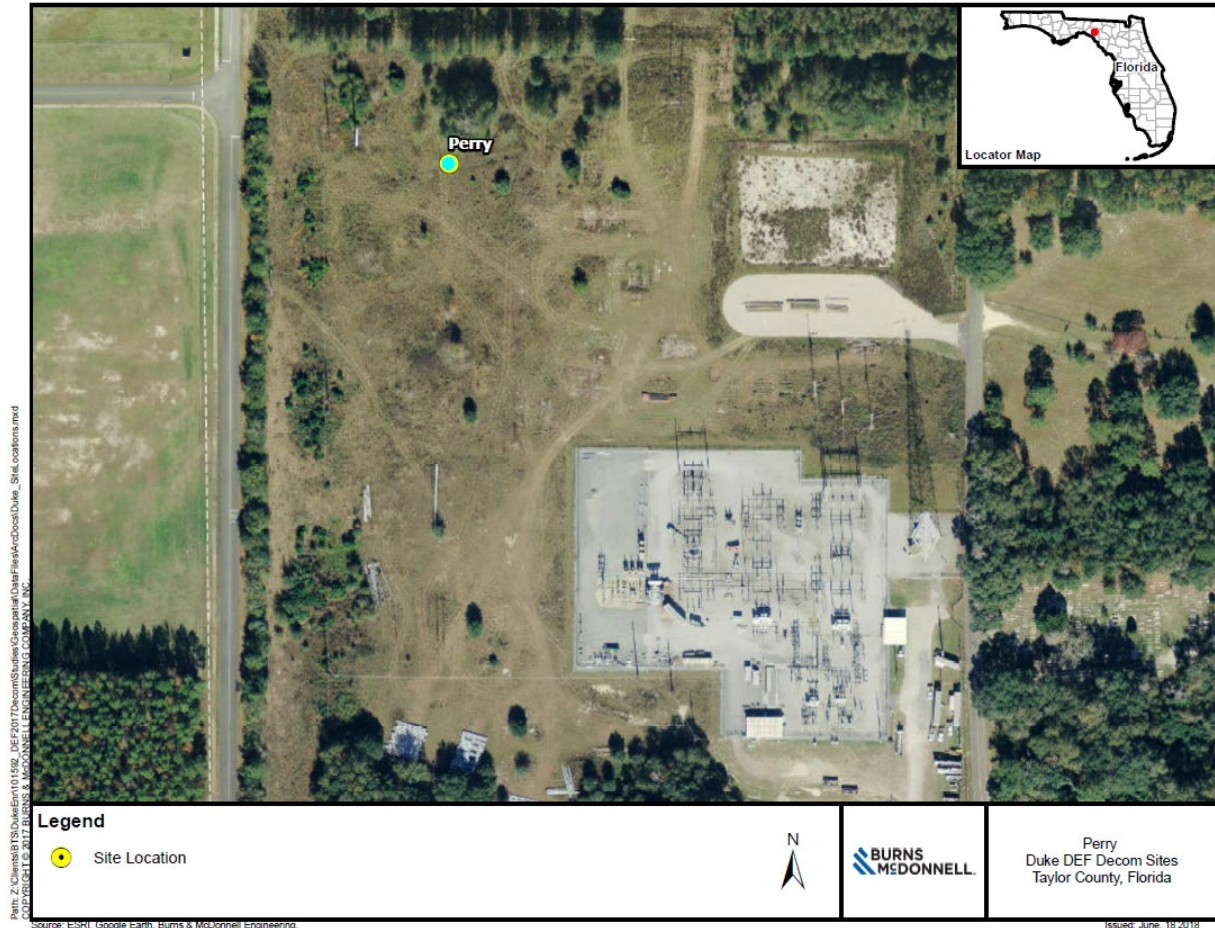


Figure 14: Suwannee River Station

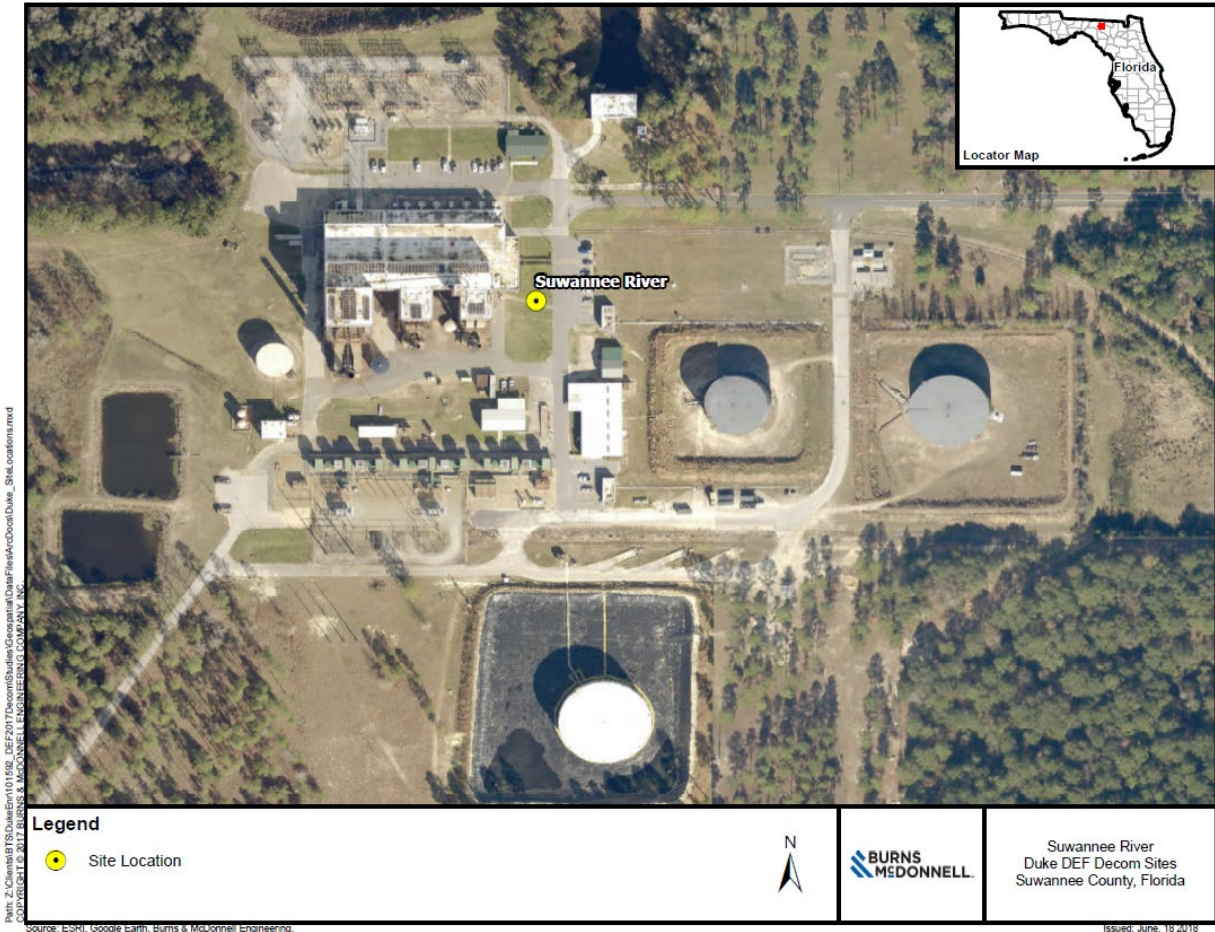


Figure 15: Tiger Bay Station

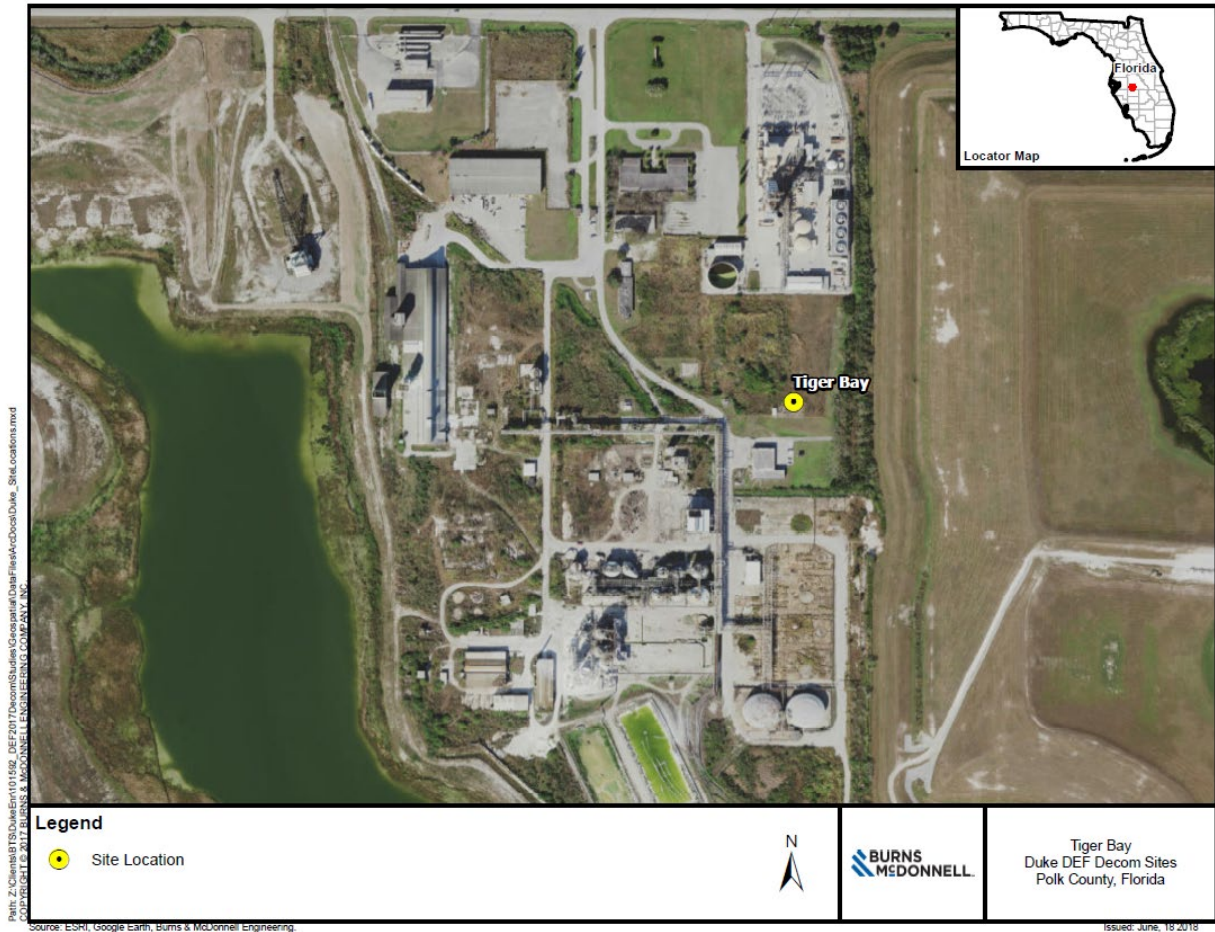
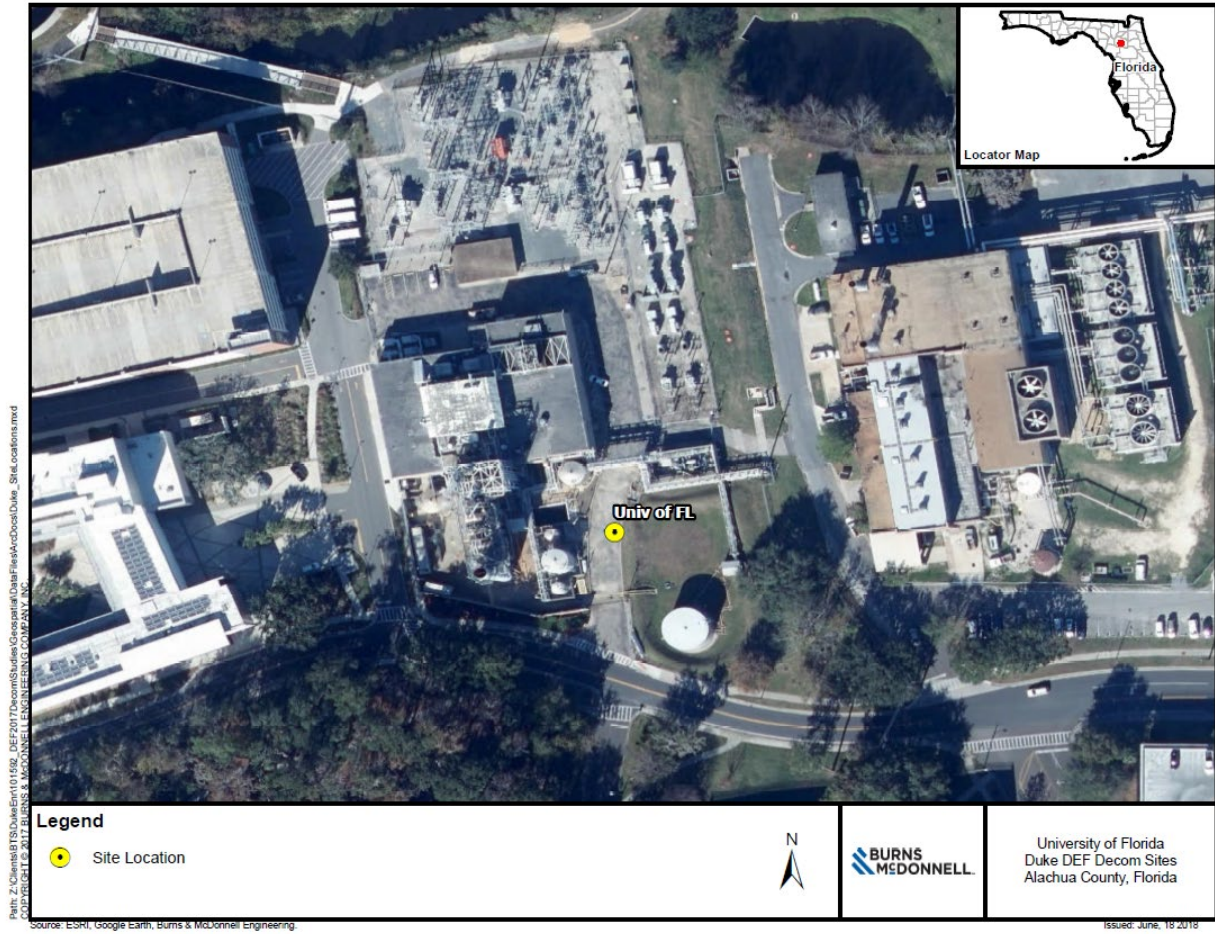


Figure 16: University of Florida Station





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DUKE ENERGY FLORIDA, LLC DEPRECIATION STUDY



DUKE ENERGY FLORIDA

DEPRECIATION STUDY

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

Prepared by:



*Excellence Delivered **As Promised***

DUKE ENERGY FLORIDA
St. Petersburg, Florida

DEPRECIATION STUDY

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

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



*Excellence Delivered **As Promised***

September 30, 2020

Duke Energy Florida
299 First Avenue North
St. Petersburg, FL 33701

Attention: David Doss, Jr.
Director Asset Accounting

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the electric plant of Duke Energy Florida as of December 31, 2021. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual and accrued depreciation, the statistical support for the service life and net salvage estimates, and the detailed tabulations of annual and accrued depreciation.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

A handwritten signature in black ink, appearing to read "Ned W. Allis".

NED ALLIS
Vice President

NWA:mle

066905.000

Gannett Fleming Valuation and Rate Consultants, LLC

207 Senate Avenue • Camp Hill, PA 17011-2316

t: 717.763.7211 • f: 717.763.4590

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DUKE ENERGY FLORIDA

DEPRECIATION STUDY

EXECUTIVE SUMMARY

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

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

The depreciation study results in annual depreciation rates that result in an increase in annual depreciation expense of approximately \$179.4 million as of December 31, 2021 when compared with the current approved depreciation rates. The increase in depreciation is primarily due to additions to the Company's production plant accounts, aligning the depreciation rates for combined cycle assets with the experience and operations of these facilities, and the impact of updating depreciation rates to incorporate plant and reserve activity since the last depreciation study. The recommended depreciation rates do not include the recovery of regulatory assets associated with depreciation. Consistent with the Company's 2017 Settlement Agreement, these costs will be recovered through a separate amortization over the estimated remaining life of the Company's plant in service. Additions to life span property, such as power plants,

generally result in increases to depreciation rates because the new additions are recovered over a shorter period of time than existing assets. The increase resulting from these additions is somewhat mitigated by decreases in depreciation expense due to other factors such as service life and net salvage estimates for certain accounts. Service lives for many transmission and distribution plant accounts have increased from the prior depreciation study, although this has been offset to a degree by a trend to more negative net salvage for some accounts.

Gannett Fleming recommends the calculated remaining life annual depreciation accrual rates set forth herein apply specifically to electric plant in service as of December 31, 2021 as summarized by Table 1 of the study. Supporting analysis and calculations are provided within the study.

The study results set forth an annual depreciation expense \$816.8 million applied to depreciable plant balances as of December 31, 2021. The results are summarized at the functional level as follows (amounts are shown in millions of dollars):

SUMMARY OF ORIGINAL COST, ACCRUAL RATES AND AMOUNTS

<u>FUNCTION</u>	<u>ORIGINAL COST</u>	<u>EXISTING</u>		<u>PROPOSED</u>		<u>INCREASE/ DECREASE</u>
		<u>ANNUAL DEPR. RATE</u>	<u>ANNUAL DEPR. ACCRUALS</u>	<u>ANNUAL DEPR. RATE</u>	<u>ANNUAL DEPR. ACCRUALS</u>	
STEAM	\$3,207.1	3.61	\$115.7	5.26	\$168.6	52.9
COMBINED CYCLE	3,883.3	3.11	120.8	5.18	201.0	80.2
SIMPLE CYCLE	666.6	2.80	18.7	4.01	26.7	8.1
SOLAR	<u>1,123.7</u>	3.69	<u>41.4</u>	3.72	<u>41.8</u>	0.4
TOTAL PRODUCTION	\$8,880.7	3.34	\$296.6	4.93	\$438.2	141.6
TRANSMISSION	4,755.1	2.20	104.8	2.74	\$130.2	25.4
DISTRIBUTION	7,714.9	3.01	223.6	3.07	236.8	13.2
GENERAL	<u>323.6</u>	3.81	<u>12.3</u>	3.56	<u>11.5</u>	-0.8
TOTAL TRANS., DIST. AND GENERAL PLANT	\$12,793.6	2.73	\$340.8	2.96	\$378.6	37.8
TOTAL	<u>\$21,674.3</u>	2.98	<u>\$637.3</u>	3.77	<u>\$816.8</u>	179.4

PART I. INTRODUCTION

DUKE ENERGY FLORIDA DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study for Duke Energy Florida (“DEF” or “Company”) to determine the annual depreciation accrual rates and amounts for book purposes applicable to the original cost of electric plant as of December 31, 2021. The rates and amounts are based on the straight line remaining life method of depreciation. This report also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates related to electric plant in service as of December 31, 2021.

The service life and net salvage estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through 2019, a review of Company practice and outlook as they relate to changes in technology, plant operation and retirement, and consideration of current practice in the electric industry including knowledge of service lives and net salvage estimates used for other electric companies.

PLAN OF REPORT

Part I, Introduction, contains statements with respect to the plan of the report, and the basis of the study. Part II, Estimation of Survivor Curves, presents descriptions of the considerations and the methods used in the service life study. Part III, Service Life Considerations, presents the factors and judgment utilized in the service life study. Part IV, Net Salvage Considerations, presents the factors and judgment utilized for the net salvage study. Part V, Calculation of Annual and Accrued Depreciation, describes the procedures used in the calculation of group depreciation. Part VI, Results of Study,

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

BASIS OF THE STUDY

Depreciation

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

Depreciation, as used in accounting, is a method of distributing fixed capital costs, less net salvage, over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing electric utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to

distribute an equal amount of cost to each year of service life. This method is known as the straight line method of depreciation.

The annual depreciation for accounts included in the study was calculated by the straight line method using the average service life procedure and the remaining life basis.

The straight line method, average service life procedure is a commonly used depreciation calculation procedure that has been widely accepted in jurisdictions throughout North America.

Service Life and Net Salvage Estimates

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

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

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

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

SURVIVOR CURVES

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

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

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

Iowa Type Curves

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.

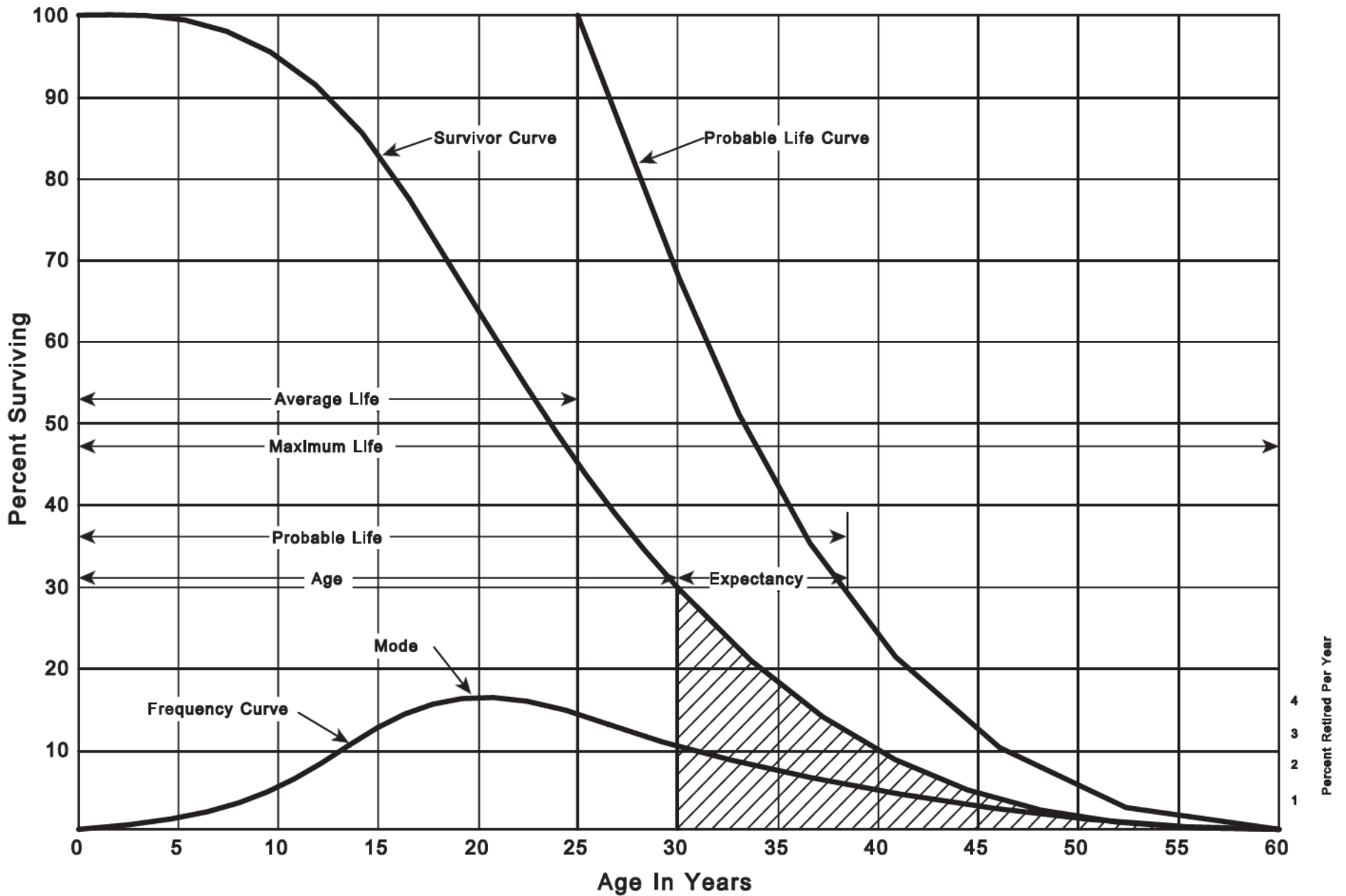


Figure 1. A Typical Survivor Curve and Derived Curves

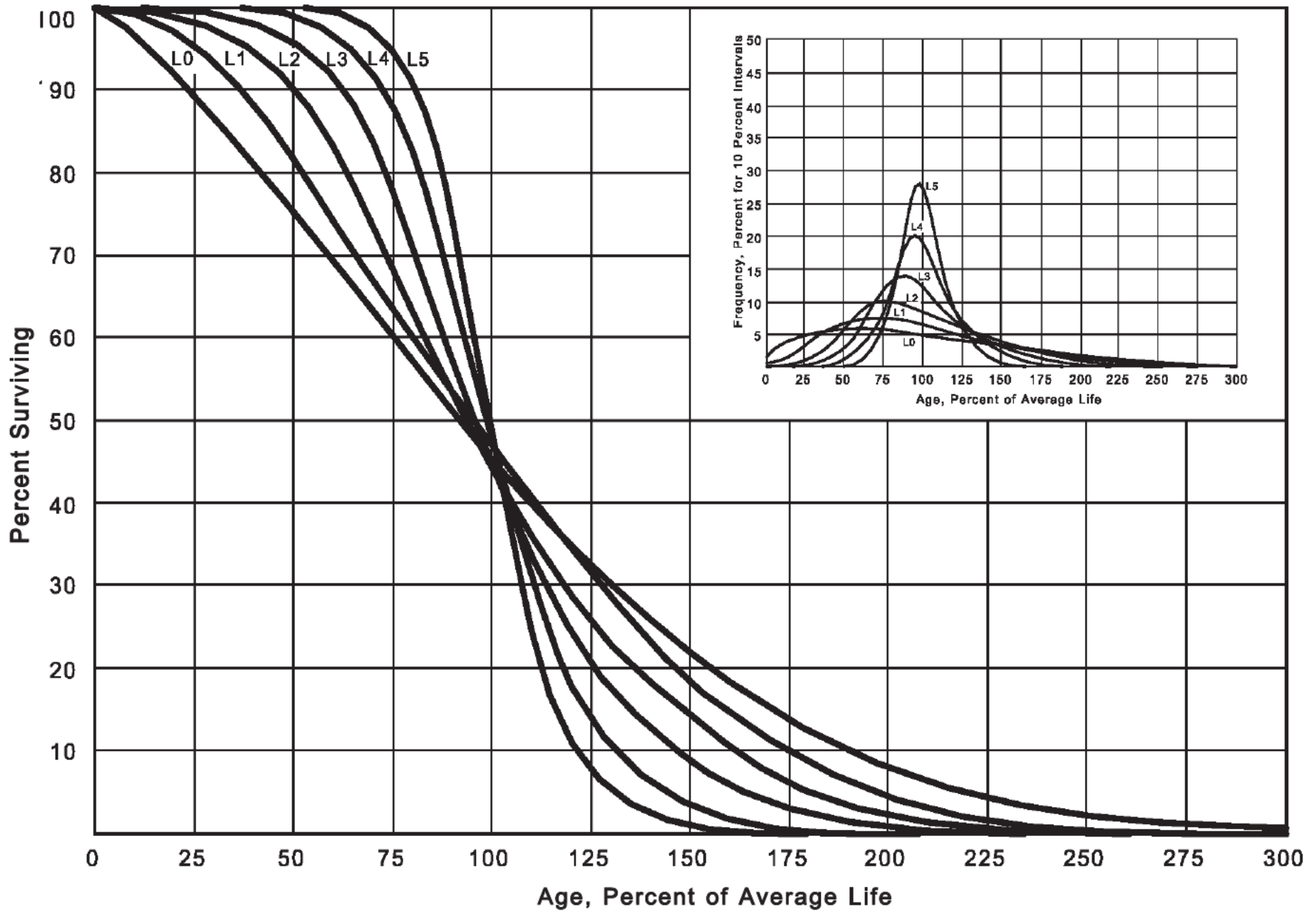


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

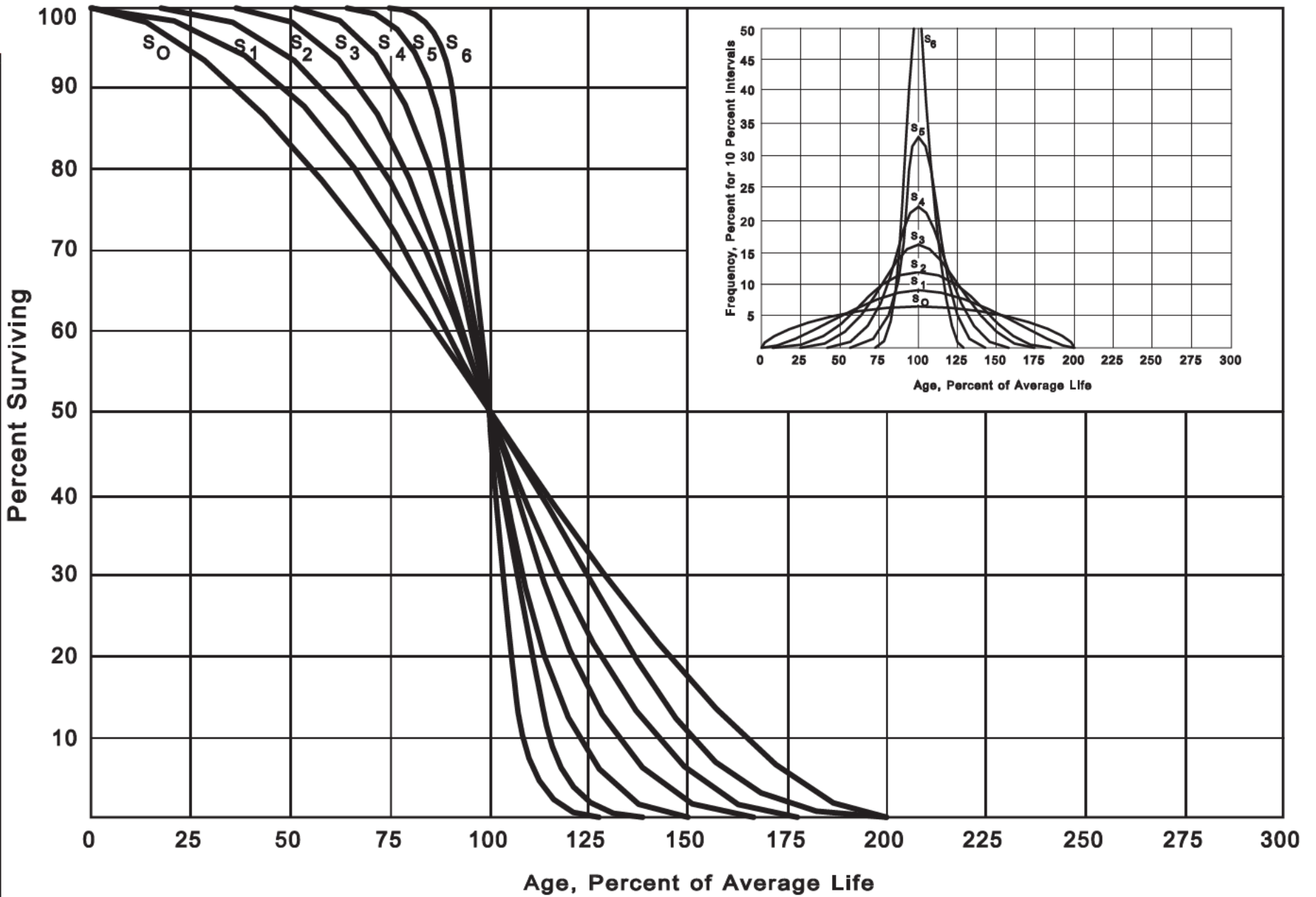


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

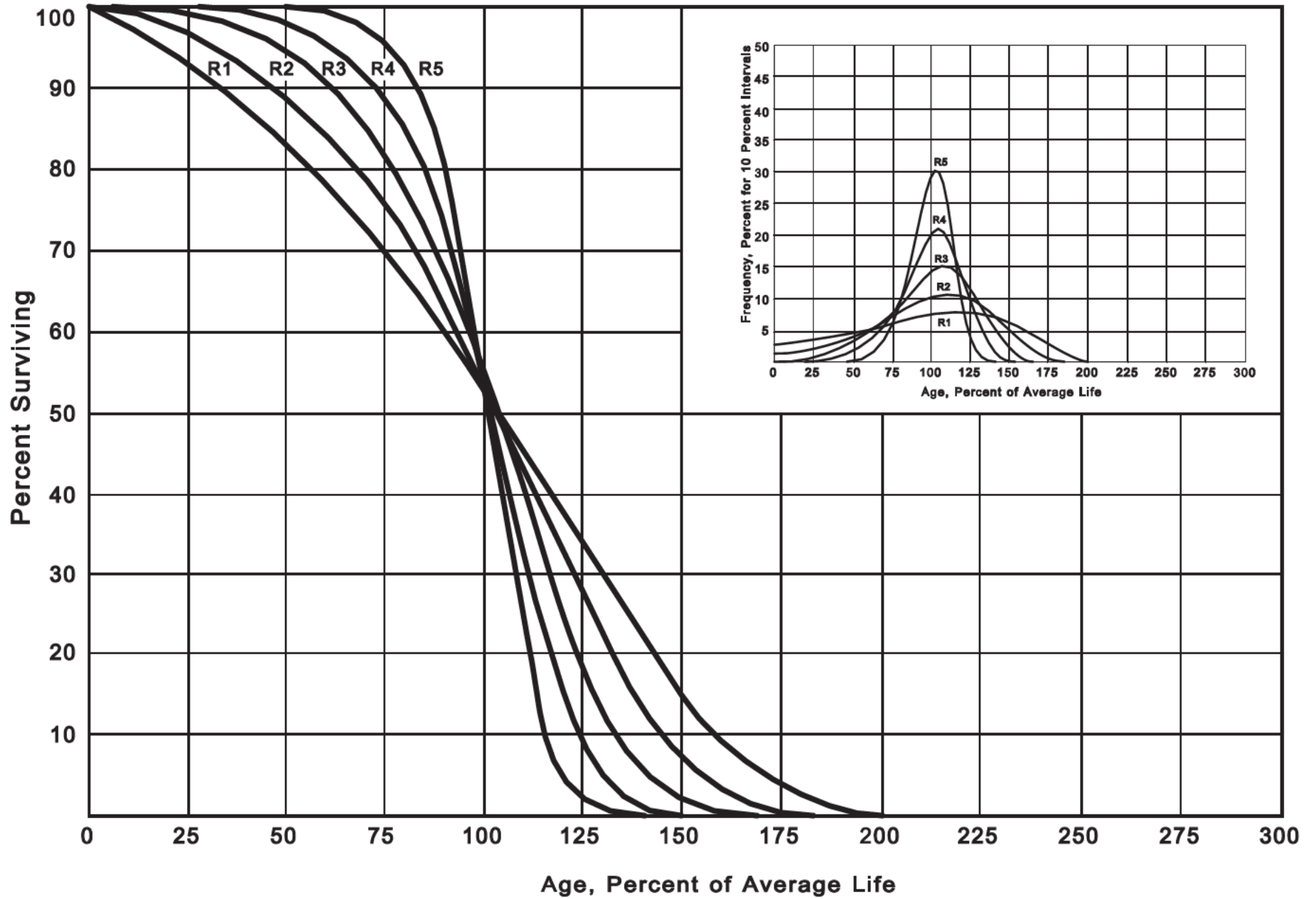


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

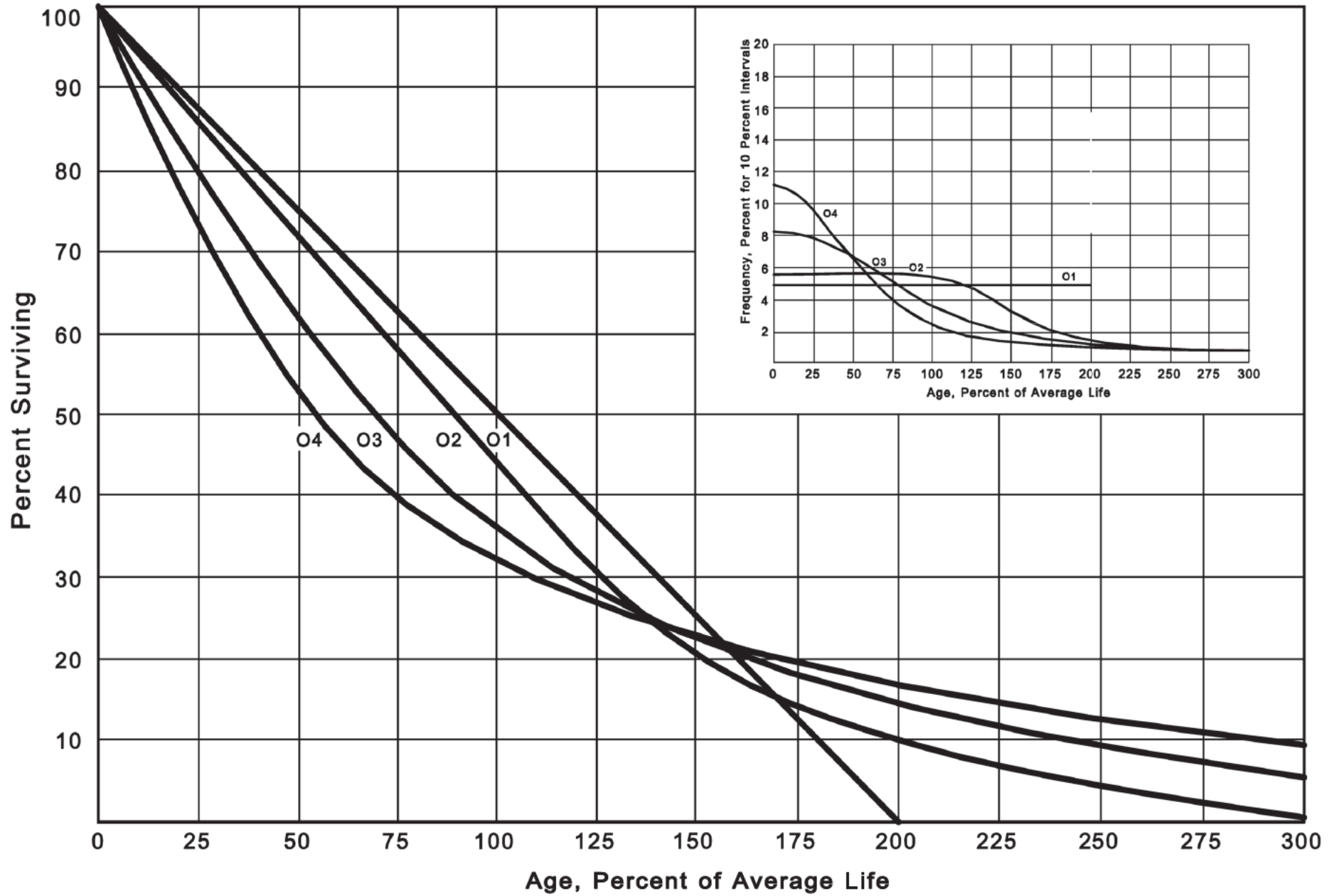


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

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

Retirement Rate Method of Analysis

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

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

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

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

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

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

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2010-2019 during which there were placements during the years 2005-2019. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-1 and II-1 . In Schedule 1, the year of installation (year placed or vintage) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 2001 were retired in 2006. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

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

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

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

Schedule of Plant Exposed to Retirement

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

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

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

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

Experience Band 2010-2019

Placement Band 2005-2019

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

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

^a Transfer Affecting Exposures at Beginning of Year

^b Transfer Affecting Exposures at End of Year

^c Sale with Continued Use

Parentheses Denote Credit Amount.

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

Year Placed	Exposures, Thousands of Dollars										Total at Beginning of Age Interval	Age Interval	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)			(11)
2005	255	279	245	234	222	209	195	239	216	192	167	167	13½-14½
2006	307	307	268	256	243	228	212	194	174	153	131	323	12½-13½
2007	338	338	296	284	271	257	241	224	205	184	162	531	11½-12½
2008	376	376	330	321	311	300	289	276	262	242	226	823	10½-11½
2009	420 ^a	420 ^a	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2010	460 ^a	460 ^a	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2011	510 ^a	510 ^a	455	444	444	432	419	405	390	374	356	1,952	7½-8½
2012	580 ^a	580 ^a	574	561	561	546	530	501	482	463	442	2,463	6½-7½
2013	660 ^a	660 ^a	750 ^a	742	724	685	663	639	623	609	609	3,057	5½-6½
2014	850 ^a	850 ^a	960 ^a	949	926	1,080 ^a	1,069	1,220 ^a	7,490	4,332	4,332	4,955	4½-5½
2015	7,490	7,490	6,017	6,852	7,799	44,780	44,780	44,780	44,780	44,780	44,780	44,780	3½-4½
2016	44,780	44,780	4,494	5,247	6,017	6,852	7,799	8,500	9,260	10,010	10,760	11,510	2½-3½
2017	11,510	11,510	1,069	1,080 ^a	1,097	1,114	1,131	1,148	1,165	1,182	1,199	1,216	1½-2½
2018	1,216	1,216	1,233	1,250	1,267	1,284	1,301	1,318	1,335	1,352	1,369	1,386	½-1½
2019	1,386	1,386	1,403	1,420	1,437	1,454	1,471	1,488	1,505	1,522	1,539	1,556	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	8,500	9,260	10,010

^aAdditions during the year

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

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

Original Life Table

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

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

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

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

Experience Band 2010-2019

Placement Band 2005-2019

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Age Interval
(1)	(2)	(3)	(4)	(5)	(6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	167	26	0.1557	0.8443	42.24
14.5					35.66
Total	<u>44,780</u>	<u>1,606</u>			

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.

Column 3 from Schedule 1, Column 12, Retirements for Each Year.

Column 4 = Column 3 Divided by Column 2.

Column 5 = 1.0000 Minus Column 4.

Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

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

Smoothing the Original Survivor Curve

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

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Table 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0.

In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group.

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

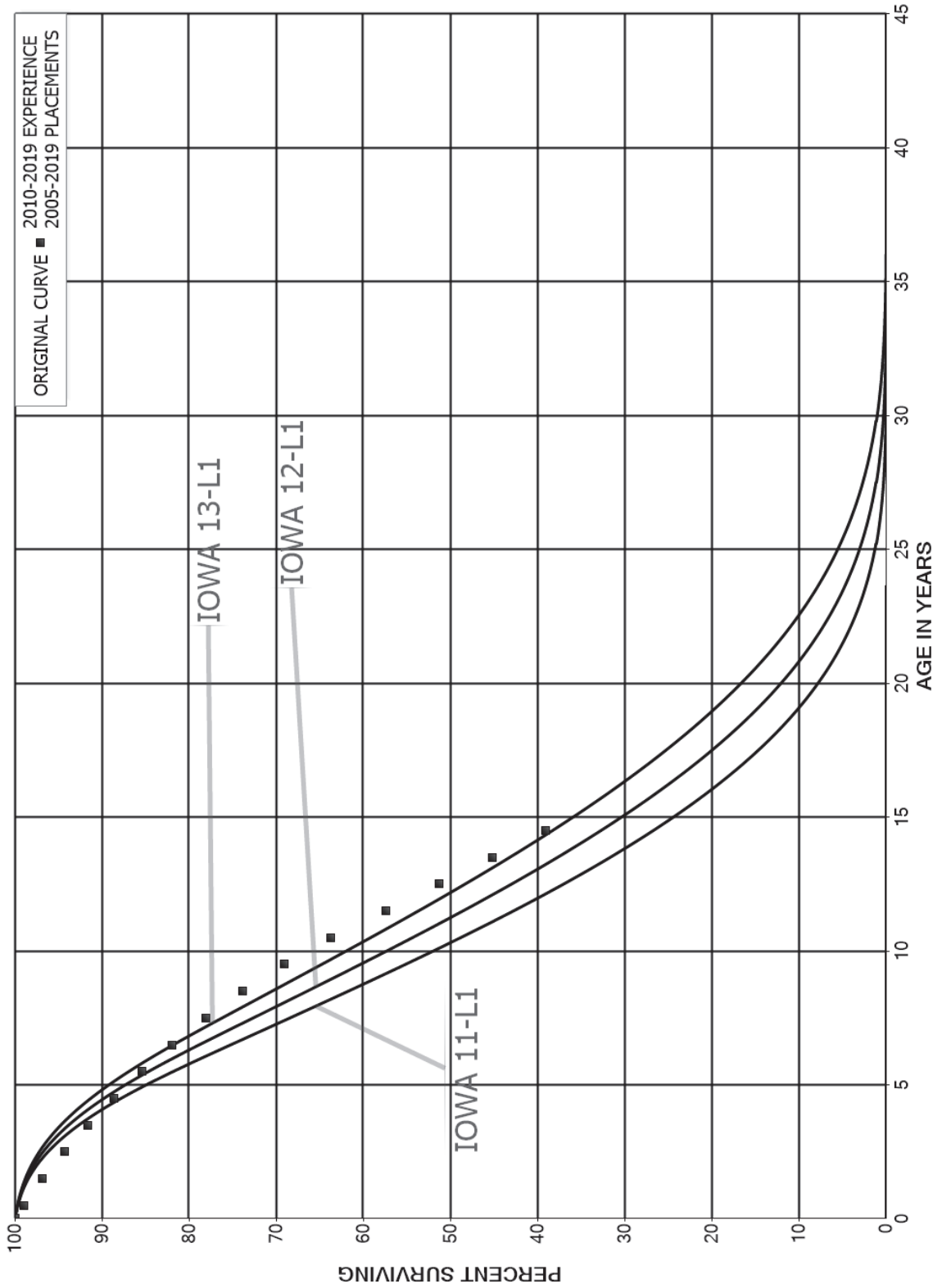


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

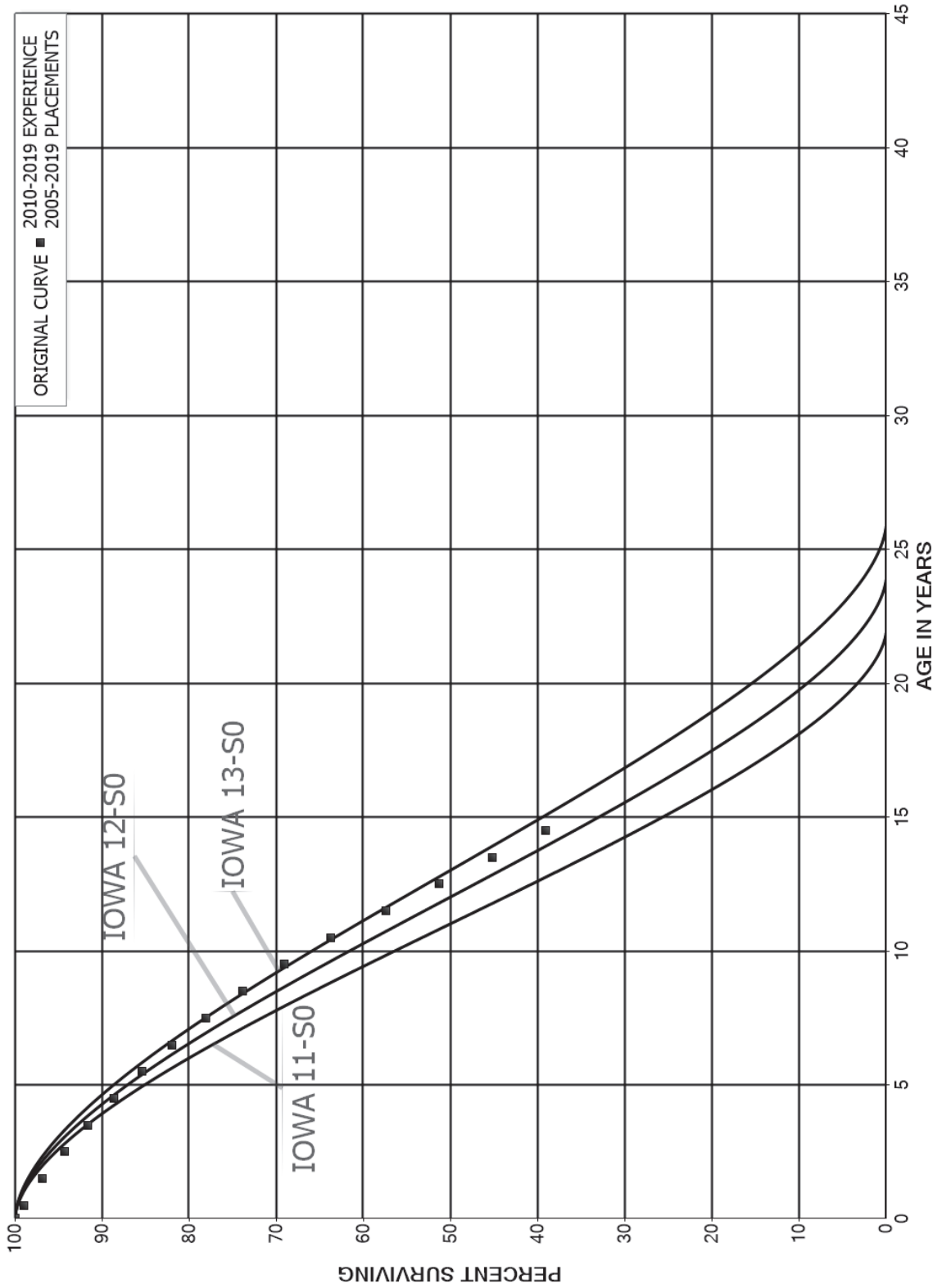


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

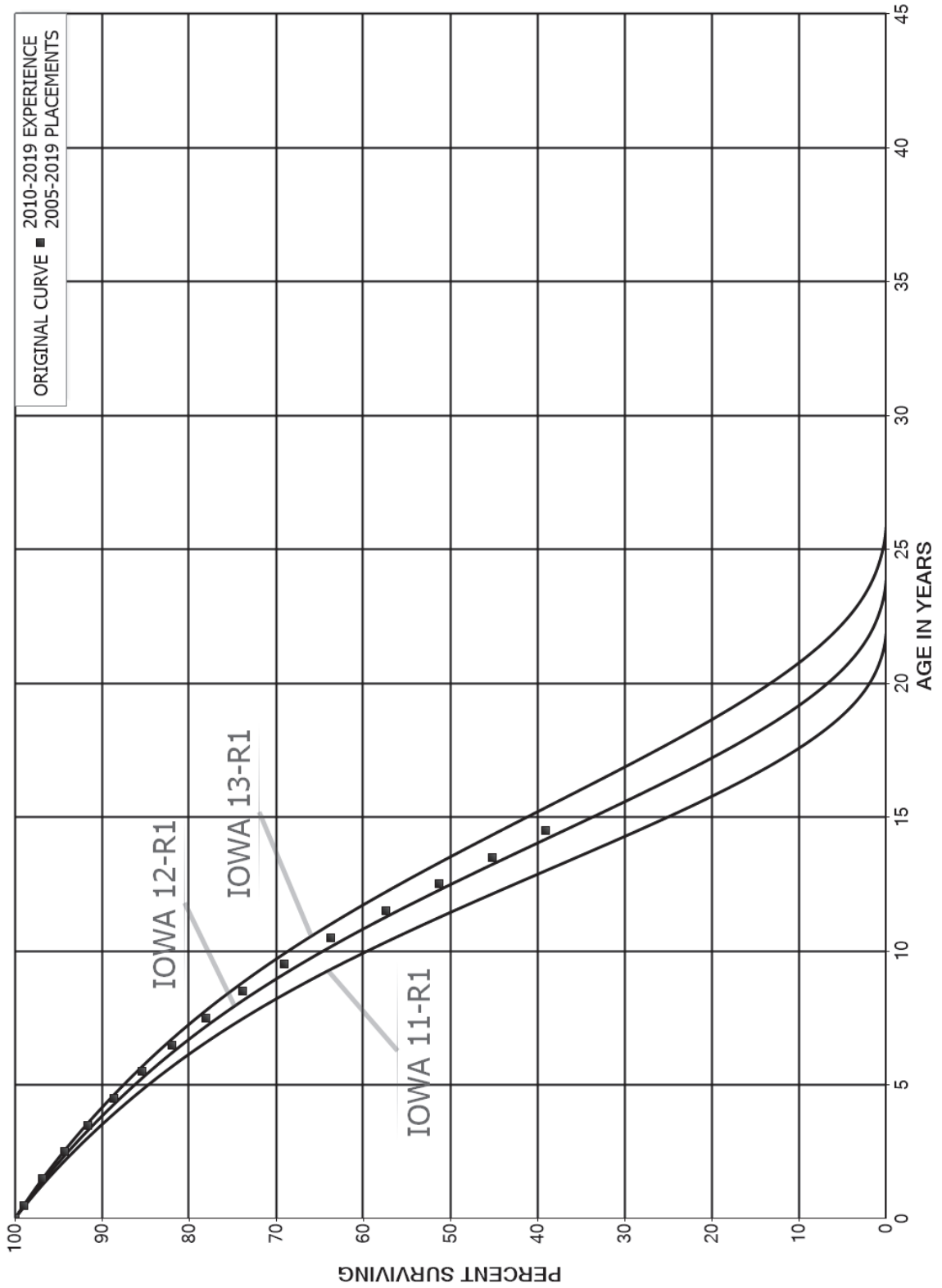
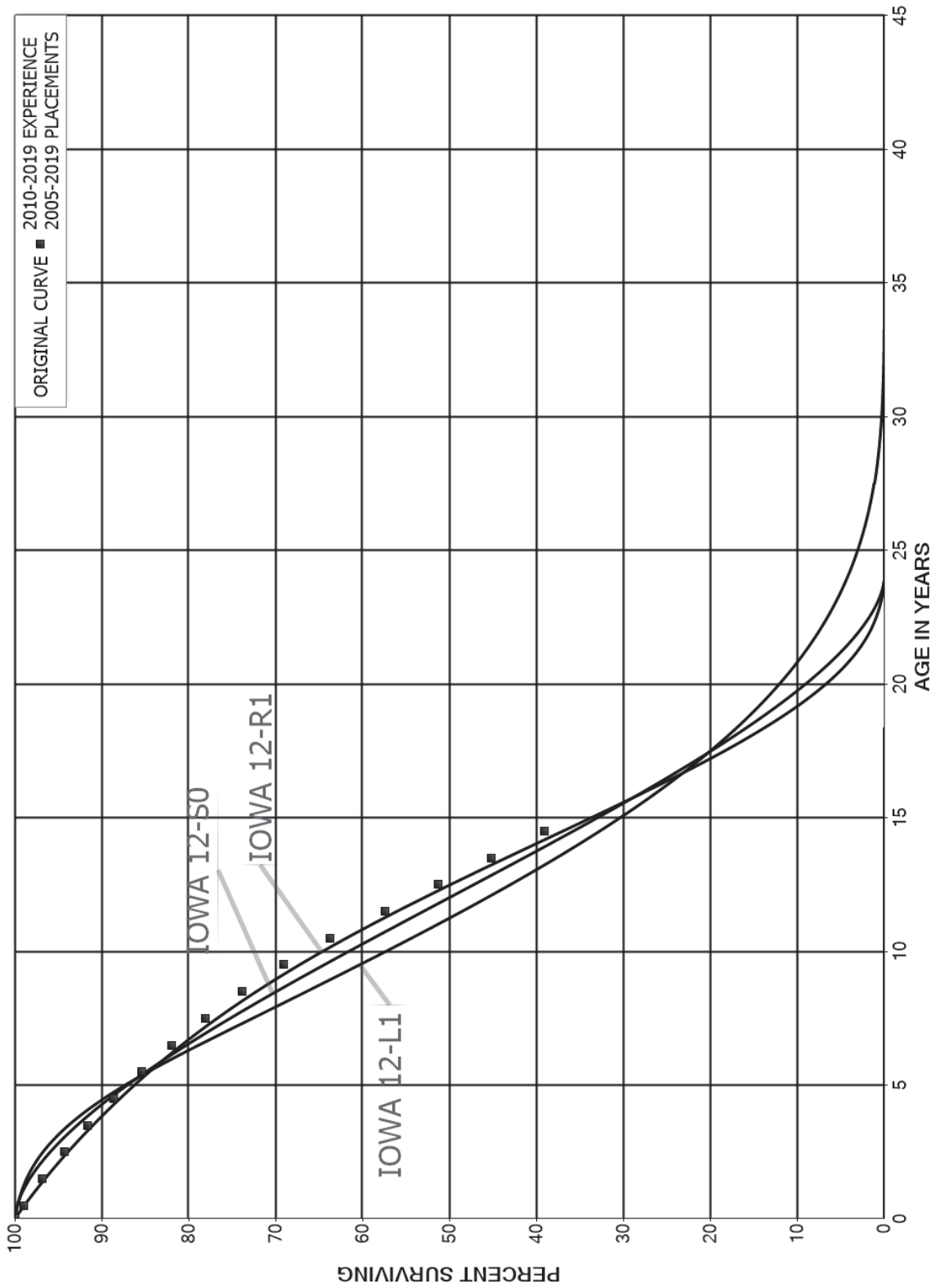


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

FIELD TRIPS

In order to be familiar with the operation of the Company and observe representative portions of the plant, a field trip was conducted for the study. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements are obtained during field trips. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

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

July 18-19, 2017

Crystal River Generating Station North
Crystal River Generating Station South
Anclote Generating Station
Bartow Generating Station

During the field trips and throughout the conduct of this depreciation study, meetings were held with representative Company personnel from various DEF business units. Information attained through conversation and discussions were incorporated into the life and net salvage analyses of this report.

SERVICE LIFE ANALYSIS

The service life estimates were based on judgment which considered a number of factors. The primary factors were the statistical analyses of data; current Company policies and outlook as determined during conversations with management; and the survivor curve estimates from previous studies of this company and other electric utility companies. For transmission, distribution and general plant accounts survivor curves were estimated using the retirement rate method. Survivor curves were also estimated

for interim retirements for production plant accounts using the retirement rate method. A list of accounts for which the survivor curve provided an indication of service life are set forth in the table below.

<u>ACCOUNT</u>	<u>SURVIVOR CURVE</u>
STEAM PRODUCTION PLANT	
311 Structures and Improvements	90-R2 *
312 Boiler Plant Equipment	55-R1 *
314 Turbogenerator Units	50-R1 *
315 Accessory Electric Equipment	70-R1.5 *
316 Miscellaneous Power Plant Equipment	45-R1 *
COMBINED CYCLE PRODUCTION PLANT	
341 Structures and Improvements	85-R1.5 *
342 Fuel Holders, Producers and Accessories	50-R1 *
343 Prime Movers – General	40-R0.5 *
343.1 Prime Movers – Rotable Parts	7-L0.5 *
344 Generators	65-R1 *
345 Accessory Electric Equipment	60-S0 *
346 Miscellaneous Power Plant Equipment	35-R1.5 *
SIMPLE CYCLE PRODUCTION PLANT	
341 Structures and Improvements	85-R1.5 *
342 Fuel Holders, Producers and Accessories	50-R1 *
343 Prime Movers – General	40-R0.5 *
344 Generators	65-R1 *
345 Accessory Electric Equipment	60-S0 *
346 Miscellaneous Power Plant Equipment	35-R1.5 *
TRANSMISSION PLANT	
350.01 Rights of Way	75-R3
352 Structures and Improvements	75-R2.5
353 Station Equipment	53-R0.5
353.01 Station Equipment – Step-Up Transformers	30-R1.5
353.04 Station Equipment – Step-Up Equipment	30-R1.5
353.91 Station Equipment – Energy Control	30-S0.5
354 Towers and Fixtures	70-R3
355 Poles and Fixtures	40-R2
356 Overhead Conductors and Devices	60-R1
357 Underground Conduit	55-R3
358 Underground Conductors and Devices	55-R3
359 Roads and Trails	75-R3

DISTRIBUTION PLANT

360.01	Rights of Way	75-R3
361	Structures and Improvements	65-R2.5
362	Station Equipment	50-R1
364	Poles, Towers and Fixtures	40-R3
365	Overhead Conductors and Devices	45-R1
366	Underground Conduit	70-R3
367	Underground Conductors and Devices	45-R1
368	Line Transformers	35-R0.5
369.01	Services – Underground	40-R2.5
369.02	Services – Overhead	40-R2.5
370	Meters	25-R1
370.02	Meters – AMI	15-R2.5
371	Installations on Customers Premises	25-R2
373	Street Lighting and Signal Systems	25-S0

GENERAL PLANT

390	Structures and Improvements	35-R0.5
392.1	Passenger Cars	9-R3
392.2	Light Trucks	9-S3
392.3	Heavy Trucks	12-S2
392.4	Special Trucks	15-L2.5
392.5	Trailers	22-S0
396	Power Operated Equipment	18-L1.5

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

The statistical support for the service life estimates is presented in the section beginning on page VII-2. A narrative discussion of the considerations for each service life estimate for transmission, distribution and general plant accounts is provided in the section beginning on page XI-2. For production plant accounts, the life span method was used, as is described in the next section. A narrative discussion of the considerations for each interim survivor curve estimate for production plant is provided in the section beginning on page X-2.

Life Span Estimates

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

A description of each generating facility, as well as the bases for the estimated probable retirement dates and estimated interim survivor curves can be found in the section beginning on page X-2. The probable retirement dates used in this study for each of the production facilities are summarized below. The same retirement date was used for each unit at the facility unless otherwise noted.

<u>DEPRECIABLE GROUP</u>	<u>MAJOR YEAR IN SERVICE</u>	<u>PROBABLE RETIREMENT YEAR</u>	<u>LIFE SPAN</u>
<u>STEAM PRODUCTION</u>			
Anclote	1974	2029	55
Crystal River Units 4 & 5	1982	2034	52
<u>OTHER PRODUCTION</u>			
<u>Combined Cycle</u>			
Bartow	2009	2044	35
Citrus	2018	2053	35
Osprey	2004	2039	35
Hines Unit 1	1999	2034	35
Hines Unit 2	2003	2038	35
Hines Unit 3	2005	2040	35

Hines Unit 4	2007	2042	35
Tiger Bay	1995	2030	35
<u>Simple Cycle</u>			
Bartow Units 1 and 3	1972	2034	62
Bartow Units 2 and 4	1972	2027	55
Suwannee River	1980	2034	54
Bayboro	1973	2024	51
Debary Units 2-6	1975	2027	52
Debary Units 7-10	1992	2037	45
Intercession City Units 1-6	1974	2034	60
Intercession City Units 7-10	1993	2038	45
Intercession City Units 11	1997	2042	45
Intercession City Units 12-14	2000	2045	45
University of Florida	1993	2027	34
<u>Solar</u>			
Osceola	2016	2046	30
Perry	2016	2046	30
Hamilton	2018	2048	30
Suwannee	2017	2047	30
Debary	2020	2050	30
Lake Placid	2019	2049	30
Trenton	2019	2049	30
Columbia	2020	2050	30
New Solar 2020	2020	2050	30
New Solar 2021	2021	2051	30

PART IV. NET SALVAGE CONSIDERATIONS

PART IV. NET SALVAGE CONSIDERATIONS

NET SALVAGE ANALYSIS

The estimates of net salvage by account were based in part on the analyses of historical data compiled for the years 1975 through 2019. Cost of removal and gross salvage were expressed as percents of the original cost of plant retired, both on annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The net salvage estimates by account are expressed as a percent of the original cost of plant retired.

Net Salvage Considerations

The estimates of future net salvage are expressed as percentages of surviving plant in service, i.e., all future retirements. In cases in which removal costs are expected to exceed gross salvage receipts, a negative net salvage percentage is estimated. The net salvage estimates were based on judgment which incorporated analyses of historical cost of removal and gross salvage data, knowledge of the property studied, expectations with respect to future removal requirements and markets for retired equipment and materials.

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

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

<u>ACCOUNT</u>	<u>NET SALVAGE ESTIMATE</u>
STEAM PRODUCTION PLANT	
311 Structures and Improvements	(25) *
312 Boiler Plant Equipment	(20) *
314 Turbogenerator Units	(15) *
315 Accessory Electric Equipment	(15) *
316 Miscellaneous Power Plant Equipment	(5) *
COMBINED CYCLE PRODUCTION PLANT	
341 Structures and Improvements	(20) *
342 Reactor Plant Equipment	(10) *
343 Prime Movers – General	0 *
343.1 Prime Movers – Rotable Parts	40 *
344 Generators	(5) *
345 Accessory Electric Equipment	(10) *
346 Miscellaneous Power Plant Equipment	(10) *
SIMPLE CYCLE PRODUCTION PLANT	
341 Structures and Improvements	(20) *
342 Reactor Plant Equipment	(10) *
343 Prime Movers – General	0 *
344 Generators	(5) *
345 Accessory Electric Equipment	(10) *
346 Miscellaneous Power Plant Equipment	(10) *
TRANSMISSION PLANT	
350.01 Rights of Way	0
352 Structures and Improvements	(15)
353 Station Equipment	(5)
353.01 Station Equipment – Step-up Transformers	(5)
353.04 Station Equipment – Step-up Equipment	(5)
353.91 Station Equipment – Energy Control	0

354	Towers and Fixtures	(50)
355	Poles and Fixtures	(50)
356	Overhead Conductors and Devices	(50)
357	Underground Conduit	0
358	Underground Conductors and Devices	0
359	Roads and Trails	0

DISTRIBUTION PLANT

360.01	Rights of Way	0
361	Structures and Improvements	(10)
362	Station Equipment	(10)
364	Poles, Towers and Fixtures	(60)
365	Overhead Conductors and Devices	(30)
366	Underground Conduit	(10)
367	Underground Conductors and Devices	(10)
368	Line Transformers	(10)
369.01	Services – Underground	(15)
369.02	Services – Overhead	(20)
370	Meters	(10)
370.02	Meters - AMI	(10)
371	Installations on Customers' Premises	(10)
373	Street Lighting and Signal Systems	(10)

GENERAL PLANT

390	Structures and Improvements	(5)
392.1	Passenger Cars	20
392.2	Light Trucks	20
392.3	Heavy Trucks	20
392.4	Special Trucks	20
392.5	Trailers	0
396	Power Operated Equipment	5

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

Net Salvage for Life Span Groups

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

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

The interim net salvage estimates for production plant accounts apply only to the portion of plant in service forecast to retire as interim retirements. The net salvage estimates are therefore adjusted to develop composite net salvage percents that can be applied to the balance of each plant account. Table 4 beginning on page VIII-2 provides the calculation of the composite net salvage estimate for each production plant account that can be applied to the plant balance as of December 31, 2021. The composite net salvage percents calculated in Table 4 are the net salvage percents used in the calculation of depreciation for production plant accounts.

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

PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

GROUP DEPRECIATION PROCEDURES

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

Single Unit of Property

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

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

The accrued depreciation is:

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

Remaining Life Annual Accruals

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

Average Service Life Procedure

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

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

account based upon the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

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

PART VI. RESULTS OF STUDY

PART VI. RESULTS OF STUDY

QUALIFICATION OF RESULTS

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

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

DESCRIPTION OF DETAILED TABULATIONS

Table 1 presents a summary of the results of the study as applied to the original cost of electric plant as of December 31, 2021, and can be found on pages VI-5 through VI-12 of this report. The depreciation rates presented in Table 1 are the remaining life depreciation rates recommended in the study. Table 2, on pages VI-13 through VI-17, presents a comparison as of December 31, 2021 of the recommended remaining life depreciation rates to the current approved depreciation rates. Table 3, on pages VI-18 through VI-27, presents a comparison of the book reserve and theoretical reserve based on the recommended service life and net salvage estimates for electric plant in service

as of December 31, 2021. The book reserve amounts shown on Table 3 incorporate the regulatory assets associated with depreciation that originated in prior rate cases. These amounts are included in Table 3 because the regulatory assets represent capital costs that need to be recovered through future expense and excluding these amounts would understate the theoretical reserve imbalance.

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

The analyses of net salvage data are presented in Part VII of the report. The tabulations present annual cost of removal and gross salvage data, three-year moving averages and the most recent five-year average. Data are shown in dollars and as percentages of original costs retired. In addition, the calculation of the composite net salvage percents for production plant are presented in Table 4 on page VIII-2.

Tables detailing the calculations of the composite (or average) remaining life for each property group as of December 31, 2021 are presented in account sequence starting on page IX-2 of the supporting documents. The tables indicate the estimated survivor curve and net salvage percent for the account and set forth, for each installation year, the original cost, the average service life, the whole life annual rate and accrual, the remaining life, and the calculated future accrual factor and amount. The composite remaining life for each property group is equal to the total calculated future accrual amount divided by the total whole life annual accrual amount. The composite remaining lives are used in Table 1 for the calculation of remaining life depreciation accruals for each property group.

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

DUKE ENERGY FLORIDA

TABLE 1. SUMMARY OF PROBABLE RETIREMENT DATE, ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENTS, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2021

ACCOUNT	PROBABLE RETIREMENT DATE (1)	SURVIVOR CURVE (2)	NET SALVAGE (3)	ORIGINAL COST AS OF DECEMBER 31, 2021 (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)=[(100%-3)X(4)-(5)]	COMPOSITE REMAINING LIFE (7)	ANNUAL DEPRECIATION ACCRUALS (8)=[(6)/(7)]	ANNUAL DEPRECIATION RATE (9)=[(8)/(4)]
STEAM PRODUCTION PLANT									
ANGLOTE STEAM PLANT									
ANGLOTE UNITS 1 AND 2									
311.00 STRUCTURES AND IMPROVEMENTS	06-2029	90-R2*	(1)	44,243,537.96	41,778,021	2,907,953	7.42	391,907	0.89
312.00 BOILER PLANT EQUIPMENT	06-2029	55-R1*	(2)	218,859,242.11	57,794,488	165,441,939	7.29	22,694,367	10.37
314.00 TURBOGENERATOR UNITS	06-2029	50-R1*	(2)	155,020,461.77	72,483,636	85,657,235	7.22	11,863,883	7.65
315.00 ACCESSORY ELECTRIC EQUIPMENT	06-2029	70-R1.5*	(1)	36,991,291.09	22,399,690	14,961,524	7.35	2,035,681	5.50
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2029	45-R1*	(1)	8,895,141.08	5,352,094	3,429,890	7.13	481,066	5.53
TOTAL ANGLOTE UNITS 1 AND 2				463,909,674.01	199,787,917	272,398,650	7.27	37,466,804	8.08
TOTAL ANGLOTE STEAM PLANT									
CRYSTAL RIVER STEAM PLANT									
CRYSTAL RIVER UNITS 4 AND 5									
311.00 STRUCTURES AND IMPROVEMENTS	05-2034	90-R2*	(1)	462,155,011.28	248,528,528	218,248,033	12.24	17,830,722	3.86
312.00 BOILER PLANT EQUIPMENT	05-2034	55-R1*	(2)	1,710,380,595.56	741,382,637	1,003,205,571	11.80	85,017,421	4.97
314.00 TURBOGENERATOR UNITS	05-2034	50-R1*	(2)	346,895,506.41	147,459,558	206,373,858	12.01	17,929,962	5.17
315.00 ACCESSORY ELECTRIC EQUIPMENT	05-2034	70-R1.5*	(1)	186,822,313.72	88,222,752	100,467,785	12.01	8,365,344	4.48
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	05-2034	45-R1*	(1)	37,014,194.54	13,625,938	23,758,399	11.66	2,037,589	5.50
TOTAL CRYSTAL RIVER UNITS 4 AND 5				2,743,267,621.51	1,239,219,413	1,552,053,646	11.83	131,181,048	4.78
TOTAL CRYSTAL RIVER STEAM PLANT									
TOTAL STEAM PRODUCTION PLANT									
				3,207,077,295.52	1,439,007,330	1,824,452,296	10.82	168,647,882	5.26
COMBINED CYCLE PRODUCTION PLANT									
BARTOW COMBINED CYCLE PLANT									
BARTOW UNIT 4									
341.00 STRUCTURES AND IMPROVEMENTS	06-2044	85-R1.5*	(2)	92,507,452.39	(10,676,733)	105,034,334	21.62	4,858,202	5.25
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2044	50-R1*	(2)	42,143,683.47	(26,254,633)	69,241,201	20.22	3,424,392	8.13
343.00 PRIME MOVERS - GENERAL	06-2044	40-R0.5*	0	446,886,164.56	121,186,576	325,719,588	19.21	16,955,731	3.79
343.10 PRIME MOVERS - ROTABLE PARTS	06-2044	7-L0.5*	40	51,905,236.18	3,489,296	27,653,846	3.62	7,639,184	14.72
344.00 GENERATORS	06-2044	65-R1*	(1)	50,330,267.07	6,046,931	44,786,638	21.05	2,127,631	4.23
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2044	60-S0*	(2)	38,454,874.34	12,271,547	26,952,425	20.68	1,303,309	3.39
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2044	35-R1.5*	(4)	21,755,886.36	3,863,105	18,763,015	18.91	982,227	4.56
TOTAL BARTOW UNIT 4				743,983,574.37	109,906,090	618,151,048	16.57	37,300,676	5.01
TOTAL BARTOW COMBINED CYCLE PLANT									
CITRUS COMBINED CYCLE PLANT									
CITRUS UNITS 1 AND 2									
341.00 STRUCTURES AND IMPROVEMENTS	06-2053	85-R1.5*	(2)	393,761,818.13	35,622,012	366,015,043	30.08	12,168,053	3.09
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2053	50-R1*	(2)	69,431,783.63	6,044,182	64,776,238	27.83	2,327,569	3.35
343.00 PRIME MOVERS - GENERAL	06-2053	40-R0.5*	0	531,280,265.47	40,251,246	491,029,019	25.76	19,061,686	3.59
343.10 PRIME MOVERS - ROTABLE PARTS	06-2053	7-L0.5*	40	172,954,461.56	26,618,075	77,154,602	4.86	15,875,433	9.18
344.00 GENERATORS	06-2053	65-R1*	(1)	157,685,200.39	14,415,676	144,846,376	28.89	5,013,720	3.18
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2053	60-S0*	(2)	42,764,762.64	4,081,304	39,538,754	28.69	1,378,137	3.22
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2053	35-R1.5*	(4)	27,646,085.18	2,566,407	26,185,522	26.03	1,005,975	3.64
TOTAL CITRUS UNITS 1 AND 2				1,395,824,377.00	129,598,902	1,209,545,854	21.28	56,830,573	4.07
TOTAL CITRUS COMBINED CYCLE PLANT									
				1,395,824,377.00	129,598,902	1,209,545,854	21.28	56,830,573	4.07

DUKE ENERGY FLORIDA

TABLE 1. SUMMARY OF PROBABLE RETIREMENT DATE, ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENTS, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2021

ACCOUNT	PROBABLE RETIREMENT DATE (1)	SURVIVOR CURVE (2)	NET SALVAGE (3)	ORIGINAL COST AS OF DECEMBER 31, 2021 (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)=[(100%-3)X(4)-(5)]	COMPOSITE REMAINING LIFE (7)	ANNUAL DEPRECIATION ACCRUALS (8)=[(6)/(7)]	ANNUAL DEPRECIATION RATE (9)=[(8)/(4)]
OSPREY COMBINED CYCLE PLANT									
OSPREY ENERGY CENTER									
341.00 STRUCTURES AND IMPROVEMENTS	06-2039	85-R1.5*	(2)	69,798,393.70	41,286,444	29,907,917	16.96	1,763,439	2.53
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2039	50-R1*	(2)	13,953,762.38	8,096,145	6,136,693	16.02	383,064	2.75
343.00 PRIME MOVERS - GENERAL	06-2039	40-R0.5*	0	182,523,169.35	83,348,964	99,128,418	15.34	6,462,087	3.54
343.10 PRIME MOVERS - ROTABLE PARTS	06-2039	7-L0.5*	40	44,934,557.28	17,248,964	9,711,770	3.05	3,184,187	7.09
344.00 GENERATORS	06-2039	65-R1*	(1)	31,648,557.16	15,982,213	15,972,830	16.51	967,464	3.06
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2039	60-S0*	(2)	41,061,107.53	25,088,278	16,814,052	16.22	1,036,625	2.52
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2039	35-R1.5*	(4)	8,241,463.66	4,529,059	4,562,063	15.33	297,591	3.40
TOTAL OSPREY ENERGY CENTER				<u>392,661,071.04</u>	<u>195,615,854</u>	<u>182,233,743</u>	<u>12.93</u>	<u>14,094,457</u>	<u>3.59</u>
TOTAL OSPREY COMBINED CYCLE PLANT				392,661,071.04	195,615,854	182,233,743	12.93	14,094,457	3.59
HINES ENERGY COMBINED CYCLE PLANT									
HINES ENERGY COMPLEX UNIT 1									
341.00 STRUCTURES AND IMPROVEMENTS	06-2034	85-R1.5*	(2)	58,542,237.03	26,839,403	32,873,679	12.24	2,685,758	4.59
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2034	50-R1*	(2)	17,606,053.71	13,523,494	4,436,721	11.71	378,863	2.15
343.00 PRIME MOVERS - GENERAL	06-2034	40-R0.5*	0	206,256,379.53	21,049,379	185,207,001	11.53	16,063,053	7.79
343.10 PRIME MOVERS - ROTABLE PARTS	06-2034	7-L0.5*	40	68,581,606.63	5,763,081	35,385,883	3.88	9,120,073	13.30
344.00 GENERATORS	06-2034	65-R1*	(1)	44,821,508.70	29,591,306	44,821,508.70	11.95	1,314,512	2.93
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2034	60-S0*	(2)	45,701,371.04	17,411,281	29,204,117	12.03	2,427,607	5.31
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2034	35-R1.5*	(4)	9,041,568.44	957,753	8,445,478	11.58	729,316	8.07
TOTAL HINES ENERGY COMPLEX UNIT 1				<u>450,552,725.08</u>	<u>115,105,697</u>	<u>311,261,297</u>	<u>9.51</u>	<u>32,719,202</u>	<u>7.26</u>
HINES ENERGY COMPLEX UNIT 2									
341.00 STRUCTURES AND IMPROVEMENTS	06-2038	85-R1.5*	(2)	19,003,582.71	15,612,831	3,770,824	16.01	235,529	1.24
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2038	50-R1*	(2)	12,266,109.27	7,037,948	5,473,483	15.13	361,764	2.95
343.00 PRIME MOVERS - GENERAL	06-2038	40-R0.5*	0	116,783,557.60	(2,399,889)	119,183,446	14.71	8,102,206	6.94
343.10 PRIME MOVERS - ROTABLE PARTS	06-2038	7-L0.5*	40	18,238,492.61	(718,877)	11,661,972	5.14	2,268,866	12.44
344.00 GENERATORS	06-2038	65-R1*	(1)	36,537,035.99	15,460,481	21,441,925	15.61	1,373,602	3.76
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2038	60-S0*	(2)	17,318,730.23	4,907,487	12,757,618	15.42	827,342	4.78
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2038	35-R1.5*	(4)	2,810,489.88	1,284,313	1,638,595	13.98	117,210	4.17
TOTAL HINES ENERGY COMPLEX UNIT 2				<u>222,957,998.29</u>	<u>41,184,294</u>	<u>175,927,864</u>	<u>13.24</u>	<u>13,286,519</u>	<u>5.96</u>
HINES ENERGY COMPLEX UNIT 3									
341.00 STRUCTURES AND IMPROVEMENTS	06-2040	85-R1.5*	(2)	11,029,927.15	6,855,324	4,395,201	17.90	245,542	2.23
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2040	50-R1*	(2)	14,185,199.23	28,990,865	(14,521,962)	16.86	(861,326)	(6.07)
343.00 PRIME MOVERS - GENERAL	06-2040	40-R0.5*	0	136,251,614.61	(20,289,701)	156,551,316	16.27	9,622,085	7.06
343.10 PRIME MOVERS - ROTABLE PARTS	06-2040	7-L0.5*	40	61,695,263.42	830,024	36,187,128	3.65	9,399,254	15.23
344.00 GENERATORS	06-2040	65-R1*	(1)	53,392,821.53	28,982,185	24,944,565	17.42	1,431,950	2.68
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2040	60-S0*	(2)	22,193,779.47	13,940,162	8,697,493	17.08	509,221	2.29
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2040	35-R1.5*	(4)	1,575,017.26	736,672	899,346	15.70	57,283	3.64
TOTAL HINES ENERGY COMPLEX UNIT 3				<u>300,323,612.67</u>	<u>60,037,537</u>	<u>217,733,087</u>	<u>10.64</u>	<u>20,404,009</u>	<u>6.79</u>
HINES ENERGY COMPLEX UNIT 4									
341.00 STRUCTURES AND IMPROVEMENTS	06-2042	85-R1.5*	(2)	13,413,551.73	7,209,310	6,472,513	19.80	326,895	2.44
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2042	50-R1*	(2)	7,521,487.08	3,871,587	3,800,330	18.57	204,649	2.72
343.00 PRIME MOVERS - GENERAL	06-2042	40-R0.5*	0	133,491,424.58	19,691,077	113,800,347	17.64	6,451,267	4.83
343.10 PRIME MOVERS - ROTABLE PARTS	06-2042	7-L0.5*	40	55,504,395.70	1,865,161	31,437,476	4.58	6,864,078	12.37
344.00 GENERATORS	06-2042	65-R1*	(1)	45,358,845.59	14,896,667	30,915,767	19.19	1,611,035	3.55
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2042	60-S0*	(2)	24,768,545.00	10,412,332	14,851,584	18.90	785,798	3.17
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2042	35-R1.5*	(4)	8,129,118.39	2,952,263	5,502,020	17.14	321,005	3.95
TOTAL HINES ENERGY COMBINED CYCLE PLANT				<u>1,262,021,704.11</u>	<u>277,225,920</u>	<u>911,122,285</u>	<u>10.98</u>	<u>82,974,457</u>	<u>6.57</u>

DUKE ENERGY FLORIDA

TABLE 1. SUMMARY OF PROBABLE RETIREMENT DATE, ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENTS, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2021

ACCOUNT	PROBABLE RETIREMENT DATE (1)	SURVIVOR CURVE (2)	NET SALVAGE (3)	ORIGINAL COST AS OF DECEMBER 31, 2021 (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6) = (100% - (3)) x (4) - (5)	COMPOSITE REMAINING LIFE (7)	ANNUAL DEPRECIATION ACCRUALS (8) = (6) / (7)	ANNUAL DEPRECIATION RATE (9) = (8) / (4)
TIGER BAY COGENERATION									
TIGER BAY COGENERATION									
341.00 STRUCTURES AND IMPROVEMENTS	06-2030	85-R1.5*	(2)	11,379,373.99	6,611,465	4,995,497	8.37	596,834	5.24
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2030	50-R1*	(2)	4,796,836.83	(989,779)	5,885,612	8.25	713,408	14.86
343.00 PRIME MOVERS - GENERAL	06-2030	40-R0.5*	0	28,665,466.39	6,337,481	22,337,985	7.95	2,809,809	9.80
343.10 PRIME MOVERS - ROTABLE PARTS	06-2030	7-L0.5*	40	24,778,434.53	2,032,185	12,834,875	3.81	3,368,734	13.60
344.00 GENERATORS	06-2030	65-R1*	(1)	9,967,744.45	9,928,676	9,928,676	8.28	1,189,115	12.03
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2030	60-S0*	(2)	7,942,569.26	(235,572)	8,336,903	8.31	1,003,248	12.63
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2030	35-R1.5*	(4)	1,597,269.83	828,037	833,124	7.89	105,592	6.61
TOTAL TIGER BAY COGENERATION				89,730,695.28	14,712,563	65,152,762	6.65	9,796,740	10.99
TOTAL TIGER BAY COGENERATION									
TOTAL COMBINED CYCLE PRODUCTION PLANT				3,883,321,361.80	727,059,329	2,986,205,392	14.86	200,996,903	5.18
SIMPLE CYCLE PRODUCTION PLANT									
BARTOW PEAKING									
BARTOW UNITS 1 AND 3									
341.00 STRUCTURES AND IMPROVEMENTS	06-2034	85-R1.5*	(1)	1,929,606.28	165,961	1,782,941	12.28	145,191	7.52
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2034	50-R1*	(2)	3,376,377.83	1,166,652	2,277,254	11.69	194,804	5.77
343.00 PRIME MOVERS - GENERAL	06-2034	40-R0.5*	0	10,314,474.11	2,980,217	7,334,257	11.14	658,371	6.38
344.00 GENERATORS	06-2034	65-R1*	(1)	4,589,869.44	2,681,518	1,954,281	11.54	169,348	3.69
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2034	60-S0*	(1)	3,520,766.14	1,091,042	2,529,922	11.92	211,822	6.02
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2034	35-R1.5*	(2)	215,593.84	95,968	121,676	10.67	11,422	5.35
TOTAL BARTOW UNITS 1 AND 3				23,944,707.64	8,121,377	15,995,533	11.50	1,390,958	5.81
BARTOW UNITS 2 AND 4									
341.00 STRUCTURES AND IMPROVEMENTS	06-2027	85-R1.5*	(1)	562,069.95	486,924	100,766	5.41	18,626	3.31
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2027	50-R1*	(2)	154,960.18	32,293	125,767	5.19	6,222	4.02
343.00 PRIME MOVERS - GENERAL	06-2027	40-R0.5*	0	12,202,086.08	5,583,123	6,618,963	5.31	1,246,509	10.22
344.00 GENERATORS	06-2027	65-R1*	(1)	2,164,934.29	541,280	1,645,304	5.36	100,965	4.66
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2027	60-S0*	(1)	249,298.95	182,521	69,271	5.34	12,972	5.20
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2027	35-R1.5*	(2)	4,486.14	3,246	1,330	4.85	274	6.11
TOTAL BARTOW UNITS 2 AND 4				15,337,835.59	8,006,865	7,363,903	5.31	1,385,568	9.03
TOTAL BARTOW PEAKING				39,282,543.23	16,128,262	23,359,436	8.41	2,776,546	7.07
BAYBORO PEAKING									
BAYBORO UNITS 1 THROUGH 4									
341.00 STRUCTURES AND IMPROVEMENTS	06-2024	85-R1.5*	(1)	1,950,448.14	1,516,452	453,501	2.49	182,129	9.34
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2024	50-R1*	(2)	1,919,075.85	1,548,970	408,487	2.47	165,379	8.62
343.00 PRIME MOVERS - GENERAL	06-2024	40-R0.5*	0	18,249,994.75	17,605,180	644,815	2.44	264,268	1.45
344.00 GENERATORS	06-2024	65-R1*	(1)	3,844,891.87	3,057,369	825,971	2.48	333,053	8.66
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2024	60-S0*	(1)	1,474,144.61	1,167,381	321,505	2.48	129,639	8.79
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2024	35-R1.5*	(2)	581,592.23	449,907	143,317	2.37	60,471	10.40
TOTAL BAYBORO UNITS 1 THROUGH 4				28,020,147.45	25,345,260	2,797,596	2.46	1,134,939	4.05
TOTAL BARTOW PEAKING				28,020,147.45	25,345,260	2,797,596	2.46	1,134,939	4.05
DEARBAY PEAKING									
DEARBAY UNITS 2 THROUGH 6									
341.00 STRUCTURES AND IMPROVEMENTS	06-2027	85-R1.5*	(1)	6,062,984.49	4,648,397	1,475,217	5.45	270,682	4.46
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2027	50-R1*	(2)	9,084,030.73	6,613,282	2,652,429	5.29	501,404	5.52
343.00 PRIME MOVERS - GENERAL	06-2027	40-R0.5*	0	24,194,554.02	20,184,974	4,009,560	5.16	777,050	3.21
344.00 GENERATORS	06-2027	65-R1*	(1)	7,650,714.61	5,300,587	2,378,625	5.33	483,795	6.16
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2027	60-S0*	(1)	6,120,852.87	4,493,258	1,688,803	5.35	315,664	5.16
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2027	35-R1.5*	(2)	1,333,465.93	1,069,392	290,774	5.25	55,386	4.15
TOTAL DEARBAY UNITS 2 THROUGH 6				54,646,622.65	42,359,891	12,695,428	5.28	2,403,981	4.40

DUKE ENERGY FLORIDA

TABLE 1. SUMMARY OF PROBABLE RETIREMENT DATE, ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENTS, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2021

ACCOUNT	PROBABLE RETIREMENT DATE (1)	SURVIVOR CURVE (2)	NET SALVAGE (3)	ORIGINAL COST AS OF DECEMBER 31, 2021 (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6) = (100% - (3)) x (4) - (5)	COMPOSITE REMAINING LIFE (7)	ANNUAL DEPRECIATION ACCRUALS (8) = (6) / (7)	ANNUAL DEPRECIATION RATE (9) = (8) / (4)
DEBARY UNITS 7 THROUGH 10									
341.00 STRUCTURES AND IMPROVEMENTS	06-2037	85-R1.5*	(1)	4,471,253.31	3,766,123	747,843	14.95	50,023	1.12
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2037	50-R1*	(2)	7,954,292.74	3,353,472	3,353,472	13.96	240,220	3.02
343.00 PRIME MOVERS - GENERAL	06-2037	40-R0.5*	(0)	71,559,621.73	62,803,000	8,756,621	13.45	651,050	0.91
344.00 GENERATORS	06-2037	65-R1*	(1)	18,095,073.98	16,014,596	2,080,478	14.56	155,318	0.86
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2037	60-S0*	(1)	4,917,733.06	4,205,668	761,243	14.16	53,760	1.09
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2037	35-R1.5*	(2)	1,065,688.09	1,089,517	(2,515)	13.05	(193)	(0.02)
TOTAL DEBARY UNITS 7 THROUGH 10				108,063,662.91	92,640,810	15,878,092	13.80	1,150,178	1.06
TOTAL DEBARY PEAKING									
				162,710,285.56	135,000,701	28,573,520	8.04	3,564,159	2.18
INTERCESSION CITY PEAKING									
INTERCESSION CITY UNITS 1 THROUGH 6									
341.00 STRUCTURES AND IMPROVEMENTS	06-2034	85-R1.5*	(1)	4,773,365.97	3,386,726	1,434,374	12.20	117,572	2.46
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2034	50-R1*	(2)	3,668,801.60	6,450,706	(2,504,528)	11.60	(17,908)	(5.58)
343.00 PRIME MOVERS - GENERAL	06-2034	40-R0.5*	(0)	31,759,646.70	11,479,494	20,320,152	11.06	1,837,265	5.78
344.00 GENERATORS	06-2034	65-R1*	(1)	4,852,892.30	3,407,380	1,494,041	11.72	127,478	2.63
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2034	60-S0*	(1)	6,213,943.00	3,888,300	3,888,300	11.96	325,109	5.23
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2034	35-R1.5*	(2)	1,976,678.65	767,370	1,248,842	11.47	108,879	5.51
TOTAL INTERCESSION CITY UNITS 1 THROUGH 6				53,485,328.22	27,879,458	25,861,181	11.25	2,300,395	4.30
INTERCESSION CITY UNITS 7 THROUGH 10									
341.00 STRUCTURES AND IMPROVEMENTS	06-2038	85-R1.5*	(1)	9,986,919.56	7,182,979	2,903,810	15.91	182,515	1.83
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2038	50-R1*	(2)	8,265,982.36	5,332,620	3,106,620	14.92	208,218	2.52
343.00 PRIME MOVERS - GENERAL	06-2038	40-R0.5*	(0)	81,569,736.78	45,663,508	35,906,229	14.44	2,486,591	3.05
344.00 GENERATORS	06-2038	65-R1*	(1)	18,599,012.51	12,074,618	6,710,365	15.50	432,928	2.33
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2038	60-S0*	(1)	7,153,965.59	3,407,961	3,817,524	15.41	247,720	3.46
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2038	35-R1.5*	(2)	1,078,495.70	466,544	633,522	13.76	46,041	4.27
TOTAL INTERCESSION CITY UNITS 7 THROUGH 10				126,654,722.50	74,120,327	83,078,090	14.73	3,604,073	2.85
INTERCESSION CITY UNIT 11									
341.00 STRUCTURES AND IMPROVEMENTS	06-2042	85-R1.5*	(1)	2,219,885.80	1,836,696	405,388	19.67	20,609	0.93
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2042	50-R1*	(2)	2,280,832.35	1,907,444	419,005	18.02	23,252	1.02
343.00 PRIME MOVERS - GENERAL	06-2042	40-R0.5*	(0)	25,988,588.77	19,622,552	6,366,036	17.13	371,631	1.43
344.00 GENERATORS	06-2042	65-R1*	(1)	4,415,910.42	3,500,514	959,556	18.95	50,636	1.15
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2042	60-S0*	(1)	5,004,506.19	3,593,939	1,460,612	18.39	79,424	1.59
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2042	35-R1.5*	(2)	271,659.87	165,692	111,401	16.84	6,615	2.44
TOTAL INTERCESSION CITY UNIT 11				40,181,383.40	30,626,838	9,721,998	17.61	552,167	1.37
INTERCESSION CITY UNITS 12 THROUGH 14									
341.00 STRUCTURES AND IMPROVEMENTS	06-2045	85-R1.5*	(1)	1,468,110.79	647,637	835,155	22.41	37,267	2.54
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2045	50-R1*	(2)	4,928,641.88	694,429	4,332,785	20.71	209,212	4.24
343.00 PRIME MOVERS - GENERAL	06-2045	40-R0.5*	(0)	74,375,649.84	42,471,231	31,904,418	19.46	1,639,467	2.20
344.00 GENERATORS	06-2045	65-R1*	(1)	18,050,325.47	12,660,921	5,569,907	21.57	258,225	1.43
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2045	60-S0*	(1)	8,140,163.75	5,196,480	3,025,086	21.05	143,710	1.77
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2045	35-R1.5*	(2)	167,338.97	75,911	94,775	20.33	4,662	2.79
TOTAL INTERCESSION CITY UNITS 12 THROUGH 14				107,130,230.70	61,746,609	45,762,126	19.96	2,292,563	2.14
TOTAL INTERCESSION CITY PEAKING									
				327,451,064.82	194,373,226	134,443,395	15.37	8,749,138	2.67
SUWANNEE RIVER PEAKING									
SUWANNEE RIVER UNITS 1 THROUGH 3									
341.00 STRUCTURES AND IMPROVEMENTS	06-2034	85-R1.5*	(1)	4,716,189.90	2,865,259	1,888,093	12.24	155,073	3.29
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2034	50-R1*	(2)	6,667,870.76	4,221,572	2,579,656	11.62	222,001	3.33
343.00 PRIME MOVERS - GENERAL	06-2034	40-R0.5*	(0)	26,282,281.30	14,145,668	12,136,613	11.00	1,103,328	4.20
344.00 GENERATORS	06-2034	65-R1*	(1)	5,111,507.16	2,596,800	2,565,922	11.69	219,489	4.29
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2034	60-S0*	(1)	6,675,619.85	3,895,443	2,846,933	12.10	235,284	3.52
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2034	35-R1.5*	(2)	2,109,430.14	1,325,440	816,995	11.74	69,591	3.31
TOTAL SUWANNEE RIVER UNITS 1 THROUGH 3				57,553,697.17	29,050,162	22,844,116	11.39	2,004,766	3.89

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TABLE 1. SUMMARY OF PROBABLE RETIREMENT DATE, ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENTS, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2021

ACCOUNT	PROBABLE RETIREMENT DATE (1)	SURVIVOR CURVE (2)	NET SALVAGE (3)	ORIGINAL COST AS OF DECEMBER 31, 2021 (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)=[(100%-3)X(4)-(5)]	COMPOSITE REMAINING LIFE (7)	ANNUAL DEPRECIATION ACCRUALS (8)=[(6)/(7)]	ANNUAL DEPRECIATION RATE (9)=[(8)/(4)]
UNIVERSITY OF FLORIDA COGENERATION									
UNIVERSITY OF FLORIDA COGENERATION									
341.00 STRUCTURES AND IMPROVEMENTS	10-2027	85-R1.5*	(1)	8,329,348.97	5,643,340	2,769,303	5.78	479,118	5.75
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	10-2027	50-R1*	(2)	7,753,939.67	3,569,536	4,339,536	5.70	761,322	9.82
343.00 PRIME MOVERS - GENERAL	10-2027	40-R0.5*	0	27,991,481.22	(8,133,066)	36,124,547	5.64	6,405,062	22.88
344.00 GENERATORS	10-2027	65-R1*	(1)	4,426,812.45	3,043,810	1,427,271	5.73	249,087	5.63
345.00 ACCESSORY ELECTRIC EQUIPMENT	10-2027	60-S0*	(1)	7,388,138.46	4,757,708	2,704,312	5.74	471,134	6.38
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	10-2027	35-R1.5*	(2)	1,736,429.44	987,845	783,313	5.62	139,380	8.03
TOTAL UNIVERSITY OF FLORIDA COGENERATION				<u>57,628,150.21</u>	<u>9,869,120</u>	<u>48,148,282</u>	<u>5.66</u>	<u>8,505,103</u>	<u>14.76</u>
TOTAL UNIVERSITY OF FLORIDA COGENERATION				57,626,150.21	9,869,120	48,148,282	5.66	8,505,103	14.76
TOTAL SIMPLE CYCLE PRODUCTION PLANT				666,644,090.38	409,766,751	280,166,345	9.74	26,724,651	4.01
SOLAR PRODUCTION PLANT									
OSCEOLA SOLAR									
341.66 STRUCTURES AND IMPROVEMENTS	06-2046	SQUARE*	0	85,628.96	(350,244)	435,873	24.51	17,783	20.77
344.66 GENERATORS	06-2046	SQUARE*	0	6,908,131.71	1,263,791	5,644,340	24.52	230,193	3.33
345.66 ACCESSORY ELECTRIC EQUIPMENT	06-2046	SQUARE*	0	616,931.52	112,863	504,069	24.52	20,557	3.33
TOTAL OSCEOLA SOLAR				<u>7,610,692.19</u>	<u>1,026,410</u>	<u>6,564,282</u>	<u>24.52</u>	<u>268,533</u>	<u>3.53</u>
PERRY SOLAR									
341.66 STRUCTURES AND IMPROVEMENTS	06-2046	SQUARE*	0	344,937.05	23,797	321,140	24.52	13,097	3.80
344.66 GENERATORS	06-2046	SQUARE*	0	9,048,086.45	1,601,316	7,446,771	24.52	303,702	3.36
345.66 ACCESSORY ELECTRIC EQUIPMENT	06-2046	SQUARE*	0	649,520.96	150,347	699,174	24.52	28,514	3.36
346.66 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2046	SQUARE*	0	14,558.00	1,899	12,659	24.49	517	3.55
TOTAL PERRY SOLAR				<u>10,257,102.46</u>	<u>1,777,358</u>	<u>8,479,744</u>	<u>24.52</u>	<u>345,830</u>	<u>3.37</u>
HAMILTON SOLAR									
341.66 STRUCTURES AND IMPROVEMENTS	06-2048	SQUARE*	0	2,945,049.93	488,273	2,456,777	26.53	92,604	3.14
344.66 GENERATORS	06-2048	SQUARE*	0	99,352,468.14	9,837,814	89,514,654	26.53	3,374,092	3.40
345.66 ACCESSORY ELECTRIC EQUIPMENT	06-2048	SQUARE*	0	4,851,458.38	4,371,070	164,700	26.53	164,700	3.40
346.66 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2048	SQUARE*	0	3,051,263.67	301,911	2,749,353	26.53	103,632	3.40
TOTAL HAMILTON SOLAR				<u>110,200,240.12</u>	<u>11,108,366</u>	<u>99,091,854</u>	<u>26.53</u>	<u>3,735,088</u>	<u>3.39</u>
SUWANNEE SOLAR									
341.66 STRUCTURES AND IMPROVEMENTS	06-2047	SQUARE*	0	60,101.96	8,003	52,099	25.53	2,041	3.40
344.66 GENERATORS	06-2047	SQUARE*	0	15,702,563.64	2,120,160	13,582,393	25.53	532,017	3.39
345.66 ACCESSORY ELECTRIC EQUIPMENT	06-2047	SQUARE*	0	952,293.60	129,386	822,847	25.53	32,231	3.38
TOTAL SUWANNEE SOLAR				<u>16,714,959.20</u>	<u>2,257,550</u>	<u>14,457,339</u>	<u>25.53</u>	<u>566,289</u>	<u>3.39</u>
DEBARY SOLAR									
341.66 STRUCTURES AND IMPROVEMENTS	06-2050	SQUARE*	0	2,380,845.33	100,804	2,280,041	28.53	79,917	3.36
344.66 GENERATORS	06-2050	SQUARE*	0	90,786,702.56	3,843,882	86,942,821	28.53	3,047,417	3.36
345.66 ACCESSORY ELECTRIC EQUIPMENT	06-2050	SQUARE*	0	5,037,983.33	213,307	4,824,677	28.53	169,109	3.36
346.66 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2050	SQUARE*	0	2,124,518.79	89,952	2,034,567	28.53	71,313	3.36
TOTAL DEBARY SOLAR				<u>100,330,050.01</u>	<u>4,247,944</u>	<u>96,082,106</u>	<u>28.53</u>	<u>3,367,756</u>	<u>3.36</u>
LAKE PLACID SOLAR									
341.66 STRUCTURES AND IMPROVEMENTS	06-2049	SQUARE*	0	2,415,034.62	158,052	2,256,983	27.53	81,983	3.39
344.66 GENERATORS	06-2049	SQUARE*	0	49,475,498.54	3,237,580	46,237,919	27.53	1,679,534	3.39
345.66 ACCESSORY ELECTRIC EQUIPMENT	06-2049	SQUARE*	0	8,574,711.26	561,171	8,013,540	27.53	291,084	3.39
TOTAL LAKE PLACID SOLAR				<u>60,465,244.42</u>	<u>3,957,142</u>	<u>56,508,103</u>	<u>27.53</u>	<u>2,052,601</u>	<u>3.39</u>
TRENTON SOLAR									
341.66 STRUCTURES AND IMPROVEMENTS	06-2049	SQUARE*	0	6,384,205.66	404,779	5,979,427	27.52	217,276	3.40
344.66 GENERATORS	06-2049	SQUARE*	0	88,170,582.09	5,590,294	82,580,288	27.52	3,000,737	3.40
345.66 ACCESSORY ELECTRIC EQUIPMENT	06-2049	SQUARE*	0	8,925,729.93	565,793	8,359,936	27.52	303,704	3.40
TOTAL TRENTON SOLAR				<u>103,479,517.68</u>	<u>6,560,866</u>	<u>96,917,652</u>	<u>27.52</u>	<u>3,521,717</u>	<u>3.40</u>

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TABLE 1. SUMMARY OF PROBABLE RETIREMENT DATE, ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENTS, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2021

ACCOUNT	PROBABLE RETIREMENT DATE (1)	SURVIVOR CURVE (2)	NET SALVAGE (3)	ORIGINAL COST AS OF DECEMBER 31, 2021 (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)=[(100%-(3))X(4)-(5)]	COMPOSITE REMAINING LIFE (7)	ANNUAL DEPRECIATION ACCRUALS (8)=[(6)/(7)]	ANNUAL DEPRECIATION RATE (9)=[(8)/(4)]
COLUMBIA SOLAR									
341.66 STRUCTURES AND IMPROVEMENTS	06-2050	SQUARE *	0	2,734,112.49	117,601	2,616,511	28.53	91,711	3.35
344.66 GENERATORS	06-2050	SQUARE *	0	104,257,531.39	4,328,927	99,928,604	28.53	3,502,560	3.36
345.66 ACCESSORY ELECTRIC EQUIPMENT	06-2050	SQUARE *	0	5,785,513.63	248,849	5,536,664	28.53	194,065	3.35
346.66 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2050	SQUARE *	0	2,439,752.49	104,940	2,334,813	28.53	81,837	3.35
TOTAL COLUMBIA SOLAR				115,216,910.00	4,800,317	110,416,592	28.53	3,870,193	3.36
ST PETE PIER SOLAR									
344.66 GENERATORS	06-2049	SQUARE *	0	1,349,216.35	89,858	1,259,359	27.53	45,745	3.39
345.66 ACCESSORY ELECTRIC EQUIPMENT	06-2049	SQUARE *	0	87,035.44	5,797	81,239	27.53	2,951	3.39
TOTAL ST PETE PIER SOLAR				1,436,251.79	95,654	1,348,096	27.53	48,696	3.39
NEW SOLAR 2020									
341.66 STRUCTURES AND IMPROVEMENTS	06-2050	SQUARE *	0	4,030,146.94	130,412	3,899,734	28.53	136,689	3.39
344.66 GENERATORS	06-2050	SQUARE *	0	153,676,084.87	4,972,904	148,705,180	28.53	5,212,239	3.39
345.66 ACCESSORY ELECTRIC EQUIPMENT	06-2050	SQUARE *	0	8,527,984.91	275,959	8,252,026	28.53	289,240	3.39
346.66 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2050	SQUARE *	0	3,596,253.29	116,372	3,479,881	28.53	121,973	3.39
TOTAL NEW SOLAR 2020				169,832,470.01	5,495,648	164,336,822	28.53	5,760,141	3.39
NEW SOLAR 2021									
341.66 STRUCTURES AND IMPROVEMENTS	06-2051	SQUARE *	0	7,441,388.77	123,899	7,317,490	29.53	247,799	3.33
344.66 GENERATORS	06-2051	SQUARE *	0	283,756,000.35	4,724,537	279,031,463	29.53	9,449,064	3.33
345.66 ACCESSORY ELECTRIC EQUIPMENT	06-2051	SQUARE *	0	15,746,336.84	262,177	15,484,160	29.53	524,354	3.33
346.66 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2051	SQUARE *	0	6,640,234.04	110,560	6,529,674	29.53	221,120	3.33
TOTAL NEW SOLAR 2021				313,863,960.00	5,221,173	308,642,787	29.53	10,442,357	3.33
348.00 ENERGY STORAGE EQUIPMENT	15-S3		0	114,540,500.00	4,063,895	110,476,605	14.11	7,829,667	6.84
TOTAL SOLAR PRODUCTION PLANT				1,123,666,827.88	50,612,344	1,073,054,483	25.67	41,808,888	3.72
TOTAL PRODUCTION PLANT				8,880,709,575.58	2,626,445,754	6,143,878,516	14.02	438,178,274	4.93
TRANSMISSION PLANT									
350.01 RIGHTS OF WAY	75-R3		0	54,702,032.80	24,330,263	30,371,770	45.94	661,118	1.21
352.00 STRUCTURES AND IMPROVEMENTS	75-R2.5		(15)	368,224,470.74	13,799,891	409,658,251	72.04	5,686,539	1.54
353.00 STATION EQUIPMENT	53-R0.5		(5)	1,700,350,473.97	141,733,190	1,643,634,807	47.11	34,889,298	2.05
353.01 STATION EQUIPMENT - STEP-UP TRANSFORMERS	30-R1.5		(5)	105,934,653.65	12,650,493	98,580,893	19.63	5,021,951	4.74
353.04 STATION EQUIPMENT - STEP-UP EQUIPMENT	30-R1.5		(5)	2,330,010.07	234,950	2,211,520	21.25	104,072	4.47
353.91 STATION EQUIPMENT - ENERGY CONTROL	30-S0.5		0	76,927,051.46	38,699,000	38,228,051	20.33	1,880,376	2.44
354.00 TOWERS AND FIXTURES	70-R3		(50)	68,330,935.50	61,141,363	41,355,040	29.17	1,417,725	2.07
355.00 POLES AND FIXTURES	40-R2		(50)	1,470,435,264.89	319,161,581	1,886,491,316	31.98	58,989,722	4.01
356.00 OVERHEAD CONDUCTORS AND DEVICES	60-R1		(50)	723,826,501.86	150,918,765	937,973,988	50.02	18,751,979	2.58
357.00 UNDERGROUND CONDUIT	55-R3		0	32,216,652.12	10,426,515	21,790,337	35.97	605,792	1.88
358.00 UNDERGROUND CONDUCTORS AND DEVICES	55-R3		0	85,667,762.32	26,122,566	59,545,196	44.15	1,348,702	1.57
359.00 ROADS AND TRAILS	75-R3		0	64,016,015.49	2,839,143	61,176,872	71.11	860,313	1.34
TOTAL TRANSMISSION PLANT				4,755,064,024.89	802,057,762	5,231,018,041	40.17	130,217,587	2.74

DUKE ENERGY FLORIDA

TABLE 1. SUMMARY OF PROBABLE RETIREMENT DATE, ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENTS, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2021

ACCOUNT	PROBABLE RETIREMENT DATE (1)	SURVIVOR CURVE (2)	NET SALVAGE (3)	ORIGINAL COST AS OF DECEMBER 31, 2021 (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6) = (100% - (3)) x (4) - (5)	COMPOSITE REMAINING LIFE (7)	ANNUAL DEPRECIATION ACCRUALS (8) = (6) / (7)	ANNUAL DEPRECIATION RATE (9) = (8) / (4)
DISTRIBUTION PLANT									
360.01 RIGHTS OF WAY		75-R3	0	66,509,059.36	3,085,787	63,423,273	71.83	882,964	1.33
361.00 STRUCTURES AND IMPROVEMENTS		65-R2.5	(10)	31,186,855.20	11,016,124	23,289,416	44.43	524,192	1.68
362.00 STATION EQUIPMENT		50-R1	(10)	1,353,117,138.39	115,826,759	1,082,974,114	42.75	32,107,651	2.37
364.00 POLES, TOWERS AND FIXTURES		40-R3	(60)	997,211,904.11	512,564,933	1,082,974,114	27.33	39,625,837	3.97
365.00 OVERHEAD CONDUCTORS AND DEVICES		45-R1	(30)	1,367,358,839.67	275,854,904	1,527,711,588	37.03	41,256,052	2.97
366.00 UNDERGROUND CONDUIT		70-R3	(10)	391,869,068.47	79,259,014	351,787,062	55.15	6,378,732	1.63
367.00 UNDERGROUND CONDUCTORS AND DEVICES		45-R1	(10)	1,082,152,261.69	325,804,191	864,563,207	35.99	24,022,320	2.22
368.00 LINE TRANSFORMERS		35-R0.5	(10)	909,438,597.93	291,910,869	708,471,588	26.44	26,785,446	2.95
369.01 SERVICES - UNDERGROUND		40-R2.5	(15)	523,703,162.75	200,223,032	404,356,605	23.51	17,196,462	3.27
369.02 SERVICES - OVERHEAD		40-R2.5	(20)	46,061,512.89	37,099,669	18,174,127	25.33	717,484	1.56
370.00 METERS		25-R1	(10)	32,179,086.68	13,775,261	21,621,734	17.35	1,246,209	3.87
371.00 INSTALLATIONS ON CUSTOMERS' PREMISES		15-R2.5	(10)	288,716,711.93	61,249,946	267,338,437	12.77	20,934,862	7.01
373.00 STREET LIGHTING AND SIGNAL SYSTEMS		25-R2	(10)	15,124,353.06	4,153,835	12,482,953	18.43	677,317	4.48
		25-S0	(10)	578,303,454.88	191,902,474	444,231,326	18.16	24,462,077	4.23
TOTAL DISTRIBUTION PLANT				7,714,923,007.01	2,123,726,819	7,163,006,613	30.25	236,829,615	3.07
GENERAL PLANT									
390.00 STRUCTURES AND IMPROVEMENTS		35-R0.5	(5)	276,636,890.92	51,277,224	239,191,512	29.10	8,219,640	2.97
392.10 PASSENGER CARS		9-R3	20	2,603,486.35	1,936,578	146,219	2.12	68,971	2.65
392.20 LIGHT TRUCKS		9-S3	20	2,951,107.07	2,614,780	(253,894)	1.54	(164,866)	(5.59)
392.30 HEAVY TRUCKS		12-S2	20	11,316,415.39	4,957,211	4,095,211	5.23	783,023	6.92
392.40 SPECIAL TRUCKS		15-L2.5	20	5,129,288.01	309,001	3,793,620	5.51	688,499	13.43
392.50 TRAILERS		22-S0	0	15,737,689.88	4,436,130	11,301,560	15.04	751,434	4.77
396.00 POWER OPERATED EQUIPMENT		18-L1.5	5	9,215,717.09	(7,610,580)	16,365,511	13.81	1,185,048	12.86
TOTAL GENERAL PLANT				323,589,604.71	57,921,054	274,639,748	23.82	11,531,749	3.56
TOTAL TRANSMISSION, DISTRIBUTION AND GENERAL PLANT									
				12,793,576,636.61	2,883,705,634	12,668,664,402	33.46	378,578,951	2.96
TOTAL DEPRECIABLE PLANT									
				21,674,286,212.19	5,610,151,388	18,812,542,918	23.03	816,757,225	3.77
NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED									
INTANGIBLE PLANT									
302.00 FRANCHISES AND CONSENTS				8,450,028.12	4,848,613				
303.00 MISCELLANEOUS INTANGIBLE PLANT - 5 YR AMORTIZATION				289,376,646.42	317,330,046				
303.10 MISCELLANEOUS INTANGIBLE PLANT - 10 YR AMORTIZATION				76,500,446.97	23,986,525				
303.20 MISCELLANEOUS INTANGIBLE PLANT - 15 YR AMORTIZATION				97,662,915.72	9,900,501				
TOTAL INTANGIBLE PLANT				471,992,038.23	356,035,686				
LAND AND LAND RIGHTS									
310.00 STEAM PRODUCTION LAND				3,512,022.71	2,148				
340.00 OTHER PRODUCTION LAND				38,940,359.78	(1,504)				
340.66 SOLAR PRODUCTION LAND				839,520.99					
350.00 TRANSMISSION LAND				76,021,020.03	14,706				
360.00 DISTRIBUTION LAND				50,976,389.67	(38,932)				
389.00 GENERAL LAND				17,451,166.59					
TOTAL LAND AND LAND RIGHTS				187,740,479.77	(23,562)				

DUKE ENERGY FLORIDA

TABLE 1. SUMMARY OF PROBABLE RETIREMENT DATE, ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENTS, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2021

ACCOUNT	PROBABLE RETIREMENT DATE (1)	SURVIVOR CURVE (2)	NET SALVAGE (3)	ORIGINAL COST AS OF DECEMBER 31, 2021 (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6) = (100% - (3)) x (4) - (5)	COMPOSITE REMAINING LIFE (7)	ANNUAL DEPRECIATION ACCRUALS (8) = (6) / (7)	ANNUAL DEPRECIATION RATE (9) = (8) / (4)
AMORTIZED ACCOUNTS									
312.91 BOILER PLANT EQUIPMENT - 5 YR AMORTIZATION				1,712,735.67	7,987,145				
316.91 MISCELLANEOUS POWER PLANT EQUIPMENT - 5 YR AMORTIZATION				1,761,622.12	1,828,968				
316.92 MISCELLANEOUS POWER PLANT EQUIPMENT - 7 YR AMORTIZATION				682,406.52	1,646,994				
346.01 OTHER PRODUCTION - MISCELLANEOUS COMMUNICATION				3,211.29	(52,078)				
346.91 MISCELLANEOUS POWER PLANT EQUIPMENT - 5 YR AMORTIZATION				123,195.39	179,761				
346.92 MISCELLANEOUS POWER PLANT EQUIPMENT - 7 YR AMORTIZATION				45,196.78	61,418				
391.00 OFFICE FURNITURE AND EQUIPMENT				25,225,969.61	1,059,290				
391.01 ELECTRONIC DATA PROCESSING				46,158,014.19	27,006,685				
393.00 STORES EQUIPMENT				4,354,447.69	1,216,234				
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT				46,666,302.92	25,813,057				
395.00 LABORATORY EQUIPMENT					(1,129,187)				
397.00 COMMUNICATION EQUIPMENT				50,783,754.33	22,031,958				
398.00 MISCELLANEOUS EQUIPMENT				1,129,852.74	331,696				
398.91 MISCELLANEOUS EQUIPMENT - ENERGY CONTROL				217,704.37					
TOTAL AMORTIZED ACCOUNTS				178,866,403.62	87,981,941				
CAPITAL RECOVERY SCHEDULES									
311-316 BARTOW-ANCLOTE PIPELINE					10,132,535				
311-316 BARTOW UNITS 1 THROUGH 3				(2.00)	27,483,668				
311-316 CRYSTAL RIVER RAIL CARS				5,596,516.00	5,814,568				
311-316 HIGGINS UNIT 1					(748,495)				
311-316 SUWANNEE RIVER UNITS 1 THROUGH 3					10,992,117				
311-316 TURNER STEAM					(21,494)				
341-346 AVON PARK UNITS 1 AND 2				10,268,504.25	9,206,313				
341-346 HIGGINS UNITS 1 THROUGH 4				(13,616.46)	(608,345)				
341-346 TURNER UNITS 1 THROUGH 4					(13,812,259)				
341-346 RIO PINAR UNIT 1					(377,174)				
370.01 METERS				2,419,558.76	(66,420,174)				
TOTAL CAPITAL RECOVERY SCHEDULES				18,271,960.55	(18,356,739)				
TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED				856,870,882.17	425,635,306				
TOTAL ELECTRIC PLANT				22,531,157,094.36	6,035,786,694				

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

DUKE ENERGY FLORIDA

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

ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2021 (1)	BOOK DEPRECIATION RESERVE (2)	CURRENT DEPRECIATION RATES				PROPOSED DEPRECIATION RATES				ANNUAL DEPRECIATION ACCRUALS (12) (11)(1)	INCREASE/DECREASE (13) (11) (6)	
			PROBABLE RETIREMENT DATE (3)	SURVIVOR CURVE INTERIM RETIREMENT RATE (4)	NET SALVAGE (5)	ANNUAL DEPRECIATION REVENUE (6) (7)(1)	PROBABLE RETIREMENT DATE (8)	SURVIVOR CURVE INTERIM RETIREMENT RATE (9)	NET SALVAGE (10)	ANNUAL DEPRECIATION ACCRUALS (11)			
STEAM PRODUCTION PLANT													
ANCLOTE STEAM PLANT													
ANCLOTE UNITS 1 AND 2													
311.00 STRUCTURES AND IMPROVEMENTS	44,243,537.96	41,178,021	06-2024	0.0009	(3)	834,269	1.89	06-2029	90-R2 *	(1)	391,907	0.89	(442,362)
312.00 BOILER PLANT EQUIPMENT	218,859,242.11	57,794,488	06-2024	0.0021	(4)	4,753,888	2.17	06-2029	55-R1 *	(2)	22,694,367	10.37	17,940,479
314.00 TURBOGENERATOR UNITS	155,020,461.77	72,463,636	06-2024	0.0063	(4)	4,340,573	2.80	06-2029	90-R1 *	(2)	11,863,883	7.65	7,523,310
315.00 MISCELLANEOUS POWER PLANT EQUIPMENT	8,698,141.08	5,332,084	06-2024	0.0103	(3)	143,188	1.65	06-2029	45-R1 *	(1)	2,481,066	5.53	1,882,878
TOTAL ANCLOTE UNITS 1 AND 2	463,809,674.07	199,757,917				10,654,918	2.30				37,466,804	8.08	26,817,886
TOTAL ANCLOTE STEAM PLANT	463,809,674.07	199,757,917				10,654,918	2.30				37,466,804	8.08	26,817,886
CRYSTAL RIVER STEAM PLANT													
CRYSTAL RIVER UNITS 4 AND 5													
311.00 STRUCTURES AND IMPROVEMENTS	462,155,011.28	248,528,528	06-2042	0.0009	(3)	6,867,904	1.49	05-2034	90-R2 *	(1)	17,830,722	3.86	10,962,818
312.00 BOILER PLANT EQUIPMENT	1,710,380,996.99	741,382,637	06-2042	0.0021	(4)	42,246,401	2.47	05-2034	55-R1 *	(2)	85,017,421	4.97	42,771,020
313.00 TURBOGENERATOR UNITS	1,068,822,313.72	518,225,752	06-2042	0.0069	(3)	1,774,812	0.95	05-2034	70-R1.5 *	(1)	8,365,344	4.48	6,593,532
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	37,014,194.54	13,625,938	06-2042	0.0103	(4)	782,850	2.12	05-2034	45-R1 *	(1)	2,037,599	5.50	1,254,749
CRYSTAL RIVER ACCELERATED DEPRECIATION						50,000,000							(50,000,000)
TOTAL CRYSTAL RIVER UNITS 4 AND 5	2,743,267,621.51	1,239,219,413				105,049,162	3.63				131,187,048	4.78	26,131,886
TOTAL CRYSTAL RIVER STEAM PLANT	2,743,267,621.51	1,239,219,413				105,049,162	3.63				131,187,048	4.78	26,131,886
TOTAL STEAM PRODUCTION PLANT	3,207,077,296.52	1,439,007,330				115,704,080	3.61				168,647,852	5.26	52,943,772
COMBINED CYCLE PRODUCTION PLANT													
BARTOW COMBINED CYCLE PLANT													
BARTOW UNIT 4													
341.00 STRUCTURES AND IMPROVEMENTS	92,507,462.39	(10,676,733)	06-2044	0.0066	0	2,682,716	2.90	06-2044	85-R1.5 *	(2)	4,858,202	5.25	2,175,466
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	446,886,164.66	121,169,576	06-2044	0.0072	0	14,896,205	3.33	06-2044	40-R0.5 *	0	16,955,731	3.79	2,059,526
343.10 PRIME MOVERS - ROTABLE PARTS	51,906,236.18	3,489,296	06-2044	0.0072	0	1,730,175	3.33	06-2044	7-L0.5 *	40	7,639,184	14.72	5,909,009
344.00 GENERATORS	50,330,267.07	6,046,931	06-2044	0.0004	0	1,458,578	2.90	06-2044	65-R1 *	(1)	2,127,631	4.23	668,053
345.00 ACCESSORY ELECTRIC EQUIPMENT	38,454,874.34	12,271,547	06-2044	0.0041	(1)	1,230,556	3.20	06-2044	60-S0 *	(2)	1,303,309	3.39	72,753
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,816,629,374.39	109,298,090	06-2044	0.0017	(1)	24,002,823	3.23	06-2044	35-R1.5 *	(4)	37,508,676	6.01	13,296,852
TOTAL BARTOW UNIT 4	743,983,574.97	109,298,090				24,002,823	3.23				37,508,676	6.01	13,296,852
TOTAL BARTOW COMBINED CYCLE PLANT	743,983,574.97	109,298,090				24,002,823	3.23				37,508,676	6.01	13,296,852
CITRUS COMBINED CYCLE PLANT													
CITRUS UNITS 1 AND 2													
341.00 STRUCTURES AND IMPROVEMENTS	393,761,818.13	35,622,012	06-2053	0.0006	0	11,419,093	2.90	06-2053	85-R1.5 *	(2)	12,168,053	3.09	748,960
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	694,317,833.63	6,044,182	06-2053	0.0046	(1)	2,221,817	3.20	06-2053	50-R1 *	(2)	2,327,569	3.35	105,752
343.00 PRIME MOVERS - GENERAL	531,280,265.47	40,251,246	06-2053	0.0072	0	17,059,166	3.21	06-2053	40-R0.5 *	0	19,061,686	3.59	2,002,530
344.00 GENERATORS	1,724,610,351.39	44,019,450	06-2053	0.0004	0	4,578,855	2.90	06-2053	65-R1 *	(1)	6,075,433	4.18	1,496,583
345.00 ACCESSORY ELECTRIC EQUIPMENT	157,688,239.90	40,681,672	06-2053	0.0004	(1)	1,368,472	3.20	06-2053	60-S0 *	(2)	1,378,137	3.22	10,444,849
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	42,764,762.84	4,081,304	06-2053	0.0041	(1)	1,368,472	3.20	06-2053	60-S0 *	(2)	1,378,137	3.22	9,665
TOTAL CITRUS UNITS 1 AND 2	2,749,833,370.02	2,566,407				43,051,923	3.08				56,830,573	3.64	14,846
TOTAL CITRUS COMBINED CYCLE PLANT	1,395,524,377.00	129,598,902				43,051,923	3.08				56,830,573	4.07	13,776,690
OSPREY COMBINED CYCLE PLANT													
OSPREY ENERGY CENTER													
341.00 STRUCTURES AND IMPROVEMENTS	69,799,399.70	41,098,444	06-2042	0.0066	0	2,094,163	2.90	06-2039	85-R1.5 *	(2)	1,769,469	2.53	(693,714)
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	13,055,382.38	6,098,145	06-2042	0.0046	(1)	444,650	3.20	06-2039	50-R1 *	(2)	1,383,084	2.75	7,666,439
343.00 PRIME MOVERS - GENERAL	182,523,169.95	83,394,751	06-2042	0.0072	0	5,860,732	3.21	06-2039	40-R0.5 *	0	6,462,087	3.54	601,355
343.10 PRIME MOVERS - ROTABLE PARTS	44,934,557.28	17,248,964	06-2042	0.0072	0	1,442,827	3.20	06-2039	7-L0.5 *	40	3,184,187	7.09	1,741,360
344.00 GENERATORS	31,648,557.16	15,992,213	06-2042	0.0004	0	917,808	2.90	06-2039	65-R1 *	(1)	967,464	3.06	49,656
345.00 ACCESSORY ELECTRIC EQUIPMENT	41,061,107.53	25,068,278	06-2042	0.0041	(1)	1,313,955	3.20	06-2039	60-S0 *	(2)	1,036,625	2.52	(277,330)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,816,629,374.39	109,298,090	06-2042	0.0017	(1)	24,002,823	3.13	06-2039	35-R1.5 *	(4)	35,941,530	6.00	13,643,676
TOTAL OSPREY ENERGY CENTER	392,661,071.04	195,616,854				12,278,982	3.13				14,094,457	3.59	1,817,475
TOTAL OSPREY COMBINED CYCLE PLANT	392,661,071.04	195,616,854				12,278,982	3.13				14,094,457	3.59	1,817,475

DUKE ENERGY FLORIDA

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

ACCOUNT		ORIGINAL COST AS OF DECEMBER 31, 2021 (1)	CURRENT DEPRECIATION RATES						PROPOSED DEPRECIATION RATES					
			BOOK DEPRECIATION RESERVE (2)	PROBABLE RETIREMENT DATE (3)	SURVIVOR CURVE INTERIM RETIREMENT RATE (4)	NET SALVAGE (5)	ANNUAL DEPRECIATION (6) (7)(A)	ANNUAL DEPRECIATION RATE (7) (8)	PROBABLE RETIREMENT DATE (3)	SURVIVOR CURVE INTERIM RETIREMENT RATE (4)	NET SALVAGE (5)	ANNUAL DEPRECIATION (11)	ANNUAL DEPRECIATION RATE (12) (11)(A)	INCREASE/ DECREASE (13) (11)(B)
HINES ENERGY COMBINED CYCLE PLANT														
HINES ENERGY COMPLEX UNIT 1														
341.00	STRUCTURES AND IMPROVEMENTS	58,542,237.03	26,839,403	06-2034	0.0066	0	1,697,725	2.90	06-2034	85-R1.5*	(2)	2,685,759	4.59	988,033 (184,575)
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	17,608,053.71	13,529,484	06-2034	0.0046	(1)	563,458	3.20	06-2034	50-R1*	(2)	376,883	2.15	9,440,259 (6,917,950)
343.00	PRIME MOVERS - GENERAL	206,258,379.53	21,049,379	06-2034	0.0072	0	6,622,794	3.21	06-2034	4R-R0.5*	0	16,063,053	7.79	6,917,950 (14,688)
343.10	PRIME MOVERS - ROTABLE PARTS	66,581,606.63	5,763,081	06-2034	0.0072	0	2,202,213	3.21	06-2034	7-L0.5*	0	9,120,073	13.30	2,933 (1,468)
344.00	GENERATORS	44,821,508.70	29,951,366	06-2034	0.0064	0	1,299,924	2.90	06-2034	6S-R1*	(1)	1,314,512	2.93	14,688
345.00	ACCESSORY ELECTRIC EQUIPMENT	6,941,168.93	1,874,680	06-2034	0.0041	0	685,920	1.78	06-2034	6S-R1*	(1)	718,565	1.82	14,688
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	9,041,588.44	1,957,753	06-2034	0.0017	(1)	280,289	3.10	06-2034	3S-R1.5*	(4)	729,316	8.07	448,027
TOTAL HINES ENERGY COMPLEX UNIT 1		450,552,725.08	115,109,697				14,128,656	3.14				32,719,202	7.26	18,950,546
HINES ENERGY COMPLEX UNIT 2														
341.00	STRUCTURES AND IMPROVEMENTS	19,093,593.71	15,619,891	06-2038	0.0066	0	551,164	2.90	06-2040	85-R1.5*	(2)	336,539	1.24	915,675 (430,777)
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	12,268,199.27	7,032,948	06-2038	0.0046	(1)	392,515	3.20	06-2040	50-R1*	(2)	366,784	2.96	4,248,349 (1,666,986)
343.00	PRIME MOVERS - GENERAL	116,793,557.60	(2,399,889)	06-2038	0.0072	0	3,853,857	3.30	06-2040	4R-R0.5*	0	8,102,206	6.94	1,666,986
343.10	PRIME MOVERS - ROTABLE PARTS	18,238,492.61	(718,877)	06-2038	0.0072	0	601,870	3.30	06-2040	7-L0.5*	0	2,268,866	12.44	314,028
344.00	GENERATORS	36,537,035.99	15,469,481	06-2038	0.0064	0	1,059,574	2.90	06-2038	6S-R1*	(1)	1,373,602	3.76	275,143
345.00	ACCESSORY ELECTRIC EQUIPMENT	17,318,730.23	4,907,487	06-2038	0.0041	0	554,199	3.20	06-2038	6R-R0.5*	(1)	827,342	4.78	68,457
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	2,222,957,998.29	41,169,294	06-2038	0.0017	(1)	7,102,246	3.18	06-2040	3S-R1.5*	(4)	13,268,519	5.96	6,186,273
TOTAL HINES ENERGY COMPLEX UNIT 2		300,323,672.87	60,037,937				9,613,499	3.20				20,404,089	6.79	10,790,550
HINES ENERGY COMPLEX UNIT 3														
341.00	STRUCTURES AND IMPROVEMENTS	11,029,927.15	6,855,324	06-2040	0.0066	0	319,988	2.90	06-2040	85-R1.5*	(2)	245,542	2.23	(74,326)
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	14,185,189.23	28,990,865	06-2040	0.0046	(1)	453,926	3.20	06-2040	50-R1*	(2)	861,326	5.07	(1,315,252)
343.00	PRIME MOVERS - GENERAL	18,186,742.91	(2,030,024)	06-2040	0.0072	0	682,498	3.20	06-2040	4R-R0.5*	0	1,878,894	16.84	7,383,311
343.10	PRIME MOVERS - ROTABLE PARTS	61,696,253.42	830,024	06-2040	0.0072	0	2,035,943	3.30	06-2040	7-L0.5*	0	9,399,254	15.23	(116,442)
344.00	GENERATORS	53,392,821.53	28,962,185	06-2040	0.0064	0	1,543,392	2.90	06-2040	6S-R1*	(1)	1,431,950	2.68	(200,980)
345.00	ACCESSORY ELECTRIC EQUIPMENT	22,193,779.47	13,940,162	06-2040	0.0041	0	710,201	3.20	06-2040	6R-R0.5*	(2)	509,221	2.29	8,457
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	1,575,017.26	738,972	06-2040	0.0017	(1)	48,326	3.10	06-2040	3S-R1.5*	(4)	57,283	3.64	8,457
TOTAL HINES ENERGY COMPLEX UNIT 3		300,323,672.87	60,037,937				9,613,499	3.19				20,404,089	6.79	10,790,550
HINES ENERGY COMBINED CYCLE PLANT														
TOTAL HINES ENERGY COMBINED CYCLE PLANT		1,262,021,704.11	277,225,920				40,031,133	3.17				82,974,457	6.57	42,943,324
TIGER BAY COGENERATION														
341.00	STRUCTURES AND IMPROVEMENTS	13,411,551.73	7,208,310	06-2042	0.0066	0	386,983	2.90	06-2042	85-R1.5*	(2)	326,895	2.44	(62,088)
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	7,521,487.08	3,871,587	06-2042	0.0046	(1)	240,688	3.20	06-2042	50-R1*	(2)	204,649	2.72	(5,039)
343.00	PRIME MOVERS - GENERAL	133,491,424.58	19,691,077	06-2042	0.0072	0	4,376,519	3.28	06-2042	4R-R0.5*	0	6,451,267	4.83	2,072,748
343.10	PRIME MOVERS - ROTABLE PARTS	50,296,595.00	4,639,699	06-2042	0.0072	0	1,568,189	3.28	06-2042	7-L0.5*	0	5,862,444	15.81	3,286,537
344.00	GENERATORS	45,359,845.59	24,886,687	06-2042	0.0064	0	1,315,407	2.90	06-2042	6S-R1*	(1)	1,811,035	3.55	295,628
345.00	ACCESSORY ELECTRIC EQUIPMENT	24,768,545.00	10,412,332	06-2042	0.0041	0	792,593	3.20	06-2042	6R-R0.5*	(2)	785,798	3.17	(6,795)
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	81,291,118.97	2,952,263	06-2042	0.0017	(1)	252,029	3.10	06-2042	3S-R1.5*	(4)	321,005	3.95	68,976
TOTAL TIGER BAY COGENERATION		287,877,988.87	60,899,397				9,189,772	3.19				16,567,727	5.75	7,975,955
TOTAL TIGER BAY COGENERATION		1,262,021,704.11	277,225,920				40,031,133	3.17				82,974,457	6.57	42,943,324
TOTAL COMBINED CYCLE PRODUCTION PLANT														
TOTAL COMBINED CYCLE PRODUCTION PLANT		3,883,321,361.90	727,059,329				120,750,937	3.11				200,996,993	5.16	80,246,066
SIMPLE CYCLE PRODUCTION PLANT														
BARTOW PEAKING														
BARTOW UNITS 1 AND 3														
341.00	STRUCTURES AND IMPROVEMENTS	1,929,606.28	165,961	06-2027	0.0066	0	32,681	1.69	06-2034	85-R1.5*	(1)	145,191	7.52	112,510
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	3,376,377.83	1,166,652	06-2027	0.0046	(1)	101,291	3.00	06-2034	50-R1*	(1)	194,804	5.77	95,513
343.00	PRIME MOVERS - GENERAL	10,314,474.11	2,980,217	06-2027	0.0072	0	161,006	1.56	06-2034	4R-R0.5*	0	659,371	6.38	497,365
343.10	PRIME MOVERS - ROTABLE PARTS	6,531,517.93	561,555	06-2027	0.0072	0	190,472	1.56	06-2034	7-L0.5*	0	619,466	6.02	148,657
344.00	GENERATORS	3,520,756.14	1,031,042	06-2027	0.0041	0	83,185	1.79	06-2034	6R-R0.5*	(1)	211,822	6.02	148,657
345.00	ACCESSORY ELECTRIC EQUIPMENT	215,593.84	95,988	06-2027	0.0017	(1)	458,490	0.42	06-2034	3S-R1.5*	(2)	11,422	5.95	10,524
TOTAL BARTOW UNITS 1 AND 3		23,944,707.64	8,121,377				458,490	1.90				1,390,959	5.81	935,258
BARTOW UNITS 2 AND 4														
341.00	STRUCTURES AND IMPROVEMENTS	562,989.95	468,924	06-2027	0.0066	0	9,520	1.69	06-2034	85-R1.5*	(1)	18,626	3.31	9,106
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	154,960.18	125,767	06-2027	0.0046	(1)	4,649	3.00	06-2034	50-R1*	(2)	6,222	4.02	1,573
343.00	PRIME MOVERS - GENERAL	12,202,086.08	5,583,123	06-2027	0.0072	0	190,472	1.56	06-2034	4R-R0.5*	0	1,246,509	10.22	1,056,037
343.10	PRIME MOVERS - ROTABLE PARTS	2,164,934.29	1,645,304	06-2027	0.0041	0	45,464	2.10	06-2034	7-L0.5*	(1)	100,985	4.66	55,521
344.00	GENERATORS	245,288.95	185,521	06-2027	0.0041	0	4,473	1.79	06-2034	6R-R0.5*	(1)	12,972	5.20	8,489
345.00	ACCESSORY ELECTRIC EQUIPMENT	15,337,635.97	8,068,665	06-2027	0.0017	(1)	252,595	1.66	06-2034	3S-R1.5*	(2)	1,365,568	9.03	1,130,293
TOTAL BARTOW UNITS 2 AND 4		39,282,543.23	16,128,262				710,025	1.81				2,776,546	7.07	2,066,521

DUKE ENERGY FLORIDA

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

ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2021	BOOK DEPRECIATION RESERVE	CURRENT DEPRECIATION RATES							PROPOSED DEPRECIATION RATES						
			PROBABLE RETIREMENT DATE	SURVIVOR CURVE RETIREMENT RATE	NET SALVAGE	ANNUAL DEPRECIATION (6) (7)(A)	ANNUAL DEPRECIATION REVERSE (7)	PROBABLE RETIREMENT DATE	SURVIVOR CURVE RETIREMENT RATE	NET SALVAGE	ANNUAL DEPRECIATION ACCRUALS (11)	ANNUAL DEPRECIATION ACCRUALS (12)	ANNUAL DEPRECIATION (13)			
BAYBORO PEAKING																
341.00 STRUCTURES AND IMPROVEMENTS	1,950,448.14	1,516,452	06-2029	0.0006	0	19,977	1.02		06-2024	85-R1.5*	(1)	182,120	9.34	162,152		
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	1,919,075.85	1,548,974	06-2029	0.0046	(1)	236,185	2.99		06-2024	50-R1*	(2)	165,379	8.62	107,931		
343.00 PRIME MOVERS - GENERAL	18,249,994.75	17,605,180	06-2029	0.0072	0	42,247	2.31		06-2024	40-R0.5*	(1)	264,268	1.45	(158,204)		
344.00 GENERATORS	3,844,891.87	3,057,369	06-2029	0.0004	0	54,075	1.41		06-2024	65-R1*	(1)	333,053	8.66	276,978		
345.00 ACCESSORY ELECTRIC EQUIPMENT	1,474,144.61	1,167,381	06-2029	0.0041	0	27,149	1.84		06-2024	60-S0*	(1)	128,639	8.79	102,480		
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,385,545.89	1,153,912	06-2029	0.0017	(1)	58,728	2.10		06-2024	35-R1.5*	(2)	134,939	4.05	547,237		
TOTAL BAYBORO UNITS 1 THROUGH 4	28,020,147.45	25,345,260			587,708	2.10					1,134,939	4.05	547,237			
TOTAL BAYBORO PEAKING													1,134,939	4.05	547,237	
DEBARY PEAKING																
341.00 STRUCTURES AND IMPROVEMENTS	6,062,984.49	4,646,397	06-2020	0.0006	0	163,701	2.70		06-2027	85-R1.5*	(1)	270,682	4.46	106,981		
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	9,084,030.73	6,613,282	06-2020	0.0046	(1)	236,185	2.60		06-2027	50-R1*	(2)	501,404	5.52	285,219		
343.00 PRIME MOVERS - GENERAL	24,194,554.02	20,184,974	06-2020	0.0072	0	72,597	3.00		06-2027	40-R0.5*	(1)	777,050	3.21	512,113		
344.00 GENERATORS	3,495,479.18	2,858,281	06-2020	0.0004	0	54,075	1.41		06-2027	65-R1*	(1)	333,053	8.66	276,978		
345.00 ACCESSORY ELECTRIC EQUIPMENT	6,120,852.87	4,499,258	06-2020	0.0041	(1)	153,021	2.50		06-2027	60-S0*	(1)	128,639	8.79	102,480		
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,333,485.93	1,069,382	06-2020	0.0017	(1)	44,005	3.30		06-2027	35-R1.5*	(2)	55,386	4.15	11,381		
TOTAL DEBARY UNITS 2 THROUGH 6	54,646,622.85	42,359,897			1,517,166	2.77				2,403,987	(2)	2,403,987	4.40	892,875		
DEBARY UNITS 7 THROUGH 10																
341.00 STRUCTURES AND IMPROVEMENTS	4,471,253.31	3,798,123	06-2023	0.0006	0	147,551	3.30		06-2037	85-R1.5*	(1)	50,023	1.12	(97,592)		
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	7,954,292.74	4,759,908	06-2023	0.0046	(1)	318,172	4.00		06-2037	50-R1*	(2)	240,220	3.02	(77,952)		
343.00 PRIME MOVERS - GENERAL	17,559,621.73	62,803,000	06-2023	0.0072	0	2,647,706	3.70		06-2037	40-R0.5*	(1)	651,050	0.91	(1,996,656)		
344.00 GENERATORS	18,095,073.88	16,014,596	06-2023	0.0004	0	59,713	3.30		06-2037	65-R1*	(1)	155,318	0.86	(441,819)		
345.00 ACCESSORY ELECTRIC EQUIPMENT	4,171,733.06	4,205,668	06-2023	0.0041	(1)	167,203	3.40		06-2037	60-S0*	(1)	53,780	1.09	(113,443)		
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,815,669.65	1,547,127	06-2023	0.0017	(1)	64,929	3.60		06-2037	35-R1.5*	(2)	67,671	1.92	(12,387)		
TOTAL DEBARY UNITS 7 THROUGH 10	108,062,682.97	92,649,810			3,922,528	3.63				1,150,129	(2)	1,150,129	1.06	(2,772,590)		
TOTAL DEBARY PEAKING													3,922,528	3.63	(2,772,590)	
TOTAL DEBARY PEAKING													5,433,694	3.34	(1,879,535)	
INTERMISSION CITY PEAKING																
INTERMISSION CITY UNITS 1 THROUGH 6																
341.00 STRUCTURES AND IMPROVEMENTS	4,773,365.87	3,386,726	06-2020	0.0006	0	138,428	2.90		06-2034	85-R1.5*	(1)	117,572	2.46	(20,856)		
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	3,868,801.60	6,450,706	06-2020	0.0046	(1)	255,341	6.70		06-2034	50-R1*	(2)	(215,908)	(5.58)	(471,249)		
343.00 PRIME MOVERS - GENERAL	31,799,646.70	11,479,494	06-2020	0.0072	0	859,590	2.60		06-2034	40-R0.5*	(1)	1,837,285	5.78	976,875		
344.00 GENERATORS	1,396,668.20	2,381,782	06-2020	0.0004	0	19,832	3.10		06-2034	60-S0*	(1)	36,116	5.23	132,477		
345.00 ACCESSORY ELECTRIC EQUIPMENT	6,215,943.00	2,397,782	06-2020	0.0041	(1)	199,630	3.10		06-2034	60-S0*	(1)	108,879	2.9	(26,391)		
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,976,678.65	767,370	06-2020	0.0017	(1)	108,850	5.51		06-2034	35-R1.5*	(2)	108,879	5.51	(29)		
TOTAL INTERMISSION CITY UNITS 1 THROUGH 6	53,468,328.22	27,879,458			1,680,077	3.14				2,300,395	(2)	2,300,395	4.30	620,378		
INTERMISSION CITY UNITS 7 THROUGH 10																
341.00 STRUCTURES AND IMPROVEMENTS	9,986,919.86	7,189,970	06-2031	0.0006	0	253,859	2.54		06-2038	85-R1.5*	(1)	189,154	1.83	(71,343)		
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	8,265,992.36	5,324,682	06-2031	0.0046	(1)	233,928	2.83		06-2038	50-R1*	(2)	206,218	2.52	(25,710)		
343.00 PRIME MOVERS - GENERAL	81,569,736.78	45,663,508	06-2031	0.0072	0	2,100,627	2.58		06-2038	40-R0.5*	(1)	2,486,581	3.05	386,954		
344.00 GENERATORS	18,598,012.51	12,074,618	06-2031	0.0004	0	47,330	2.54		06-2038	65-R1*	(1)	432,928	2.33	(40,373)		
345.00 ACCESSORY ELECTRIC EQUIPMENT	7,153,965.89	3,407,981	06-2031	0.0041	(1)	181,949	2.54		06-2038	60-S0*	(1)	247,730	3.46	65,781		
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,979,455.20	1,487,374	06-2031	0.0017	(1)	108,850	2.87		06-2038	35-R1.5*	(2)	67,671	2.67	(14,605)		
TOTAL INTERMISSION CITY UNITS 7 THROUGH 10	126,694,142.50	74,193,327			3,469,696	2.58				3,699,913	(2)	3,699,913	2.58	358,979		
INTERMISSION CITY UNIT 11																
341.00 STRUCTURES AND IMPROVEMENTS	2,218,885.80	1,836,696	06-2022	0.0006	0	88,795	4.00		06-2042	85-R1.5*	(1)	20,609	0.93	(66,186)		
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	2,280,832.35	1,907,444	06-2022	0.0046	(1)	100,357	4.40		06-2042	50-R1*	(2)	23,252	1.02	(77,105)		
343.00 PRIME MOVERS - GENERAL	24,380,024.35	11,254,526	06-2022	0.0072	0	1,188,551	3.00		06-2042	40-R0.5*	(1)	466,871	1.95	(128,028)		
344.00 GENERATORS	4,415,910.42	3,500,514	06-2022	0.0004	0	178,638	4.00		06-2042	65-R1*	(1)	59,636	1.15	(126,000)		
345.00 ACCESSORY ELECTRIC EQUIPMENT	5,004,506.19	3,593,939	06-2022	0.0041	(1)	200,180	4.00		06-2042	60-S0*	(1)	78,424	1.59	(120,756)		
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	271,659.87	185,892	06-2022	0.0017	(1)	10,284	3.79		06-2042	35-R1.5*	(2)	6,615	2.44	(1,233,710)		
TOTAL INTERMISSION CITY UNIT 11	40,181,383.40	30,628,838			1,778,877	4.42				552,167	(2)	552,167	1.37	(1,233,710)		
INTERMISSION CITY UNITS 12 THROUGH 14																
341.00 STRUCTURES AND IMPROVEMENTS	1,468,110.79	647,637	06-2036	0.0006	0	41,107	2.80		06-2045	85-R1.5*	(1)	37,287	2.54	(3,840)		
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	4,928,641.88	694,429	06-2036	0.0046	(1)	147,859	3.00		06-2045	50-R1*	(2)	209,212	4.24	61,353		
343.00 PRIME MOVERS - GENERAL	74,375,649.84	42,471,231	06-2036	0.0072	0	2,187,884	2.94		06-2045	40-R0.5*	(1)	1,639,487	2.20	(848,387)		
344.00 GENERATORS	18,050,325.47	12,660,921	06-2036	0.0004	0	45,258	2.51		06-2045	65-R1*	(1)	268,225	1.43	(194,333)		
345.00 ACCESSORY ELECTRIC EQUIPMENT	6,146,767.13	5,118,480	06-2036	0.0041	(1)	215,188	3.10		06-2045	60-S0*	(1)	144,692	2.70	(69,582)		
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	187,338.97	76,911	06-2036	0.0017	(1)	8,458	2.84		06-2045	35-R1.5*	(2)	2,292,563	2.14	(754,710)		
TOTAL INTERMISSION CITY UNITS 12 THROUGH 14	107,130,230.70	61,746,609			3,047,282	2.84				2,292,563	(2)	2,292,563	2.14	(754,710)		
TOTAL INTERMISSION CITY PEAKING													9,771,273	2.98	(1,025,159)	
SUWANNEE RIVER PEAKING																
SUWANNEE RIVER UNITS 1 THROUGH 3																
341.00 STRUCTURES AND IMPROVEMENTS	4,716,189.90	2,865,259	06-2024	0.0006	0	60,623	1.29		06-2034	85-R1.5*	(1)	155,073	3.29	94,450		
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	6,667,870.76	4,221,572	06-2024	0.0046	(1)	220,040	3.30		06-2034	50-R1*	(2)	222,001	3.33	1,961		
343.00 PRIME MOVERS - GENERAL	19,903,497.76	4,903,428	06-2024	0.0072	0	526,880	2.30		06-2034	40-R0.5*	(1)	1,493,650	4.30	43,269		
344.00 GENERATORS	5,115,017.16	7,167,070	06-2024	0.0004	0	71,670	1.84		06-2034	60-S0*	(1)	216,889	4.52	147,819		
345.00 ACCESSORY ELECTRIC EQUIPMENT	6,675,619.85	3,896,443	06-2024	0.0041	(1)	123,144	1.60		06-2034	60-S0*	(1)	235,284	3.20	112,140		
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	2,100,430.14	1,325,440	06-2024	0.0017	(1)	69,225	3.20		06-2034	35-R1.5*	(2)	69,581	3.31	2,377		
TOTAL SUWANNEE RIVER UNITS 1 THROUGH 3	51,553,899.11	29,050,162			892,225	1.73				2,004,766	(2)	2,004,766	3.89	1,172,547		
TOTAL SUWANNEE RIVER PEAKING													2,004,766	3.89	1,172,547	

DUKE ENERGY FLORIDA

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

				CURRENT DEPRECIATION RATES					PROPOSED DEPRECIATION RATES					
ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2021	BOOK DEPRECIATION RESERVE	PROBABLE RETIREMENT DATE	PROBABLE RETIREMENT DATE	SURVIVOR CURVE INTERIM RATE	NET SALVAGE	ANNUAL DEPRECIATION (7)(A)(1)	ANNUAL DEPRECIATION (7)	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE	ANNUAL DEPRECIATION (11)	ANNUAL DEPRECIATION (12)	INCREASE/ (13) (11)(16)
	(1)	(2)	(3)	(8)	(4)	(5)	(6) (7)(A)(1)	(7)	(8)	(9)	(10)	(11)	(12) (11)(11)	(13) (11)(16)
UNIVERSITY OF FLORIDA COGENERATION														
UNIVERSITY OF FLORIDA COGENERATION														
341.00 STRUCTURES AND IMPROVEMENTS	8,329,348.97	5,643,340	06-2033	06-2033	0.0006	0	146,814	1.76	10-2027	85-R1.5*	(1)	479,118	5.75	332,304
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	3,569,483	3,569,483	06-2033	06-2033	0.0046	(1)	158,815	2.05	10-2027	50-R1*	(2)	761,322	9.82	602,507
343.00 PRIME MOVERS - GENERAL	27,991,481.22	(8,133,066)	06-2033	06-2033	0.0042	0	709,839	2.54	10-2027	40-R0.5*	(3)	6,405,622	22.88	5,695,223
344.00 GENERATORS	4,428,812.45	3,043,810	06-2033	06-2033	0.0044	0	81,172	1.83	10-2027	85-R1*	(1)	249,087	5.63	167,915
345.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,736,429.44	1,736,429	06-2033	06-2033	0.0042	0	81,172	1.83	10-2027	35-R1.5*	(2)	390,853	6.03	117,915
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	987,845	987,845	06-2033	06-2033	0.0017	(1)	26,333	1.52	10-2027	35-R1.5*	(2)	139,380	6.03	117,915
TOTAL UNIVERSITY OF FLORIDA COGENERATION	57,626,150.21	9,859,720				(1)	1,262,843	2.19			(2)	8,505,103	14.76	7,242,260
TOTAL UNIVERSITY OF FLORIDA COGENERATION	57,626,150.21	9,859,720				(1)	1,262,843	2.19			(2)	8,505,103	14.76	7,242,260
TOTAL SIMPLE CYCLE PRODUCTION PLANT	666,644,090.38	409,766,751					18,657,768	2.80				26,724,651	4.01	8,066,883
SOLAR PRODUCTION PLANT														
OSCEOLA SOLAR														
341.66 STRUCTURES AND IMPROVEMENTS	85,628.96	(350,244)	06-2046	06-2046	SQUARE*	0	2,851	3.33	06-2046	SQUARE*	0	17,783	20.77	14,932
344.66 GENERATORS	6,908,131.71	1,263,791	06-2046	06-2046	SQUARE*	0	230,041	3.33	06-2046	SQUARE*	0	230,183	3.33	152
345.66 ACCESSORY ELECTRIC EQUIPMENT	616,931.52	112,863	06-2046	06-2046	SQUARE*	0	253,436	3.33	06-2046	SQUARE*	0	269,533	3.33	13
TOTAL OSCEOLA SOLAR	7,029,692.19	1,023,410				0	526,328	3.33			0	417,500	3.33	15
FERRY SOLAR														
341.66 STRUCTURES AND IMPROVEMENTS	344,937.05	20,797	06-2046	06-2046	SQUARE*	0	11,486	3.33	06-2046	SQUARE*	0	13,097	3.80	1,611
344.66 GENERATORS	9,046,086.45	1,601,316	06-2046	06-2046	SQUARE*	0	301,301	3.33	06-2046	SQUARE*	0	303,702	3.36	2,401
345.66 ACCESSORY ELECTRIC EQUIPMENT	849,520.96	150,347	06-2046	06-2046	SQUARE*	0	282,889	3.33	06-2046	SQUARE*	0	285,514	3.36	225
346.66 MISCELLANEOUS POWER PLANT EQUIPMENT	14,558.00	4,485	06-2046	06-2046	SQUARE*	0	347,562	3.33	06-2046	SQUARE*	0	349,830	3.55	32
TOTAL FERRY SOLAR	10,259,102.46	1,777,339				0	642,838	3.33			0	649,143	3.57	4,268
HAMILTON SOLAR														
341.66 STRUCTURES AND IMPROVEMENTS	2,945,049.83	488,273	06-2048	06-2048	SQUARE*	0	98,070	3.33	06-2048	SQUARE*	0	92,604	3.14	(6,466)
344.66 GENERATORS	99,352,488.14	9,837,814	06-2048	06-2048	SQUARE*	0	3,308,437	3.33	06-2048	SQUARE*	0	3,374,982	3.40	66,655
345.66 ACCESSORY ELECTRIC EQUIPMENT	4,851,488.38	460,388	06-2048	06-2048	SQUARE*	0	161,554	3.33	06-2048	SQUARE*	0	164,780	3.40	3,206
346.66 MISCELLANEOUS POWER PLANT EQUIPMENT	1,350,956.30	163,373	06-2048	06-2048	SQUARE*	0	163,373	3.33	06-2048	SQUARE*	0	163,373	3.39	(6,000)
TOTAL HAMILTON SOLAR	11,020,242.62	11,028,386				0	3,669,666	3.33			0	3,723,088	3.39	65,420
SUWANNEE SOLAR														
341.66 STRUCTURES AND IMPROVEMENTS	60,101.96	8,003	06-2047	06-2047	SQUARE*	0	2,001	3.33	06-2047	SQUARE*	0	2,041	3.40	40
344.66 GENERATORS	15,218,467.45	2,156,418	06-2047	06-2047	SQUARE*	0	629,735	3.33	06-2047	SQUARE*	0	630,737	3.39	1,080
345.66 ACCESSORY ELECTRIC EQUIPMENT	952,233.60	129,386	06-2047	06-2047	SQUARE*	0	317,039	3.33	06-2047	SQUARE*	0	323,231	3.39	5,222
TOTAL SUWANNEE SOLAR	16,714,899.20	2,259,550				0	558,605	3.33			0	569,289	3.39	9,683
DEBARY SOLAR														
341.66 STRUCTURES AND IMPROVEMENTS	2,380,945.33	100,864	06-2049	06-2049	SQUARE*	0	70,282	3.33	06-2050	SQUARE*	0	79,917	3.36	635
344.66 GENERATORS	49,476,488.54	3,237,919	06-2049	06-2049	SQUARE*	0	1,647,534	3.33	06-2049	SQUARE*	0	1,679,534	3.39	32,000
345.66 ACCESSORY ELECTRIC EQUIPMENT	5,037,983.33	3,107,968	06-2049	06-2049	SQUARE*	0	167,765	3.33	06-2050	SQUARE*	0	189,109	3.36	21,344
346.66 MISCELLANEOUS POWER PLANT EQUIPMENT	2,124,518.79	89,952	06-2049	06-2049	SQUARE*	0	70,746	3.33	06-2050	SQUARE*	0	71,313	3.36	567
TOTAL DEBARY SOLAR	100,330,050.07	4,247,944				0	3,340,997	3.33			0	3,367,756	3.36	26,765
LAKE PLACID SOLAR														
341.66 STRUCTURES AND IMPROVEMENTS	2,415,034.62	158,052	06-2049	06-2049	SQUARE*	0	80,421	3.33	06-2049	SQUARE*	0	81,983	3.39	1,562
344.66 GENERATORS	49,476,488.54	3,237,919	06-2049	06-2049	SQUARE*	0	1,647,534	3.33	06-2049	SQUARE*	0	1,679,534	3.39	32,000
345.66 ACCESSORY ELECTRIC EQUIPMENT	8,574,711.26	561,171	06-2049	06-2049	SQUARE*	0	285,538	3.33	06-2049	SQUARE*	0	291,084	3.39	5,546
TOTAL LAKE PLACID SOLAR	60,465,244.42	3,957,142				0	2,073,489	3.33			0	2,052,607	3.39	39,108
TRENTON SOLAR														
341.66 STRUCTURES AND IMPROVEMENTS	6,384,205.66	404,779	06-2049	06-2049	SQUARE*	0	212,594	3.33	06-2049	SQUARE*	0	217,276	3.40	4,682
344.66 GENERATORS	881,700,582.09	5,560,284	06-2049	06-2049	SQUARE*	0	2,936,080	3.33	06-2049	SQUARE*	0	3,000,737	3.40	64,657
345.66 ACCESSORY ELECTRIC EQUIPMENT	8,923,729.93	565,793	06-2049	06-2049	SQUARE*	0	297,160	3.33	06-2049	SQUARE*	0	303,704	3.40	6,544
TOTAL TRENTON SOLAR	103,478,517.68	6,569,866				0	3,446,839	3.33			0	3,521,717	3.40	76,882
COLUMBIA SOLAR														
341.66 STRUCTURES AND IMPROVEMENTS	2,734,112.49	117,601	06-2050	06-2050	SQUARE*	0	91,046	3.33	06-2050	SQUARE*	0	91,711	3.35	665
344.66 GENERATORS	104,257,531.39	4,328,927	06-2050	06-2050	SQUARE*	0	3,471,776	3.33	06-2050	SQUARE*	0	3,502,580	3.36	30,804
345.66 ACCESSORY ELECTRIC EQUIPMENT	5,785,513.63	246,849	06-2050	06-2050	SQUARE*	0	192,658	3.33	06-2050	SQUARE*	0	194,085	3.35	1,407
346.66 MISCELLANEOUS POWER PLANT EQUIPMENT	2,439,752.85	104,940	06-2050	06-2050	SQUARE*	0	81,224	3.33	06-2050	SQUARE*	0	81,837	3.35	593
TOTAL COLUMBIA SOLAR	115,216,910.00	4,800,317				0	3,839,723	3.33			0	3,870,193	3.36	33,470
ST PETER PIER SOLAR														
344.66 GENERATORS	1,348,216.35	88,858	06-2050	06-2050	SQUARE*	0	44,929	3.33	06-2049	SQUARE*	0	45,745	3.39	816
345.66 ACCESSORY ELECTRIC EQUIPMENT	87,035.44	5,797	06-2050	06-2050	SQUARE*	0	2,889	3.33	06-2049	SQUARE*	0	2,951	3.39	53
TOTAL ST PETER PIER SOLAR	1,435,251.79	95,654				0	47,827	3.33			0	48,696	3.39	869
NEW SOLAR 2020														
341.66 STRUCTURES AND IMPROVEMENTS	4,030,146.84	130,412	06-2050	06-2050	SQUARE*	0	134,204	3.33	06-2050	SQUARE*	0	136,689	3.39	2,485
344.66 GENERATORS	153,678,094.87	4,972,904	06-2050	06-2050	SQUARE*	0	5,117,480	3.33	06-2050	SQUARE*	0	5,212,239	3.39	94,759
345.66 ACCESSORY ELECTRIC EQUIPMENT	8,527,984.91	276,959	06-2050	06-2050	SQUARE*	0	283,982	3.33	06-2050	SQUARE*	0	289,240	3.39	5,288
346.66 MISCELLANEOUS POWER PLANT EQUIPMENT	656,233.23	108,244	06-2050	06-2050	SQUARE*	0	46,343	3.33	06-2050	SQUARE*	0	47,100	3.39	868
TOTAL NEW SOLAR 2020	168,882,470.01	5,495,946				0	5,669,721	3.33			0	5,769,173	3.39	165,720

DUKE ENERGY FLORIDA

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

ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2021 (1)	CURRENT DEPRECIATION RATES						PROPOSED DEPRECIATION RATES						ANNUAL DEPRECIATION ACCUALS (12) (11)/(1)	INCREASE/ DECREASE (13) (11)/(6)		
		BOOK DEPRECIATION RESERVE (2)	PROBABLE RETIREMENT DATE (3)	SURVIVOR CURVE/ INTERIM RETIREMENT RATE (4)	NET SALVAGE VALUE (5)	ANNUAL DEPRECIATION ACCUALS (6) (7)/(X1)	ANNUAL REVENUE (7)	PROBABLE RETIREMENT DATE (8)	SURVIVOR CURVE (9)	NET SALVAGE VALUE (10)	ANNUAL DEPRECIATION ACCUALS (11)						
NEW SOLAR 2021																	
341.66 STRUCTURES AND IMPROVEMENTS	7,441,388.77	123,899	06-2051	SQUARE *	0	247,798	06-2051	SQUARE *	0	247,799	3.33	06-2051	SQUARE *	0	247,799	3.33	1
352.00 STRUCTURES AND IMPROVEMENTS	2,940,932.34	4,081	06-2051	SQUARE *	0	9,426	06-2051	SQUARE *	0	9,426	3.33	06-2051	SQUARE *	0	9,426	3.33	9
345.66 ACCESSORY ELECTRIC EQUIPMENT	15,746,338.94	299,177	06-2051	SQUARE *	0	528,353	06-2051	SQUARE *	0	528,354	3.33	06-2051	SQUARE *	0	528,354	3.33	9
346.68 MISCELLANEOUS POWER PLANT EQUIPMENT	6,640,234.64	110,560	06-2051	SQUARE *	0	1,044,346	06-2051	SQUARE *	0	1,044,347	3.33	06-2051	SQUARE *	0	1,044,347	3.33	0
TO TAL NEW SOLAR 2021	313,583,960.00	5,221,773			0	10,442,346			0	10,442,357	3.33			0	10,442,357	3.33	11
346.00 ENERGY STORAGE EQUIPMENT	114,540,500.00	4,063,895	15-S3		0	7,834,570			0	7,829,697	6.84			0	7,829,697	6.84	(4,903)
TOTAL SOLAR PRODUCTION PLANT	1,123,666,827.88	50,612,344			41,438,477	3.69			41,808,868	3.72	370,391			41,808,868	3.72	370,391	
TOTAL PRODUCTION PLANT	8,880,709,575.88	2,626,445,754			296,551,161	3.34			438,178,274	4.93	141,827,113			438,178,274	4.93	141,827,113	
TRANSMISSION PLANT																	
350.01 RIGHTS OF WAY	54,702,032.80	24,330,263	75-R3		0	665,713			0	661,118	1.22			0	661,118	1.21	(4,595)
352.00 STRUCTURES AND IMPROVEMENTS	368,224,470.74	13,799,891	75-R2.5		(15)	5,314,061			(15)	5,686,539	1.44			(15)	5,686,539	1.54	372,478
352.00 STATION EQUIPMENT - STEP-UP TRANSFORMERS	1,700,359,473.97	141,733,190	53-R0.5		(5)	30,843,587			(5)	34,880,296	1.81			(5)	34,880,296	2.05	4,045,731
352.00 STATION EQUIPMENT - STEP-DOWN TRANSFORMERS	1,435,222,117.34	122,933,788	53-R0.5		(5)	10,149,729			(5)	11,483,925	1.81			(5)	11,483,925	2.05	1,334,196
353.04 STATION EQUIPMENT - STEP-UP EQUIPMENT	2,330,010.07	234,980	53-R0.5		0	42,295			0	104,172	4.47			0	104,172	4.47	61,807
353.91 STATION EQUIPMENT - ENERGY CONTROL	76,927,051.46	38,699,000	17-L2		0	876,114			0	1,880,376	1.14			0	1,880,376	2.44	1,004,262
354.00 TOWERS AND FIXTURES	68,330,935.50	67,927,051	65-R3		(25)	899,544			(25)	1,417,725	1.32			(25)	1,417,725	2.07	518,181
355.00 POLES AND FIXTURES	1,470,435,264.89	319,161,581	38-R2		(25)	47,936,190			(25)	58,989,722	3.28			(25)	58,989,722	4.01	11,055,532
355.00 OVERHEAD CONDUCTORS AND DEVICES	73,246,991.98	150,470,165	55-R3		(20)	13,762,768			(20)	18,751,978	1.99			(20)	18,751,978	2.88	5,339,056
356.00 UNDERGROUND CONDUCTORS AND DEVICES	32,240,521.92	28,112,596	55-R3		0	1,707,523			0	1,346,702	0.93			0	1,346,702	1.57	1,339,006
356.00 UNDERGROUND CONDUCTORS AND DEVICES	85,667,762.32	26,122,596	50-R3		0	1,707,523			0	1,346,702	0.93			0	1,346,702	1.57	(858,821)
359.00 ROADS AND TRAILS	64,016,015.49	2,839,143	90-R3		0	598,534			0	860,313	1.34			0	860,313	1.34	264,779
TOTAL TRANSMISSION PLANT	4,755,064,024.89	802,057,762			104,789,855	2.20			130,217,587	2.74	25,427,732			130,217,587	2.74	25,427,732	
DISTRIBUTION PLANT																	
360.01 RIGHTS OF WAY	66,509,059.36	3,085,787	75-R3		0	916,832			0	882,964	1.38			0	882,964	1.33	(33,868)
361.00 STRUCTURES AND IMPROVEMENTS	31,196,855.20	11,016,124	65-R2.5		(10)	443,146			(10)	524,182	1.42			(10)	524,182	1.68	81,036
362.00 STATION EQUIPMENT - TRANSFORMERS	1,353,117,198.39	115,662,159	60-R0.5		(10)	24,356,109			(10)	30,107,651	4.30			(10)	30,107,651	5.07	5,745,542
362.00 STATION EQUIPMENT - FIXTURES	1,883,415,154.98	138,838,883	60-R0.5		(10)	37,890,035			(10)	41,256,052	2.73			(10)	41,256,052	3.37	3,358,917
365.00 OVERHEAD CONDUCTORS AND DEVICES	4,387,358,839.67	275,854,904	36-R0.5		(20)	37,890,035			(20)	41,256,052	2.73			(20)	41,256,052	2.97	3,376,017
366.00 UNDERGROUND CONDUIT	391,860,088.47	79,259,014	67-R2.5		(5)	6,167,598			(5)	6,378,732	1.57			(5)	6,378,732	1.63	211,134
367.00 UNDERGROUND CONDUCTORS AND DEVICES	1,082,152,261.69	325,804,191	35-R2		(5)	31,945,135			(5)	24,022,320	2.95			(5)	24,022,320	2.22	(7,922,815)
368.00 LINE TRANSFORMERS	909,438,597.93	291,910,869	31-R2		(10)	26,282,775			(10)	26,795,446	2.89			(10)	26,795,446	2.95	5,152,671
369.00 OVERHEAD CONDUCTORS AND DEVICES	30,660,002.43	2,922,231	35-R0.5		(10)	1,541,616			(10)	1,541,616	0.51			(10)	1,541,616	0.56	52,434
369.02 SERVICES - OVERHEAD	48,081,512.69	37,009,689	94-R3		(60)	1,885,192			(60)	1,717,434	4.05			(60)	1,717,434	1.56	(1,427,698)
370.00 METERS	32,179,096.68	13,775,261	18-R0.5		0	1,921,211			0	1,246,209	5.97			0	1,246,209	3.87	(675,002)
370.02 METERS - AMI	298,716,711.93	61,249,946	15-R2.5		0	19,914,447			0	20,934,882	6.67			0	20,934,882	7.01	1,020,435
371.00 INSTALLATIONS ON CUSTOMERS' PREMISES	15,124,383.06	4,153,935	25-R2		0	549,117			0	677,317	3.63			0	677,317	4.48	128,200
373.00 STREET LIGHTING AND SIGNAL SYSTEMS	978,303,454.88	191,802,474	20-L1.5		(5)	17,729,958			(5)	24,462,077	3.07			(5)	24,462,077	4.23	6,732,139
TOTAL DISTRIBUTION PLANT	7,714,923,007.01	2,123,726,819			223,634,366	2.90			236,829,615	3.07	13,195,249			236,829,615	3.07	13,195,249	
GENERAL PLANT																	
390.00 STRUCTURES AND IMPROVEMENTS	276,636,690.00	51,277,294	24-L0.5		10	10,257,320			10	8,219,640	3.71			10	8,219,640	2.67	(2,037,680)
392.10 PASSENGER CARS	2,603,498.35	1,938,578	9-R3		0	236,504			0	68,971	8.70			0	68,971	2.65	(1,869,607)
392.20 LIGHT TRUCKS	2,951,107.07	2,614,780	9-S3		0	256,746			0	164,866	8.70			0	164,866	(5.59)	(421,912)
392.30 HEAVY TRUCKS	11,316,415.39	4,957,921	12-S2		0	543,188			0	783,023	4.80			0	783,023	6.92	239,835
392.40 SPECIAL TRUCKS	5,128,288.01	309,001	15-L2.5		0	256,416			0	688,499	5.00			0	688,499	13.43	432,093
392.50 TRAILERS	15,737,699.88	4,436,130	22-S0		0	267,548			0	751,434	1.70			0	751,434	4.77	463,886
396.00 POWER OPERATED EQUIPMENT	9,215,717.69	(7,610,950)	16-L1.5		0	534,972			0	1,185,968	5.80			0	1,185,968	12.86	656,076
TOTAL GENERAL PLANT	323,659,604.71	57,921,054			12,342,698	3.81			11,531,749	3.56	(810,949)			11,531,749	3.56	(810,949)	
TOTAL TRANSMISSION, DISTRIBUTION AND GENERAL PLANT	12,793,576,636.61	2,893,705,634			340,766,918	2.66			378,576,951	2.96	37,812,033			378,576,951	2.96	37,812,033	
TOTAL DEPRECIABLE PLANT	21,674,286,212.19	5,610,151,388			637,316,080	2.94			816,257,225	3.77	179,549,145			816,257,225	3.77	179,549,145	

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

DUKE ENERGY FLORIDA

**TABLE 3. COMPARISON OF BOOK DEPRECIATION RESERVE AND THEORETICAL RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021
INCLUDES COST OF REMOVAL AND THEORETICAL RESERVE IMBALANCE REGULATORY ASSETS**

ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2021 (1)	BOOK DEPRECIATION RESERVE (2)	THEORETICAL RESERVE (3)	THEORETICAL RESERVE IMBALANCE (4)=(2)-(3)
STEAM PRODUCTION PLANT				
ANCLOTE STEAM PLANT				
ANCLOTE UNITS 1 AND 2				
311.00 STRUCTURES AND IMPROVEMENTS	44,243,537.96	40,741,545	32,560,010	8,181,535
312.00 BOILER PLANT EQUIPMENT	218,859,242.11	49,055,118	132,806,285	(83,751,167)
314.00 TURBOGENERATOR UNITS	155,020,461.77	71,255,679	99,769,827	(28,514,148)
315.00 ACCESSORY ELECTRIC EQUIPMENT	36,991,291.09	20,958,117	25,301,381	(4,343,264)
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	8,695,141.08	5,127,257	5,966,699	(839,442)
TOTAL ANCLOTE UNITS 1 AND 2	<u>463,809,674.01</u>	<u>187,137,716</u>	<u>296,404,202</u>	<u>(109,266,486)</u>
TOTAL ANCLOTE STEAM PLANT	463,809,674.01	187,137,716	296,404,202	(109,266,486)
CRYSTAL RIVER STEAM PLANT				
CRYSTAL RIVER UNITS 4 AND 5				
311.00 STRUCTURES AND IMPROVEMENTS	462,155,011.28	242,376,131	244,409,377	(2,033,246)
312.00 BOILER PLANT EQUIPMENT	1,710,380,595.56	735,225,705	894,072,275	(158,846,570)
314.00 TURBOGENERATOR UNITS	346,895,506.41	133,148,906	209,798,762	(76,649,856)
315.00 ACCESSORY ELECTRIC EQUIPMENT	186,822,313.72	82,856,133	111,572,591	(28,716,458)
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	37,014,194.54	13,049,026	17,195,014	(4,145,988)
TOTAL CRYSTAL RIVER UNITS 4 AND 5	<u>2,743,267,621.51</u>	<u>1,206,655,901</u>	<u>1,477,048,019</u>	<u>(270,392,118)</u>
TOTAL CRYSTAL RIVER STEAM PLANT	2,743,267,621.51	1,206,655,901	1,477,048,019	(270,392,118)
TOTAL STEAM PRODUCTION PLANT	3,207,077,295.52	1,393,793,617	1,773,452,221	(379,658,604)
COMBINED CYCLE PRODUCTION PLANT				
BARTOW COMBINED CYCLE PLANT				
BARTOW UNIT 4				
341.00 STRUCTURES AND IMPROVEMENTS	92,507,452.39	33,784,641	33,015,417	769,224
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	42,143,693.47	14,053,693	14,073,244	(19,551)
343.00 PRIME MOVERS - GENERAL	446,886,164.56	8,159,825	125,155,804	(116,995,979)
343.10 PRIME MOVERS - ROTABLE PARTS	51,905,236.18	3,489,296	15,024,127	(11,534,831)
344.00 GENERATORS	50,330,267.07	11,495,204	15,175,495	(3,680,291)
345.00 ACCESSORY ELECTRIC EQUIPMENT	38,454,874.34	13,247,283	12,989,576	257,707
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	21,755,896.36	5,000,077	7,275,303	(2,275,226)
TOTAL BARTOW UNIT 4	<u>743,983,574.37</u>	<u>89,230,079</u>	<u>222,708,966</u>	<u>(133,478,947)</u>
TOTAL BARTOW COMBINED CYCLE PLANT	743,983,574.37	89,230,079	222,708,966	(133,478,947)

DUKE ENERGY FLORIDA

TABLE 3. COMPARISON OF BOOK DEPRECIATION RESERVE AND THEORETICAL RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021
INCLUDES COST OF REMOVAL AND THEORETICAL RESERVE IMBALANCE REGULATORY ASSETS

ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2021 (1)	BOOK DEPRECIATION RESERVE (2)	THEORETICAL RESERVE (3)	THEORETICAL RESERVE IMBALANCE (4)=(2)-(3)
CITRUS COMBINED CYCLE PLANT				
CITRUS UNITS 1 AND 2				
341.00 STRUCTURES AND IMPROVEMENTS	393,761,818.13	35,622,012	39,073,830	(3,451,818)
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	69,431,783.63	6,044,182	6,743,830	(699,648)
343.00 PRIME MOVERS - GENERAL	531,280,265.47	40,251,246	47,972,831	(7,721,585)
343.10 PRIME MOVERS - ROTABLE PARTS	172,954,461.56	26,618,075	31,724,345	(5,106,270)
344.00 GENERATORS	157,685,200.39	14,415,676	15,193,609	(777,933)
345.00 ACCESSORY ELECTRIC EQUIPMENT	42,764,762.64	4,081,304	4,536,882	(455,578)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	27,646,085.18	2,566,407	2,899,912	(333,505)
TOTAL CITRUS UNITS 1 AND 2	1,395,524,377.00	129,598,902	148,145,239	(18,546,337)
TOTAL CITRUS COMBINED CYCLE PLANT				
1,395,524,377.00				
129,598,902				
148,145,239				
(18,546,337)				
OSPREY COMBINED CYCLE PLANT				
OSPREY ENERGY CENTER				
341.00 STRUCTURES AND IMPROVEMENTS	69,798,393.70	41,286,444	34,182,135	7,104,309
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	13,953,762.38	8,096,145	6,669,577	1,426,568
343.00 PRIME MOVERS - GENERAL	182,523,169.35	83,394,751	73,628,161	9,766,590
343.10 PRIME MOVERS - ROTABLE PARTS	44,934,557.28	17,248,964	15,228,890	2,020,074
344.00 GENERATORS	31,648,557.16	15,992,213	15,099,553	892,660
345.00 ACCESSORY ELECTRIC EQUIPMENT	41,061,107.53	25,068,278	20,094,172	4,974,106
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	8,741,463.64	4,529,059	3,438,753	1,090,306
TOTAL OSPREY ENERGY CENTER	392,661,011.04	195,615,854	168,341,241	27,274,613
TOTAL OSPREY COMBINED CYCLE PLANT				
392,661,011.04				
195,615,854				
168,341,241				
27,274,613				
HINES ENERGY COMBINED CYCLE PLANT				
HINES ENERGY COMPLEX UNIT 1				
341.00 STRUCTURES AND IMPROVEMENTS	58,542,237.03	23,224,831	32,608,852	(9,384,021)
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	17,608,053.71	13,270,753	10,316,125	2,954,628
343.00 PRIME MOVERS - GENERAL	206,256,379.53	24,208,081	75,798,536	(51,590,455)
343.10 PRIME MOVERS - ROTABLE PARTS	68,581,606.63	5,763,081	18,191,899	(12,428,818)
344.00 GENERATORS	44,821,508.70	25,479,517	28,075,933	(2,596,416)
345.00 ACCESSORY ELECTRIC EQUIPMENT	45,701,371.04	16,284,647	20,252,537	(3,967,890)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	9,041,568.44	1,673,256	3,692,847	(2,019,591)
TOTAL HINES ENERGY COMPLEX UNIT 1	450,552,725.08	109,904,165	188,936,729	(79,032,564)

DUKE ENERGY FLORIDA

TABLE 3. COMPARISON OF BOOK DEPRECIATION RESERVE AND THEORETICAL RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021
INCLUDES COST OF REMOVAL AND THEORETICAL RESERVE IMBALANCE REGULATORY ASSETS

ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2021 (1)	BOOK DEPRECIATION RESERVE (2)	THEORETICAL RESERVE (3)	THEORETICAL RESERVE IMBALANCE (4)=(2)-(3)
HINES ENERGY COMPLEX UNIT 2				
341.00 STRUCTURES AND IMPROVEMENTS	19,003,582.71	14,697,119	9,890,895	4,806,224
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	12,266,109.27	6,064,554	6,334,280	(269,726)
343.00 PRIME MOVERS - GENERAL	116,783,557.60	1,290	41,486,564	(41,485,274)
343.10 PRIME MOVERS - ROTABLE PARTS	18,238,492.61	(718,877)	2,902,780	(3,621,657)
344.00 GENERATORS	36,537,035.99	14,142,326	18,436,731	(4,294,405)
345.00 ACCESSORY ELECTRIC EQUIPMENT	17,318,730.23	4,206,794	8,377,901	(4,171,107)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	2,810,489.88	1,421,309	1,459,513	(38,204)
TOTAL HINES ENERGY COMPLEX UNIT 2	222,957,998.29	39,874,575	88,888,664	(49,074,749)
HINES ENERGY COMPLEX UNIT 3				
341.00 STRUCTURES AND IMPROVEMENTS	11,029,927.15	4,032,285	5,066,116	(1,033,831)
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	14,185,199.23	33,414	6,506,079	(6,472,665)
343.00 PRIME MOVERS - GENERAL	136,251,614.61	257,857	43,743,720	(43,485,863)
343.10 PRIME MOVERS - ROTABLE PARTS	61,695,253.42	830,024	16,644,032	(15,814,008)
344.00 GENERATORS	53,392,821.53	31,856,772	23,779,296	8,077,476
345.00 ACCESSORY ELECTRIC EQUIPMENT	22,193,779.47	12,352,365	10,357,470	1,994,895
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,575,017.26	799,148	698,977	100,171
TOTAL HINES ENERGY COMPLEX UNIT 3	300,323,612.67	50,767,866	106,795,690	(56,633,824)
HINES ENERGY COMPLEX UNIT 4				
341.00 STRUCTURES AND IMPROVEMENTS	13,413,551.73	9,159,534	5,298,435	3,861,099
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	7,521,487.08	3,715,830	3,014,119	701,711
343.00 PRIME MOVERS - GENERAL	133,491,424.58	7,515,206	45,954,686	(38,439,480)
343.10 PRIME MOVERS - ROTABLE PARTS	55,504,395.70	1,865,161	11,524,134	(9,658,973)
344.00 GENERATORS	45,358,845.59	14,896,667	18,119,239	(3,222,572)
345.00 ACCESSORY ELECTRIC EQUIPMENT	24,768,545.00	11,607,261	9,783,282	1,823,979
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	8,129,118.39	2,339,445	3,362,670	(1,023,225)
TOTAL HINES ENERGY COMPLEX UNIT 4	288,187,368.07	51,099,103	97,056,565	(45,957,462)
TOTAL HINES ENERGY COMBINED CYCLE PLANT	1,262,021,704.11	250,979,650	481,677,648	(230,697,998)

DUKE ENERGY FLORIDA

TABLE 3. COMPARISON OF BOOK DEPRECIATION RESERVE AND THEORETICAL RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021
INCLUDES COST OF REMOVAL AND THEORETICAL RESERVE IMBALANCE REGULATORY ASSETS

ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2021 (1)	BOOK DEPRECIATION RESERVE (2)	THEORETICAL RESERVE (3)	THEORETICAL RESERVE IMBALANCE (4)=(2)-(3)
TIGER BAY COGENERATION				
TIGER BAY COGENERATION				
341.00 STRUCTURES AND IMPROVEMENTS	11,379,373.99	3,749,393	8,029,771	(4,280,378)
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	4,799,836.83	(1,784,458)	2,092,380	(3,876,838)
343.00 PRIME MOVERS - GENERAL	28,665,466.39	5,681,973	18,236,958	(12,554,985)
343.10 PRIME MOVERS - ROTABLE PARTS	24,778,434.53	2,032,185	6,522,537	(4,490,352)
344.00 GENERATORS	9,967,744.45	902,773	6,361,353	(5,458,580)
345.00 ACCESSORY ELECTRIC EQUIPMENT	7,942,569.26	(1,289,462)	4,065,398	(5,354,860)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,597,269.83	344,230	1,047,499	(703,269)
TOTAL TIGER BAY COGENERATION	89,130,695.28	9,636,635	46,355,896	(36,719,261)
TOTAL TIGER BAY COGENERATION	89,130,695.28	9,636,635	46,355,896	(36,719,261)
TOTAL COMBINED CYCLE PRODUCTION PLANT	3,883,321,361.80	675,061,059	1,067,228,990	(392,167,931)
SIMPLE CYCLE PRODUCTION PLANT				
BARTOW PEAKING				
BARTOW UNITS 1 AND 3				
341.00 STRUCTURES AND IMPROVEMENTS	1,929,606.28	219,961	686,892	(466,931)
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	3,376,377.83	1,237,033	1,833,038	(596,005)
343.00 PRIME MOVERS - GENERAL	10,314,474.11	3,220,250	5,136,171	(1,915,921)
344.00 GENERATORS	4,589,899.44	2,993,641	3,437,135	(443,494)
345.00 ACCESSORY ELECTRIC EQUIPMENT	3,520,756.14	1,132,933	1,787,315	(654,382)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	213,593.84	94,375	127,726	(33,351)
TOTAL BARTOW UNITS 1 AND 3	23,944,707.64	8,898,193	13,008,277	(4,110,084)
BARTOW UNITS 2 AND 4				
341.00 STRUCTURES AND IMPROVEMENTS	562,069.95	466,924	494,138	(27,214)
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	154,960.18	125,767	134,488	(8,721)
343.00 PRIME MOVERS - GENERAL	12,202,086.08	5,583,123	7,370,691	(1,787,568)
344.00 GENERATORS	2,164,934.29	1,645,304	1,791,486	(146,182)
345.00 ACCESSORY ELECTRIC EQUIPMENT	249,298.95	182,521	201,229	(18,708)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	4,486.14	3,246	3,605	(359)
TOTAL BARTOW UNITS 2 AND 4	15,337,835.59	8,006,885	9,995,637	(1,988,752)
TOTAL BARTOW PEAKING	39,282,543.23	16,905,078	23,003,914	(6,098,836)

DUKE ENERGY FLORIDA

TABLE 3. COMPARISON OF BOOK DEPRECIATION RESERVE AND THEORETICAL RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021
INCLUDES COST OF REMOVAL AND THEORETICAL RESERVE IMBALANCE REGULATORY ASSETS

ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2021 (1)	BOOK DEPRECIATION RESERVE (2)	THEORETICAL RESERVE (3)	THEORETICAL RESERVE IMBALANCE (4)=(2)-(3)
BAYBORO PEAKING				
BAYBORO UNITS 1 THROUGH 4				
341.00 STRUCTURES AND IMPROVEMENTS	1,950,448.14	1,892,091	1,716,465	175,626
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	1,919,075.85	1,821,495	1,653,914	167,581
343.00 PRIME MOVERS - GENERAL	18,249,994.75	17,619,083	15,755,662	1,863,421
344.00 GENERATORS	3,844,891.87	3,650,740	3,325,372	325,368
345.00 ACCESSORY ELECTRIC EQUIPMENT	1,474,144.61	1,430,843	1,228,400	202,443
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	581,592.23	538,353	471,058	67,295
TOTAL BAYBORO UNITS 1 THROUGH 4	28,020,147.45	26,952,605	24,150,871	2,801,734
TOTAL BAYBORO PEAKING	28,020,147.45	26,952,605	24,150,871	2,801,734
DEBARY PEAKING				
DEBARY UNITS 2 THROUGH 6				
341.00 STRUCTURES AND IMPROVEMENTS	6,062,984.49	5,900,948	4,504,370	1,396,578
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	9,084,030.73	8,906,560	7,275,344	1,631,216
343.00 PRIME MOVERS - GENERAL	24,194,554.02	23,909,880	19,283,839	4,626,041
344.00 GENERATORS	7,850,714.61	7,701,449	6,913,828	787,621
345.00 ACCESSORY ELECTRIC EQUIPMENT	6,120,852.87	5,995,194	4,911,830	1,083,364
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,333,485.93	1,258,568	872,441	386,127
TOTAL DEBARY UNITS 2 THROUGH 6	54,646,622.65	53,672,599	43,761,652	9,910,947
DEBARY UNITS 7 THROUGH 10				
341.00 STRUCTURES AND IMPROVEMENTS	4,471,253.31	4,282,737	2,829,782	1,452,955
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	7,954,292.74	7,659,697	4,833,374	2,826,323
343.00 PRIME MOVERS - GENERAL	71,559,621.73	66,665,860	36,178,981	30,486,879
344.00 GENERATORS	18,095,073.98	17,272,331	11,019,579	6,252,752
345.00 ACCESSORY ELECTRIC EQUIPMENT	4,917,733.06	4,700,289	3,039,306	1,660,983
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,065,688.09	1,015,175	567,715	447,460
TOTAL DEBARY UNITS 7 THROUGH 10	108,063,662.91	101,596,089	58,468,737	43,127,352
TOTAL DEBARY PEAKING	162,710,285.56	155,268,688	102,230,389	53,038,299

DUKE ENERGY FLORIDA

TABLE 3. COMPARISON OF BOOK DEPRECIATION RESERVE AND THEORETICAL RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021
INCLUDES COST OF REMOVAL AND THEORETICAL RESERVE IMBALANCE REGULATORY ASSETS

ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2021 (1)	BOOK DEPRECIATION RESERVE (2)	THEORETICAL RESERVE (3)	THEORETICAL RESERVE IMBALANCE (4)=(2)-(3)
INTERSESSION CITY PEAKING				
<i>INTERSESSION CITY UNITS 1 THROUGH 6</i>				
341.00 STRUCTURES AND IMPROVEMENTS	4,773,365.97	2,402,253	2,788,149	(385,896)
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	3,868,801.60	1,936,089	2,256,773	(320,684)
343.00 PRIME MOVERS - GENERAL	31,799,646.70	14,162,579	16,976,350	(2,813,771)
344.00 GENERATORS	4,852,892.30	3,066,146	3,358,941	(292,795)
345.00 ACCESSORY ELECTRIC EQUIPMENT	6,213,943.00	2,457,271	3,066,514	(609,243)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,976,678.65	658,281	874,922	(216,641)
TOTAL INTERSESSION CITY UNITS 1 THROUGH 6	53,485,328.22	24,682,619	29,321,649	(4,639,030)
<i>INTERSESSION CITY UNITS 7 THROUGH 10</i>				
341.00 STRUCTURES AND IMPROVEMENTS	9,986,919.56	8,262,422	5,927,914	2,334,508
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	8,265,992.36	5,292,169	4,460,291	831,878
343.00 PRIME MOVERS - GENERAL	81,569,736.78	50,372,539	33,706,093	16,666,446
344.00 GENERATORS	18,599,012.51	13,554,046	10,265,698	3,288,348
345.00 ACCESSORY ELECTRIC EQUIPMENT	7,153,965.59	4,071,868	3,393,211	678,657
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,078,495.70	632,566	538,483	94,083
TOTAL INTERSESSION CITY UNITS 7 THROUGH 10	126,654,122.50	82,185,610	58,291,690	23,893,920
<i>INTERSESSION CITY UNIT 11</i>				
341.00 STRUCTURES AND IMPROVEMENTS	2,219,885.80	1,869,614	1,071,365	798,249
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	2,280,832.35	1,970,206	1,147,822	822,384
343.00 PRIME MOVERS - GENERAL	25,988,588.77	19,801,627	10,939,081	8,862,546
344.00 GENERATORS	4,415,910.42	3,560,975	2,216,649	1,344,326
345.00 ACCESSORY ELECTRIC EQUIPMENT	5,004,506.19	3,698,590	2,525,156	1,173,434
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	271,659.87	172,762	112,419	60,343
TOTAL INTERSESSION CITY UNIT 11	40,181,383.40	31,073,774	18,072,492	13,081,282
<i>INTERSESSION CITY UNITS 12 THROUGH 14</i>				
341.00 STRUCTURES AND IMPROVEMENTS	1,468,110.79	885,263	653,121	232,142
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	4,928,641.88	2,776,979	1,902,754	874,225
343.00 PRIME MOVERS - GENERAL	74,375,649.84	38,670,571	24,799,019	13,871,552
344.00 GENERATORS	18,050,325.47	10,689,137	7,759,163	2,929,974
345.00 ACCESSORY ELECTRIC EQUIPMENT	8,140,163.75	4,710,562	3,346,524	1,364,038
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	167,338.97	75,911	39,090	36,821
TOTAL INTERSESSION CITY UNITS 12 THROUGH 14	107,130,230.70	57,808,423	38,499,671	19,308,752
TOTAL INTERSESSION CITY PEAKING	327,451,064.82	195,750,425	144,125,502	51,624,923

DUKE ENERGY FLORIDA

TABLE 3. COMPARISON OF BOOK DEPRECIATION RESERVE AND THEORETICAL RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021
INCLUDES COST OF REMOVAL AND THEORETICAL RESERVE IMBALANCE REGULATORY ASSETS

ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2021 (1)	BOOK DEPRECIATION RESERVE (2)	THEORETICAL RESERVE (3)	THEORETICAL RESERVE IMBALANCE (4)=(2)-(3)
SUWANNEE RIVER PEAKING				
SUWANNEE RIVER UNITS 1 THROUGH 3				
341.00 STRUCTURES AND IMPROVEMENTS	4,716,189.90	3,377,548	2,311,667	1,065,881
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	6,667,870.76	5,111,743	3,812,288	1,299,455
343.00 PRIME MOVERS - GENERAL	26,282,281.30	19,315,512	13,957,074	5,358,438
344.00 GENERATORS	5,111,507.16	4,318,770	3,669,727	649,043
345.00 ACCESSORY ELECTRIC EQUIPMENT	6,675,619.85	4,263,148	2,356,268	1,906,880
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	2,100,430.14	1,253,724	570,176	683,548
TOTAL SUWANNEE RIVER UNITS 1 THROUGH 3	51,553,899.11	37,640,445	26,677,200	10,963,245
TOTAL SUWANNEE RIVER PEAKING				
51,553,899.11				
UNIVERSITY OF FLORIDA COGENERATION				
UNIVERSITY OF FLORIDA COGENERATION				
341.00 STRUCTURES AND IMPROVEMENTS	8,329,348.97	2,760,179	5,735,659	(2,975,480)
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	7,753,939.67	1,907,627	5,066,784	(3,159,157)
343.00 PRIME MOVERS - GENERAL	27,991,481.22	(1,126,222)	14,201,457	(15,327,679)
344.00 GENERATORS	4,426,812.45	1,528,841	3,077,648	(1,548,807)
345.00 ACCESSORY ELECTRIC EQUIPMENT	7,388,138.46	1,668,836	4,718,392	(3,049,556)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,736,429.44	238,763	1,045,422	(806,659)
TOTAL UNIVERSITY OF FLORIDA COGENERATION	57,626,150.21	6,978,024	33,845,362	(26,867,338)
TOTAL UNIVERSITY OF FLORIDA COGENERATION				
57,626,150.21				
TOTAL SIMPLE CYCLE PRODUCTION PLANT				
666,644,090.38				
SOLAR PRODUCTION PLANT				
OSCEOLA SOLAR				
341.66 STRUCTURES AND IMPROVEMENTS	85,628.96	(350,244)	20,968	(371,212)
344.66 GENERATORS	6,908,131.71	1,263,791	1,266,468	(2,677)
345.66 ACCESSORY ELECTRIC EQUIPMENT	616,931.52	112,863	113,102	(239)
TOTAL OSCEOLA SOLAR	7,610,692.19	1,026,470	1,400,538	(374,128)
PERRY SOLAR				
341.66 STRUCTURES AND IMPROVEMENTS	344,937.05	23,797	31,938	(8,141)
344.66 GENERATORS	9,048,086.45	1,601,316	1,658,786	(57,470)
345.66 ACCESSORY ELECTRIC EQUIPMENT	849,520.96	150,347	155,743	(5,396)
346.66 MISCELLANEOUS POWER PLANT EQUIPMENT	14,558.00	1,899	2,259	(360)
TOTAL PERRY SOLAR	10,257,102.46	1,777,358	1,848,726	(71,368)

DUKE ENERGY FLORIDA

TABLE 3. COMPARISON OF BOOK DEPRECIATION RESERVE AND THEORETICAL RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021
INCLUDES COST OF REMOVAL AND THEORETICAL RESERVE IMBALANCE REGULATORY ASSETS

ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2021 (1)	BOOK DEPRECIATION RESERVE (2)	THEORETICAL RESERVE (3)	THEORETICAL RESERVE IMBALANCE (4)=(2)-(3)
HAMILTON SOLAR				
341.66 STRUCTURES AND IMPROVEMENTS	2,945,049.93	488,273	343,599	144,674
344.66 GENERATORS	99,352,488.14	9,837,814	11,591,452	(1,753,638)
345.66 ACCESSORY ELECTRIC EQUIPMENT	4,851,458.38	480,388	566,020	(85,632)
346.66 MISCELLANEOUS POWER PLANT EQUIPMENT	3,051,263.67	301,911	355,672	(53,761)
TOTAL HAMILTON SOLAR	110,200,240.12	11,708,386	12,856,743	(1,748,357)
SUWANNEE SOLAR				
341.66 STRUCTURES AND IMPROVEMENTS	60,101.96	8,003	9,015	(1,012)
344.66 GENERATORS	15,702,553.64	2,120,160	2,355,383	(235,223)
345.66 ACCESSORY ELECTRIC EQUIPMENT	952,233.60	129,386	142,835	(13,449)
TOTAL SUWANNEE SOLAR	16,714,889.20	2,257,550	2,507,233	(249,683)
DEBARY SOLAR				
341.66 STRUCTURES AND IMPROVEMENTS	2,380,845.33	100,804	119,042	(18,238)
344.66 GENERATORS	90,786,702.56	3,843,882	4,539,335	(695,453)
345.66 ACCESSORY ELECTRIC EQUIPMENT	5,037,983.33	213,307	251,899	(38,592)
346.66 MISCELLANEOUS POWER PLANT EQUIPMENT	2,124,518.79	89,952	106,226	(16,275)
TOTAL DEBARY SOLAR	100,330,050.01	4,247,944	5,016,502	(788,556)
LAKE PLACID SOLAR				
341.66 STRUCTURES AND IMPROVEMENTS	2,415,034.62	158,052	198,213	(40,161)
344.66 GENERATORS	49,475,498.54	3,237,919	4,060,670	(822,751)
345.66 ACCESSORY ELECTRIC EQUIPMENT	8,574,711.26	561,171	703,764	(142,593)
TOTAL LAKE PLACID SOLAR	60,465,244.42	3,957,142	4,962,647	(1,005,505)
TRENTON SOLAR				
341.66 STRUCTURES AND IMPROVEMENTS	6,384,205.66	404,779	507,819	(103,040)
344.66 GENERATORS	88,170,582.09	5,590,294	7,013,360	(1,423,066)
345.66 ACCESSORY ELECTRIC EQUIPMENT	8,923,729.93	565,793	709,821	(144,028)
TOTAL TRENTON SOLAR	103,478,517.68	6,560,866	8,231,000	(1,670,134)
COLUMBIA SOLAR				
341.66 STRUCTURES AND IMPROVEMENTS	2,734,112.49	117,601	136,706	(19,105)
344.66 GENERATORS	104,257,531.39	4,328,927	5,212,877	(883,950)
345.66 ACCESSORY ELECTRIC EQUIPMENT	5,785,513.63	248,849	289,276	(40,427)
346.66 MISCELLANEOUS POWER PLANT EQUIPMENT	2,439,752.49	104,940	121,988	(17,048)
TOTAL COLUMBIA SOLAR	115,216,910.00	4,800,317	5,760,847	(960,530)
ST PETE PIER SOLAR				
344.66 GENERATORS	1,349,216.35	89,858	112,430	(22,572)
345.66 ACCESSORY ELECTRIC EQUIPMENT	87,035.44	5,797	7,253	(1,456)
TOTAL ST PETE PIER SOLAR	1,436,251.79	95,654	119,683	(24,029)

DUKE ENERGY FLORIDA

TABLE 3. COMPARISON OF BOOK DEPRECIATION RESERVE AND THEORETICAL RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021
INCLUDES COST OF REMOVAL AND THEORETICAL RESERVE IMBALANCE REGULATORY ASSETS

ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2021 (1)	BOOK DEPRECIATION RESERVE (2)	THEORETICAL RESERVE (3)	THEORETICAL RESERVE IMBALANCE (4)=(2)-(3)
NEW SOLAR 2020				
341.66 STRUCTURES AND IMPROVEMENTS	4,030,146.94	130,412	193,993	(63,581)
344.66 GENERATORS	153,678,084.87	4,972,904	7,397,346	(2,424,442)
345.66 ACCESSORY ELECTRIC EQUIPMENT	8,527,984.91	275,959	410,497	(134,538)
346.66 MISCELLANEOUS POWER PLANT EQUIPMENT	3,596,253.29	116,372	173,107	(56,735)
TOTAL NEW SOLAR 2020	169,832,470.01	5,495,648	8,174,943	(2,679,295)
NEW SOLAR 2021				
341.66 STRUCTURES AND IMPROVEMENTS	7,441,388.77	123,899	124,048	(149)
344.66 GENERATORS	283,756,000.35	4,724,537	4,730,213	(5,676)
345.66 ACCESSORY ELECTRIC EQUIPMENT	15,746,336.84	262,177	262,491	(314)
346.66 MISCELLANEOUS POWER PLANT EQUIPMENT	6,640,234.04	110,560	110,693	(133)
TOTAL NEW SOLAR 2021	313,563,960.00	5,221,173	5,227,445	(6,272)
348.00 ENERGY STORAGE EQUIPMENT	114,540,500.00	4,063,895	6,744,516	(2,680,621)
TOTAL SOLAR PRODUCTION PLANT	1,123,666,827.88	50,612,344	62,850,823	(12,238,479)
TOTAL PRODUCTION PLANT	8,880,709,575.58	2,558,962,286	3,257,565,272	(698,602,986)
TRANSMISSION PLANT				
350.01 RIGHTS OF WAY	54,702,032.80	24,330,263	21,277,542	3,052,721
352.00 STRUCTURES AND IMPROVEMENTS	368,224,470.74	13,890,019	17,757,332	(3,867,313)
353.00 STATION EQUIPMENT	1,700,350,473.97	141,399,082	195,842,941	(54,443,859)
353.01 STATION EQUIPMENT - STEP-UP TRANSFORMERS	105,934,653.65	12,650,493	38,505,145	(25,854,652)
353.04 STATION EQUIPMENT - STEP-UP EQUIPMENT	2,330,010.07	234,990	715,256	(480,266)
353.91 STATION EQUIPMENT - ENERGY CONTROL	76,927,051.46	38,699,000	24,836,809	13,862,191
354.00 TOWERS AND FIXTURES	68,330,935.50	52,644,116	59,745,452	(7,101,336)
355.00 POLES AND FIXTURES	1,470,435,264.89	294,585,970	442,004,255	(147,418,285)
356.00 OVERHEAD CONDUCTORS AND DEVICES	725,928,501.88	135,498,635	179,288,398	(43,789,763)
357.00 UNDERGROUND CONDUIT	32,216,852.12	10,430,243	11,128,184	(697,941)
358.00 UNDERGROUND CONDUCTORS AND DEVICES	85,667,762.32	25,964,251	16,827,657	9,136,594
359.00 ROADS AND TRAILS	64,016,015.49	2,839,143	3,475,008	(635,865)
TOTAL TRANSMISSION PLANT	4,755,064,024.89	753,166,206	1,011,403,979	(258,237,773)

DUKE ENERGY FLORIDA

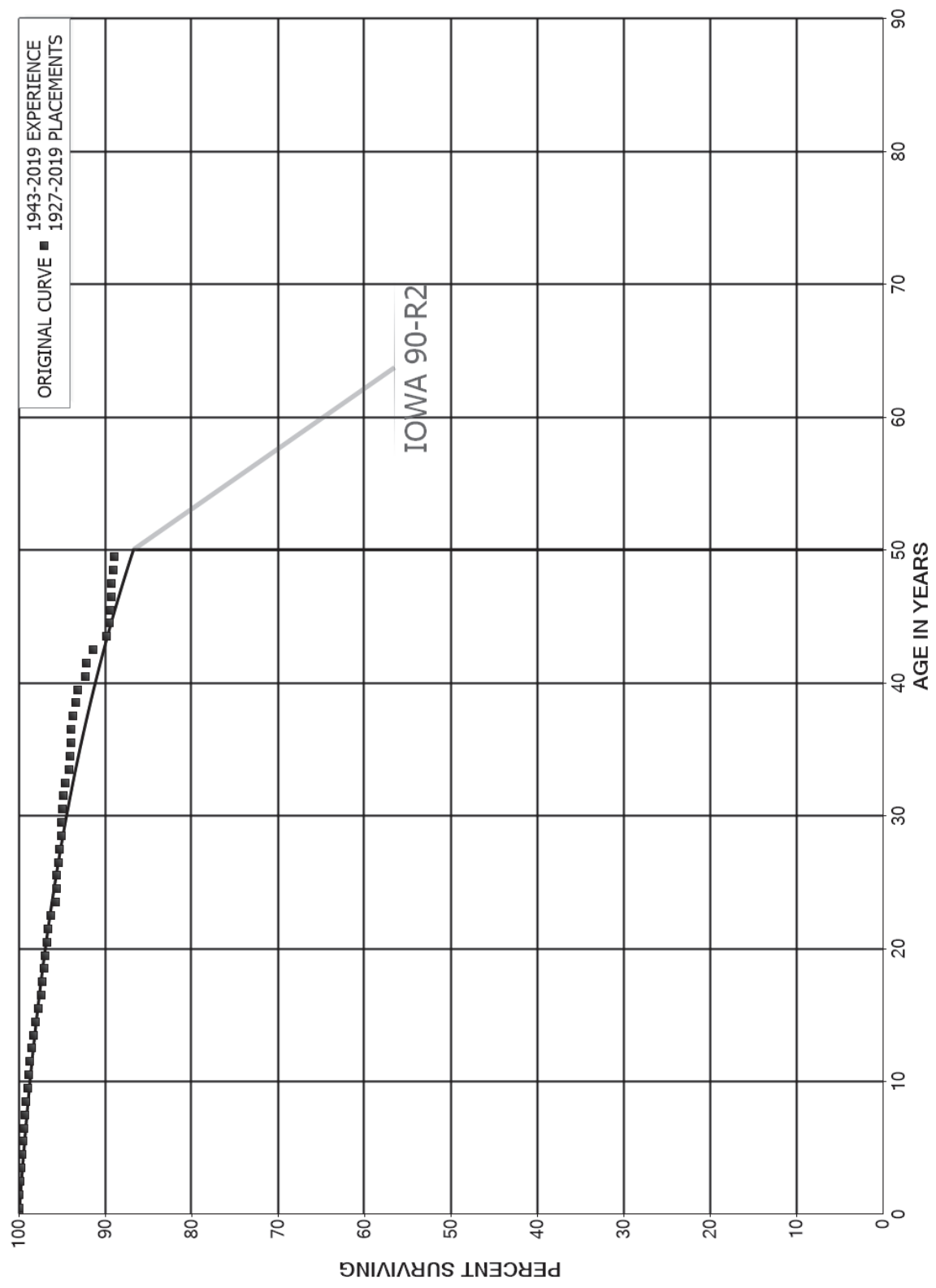
TABLE 3. COMPARISON OF BOOK DEPRECIATION RESERVE AND THEORETICAL RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021
INCLUDES COST OF REMOVAL AND THEORETICAL RESERVE IMBALANCE REGULATORY ASSETS

ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2021 (1)	BOOK DEPRECIATION RESERVE (2)	THEORETICAL RESERVE (3)	THEORETICAL RESERVE IMBALANCE (4)=(2)-(3)
DISTRIBUTION PLANT				
360.01 RIGHTS OF WAY	66,509,059.36	3,085,787	2,966,154	119,633
361.00 STRUCTURES AND IMPROVEMENTS	31,186,855.20	10,261,485	10,830,641	(569,156)
362.00 STATION EQUIPMENT	1,353,117,138.39	127,572,908	215,692,234	(88,119,326)
364.00 POLES, TOWERS AND FIXTURES	997,211,904.11	435,621,442	505,269,993	(69,648,551)
365.00 OVERHEAD CONDUCTORS AND DEVICES	1,387,358,839.67	189,185,428	321,021,351	(131,835,923)
366.00 UNDERGROUND CONDUIT	391,860,068.47	73,998,708	91,093,169	(17,094,461)
367.00 UNDERGROUND CONDUCTORS AND DEVICES	1,082,152,261.69	289,510,188	239,170,311	50,339,877
368.00 LINE TRANSFORMERS	909,438,597.93	243,696,954	243,898,882	(201,928)
369.01 SERVICES - UNDERGROUND	525,703,162.75	156,215,521	249,200,118	(92,984,597)
369.02 SERVICES - OVERHEAD	46,061,512.89	12,705,615	20,268,413	(7,562,798)
370.00 METERS	32,179,086.68	13,775,261	10,957,833	2,817,428
370.02 METERS - AMI	298,716,711.93	61,249,946	48,722,610	12,527,336
371.00 INSTALLATIONS ON CUSTOMERS' PREMISES	15,124,353.06	4,361,226	4,435,187	(73,961)
373.00 STREET LIGHTING AND SIGNAL SYSTEMS	578,303,454.88	185,200,818	174,078,778	11,122,040
TOTAL DISTRIBUTION PLANT	7,714,923,007.01	1,806,441,286	2,137,605,674	(331,164,388)
GENERAL PLANT				
390.00 STRUCTURES AND IMPROVEMENTS	276,636,890.92	48,773,744	48,705,424	68,320
392.10 PASSENGER CARS	2,603,496.35	1,925,354	2,069,801	(144,447)
392.20 LIGHT TRUCKS	2,951,107.07	1,978,231	2,005,128	(26,897)
392.30 HEAVY TRUCKS	11,316,415.39	4,944,690	5,109,743	(165,053)
392.40 SPECIAL TRUCKS	5,128,288.01	282,684	2,594,228	(2,311,544)
392.50 TRAILERS	15,737,689.88	4,425,429	4,964,492	(539,063)
396.00 POWER OPERATED EQUIPMENT	9,215,717.09	2,347,815	2,033,556	314,259
TOTAL GENERAL PLANT	323,589,604.71	64,677,947	67,482,372	(2,804,425)
TOTAL TRANSMISSION, DISTRIBUTION AND GENERAL PLANT	12,793,576,636.61	2,624,285,439	3,216,492,025	(592,206,586)
TOTAL DEPRECIABLE PLANT	21,674,286,212.19	5,183,247,725	6,474,057,297	(1,290,809,572)

NOTE: BOOK RESERVE INCLUDES \$409.4 MILLION COR REGULATORY ASSET AND \$17.5 MILLION TRI REGULATORY ASSET. \$51.3 MILLION OF THE TOTAL \$460.7 MILLION COR REGULATORY ASSET IS RELATED TO ASSETS THAT ARE OR WILL SOON BE RETIRED OR TO ACCOUNTS THAT ARE NOT INCLUDED IN THE DEPRECIATION STUDY

PART VII. SERVICE LIFE STATISTICS

DUKE ENERGY FLORIDA
 ACCOUNT 311 STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY FLORIDA

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1927-2019

EXPERIENCE BAND 1943-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	640,707,002	5,611	0.0000	1.0000	100.00
0.5	537,642,424	386,095	0.0007	0.9993	100.00
1.5	537,232,240	715,051	0.0013	0.9987	99.93
2.5	534,307,508	307,430	0.0006	0.9994	99.79
3.5	522,572,744	625,071	0.0012	0.9988	99.74
4.5	517,675,763	563,605	0.0011	0.9989	99.62
5.5	506,126,837	789,731	0.0016	0.9984	99.51
6.5	502,115,806	506,548	0.0010	0.9990	99.35
7.5	484,433,744	616,614	0.0013	0.9987	99.25
8.5	480,144,249	793,456	0.0017	0.9983	99.13
9.5	452,253,746	505,986	0.0011	0.9989	98.96
10.5	319,670,741	269,708	0.0008	0.9992	98.85
11.5	300,848,390	753,202	0.0025	0.9975	98.77
12.5	299,580,687	673,649	0.0022	0.9978	98.52
13.5	297,264,636	619,836	0.0021	0.9979	98.30
14.5	295,440,420	1,213,663	0.0041	0.9959	98.10
15.5	293,223,498	899,732	0.0031	0.9969	97.69
16.5	287,234,951	418,687	0.0015	0.9985	97.39
17.5	283,977,392	642,348	0.0023	0.9977	97.25
18.5	280,768,348	256,346	0.0009	0.9991	97.03
19.5	279,816,843	588,623	0.0021	0.9979	96.94
20.5	277,710,003	285,183	0.0010	0.9990	96.74
21.5	276,825,124	1,109,340	0.0040	0.9960	96.64
22.5	274,930,054	1,440,651	0.0052	0.9948	96.25
23.5	268,824,778	224,882	0.0008	0.9992	95.75
24.5	267,264,815	270,832	0.0010	0.9990	95.67
25.5	264,116,653	598,815	0.0023	0.9977	95.57
26.5	248,047,166	50,542	0.0002	0.9998	95.35
27.5	246,343,607	561,595	0.0023	0.9977	95.33
28.5	240,555,778	191,807	0.0008	0.9992	95.12
29.5	239,964,506	336,681	0.0014	0.9986	95.04
30.5	238,351,149	156,400	0.0007	0.9993	94.91
31.5	236,770,017	474,893	0.0020	0.9980	94.85
32.5	233,930,840	1,149,622	0.0049	0.9951	94.66
33.5	232,702,595	266,922	0.0011	0.9989	94.19
34.5	232,211,122	208,453	0.0009	0.9991	94.08
35.5	180,189,575	172,421	0.0010	0.9990	94.00
36.5	179,609,665	425,205	0.0024	0.9976	93.91
37.5	175,389,703	511,558	0.0029	0.9971	93.69
38.5	171,022,286	458,713	0.0027	0.9973	93.41

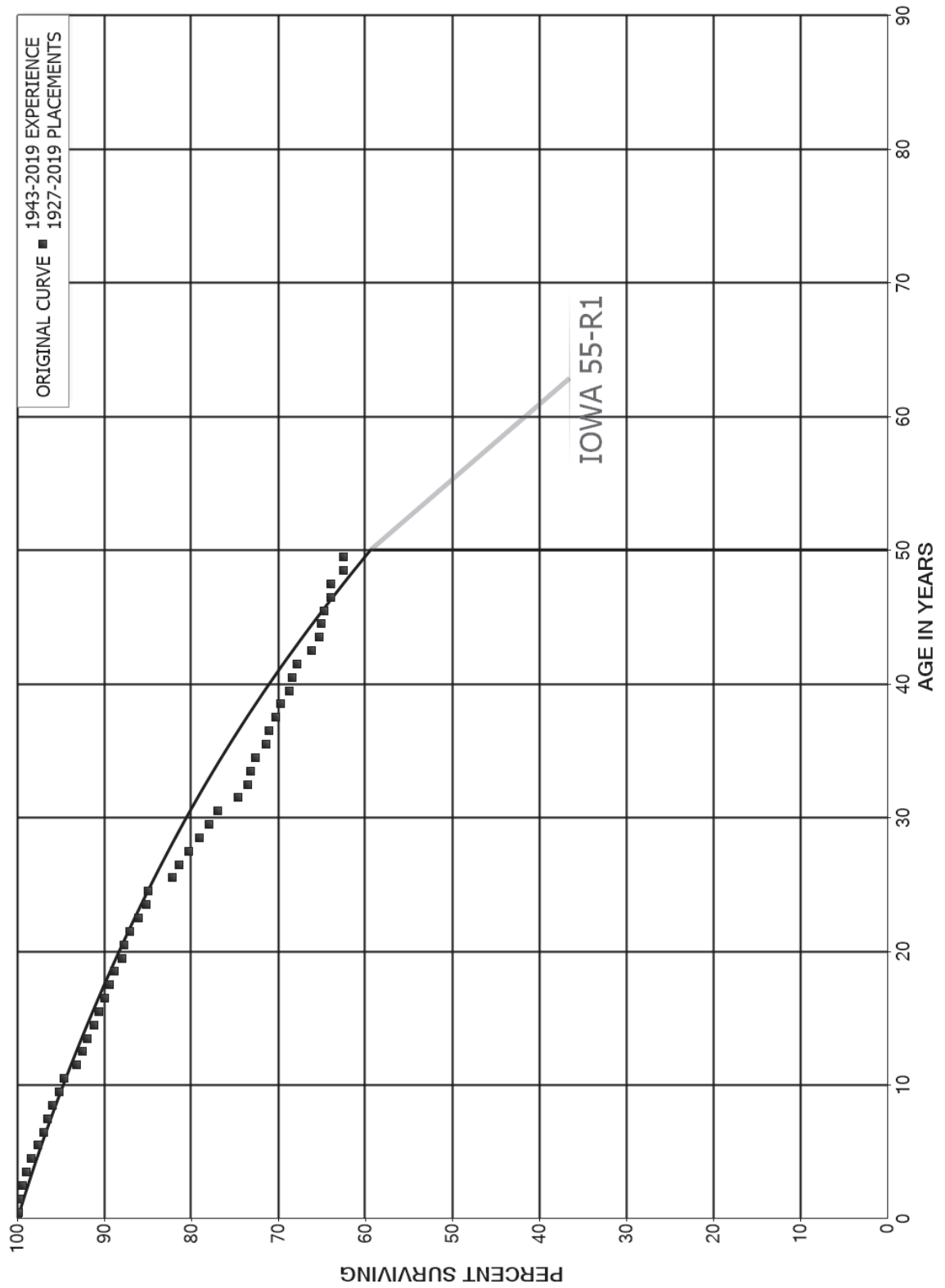
DUKE ENERGY FLORIDA

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2019			EXPERIENCE BAND 1943-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	153,425,510	1,449,507	0.0094	0.9906	93.16
40.5	70,177,006	39,631	0.0006	0.9994	92.28
41.5	56,217,198	513,333	0.0091	0.9909	92.23
42.5	52,272,493	893,912	0.0171	0.9829	91.39
43.5	49,383,245	193,903	0.0039	0.9961	89.82
44.5	47,460,583	42,086	0.0009	0.9991	89.47
45.5	29,806,769	32,334	0.0011	0.9989	89.39
46.5	29,573,446		0.0000	1.0000	89.30
47.5	27,706,436	88,412	0.0032	0.9968	89.30
48.5	26,929,337	15,234	0.0006	0.9994	89.01
49.5	20,649,706	40,179	0.0019	0.9981	88.96
50.5	20,604,710	785	0.0000	1.0000	88.79
51.5	20,292,578	20,812	0.0010	0.9990	88.78
52.5	8,077,283	10,621	0.0013	0.9987	88.69
53.5	5,100,268	14,186	0.0028	0.9972	88.58
54.5	5,080,781	6,557	0.0013	0.9987	88.33
55.5	5,068,582	4,207	0.0008	0.9992	88.22
56.5	5,064,376	203,257	0.0401	0.9599	88.14
57.5	4,860,545	1,161	0.0002	0.9998	84.60
58.5	4,858,537	611	0.0001	0.9999	84.58
59.5	4,856,045		0.0000	1.0000	84.57
60.5	3,676,250	53,890	0.0147	0.9853	84.57
61.5	3,622,360	86	0.0000	1.0000	83.33
62.5	1,429,082		0.0000	1.0000	83.33
63.5	1,429,082		0.0000	1.0000	83.33
64.5	1,429,082		0.0000	1.0000	83.33
65.5	753,434		0.0000	1.0000	83.33
66.5	753,434	1,723	0.0023	0.9977	83.33
67.5	538,230		0.0000	1.0000	83.14
68.5	538,230		0.0000	1.0000	83.14
69.5	37,421		0.0000	1.0000	83.14
70.5					83.14

DUKE ENERGY FLORIDA
 ACCOUNT 312 BOILER PLANT EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY FLORIDA

ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1927-2019

EXPERIENCE BAND 1943-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,633,176,581	5,308,572	0.0020	0.9980	100.00
0.5	2,593,262,725	1,297,980	0.0005	0.9995	99.80
1.5	2,594,384,867	10,552,900	0.0041	0.9959	99.75
2.5	2,573,470,671	9,851,214	0.0038	0.9962	99.34
3.5	2,515,444,425	14,007,548	0.0056	0.9944	98.96
4.5	2,465,604,031	20,146,183	0.0082	0.9918	98.41
5.5	2,363,928,293	15,395,363	0.0065	0.9935	97.61
6.5	2,209,226,480	10,854,103	0.0049	0.9951	96.97
7.5	2,178,714,358	13,386,373	0.0061	0.9939	96.50
8.5	2,140,891,440	15,632,197	0.0073	0.9927	95.90
9.5	1,784,422,838	11,237,194	0.0063	0.9937	95.20
10.5	987,983,098	15,127,053	0.0153	0.9847	94.60
11.5	935,846,568	6,772,725	0.0072	0.9928	93.15
12.5	920,507,021	5,754,672	0.0063	0.9937	92.48
13.5	907,766,747	7,513,498	0.0083	0.9917	91.90
14.5	884,472,737	5,472,319	0.0062	0.9938	91.14
15.5	861,419,966	5,900,291	0.0068	0.9932	90.58
16.5	838,823,513	5,601,813	0.0067	0.9933	89.96
17.5	808,053,957	5,045,419	0.0062	0.9938	89.36
18.5	795,937,550	7,707,402	0.0097	0.9903	88.80
19.5	776,083,918	1,509,225	0.0019	0.9981	87.94
20.5	755,604,206	6,151,455	0.0081	0.9919	87.77
21.5	742,426,669	8,009,753	0.0108	0.9892	87.05
22.5	728,523,817	7,839,238	0.0108	0.9892	86.11
23.5	707,663,611	1,959,255	0.0028	0.9972	85.19
24.5	697,772,817	23,204,792	0.0333	0.9667	84.95
25.5	667,366,741	6,312,561	0.0095	0.9905	82.13
26.5	651,684,578	8,316,578	0.0128	0.9872	81.35
27.5	638,228,929	10,124,661	0.0159	0.9841	80.31
28.5	617,192,266	8,416,712	0.0136	0.9864	79.04
29.5	605,675,958	7,716,831	0.0127	0.9873	77.96
30.5	592,953,490	17,853,417	0.0301	0.9699	76.97
31.5	573,927,825	9,000,539	0.0157	0.9843	74.65
32.5	563,640,862	2,143,940	0.0038	0.9962	73.48
33.5	560,565,933	4,432,919	0.0079	0.9921	73.20
34.5	554,654,120	9,541,249	0.0172	0.9828	72.62
35.5	377,419,770	1,462,357	0.0039	0.9961	71.37
36.5	375,337,184	4,261,838	0.0114	0.9886	71.09
37.5	347,257,958	2,783,315	0.0080	0.9920	70.29
38.5	342,583,632	4,787,157	0.0140	0.9860	69.72

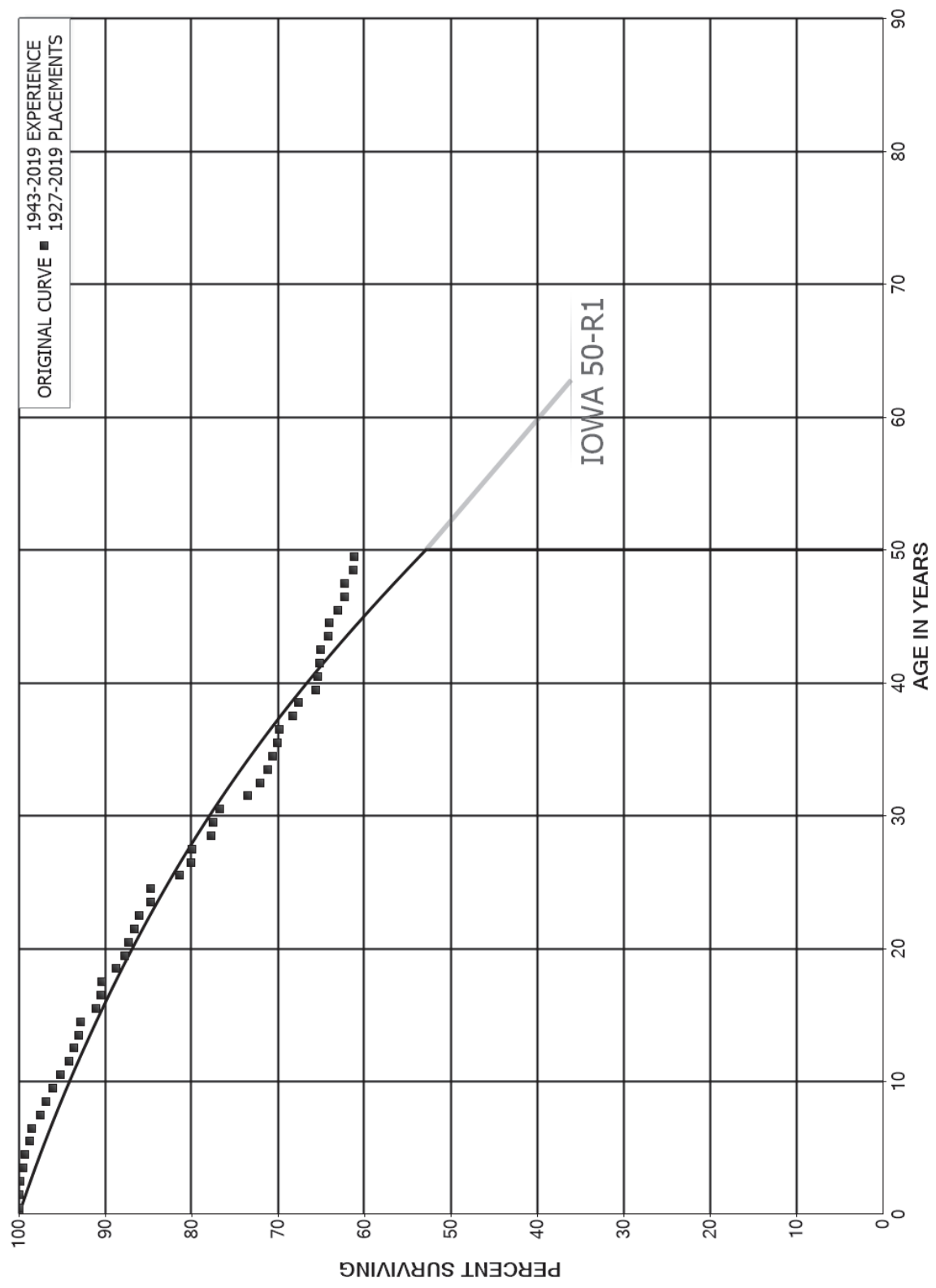
DUKE ENERGY FLORIDA

ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2019			EXPERIENCE BAND 1943-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	315,734,158	1,681,849	0.0053	0.9947	68.75
40.5	128,758,375	937,905	0.0073	0.9927	68.38
41.5	101,288,033	2,472,811	0.0244	0.9756	67.88
42.5	81,648,153	1,120,125	0.0137	0.9863	66.23
43.5	76,608,840	273,193	0.0036	0.9964	65.32
44.5	73,446,018	366,272	0.0050	0.9950	65.09
45.5	45,199,748	543,791	0.0120	0.9880	64.76
46.5	44,595,659	12,369	0.0003	0.9997	63.98
47.5	39,881,716	887,399	0.0223	0.9777	63.96
48.5	38,775,706	31,774	0.0008	0.9992	62.54
49.5	24,687,175	352,425	0.0143	0.9857	62.49
50.5	24,172,297	17,836	0.0007	0.9993	61.60
51.5	24,147,439		0.0000	1.0000	61.55
52.5	6,853,471	7,274	0.0011	0.9989	61.55
53.5	6,833,167	29,404	0.0043	0.9957	61.49
54.5	6,781,521	5,329	0.0008	0.9992	61.22
55.5	6,749,658	44,442	0.0066	0.9934	61.17
56.5	6,661,694	181,320	0.0272	0.9728	60.77
57.5	6,343,224	60,675	0.0096	0.9904	59.12
58.5	6,274,102	13,317	0.0021	0.9979	58.55
59.5	6,252,180	47,326	0.0076	0.9924	58.43
60.5	3,512,149	69,450	0.0198	0.9802	57.99
61.5	3,442,576	4,277	0.0012	0.9988	56.84
62.5	3,427,417	826	0.0002	0.9998	56.77
63.5	10,646		0.0000	1.0000	56.75
64.5	10,646	99	0.0093	0.9907	56.75
65.5	9,741		0.0000	1.0000	56.23
66.5	9,741		0.0000	1.0000	56.23
67.5	7,881		0.0000	1.0000	56.23
68.5	7,881		0.0000	1.0000	56.23
69.5					56.23

DUKE ENERGY FLORIDA
 ACCOUNT 314 TURBOGENERATOR UNITS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY FLORIDA

ACCOUNT 314 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1927-2019

EXPERIENCE BAND 1943-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	792,939,696	179,403	0.0002	0.9998	100.00
0.5	779,616,039	547,646	0.0007	0.9993	99.98
1.5	768,684,938	244,204	0.0003	0.9997	99.91
2.5	754,595,133	2,768,284	0.0037	0.9963	99.88
3.5	744,271,983	1,581,251	0.0021	0.9979	99.51
4.5	723,097,744	4,206,854	0.0058	0.9942	99.30
5.5	713,488,856	1,271,610	0.0018	0.9982	98.72
6.5	690,043,412	7,459,775	0.0108	0.9892	98.54
7.5	669,591,071	4,432,509	0.0066	0.9934	97.48
8.5	655,426,548	5,142,537	0.0078	0.9922	96.83
9.5	581,384,060	5,756,017	0.0099	0.9901	96.07
10.5	541,332,920	5,166,113	0.0095	0.9905	95.12
11.5	523,362,899	3,262,598	0.0062	0.9938	94.21
12.5	498,584,376	3,140,023	0.0063	0.9937	93.63
13.5	490,059,076	1,156,066	0.0024	0.9976	93.04
14.5	483,580,683	9,183,067	0.0190	0.9810	92.82
15.5	462,270,456	2,603,011	0.0056	0.9944	91.06
16.5	449,419,330	642,398	0.0014	0.9986	90.54
17.5	426,616,308	7,847,234	0.0184	0.9816	90.41
18.5	417,487,104	4,598,959	0.0110	0.9890	88.75
19.5	408,963,812	2,365,062	0.0058	0.9942	87.77
20.5	402,161,600	2,841,546	0.0071	0.9929	87.27
21.5	398,906,239	2,722,722	0.0068	0.9932	86.65
22.5	395,734,483	5,892,358	0.0149	0.9851	86.06
23.5	385,874,762	446,492	0.0012	0.9988	84.78
24.5	381,164,067	14,589,998	0.0383	0.9617	84.68
25.5	365,147,010	5,978,570	0.0164	0.9836	81.44
26.5	293,358,211	416,525	0.0014	0.9986	80.10
27.5	291,647,482	8,266,641	0.0283	0.9717	79.99
28.5	282,434,822	822,288	0.0029	0.9971	77.72
29.5	281,340,624	2,900,064	0.0103	0.9897	77.50
30.5	273,988,597	11,234,652	0.0410	0.9590	76.70
31.5	262,180,086	5,250,801	0.0200	0.9800	73.55
32.5	256,462,639	3,316,199	0.0129	0.9871	72.08
33.5	253,136,354	1,952,116	0.0077	0.9923	71.15
34.5	251,148,160	2,028,639	0.0081	0.9919	70.60
35.5	182,518,751	626,987	0.0034	0.9966	70.03
36.5	181,887,457	3,923,553	0.0216	0.9784	69.79
37.5	171,744,291	1,637,815	0.0095	0.9905	68.28
38.5	158,447,518	4,839,502	0.0305	0.9695	67.63

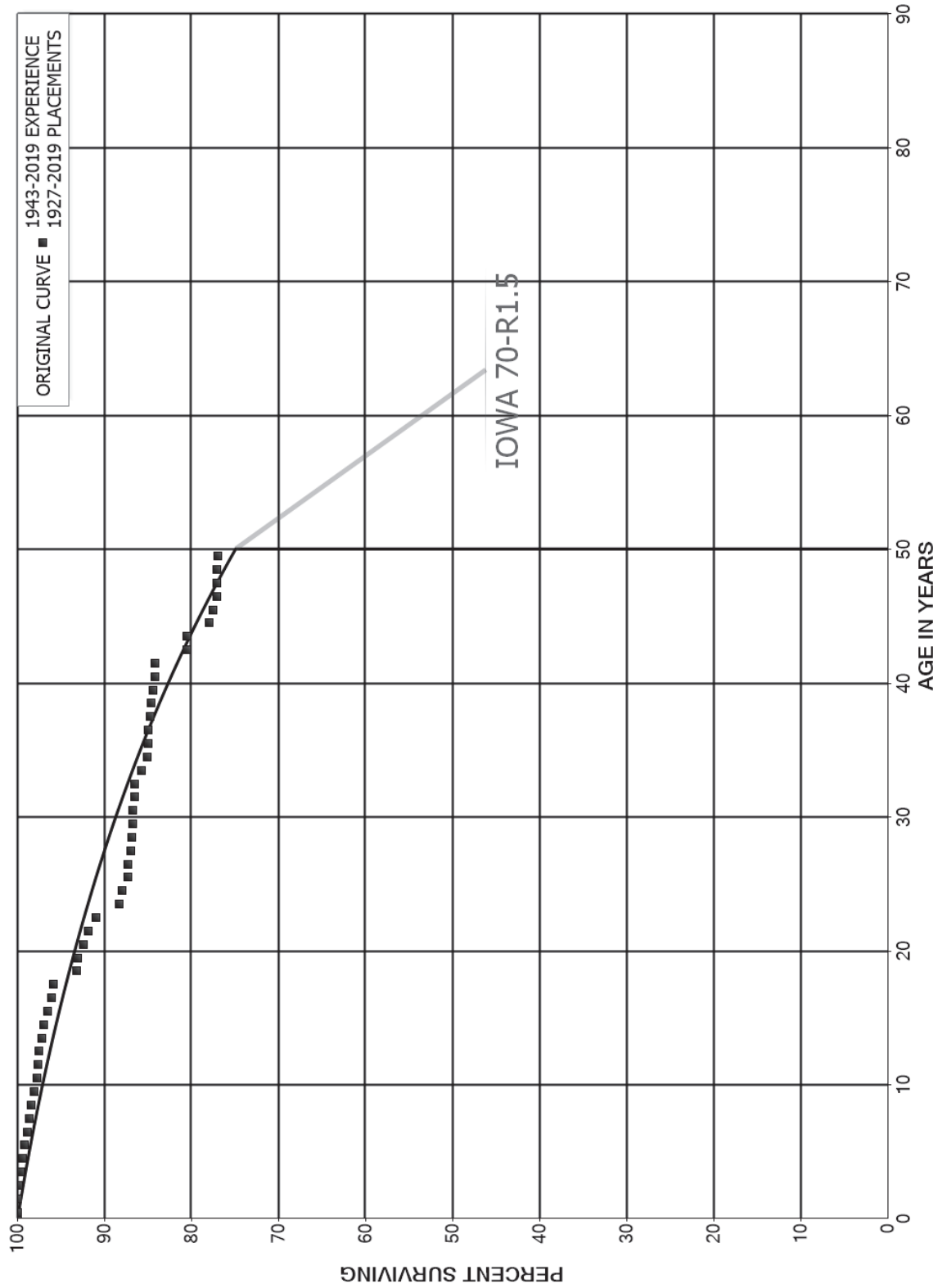
DUKE ENERGY FLORIDA

ACCOUNT 314 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2019			EXPERIENCE BAND 1943-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	153,466,111	310,984	0.0020	0.9980	65.57
40.5	93,290,284	308,122	0.0033	0.9967	65.43
41.5	72,340,601	183,915	0.0025	0.9975	65.22
42.5	72,097,875	978,931	0.0136	0.9864	65.05
43.5	67,750,567	117,512	0.0017	0.9983	64.17
44.5	65,345,156	1,027,933	0.0157	0.9843	64.06
45.5	41,323,263	473,949	0.0115	0.9885	63.05
46.5	40,842,306	5,139	0.0001	0.9999	62.33
47.5	35,353,068	570,991	0.0162	0.9838	62.32
48.5	34,504,443	66,460	0.0019	0.9981	61.31
49.5	22,553,841	30,510	0.0014	0.9986	61.19
50.5	22,429,539	104,148	0.0046	0.9954	61.11
51.5	22,282,697	114,415	0.0051	0.9949	60.83
52.5	9,787,864	101,046	0.0103	0.9897	60.51
53.5	9,686,387	56,572	0.0058	0.9942	59.89
54.5	9,614,789	8,488	0.0009	0.9991	59.54
55.5	9,604,434		0.0000	1.0000	59.49
56.5	8,557,272	75,217	0.0088	0.9912	59.49
57.5	8,482,054	5,167	0.0006	0.9994	58.96
58.5	8,472,367	6,188	0.0007	0.9993	58.93
59.5	8,466,179	91,313	0.0108	0.9892	58.88
60.5	5,801,435		0.0000	1.0000	58.25
61.5	5,801,418		0.0000	1.0000	58.25
62.5	1,773,206		0.0000	1.0000	58.25
63.5	1,773,206		0.0000	1.0000	58.25
64.5	920,267	55,270	0.0601	0.9399	58.25
65.5	13,186		0.0000	1.0000	54.75
66.5	13,186		0.0000	1.0000	54.75
67.5	177		0.0000	1.0000	54.75
68.5	177		0.0000	1.0000	54.75
69.5					54.75

DUKE ENERGY FLORIDA
 ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY FLORIDA

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1927-2019

EXPERIENCE BAND 1943-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	302,765,948	171,682	0.0006	0.9994	100.00
0.5	298,489,735	49,591	0.0002	0.9998	99.94
1.5	295,911,098	255,866	0.0009	0.9991	99.93
2.5	293,562,114	647,006	0.0022	0.9978	99.84
3.5	278,994,069	539,068	0.0019	0.9981	99.62
4.5	274,923,353	555,782	0.0020	0.9980	99.43
5.5	273,055,287	1,202,300	0.0044	0.9956	99.23
6.5	269,231,401	452,999	0.0017	0.9983	98.79
7.5	267,228,072	692,926	0.0026	0.9974	98.62
8.5	262,675,584	694,819	0.0026	0.9974	98.37
9.5	259,738,614	908,868	0.0035	0.9965	98.11
10.5	180,589,450	269,010	0.0015	0.9985	97.76
11.5	178,605,557	195,145	0.0011	0.9989	97.62
12.5	177,732,364	595,549	0.0034	0.9966	97.51
13.5	176,147,297	439,723	0.0025	0.9975	97.19
14.5	174,905,992	816,602	0.0047	0.9953	96.94
15.5	172,272,889	688,355	0.0040	0.9960	96.49
16.5	169,106,263	463,817	0.0027	0.9973	96.10
17.5	158,889,986	4,416,048	0.0278	0.9722	95.84
18.5	154,075,166	160,290	0.0010	0.9990	93.18
19.5	153,210,904	1,079,116	0.0070	0.9930	93.08
20.5	146,256,748	862,936	0.0059	0.9941	92.42
21.5	144,814,137	1,458,368	0.0101	0.9899	91.88
22.5	143,055,811	4,278,914	0.0299	0.9701	90.95
23.5	135,051,699	361,140	0.0027	0.9973	88.23
24.5	133,284,258	1,051,254	0.0079	0.9921	88.00
25.5	127,839,635	57,988	0.0005	0.9995	87.30
26.5	117,497,718	464,930	0.0040	0.9960	87.26
27.5	114,623,994	161,900	0.0014	0.9986	86.92
28.5	113,400,458	24,710	0.0002	0.9998	86.80
29.5	112,951,748	109,142	0.0010	0.9990	86.78
30.5	112,517,641	201,513	0.0018	0.9982	86.69
31.5	111,971,697	78,025	0.0007	0.9993	86.54
32.5	111,546,960	901,961	0.0081	0.9919	86.48
33.5	110,557,165	906,916	0.0082	0.9918	85.78
34.5	109,129,124	117,451	0.0011	0.9989	85.07
35.5	78,063,732	83,284	0.0011	0.9989	84.98
36.5	77,839,685	121,991	0.0016	0.9984	84.89
37.5	76,179,915	168,588	0.0022	0.9978	84.76
38.5	73,824,990	154,352	0.0021	0.9979	84.57

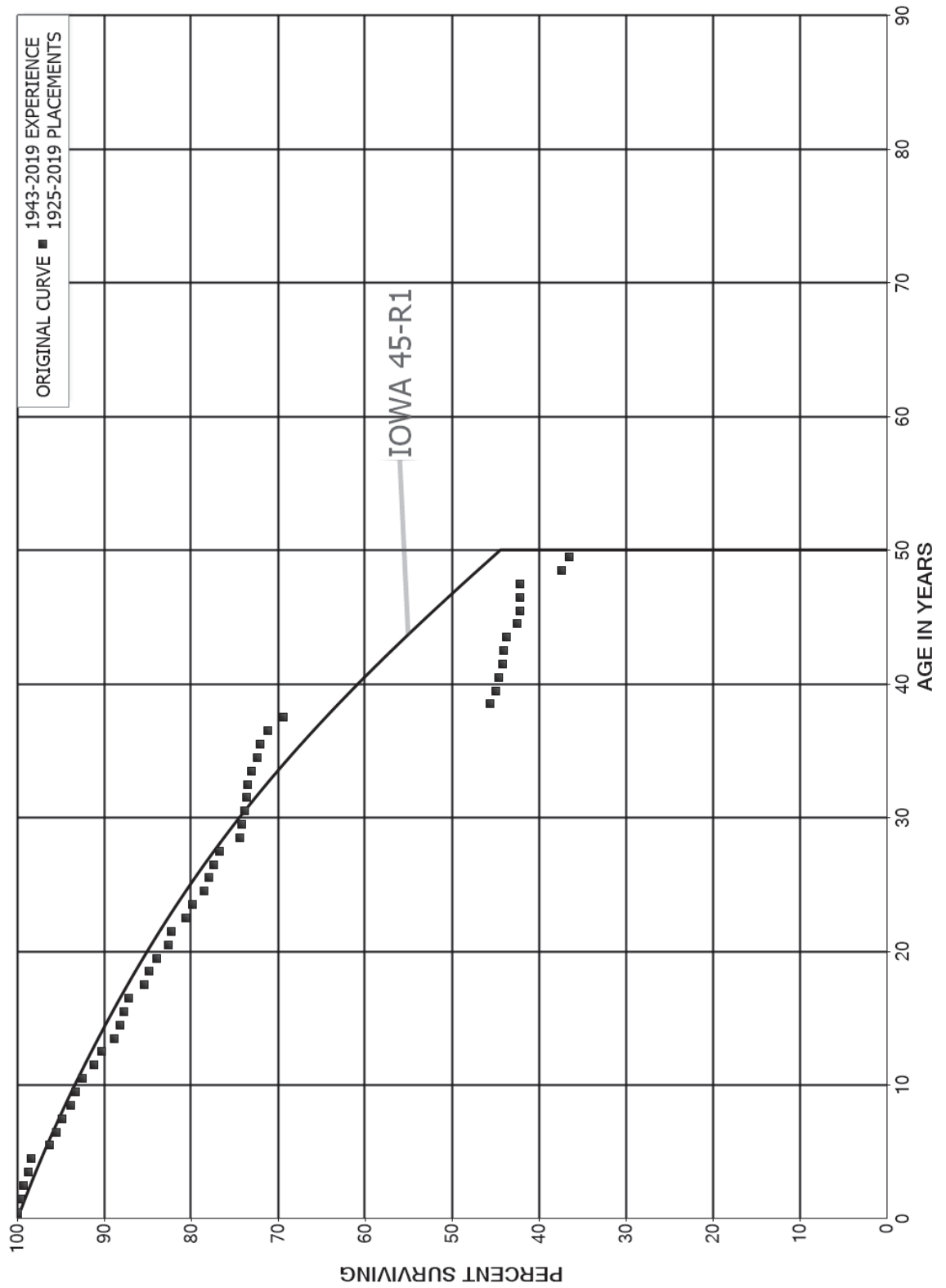
DUKE ENERGY FLORIDA

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2019			EXPERIENCE BAND 1943-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	68,527,548	145,077	0.0021	0.9979	84.40
40.5	32,756,676	13,919	0.0004	0.9996	84.22
41.5	24,234,892	1,059,548	0.0437	0.9563	84.18
42.5	21,093,696	6,917	0.0003	0.9997	80.50
43.5	21,063,329	664,126	0.0315	0.9685	80.47
44.5	19,613,655	112,107	0.0057	0.9943	77.94
45.5	9,782,484	57,388	0.0059	0.9941	77.49
46.5	9,709,130	73	0.0000	1.0000	77.04
47.5	8,987,818	2,222	0.0002	0.9998	77.04
48.5	8,655,104	5,921	0.0007	0.9993	77.02
49.5	4,663,740	19	0.0000	1.0000	76.96
50.5	4,647,998	1,972	0.0004	0.9996	76.96
51.5	4,631,994	223,100	0.0482	0.9518	76.93
52.5	1,520,711	2,965	0.0019	0.9981	73.23
53.5	1,516,807		0.0000	1.0000	73.08
54.5	1,487,305		0.0000	1.0000	73.08
55.5	1,472,990		0.0000	1.0000	73.08
56.5	1,331,992		0.0000	1.0000	73.08
57.5	1,301,315	58	0.0000	1.0000	73.08
58.5	1,296,875	813	0.0006	0.9994	73.08
59.5	1,293,840	173	0.0001	0.9999	73.03
60.5	832,142		0.0000	1.0000	73.02
61.5	832,142		0.0000	1.0000	73.02
62.5	830,048		0.0000	1.0000	73.02
63.5	16,210		0.0000	1.0000	73.02
64.5	16,210		0.0000	1.0000	73.02
65.5	16,210		0.0000	1.0000	73.02
66.5	16,210		0.0000	1.0000	73.02
67.5	16,210		0.0000	1.0000	73.02
68.5	16,210		0.0000	1.0000	73.02
69.5	78		0.0000	1.0000	73.02
70.5	78		0.0000	1.0000	73.02
71.5					73.02

DUKE ENERGY FLORIDA
 ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY FLORIDA

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2019

EXPERIENCE BAND 1943-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	68,874,589	35,782	0.0005	0.9995	100.00
0.5	68,102,842	221,356	0.0033	0.9967	99.95
1.5	65,525,334	223,182	0.0034	0.9966	99.62
2.5	65,467,481	346,423	0.0053	0.9947	99.28
3.5	63,991,417	263,943	0.0041	0.9959	98.76
4.5	60,907,161	1,308,139	0.0215	0.9785	98.35
5.5	53,233,007	418,772	0.0079	0.9921	96.24
6.5	51,603,707	346,709	0.0067	0.9933	95.48
7.5	49,196,374	544,656	0.0111	0.9889	94.84
8.5	46,927,805	270,368	0.0058	0.9942	93.79
9.5	45,431,283	349,551	0.0077	0.9923	93.25
10.5	31,741,918	452,052	0.0142	0.9858	92.53
11.5	30,712,616	326,359	0.0106	0.9894	91.21
12.5	30,105,448	463,943	0.0154	0.9846	90.25
13.5	29,074,251	222,110	0.0076	0.9924	88.85
14.5	28,147,128	145,270	0.0052	0.9948	88.18
15.5	26,805,134	162,001	0.0060	0.9940	87.72
16.5	26,338,834	548,013	0.0208	0.9792	87.19
17.5	24,434,792	164,237	0.0067	0.9933	85.38
18.5	23,468,656	230,840	0.0098	0.9902	84.80
19.5	22,417,237	370,613	0.0165	0.9835	83.97
20.5	19,952,207	58,765	0.0029	0.9971	82.58
21.5	18,998,249	398,279	0.0210	0.9790	82.34
22.5	17,950,614	179,506	0.0100	0.9900	80.61
23.5	17,120,712	280,231	0.0164	0.9836	79.80
24.5	16,333,471	121,919	0.0075	0.9925	78.50
25.5	13,869,176	98,693	0.0071	0.9929	77.91
26.5	11,922,406	96,360	0.0081	0.9919	77.36
27.5	11,574,037	353,910	0.0306	0.9694	76.73
28.5	9,636,617	25,491	0.0026	0.9974	74.39
29.5	9,059,349	38,545	0.0043	0.9957	74.19
30.5	8,460,541	27,895	0.0033	0.9967	73.87
31.5	7,311,886	15,514	0.0021	0.9979	73.63
32.5	6,941,527	43,811	0.0063	0.9937	73.47
33.5	6,087,432	50,738	0.0083	0.9917	73.01
34.5	5,851,274	23,897	0.0041	0.9959	72.40
35.5	5,267,060	67,027	0.0127	0.9873	72.11
36.5	4,946,398	120,878	0.0244	0.9756	71.19
37.5	4,587,340	1,572,235	0.3427	0.6573	69.45
38.5	2,555,582	40,101	0.0157	0.9843	45.65

DUKE ENERGY FLORIDA

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2019			EXPERIENCE BAND 1943-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,350,190	18,056	0.0077	0.9923	44.93
40.5	2,284,883	22,103	0.0097	0.9903	44.59
41.5	2,037,273	5,826	0.0029	0.9971	44.15
42.5	1,974,150	14,806	0.0075	0.9925	44.03
43.5	1,829,892	50,052	0.0274	0.9726	43.70
44.5	1,721,508	11,684	0.0068	0.9932	42.50
45.5	863,025	1,585	0.0018	0.9982	42.21
46.5	848,294	298	0.0004	0.9996	42.14
47.5	789,825	89,342	0.1131	0.8869	42.12
48.5	685,756	15,339	0.0224	0.9776	37.36
49.5	535,820	5,960	0.0111	0.9889	36.52
50.5	527,725	7,633	0.0145	0.9855	36.11
51.5	485,105	21,682	0.0447	0.9553	35.59
52.5	180,918	73	0.0004	0.9996	34.00
53.5	167,915	13,566	0.0808	0.9192	33.99
54.5	144,732		0.0000	1.0000	31.24
55.5	143,191	13	0.0001	0.9999	31.24
56.5	107,956	141	0.0013	0.9987	31.24
57.5	107,815		0.0000	1.0000	31.20
58.5	107,815		0.0000	1.0000	31.20
59.5	105,727	66	0.0006	0.9994	31.20
60.5	75,858	3,619	0.0477	0.9523	31.18
61.5	70,642	8,275	0.1171	0.8829	29.69
62.5	18,678	1,341	0.0718	0.9282	26.21
63.5	16,914		0.0000	1.0000	24.33
64.5	14,451		0.0000	1.0000	24.33
65.5	12,120		0.0000	1.0000	24.33
66.5	12,120		0.0000	1.0000	24.33
67.5	9,454		0.0000	1.0000	24.33
68.5	9,454		0.0000	1.0000	24.33
69.5	2,754		0.0000	1.0000	24.33
70.5	2,754		0.0000	1.0000	24.33
71.5	2,754		0.0000	1.0000	24.33
72.5	2,754		0.0000	1.0000	24.33
73.5	2,754		0.0000	1.0000	24.33
74.5	2,754		0.0000	1.0000	24.33
75.5	2,754		0.0000	1.0000	24.33
76.5	2,754		0.0000	1.0000	24.33
77.5	2,754		0.0000	1.0000	24.33
78.5	2,754		0.0000	1.0000	24.33

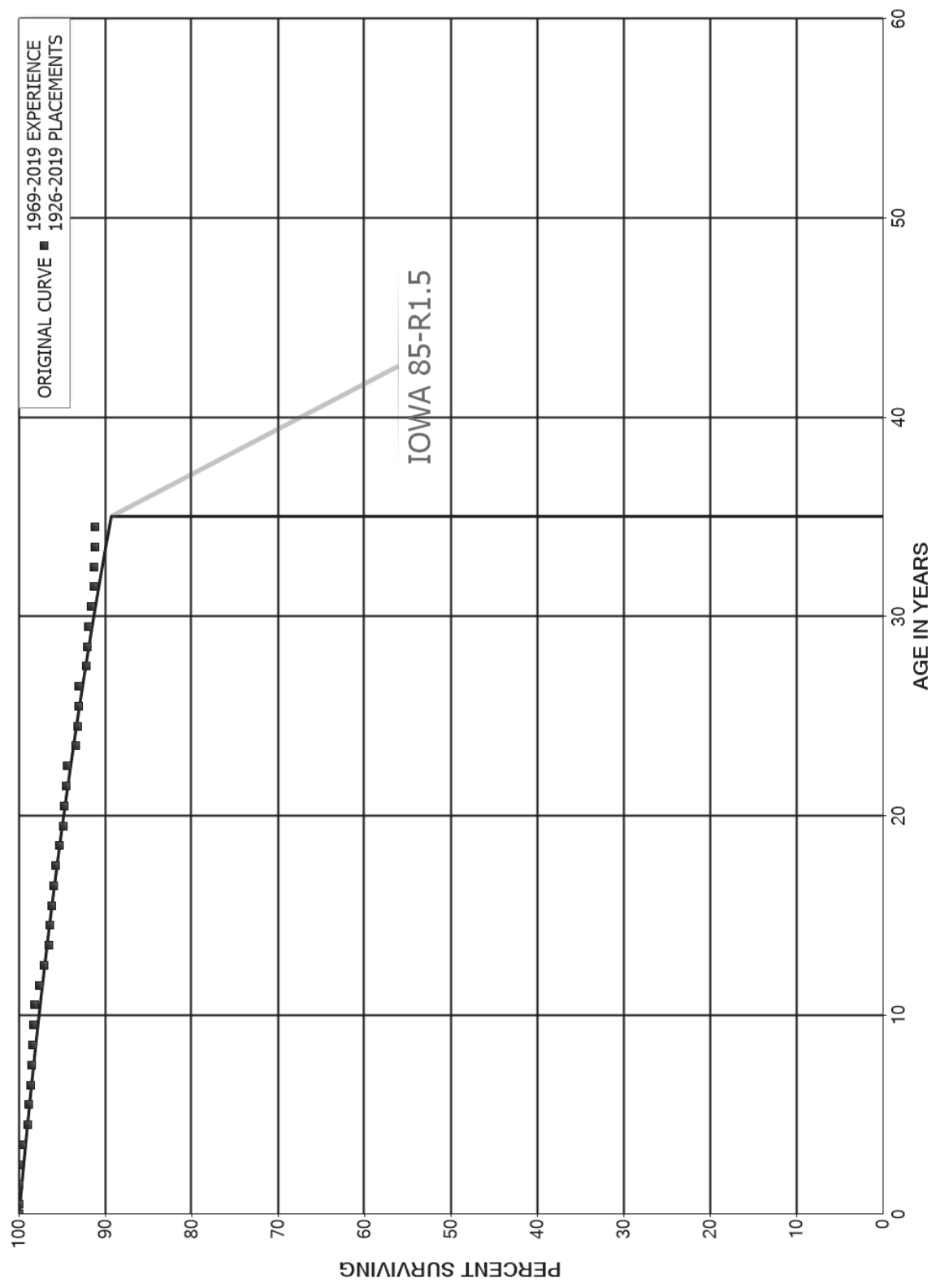
DUKE ENERGY FLORIDA

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2019			EXPERIENCE BAND 1943-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,754		0.0000	1.0000	24.33
80.5	2,754		0.0000	1.0000	24.33
81.5	2,754		0.0000	1.0000	24.33
82.5	2,754		0.0000	1.0000	24.33
83.5	2,754		0.0000	1.0000	24.33
84.5	2,754		0.0000	1.0000	24.33
85.5	2,754		0.0000	1.0000	24.33
86.5	2,754		0.0000	1.0000	24.33
87.5					24.33

DUKE ENERGY FLORIDA
 ACCOUNT 341 STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY FLORIDA

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2019

EXPERIENCE BAND 1969-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	709,170,722		0.0000	1.0000	100.00
0.5	634,487,583	275	0.0000	1.0000	100.00
1.5	243,473,926	115,524	0.0005	0.9995	100.00
2.5	236,086,965	810,159	0.0034	0.9966	99.95
3.5	234,105,337	1,669,010	0.0071	0.9929	99.61
4.5	228,713,209	212,523	0.0009	0.9991	98.90
5.5	204,071,817	360,003	0.0018	0.9982	98.81
6.5	193,576,224	248,231	0.0013	0.9987	98.63
7.5	191,847,596	134,237	0.0007	0.9993	98.51
8.5	191,762,497	263,751	0.0014	0.9986	98.44
9.5	187,907,973	169,541	0.0009	0.9991	98.30
10.5	137,109,693	859,520	0.0063	0.9937	98.21
11.5	136,100,399	745,550	0.0055	0.9945	97.60
12.5	122,398,928	657,461	0.0054	0.9946	97.06
13.5	189,787,344	267,196	0.0014	0.9986	96.54
14.5	179,212,924	354,346	0.0020	0.9980	96.41
15.5	111,260,529	257,497	0.0023	0.9977	96.22
16.5	90,655,192	294,124	0.0032	0.9968	95.99
17.5	89,197,802	362,989	0.0041	0.9959	95.68
18.5	88,690,276	396,874	0.0045	0.9955	95.29
19.5	86,840,019	156,954	0.0018	0.9982	94.87
20.5	46,441,957	94,804	0.0020	0.9980	94.69
21.5	46,041,252	32,482	0.0007	0.9993	94.50
22.5	34,266,349	380,887	0.0111	0.9889	94.43
23.5	33,004,118	75,942	0.0023	0.9977	93.38
24.5	32,488,082	19,945	0.0006	0.9994	93.17
25.5	24,680,075	21,905	0.0009	0.9991	93.11
26.5	15,312,936	135,535	0.0089	0.9911	93.03
27.5	10,487,791	19,230	0.0018	0.9982	92.21
28.5	10,292,602	6,771	0.0007	0.9993	92.04
29.5	10,245,960	41,529	0.0041	0.9959	91.98
30.5	10,166,081	29,449	0.0029	0.9971	91.60
31.5	10,126,521	5,349	0.0005	0.9995	91.34
32.5	11,005,218	10,077	0.0009	0.9991	91.29
33.5	10,998,215	9,141	0.0008	0.9992	91.21
34.5	10,988,869	18,596	0.0017	0.9983	91.13
35.5	10,940,521		0.0000	1.0000	90.98
36.5	11,002,062	30,947	0.0028	0.9972	90.98
37.5	10,888,753	41,802	0.0038	0.9962	90.72
38.5	10,867,797	50,028	0.0046	0.9954	90.37

DUKE ENERGY FLORIDA

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2019			EXPERIENCE BAND 1969-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,421,852	159,595	0.0169	0.9831	89.96
40.5	9,259,757	227,487	0.0246	0.9754	88.43
41.5	7,867,209	8,087	0.0010	0.9990	86.26
42.5	10,070,350	18,384	0.0018	0.9982	86.17
43.5	10,073,832	31,144	0.0031	0.9969	86.01
44.5	7,123,509	6,040	0.0008	0.9992	85.75
45.5	2,713,378		0.0000	1.0000	85.68
46.5	1,513,268	3,247	0.0021	0.9979	85.68
47.5	734,167		0.0000	1.0000	85.49
48.5	761,861	460	0.0006	0.9994	85.49
49.5	626,826	350	0.0006	0.9994	85.44
50.5	432,608		0.0000	1.0000	85.39
51.5	468,970		0.0000	1.0000	85.39
52.5	4,787,477	852	0.0002	0.9998	85.39
53.5	4,784,768	25,556	0.0053	0.9947	85.38
54.5	4,759,484	4,382	0.0009	0.9991	84.92
55.5	4,756,247	701	0.0001	0.9999	84.84
56.5	4,735,875	35,511	0.0075	0.9925	84.83
57.5	4,691,491	1,062	0.0002	0.9998	84.19
58.5	4,577,837	10,627	0.0023	0.9977	84.18
59.5	4,567,341		0.0000	1.0000	83.98
60.5	4,632,144		0.0000	1.0000	83.98
61.5	111,473		0.0000	1.0000	83.98
62.5	229,588		0.0000	1.0000	83.98
63.5	164,138		0.0000	1.0000	83.98
64.5	164,138		0.0000	1.0000	83.98
65.5	45,892		0.0000	1.0000	83.98
66.5	42,444		0.0000	1.0000	83.98
67.5	42,444		0.0000	1.0000	83.98
68.5	42,444		0.0000	1.0000	83.98
69.5	42,444		0.0000	1.0000	83.98
70.5	42,444		0.0000	1.0000	83.98
71.5	42,444		0.0000	1.0000	83.98
72.5	42,444		0.0000	1.0000	83.98
73.5	42,444		0.0000	1.0000	83.98
74.5	42,444		0.0000	1.0000	83.98
75.5	42,444		0.0000	1.0000	83.98
76.5	42,444		0.0000	1.0000	83.98
77.5	42,444		0.0000	1.0000	83.98
78.5	42,444		0.0000	1.0000	83.98

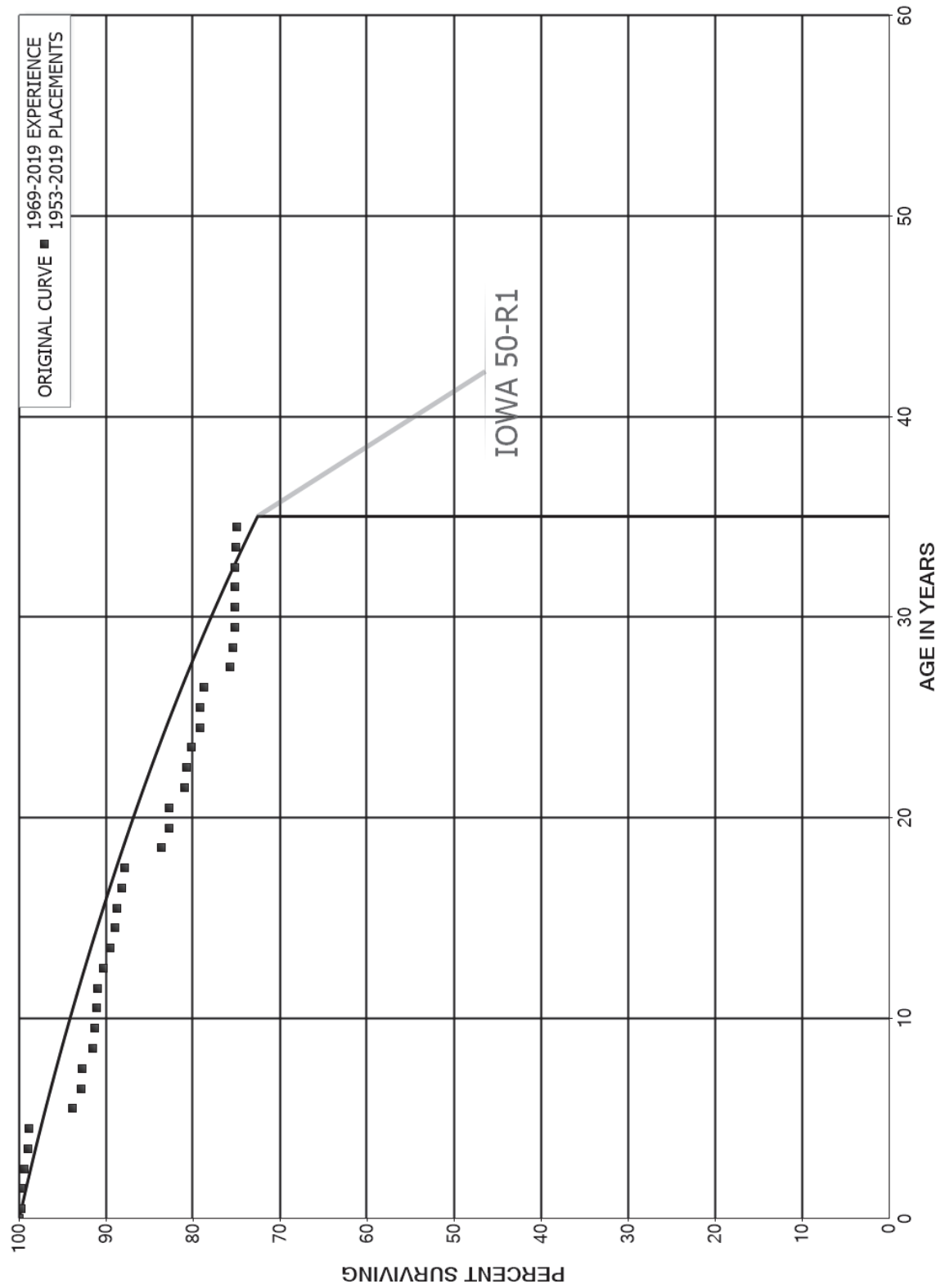
DUKE ENERGY FLORIDA

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2019			EXPERIENCE BAND 1969-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	42,444		0.0000	1.0000	83.98
80.5	42,444		0.0000	1.0000	83.98
81.5	42,444		0.0000	1.0000	83.98
82.5	42,444		0.0000	1.0000	83.98
83.5	42,444		0.0000	1.0000	83.98
84.5	42,444		0.0000	1.0000	83.98
85.5	42,444		0.0000	1.0000	83.98
86.5	42,444		0.0000	1.0000	83.98
87.5	42,444		0.0000	1.0000	83.98
88.5	42,444		0.0000	1.0000	83.98
89.5	42,444		0.0000	1.0000	83.98
90.5	175		0.0000	1.0000	83.98
91.5					83.98

DUKE ENERGY FLORIDA
 ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY FLORIDA

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1953-2019

EXPERIENCE BAND 1969-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	274,917,873	632,105	0.0023	0.9977	100.00
0.5	258,175,647	73,065	0.0003	0.9997	99.77
1.5	188,417,136	607,906	0.0032	0.9968	99.74
2.5	186,401,571	906,992	0.0049	0.9951	99.42
3.5	180,018,034	218,215	0.0012	0.9988	98.94
4.5	176,588,247	8,832,312	0.0500	0.9500	98.82
5.5	155,017,442	1,718,087	0.0111	0.9889	93.87
6.5	152,813,991	233,078	0.0015	0.9985	92.83
7.5	152,096,431	2,015,936	0.0133	0.9867	92.69
8.5	146,311,975	209,374	0.0014	0.9986	91.46
9.5	144,501,701	388,680	0.0027	0.9973	91.33
10.5	112,745,565	240,855	0.0021	0.9979	91.09
11.5	111,995,047	689,861	0.0062	0.9938	90.89
12.5	100,649,505	864,138	0.0086	0.9914	90.33
13.5	111,989,576	819,069	0.0073	0.9927	89.56
14.5	97,850,920	207,431	0.0021	0.9979	88.90
15.5	83,858,709	522,384	0.0062	0.9938	88.71
16.5	69,999,237	262,346	0.0037	0.9963	88.16
17.5	69,133,698	3,337,547	0.0483	0.9517	87.83
18.5	65,334,547	641,541	0.0098	0.9902	83.59
19.5	59,731,680	69,735	0.0012	0.9988	82.77
20.5	43,714,719	909,903	0.0208	0.9792	82.67
21.5	42,514,093	115,258	0.0027	0.9973	80.95
22.5	38,740,998	242,223	0.0063	0.9937	80.73
23.5	36,819,400	466,844	0.0127	0.9873	80.23
24.5	36,014,840	35,924	0.0010	0.9990	79.21
25.5	31,117,853	152,990	0.0049	0.9951	79.13
26.5	23,474,028	884,624	0.0377	0.9623	78.74
27.5	16,191,452	90,641	0.0056	0.9944	75.77
28.5	15,931,304	28,849	0.0018	0.9982	75.35
29.5	15,875,323		0.0000	1.0000	75.21
30.5	15,875,323	3,437	0.0002	0.9998	75.21
31.5	15,855,308	1,513	0.0001	0.9999	75.20
32.5	15,825,069	30,394	0.0019	0.9981	75.19
33.5	15,809,980	26,939	0.0017	0.9983	75.05
34.5	15,783,042	122,814	0.0078	0.9922	74.92
35.5	15,657,880		0.0000	1.0000	74.34
36.5	15,630,684	24,668	0.0016	0.9984	74.34
37.5	15,606,016	1,455	0.0001	0.9999	74.22
38.5	15,725,831	28,772	0.0018	0.9982	74.21

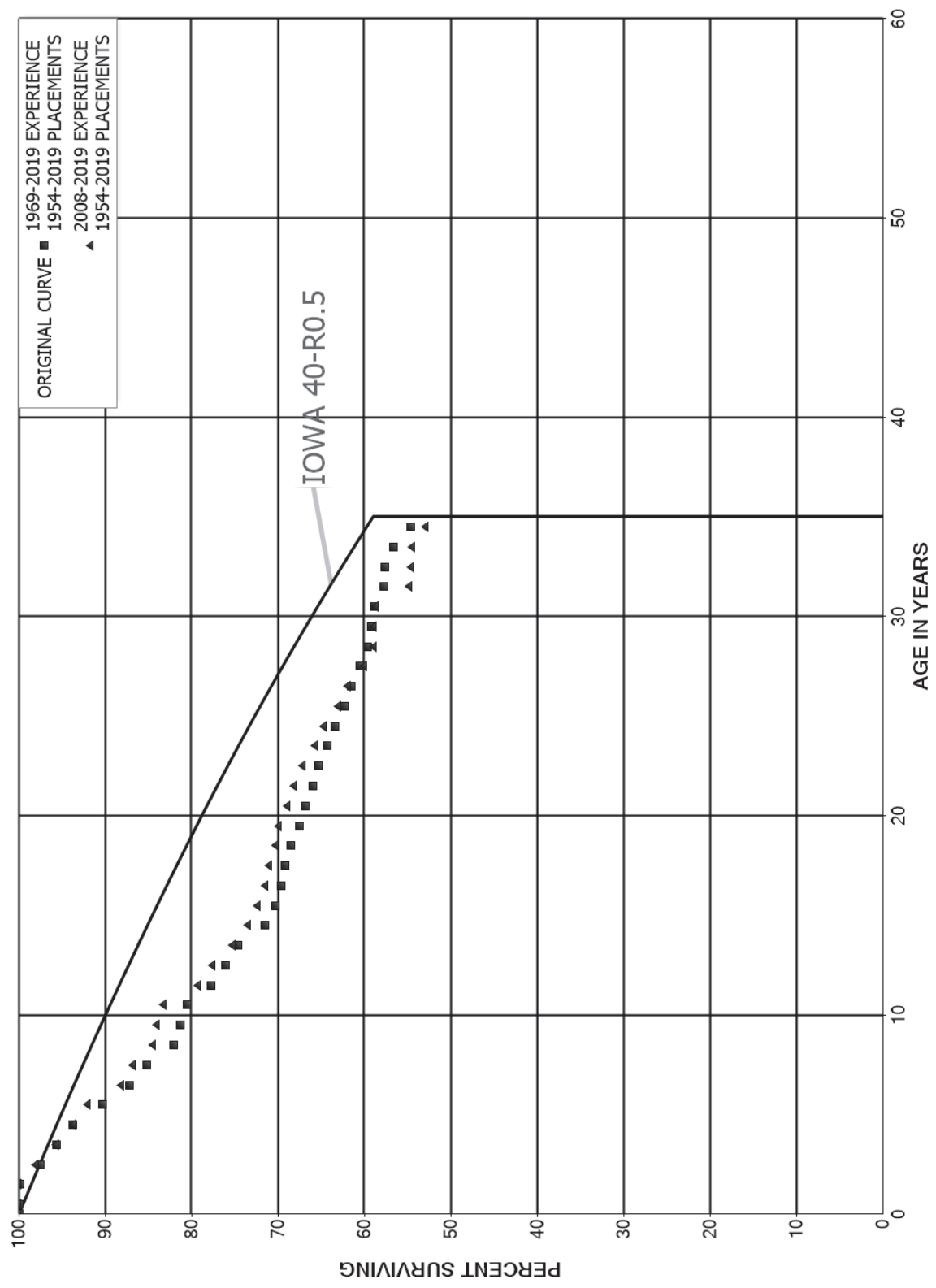
DUKE ENERGY FLORIDA

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1953-2019			EXPERIENCE BAND 1969-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	13,214,022		0.0000	1.0000	74.08
40.5	13,214,022	224,701	0.0170	0.9830	74.08
41.5	12,580,127	826	0.0001	0.9999	72.82
42.5	10,569,152		0.0000	1.0000	72.81
43.5	10,568,326	1,087,859	0.1029	0.8971	72.81
44.5	3,549,996		0.0000	1.0000	65.32
45.5	2,668,030		0.0000	1.0000	65.32
46.5	1,516,325		0.0000	1.0000	65.32
47.5	738,533		0.0000	1.0000	65.32
48.5	734,243	687	0.0009	0.9991	65.32
49.5	685,965		0.0000	1.0000	65.26
50.5	358,685		0.0000	1.0000	65.26
51.5	254,964		0.0000	1.0000	65.26
52.5	656,260		0.0000	1.0000	65.26
53.5	656,260	15,904	0.0242	0.9758	65.26
54.5	403,889		0.0000	1.0000	63.67
55.5	403,738		0.0000	1.0000	63.67
56.5	402,728		0.0000	1.0000	63.67
57.5	402,544		0.0000	1.0000	63.67
58.5	402,544	24,900	0.0619	0.9381	63.67
59.5	376,508		0.0000	1.0000	59.74
60.5	376,991		0.0000	1.0000	59.74
61.5	483		0.0000	1.0000	59.74
62.5	483		0.0000	1.0000	59.74
63.5	3,050		0.0000	1.0000	59.74
64.5	3,050		0.0000	1.0000	59.74
65.5	3,050		0.0000	1.0000	59.74
66.5					59.74

DUKE ENERGY FLORIDA
 ACCOUNT 343 PRIME MOVERS - GENERAL
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY FLORIDA

ACCOUNT 343 PRIME MOVERS - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1954-2019

EXPERIENCE BAND 1969-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,918,195,604	12,658	0.0000	1.0000	100.00
0.5	2,673,080,779	3,165,846	0.0012	0.9988	100.00
1.5	1,910,818,479	46,040,534	0.0241	0.9759	99.88
2.5	1,619,044,983	30,503,634	0.0188	0.9812	97.47
3.5	1,556,782,317	31,921,319	0.0205	0.9795	95.64
4.5	1,469,268,707	53,128,345	0.0362	0.9638	93.68
5.5	1,402,626,908	47,609,219	0.0339	0.9661	90.29
6.5	1,338,674,900	30,751,784	0.0230	0.9770	87.23
7.5	1,290,633,741	47,951,822	0.0372	0.9628	85.22
8.5	1,195,773,656	11,082,369	0.0093	0.9907	82.06
9.5	1,169,884,465	11,034,183	0.0094	0.9906	81.29
10.5	805,839,451	28,413,271	0.0353	0.9647	80.53
11.5	771,505,937	16,602,450	0.0215	0.9785	77.69
12.5	641,230,566	11,972,092	0.0187	0.9813	76.02
13.5	778,610,952	31,991,712	0.0411	0.9589	74.60
14.5	644,317,544	10,818,958	0.0168	0.9832	71.53
15.5	484,276,255	4,878,141	0.0101	0.9899	70.33
16.5	404,473,332	2,668,216	0.0066	0.9934	69.62
17.5	392,767,369	3,907,552	0.0099	0.9901	69.16
18.5	384,373,452	5,420,976	0.0141	0.9859	68.48
19.5	338,460,402	3,448,021	0.0102	0.9898	67.51
20.5	246,978,047	3,285,196	0.0133	0.9867	66.82
21.5	241,518,769	2,532,048	0.0105	0.9895	65.93
22.5	205,545,607	3,012,676	0.0147	0.9853	65.24
23.5	202,472,708	2,661,910	0.0131	0.9869	64.29
24.5	198,920,573	3,468,258	0.0174	0.9826	63.44
25.5	182,903,088	2,539,953	0.0139	0.9861	62.33
26.5	138,797,984	2,259,506	0.0163	0.9837	61.47
27.5	88,893,143	1,187,375	0.0134	0.9866	60.47
28.5	86,250,804	751,776	0.0087	0.9913	59.66
29.5	85,110,966	488,653	0.0057	0.9943	59.14
30.5	84,207,569	1,561,550	0.0185	0.9815	58.80
31.5	82,237,651	212,176	0.0026	0.9974	57.71
32.5	82,025,474	1,328,302	0.0162	0.9838	57.56
33.5	80,697,172	2,887,447	0.0358	0.9642	56.63
34.5	77,809,725	4,277,547	0.0550	0.9450	54.60
35.5	73,532,178	2,672,220	0.0363	0.9637	51.60
36.5	70,859,958	2,619,514	0.0370	0.9630	49.73
37.5	68,063,043	757,959	0.0111	0.9889	47.89
38.5	67,289,033	152,774	0.0023	0.9977	47.35

DUKE ENERGY FLORIDA

ACCOUNT 343 PRIME MOVERS - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1954-2019			EXPERIENCE BAND 1969-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	53,507,938	7,304	0.0001	0.9999	47.25
40.5	53,500,633	4,552,170	0.0851	0.9149	47.24
41.5	48,948,464	1,417,510	0.0290	0.9710	43.22
42.5	47,530,953		0.0000	1.0000	41.97
43.5	47,530,953	51,589	0.0011	0.9989	41.97
44.5	34,971,423	155,977	0.0045	0.9955	41.92
45.5	23,611,087	1,951,832	0.0827	0.9173	41.74
46.5	14,204,339	4,640	0.0003	0.9997	38.29
47.5	10,134,310	20,801	0.0021	0.9979	38.27
48.5	10,113,509	1,503	0.0001	0.9999	38.20
49.5	10,049,616		0.0000	1.0000	38.19
50.5	3,956,075	419	0.0001	0.9999	38.19
51.5	937,877		0.0000	1.0000	38.19
52.5	937,877		0.0000	1.0000	38.19
53.5	937,877		0.0000	1.0000	38.19
54.5	937,877		0.0000	1.0000	38.19
55.5	937,877		0.0000	1.0000	38.19
56.5	937,877		0.0000	1.0000	38.19
57.5	937,877		0.0000	1.0000	38.19
58.5	937,877		0.0000	1.0000	38.19
59.5	937,877		0.0000	1.0000	38.19
60.5	937,877		0.0000	1.0000	38.19
61.5	936,883		0.0000	1.0000	38.19
62.5	936,883		0.0000	1.0000	38.19
63.5	918,571		0.0000	1.0000	38.19
64.5	918,571		0.0000	1.0000	38.19
65.5					38.19

DUKE ENERGY FLORIDA

ACCOUNT 343 PRIME MOVERS - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1954-2019

EXPERIENCE BAND 2008-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,747,476,053		0.0000	1.0000	100.00
0.5	1,630,445,330	1,783,480	0.0011	0.9989	100.00
1.5	889,962,835	17,421,861	0.0196	0.9804	99.89
2.5	847,682,762	19,838,901	0.0234	0.9766	97.94
3.5	798,151,993	17,378,839	0.0218	0.9782	95.64
4.5	866,431,783	15,461,161	0.0178	0.9822	93.56
5.5	844,400,602	35,314,479	0.0418	0.9582	91.89
6.5	799,730,154	11,586,513	0.0145	0.9855	88.05
7.5	827,103,108	22,806,812	0.0276	0.9724	86.77
8.5	886,287,309	4,511,575	0.0051	0.9949	84.38
9.5	870,418,913	8,040,038	0.0092	0.9908	83.95
10.5	551,977,513	26,445,588	0.0479	0.9521	83.17
11.5	519,698,207	11,340,435	0.0218	0.9782	79.19
12.5	395,895,867	11,804,121	0.0298	0.9702	77.46
13.5	547,147,983	12,654,255	0.0231	0.9769	75.15
14.5	480,388,779	7,180,363	0.0149	0.9851	73.41
15.5	381,471,265	4,844,425	0.0127	0.9873	72.32
16.5	303,850,754	1,803,671	0.0059	0.9941	71.40
17.5	293,450,659	3,308,672	0.0113	0.9887	70.97
18.5	287,545,770	1,578,153	0.0055	0.9945	70.17
19.5	245,883,913	3,317,555	0.0135	0.9865	69.79
20.5	154,532,024	1,817,306	0.0118	0.9882	68.85
21.5	150,540,635	2,183,718	0.0145	0.9855	68.04
22.5	114,915,804	2,410,189	0.0210	0.9790	67.05
23.5	112,445,391	1,796,170	0.0160	0.9840	65.64
24.5	109,758,996	2,742,388	0.0250	0.9750	64.60
25.5	94,644,782	1,685,122	0.0178	0.9822	62.98
26.5	51,410,561	1,604,984	0.0312	0.9688	61.86
27.5	19,680,176	346,545	0.0176	0.9824	59.93
28.5	17,885,997	11,411	0.0006	0.9994	58.87
29.5	17,486,524	77,460	0.0044	0.9956	58.84
30.5	17,006,612	1,118,502	0.0658	0.9342	58.58
31.5	15,481,968	58,241	0.0038	0.9962	54.72
32.5	30,915,316	45,352	0.0015	0.9985	54.52
33.5	49,972,597	1,485,400	0.0297	0.9703	54.44
34.5	56,969,067	1,642,456	0.0288	0.9712	52.82
35.5	60,915,601	2,672,220	0.0439	0.9561	51.30
36.5	58,243,381	2,490,075	0.0428	0.9572	49.05
37.5	57,837,601	757,959	0.0131	0.9869	46.95
38.5	63,308,109	152,774	0.0024	0.9976	46.33

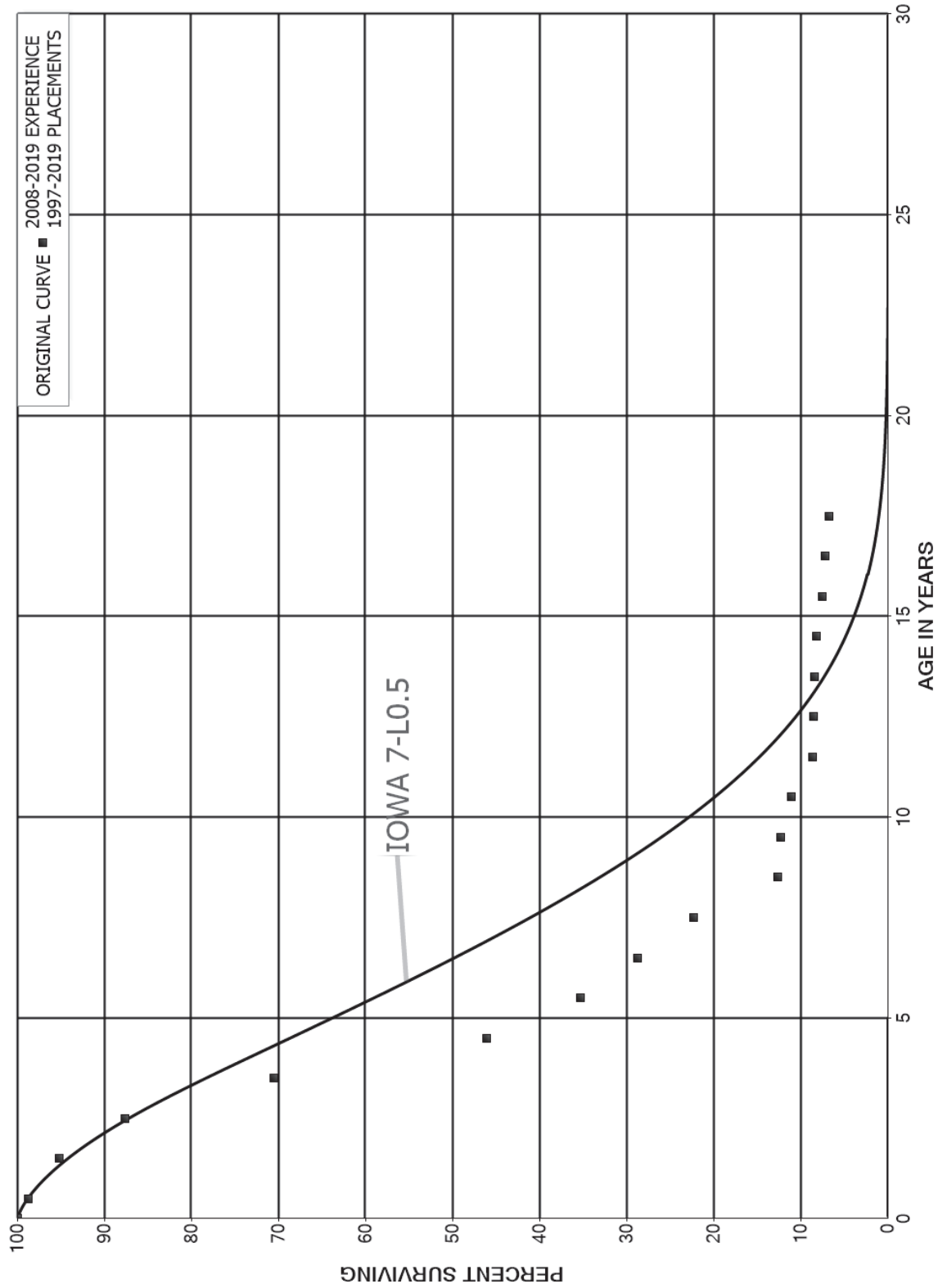
DUKE ENERGY FLORIDA

ACCOUNT 343 PRIME MOVERS - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1954-2019			EXPERIENCE BAND 2008-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	52,570,061	7,304	0.0001	0.9999	46.22
40.5	52,562,756	4,552,170	0.0866	0.9134	46.22
41.5	48,010,587	1,417,510	0.0295	0.9705	42.21
42.5	46,593,076		0.0000	1.0000	40.97
43.5	46,593,076	51,589	0.0011	0.9989	40.97
44.5	34,033,546	155,977	0.0046	0.9954	40.92
45.5	22,673,210	1,951,832	0.0861	0.9139	40.73
46.5	13,266,462	4,640	0.0003	0.9997	37.23
47.5	9,196,433	20,801	0.0023	0.9977	37.21
48.5	9,175,632	1,503	0.0002	0.9998	37.13
49.5	9,112,733		0.0000	1.0000	37.12
50.5	3,019,192	419	0.0001	0.9999	37.12
51.5	19,306		0.0000	1.0000	37.12
52.5	19,306		0.0000	1.0000	37.12
53.5	937,877		0.0000	1.0000	37.12
54.5	937,877		0.0000	1.0000	37.12
55.5	937,877		0.0000	1.0000	37.12
56.5	937,877		0.0000	1.0000	37.12
57.5	937,877		0.0000	1.0000	37.12
58.5	937,877		0.0000	1.0000	37.12
59.5	937,877		0.0000	1.0000	37.12
60.5	937,877		0.0000	1.0000	37.12
61.5	936,883		0.0000	1.0000	37.12
62.5	936,883		0.0000	1.0000	37.12
63.5	918,571		0.0000	1.0000	37.12
64.5	918,571		0.0000	1.0000	37.12
65.5					37.12

DUKE ENERGY FLORIDA
 ACCOUNT 343.1 PRIME MOVERS - ROTABLE PARTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY FLORIDA

ACCOUNT 343.1 PRIME MOVERS - ROTABLE PARTS

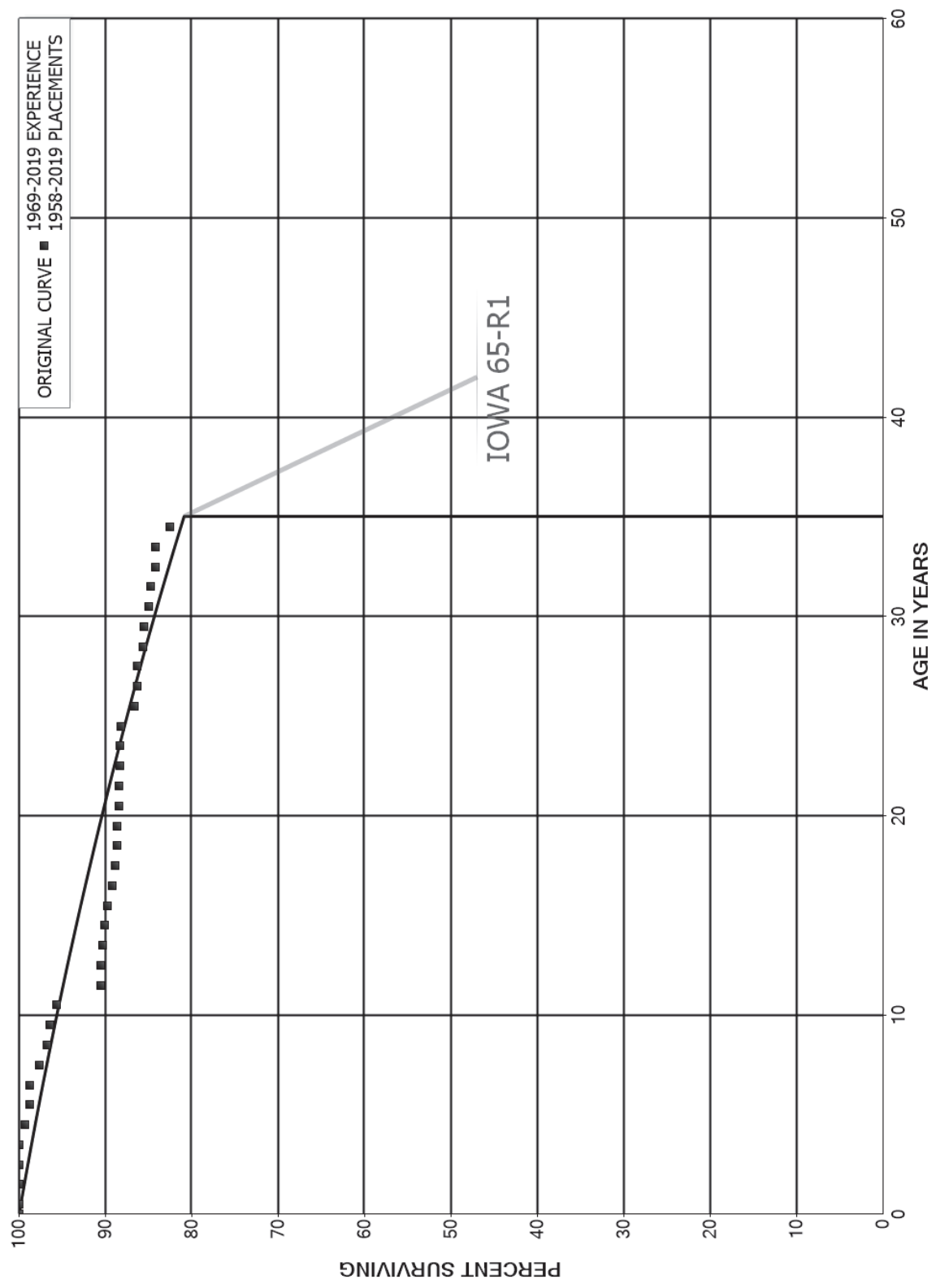
ORIGINAL LIFE TABLE

PLACEMENT BAND 1997-2019

EXPERIENCE BAND 2008-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	772,919,199	9,430,848	0.0122	0.9878	100.00
0.5	779,839,683	28,606,326	0.0367	0.9633	98.78
1.5	720,411,662	56,761,327	0.0788	0.9212	95.16
2.5	707,947,453	138,635,396	0.1958	0.8042	87.66
3.5	504,761,843	174,807,088	0.3463	0.6537	70.49
4.5	340,454,222	80,048,707	0.2351	0.7649	46.08
5.5	259,461,036	47,954,665	0.1848	0.8152	35.25
6.5	183,171,777	40,971,374	0.2237	0.7763	28.73
7.5	144,458,482	62,967,747	0.4359	0.5641	22.30
8.5	93,122,507	1,845,611	0.0198	0.9802	12.58
9.5	92,291,087	9,486,372	0.1028	0.8972	12.33
10.5	67,959,458	15,162,589	0.2231	0.7769	11.07
11.5	51,370,818	540,255	0.0105	0.9895	8.60
12.5	39,609,682	536,401	0.0135	0.9865	8.51
13.5	46,860,731	1,427,648	0.0305	0.9695	8.39
14.5	32,286,483	2,364,133	0.0732	0.9268	8.14
15.5	30,610,547	1,697,588	0.0555	0.9445	7.54
16.5	21,175,363	1,231,388	0.0582	0.9418	7.12
17.5	15,036,395		0.0000	1.0000	6.71
18.5	14,718,716		0.0000	1.0000	6.71
19.5	14,360,318		0.0000	1.0000	6.71
20.5	1,437,774		0.0000	1.0000	6.71
21.5	259,063		0.0000	1.0000	6.71
22.5					6.71

DUKE ENERGY FLORIDA
 ACCOUNT 344 GENERATORS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



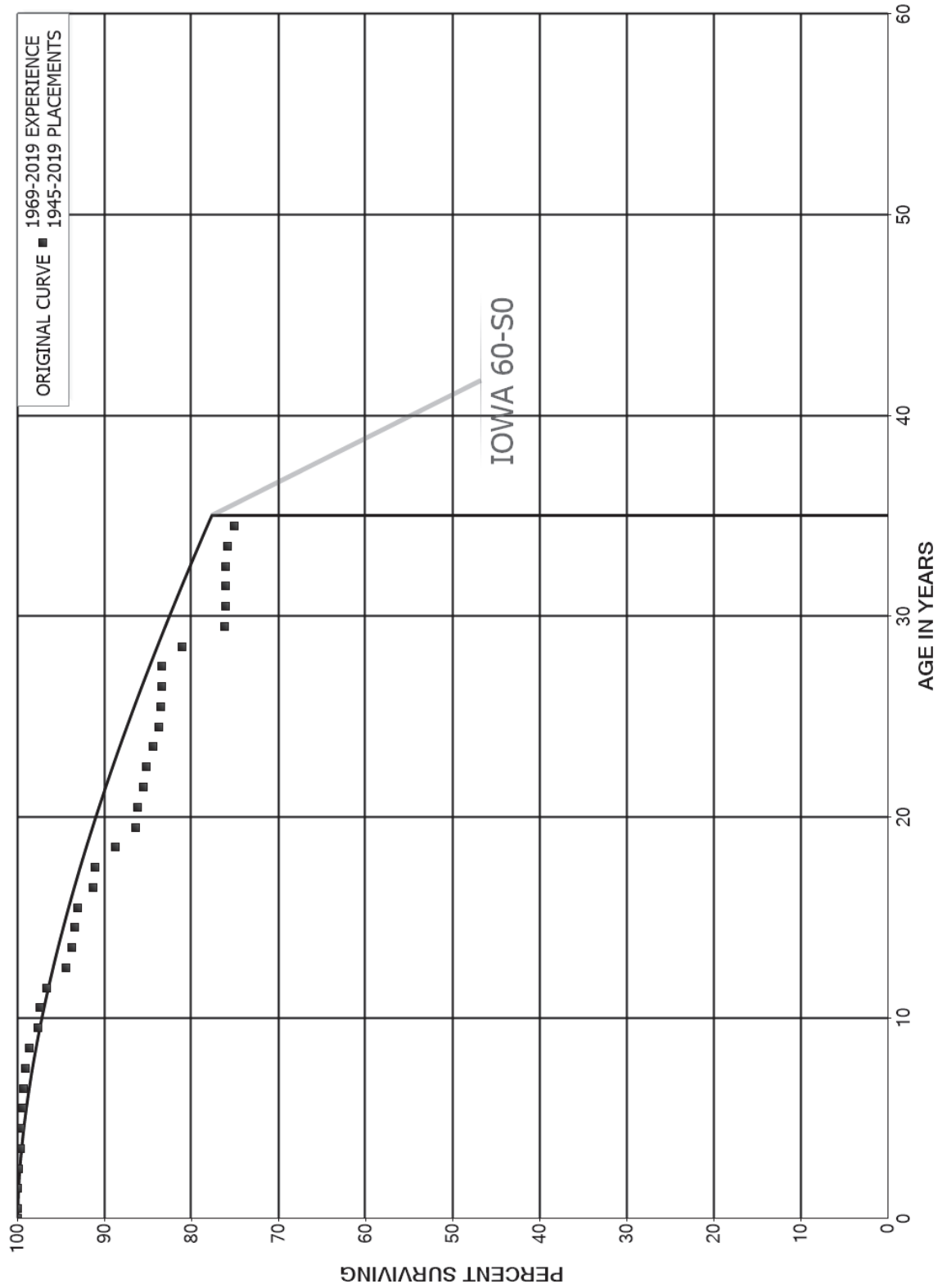
DUKE ENERGY FLORIDA
ACCOUNT 344 GENERATORS
ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2019			EXPERIENCE BAND 1969-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	561,191,206		0.0000	1.0000	100.00
0.5	538,270,638		0.0000	1.0000	100.00
1.5	378,507,407	204,763	0.0005	0.9995	100.00
2.5	376,177,231	60,437	0.0002	0.9998	99.95
3.5	376,040,895	2,340,758	0.0062	0.9938	99.93
4.5	373,590,200	2,269,504	0.0061	0.9939	99.31
5.5	372,294,501	64,730	0.0002	0.9998	98.70
6.5	371,042,727	4,140,278	0.0112	0.9888	98.69
7.5	356,862,749	3,134,009	0.0088	0.9912	97.59
8.5	350,185,711	1,228,614	0.0035	0.9965	96.73
9.5	345,232,324	2,957,998	0.0086	0.9914	96.39
10.5	296,746,965	15,713,173	0.0530	0.9470	95.56
11.5	280,319,074	58,255	0.0002	0.9998	90.50
12.5	235,263,362	386,463	0.0016	0.9984	90.48
13.5	265,255,958	662,232	0.0025	0.9975	90.34
14.5	217,957,532	1,034,573	0.0047	0.9953	90.11
15.5	185,606,364	1,114,220	0.0060	0.9940	89.68
16.5	150,320,679	467,474	0.0031	0.9969	89.14
17.5	146,641,933	362,496	0.0025	0.9975	88.87
18.5	145,208,202	67,725	0.0005	0.9995	88.65
19.5	128,274,115	300,713	0.0023	0.9977	88.61
20.5	83,302,506	6,400	0.0001	0.9999	88.40
21.5	82,959,207	139,526	0.0017	0.9983	88.39
22.5	70,572,597		0.0000	1.0000	88.24
23.5	70,572,597	87,380	0.0012	0.9988	88.24
24.5	70,485,217	1,253,528	0.0178	0.9822	88.13
25.5	65,637,187	217,349	0.0033	0.9967	86.57
26.5	51,091,891	7,997	0.0002	0.9998	86.28
27.5	33,064,876	235,517	0.0071	0.9929	86.27
28.5	32,611,338	73,472	0.0023	0.9977	85.65
29.5	32,231,935	210,653	0.0065	0.9935	85.46
30.5	32,021,282	60,432	0.0019	0.9981	84.90
31.5	31,960,850	196,898	0.0062	0.9938	84.74
32.5	31,763,952		0.0000	1.0000	84.22
33.5	31,763,952	643,769	0.0203	0.9797	84.22
34.5	31,084,578	14,997	0.0005	0.9995	82.51
35.5	31,069,581	39,926	0.0013	0.9987	82.47
36.5	31,029,655	6,292	0.0002	0.9998	82.37
37.5	31,023,363	107,066	0.0035	0.9965	82.35
38.5	30,905,118	69,137	0.0022	0.9978	82.06

DUKE ENERGY FLORIDA
ACCOUNT 344 GENERATORS
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2019			EXPERIENCE BAND 1969-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	25,946,891	994	0.0000	1.0000	81.88
40.5	25,945,897	1,318,915	0.0508	0.9492	81.88
41.5	23,057,377		0.0000	1.0000	77.72
42.5	21,703,594	481,394	0.0222	0.9778	77.72
43.5	21,222,200		0.0000	1.0000	75.99
44.5	14,452,535	190	0.0000	1.0000	75.99
45.5	11,146,399		0.0000	1.0000	75.99
46.5	8,108,159		0.0000	1.0000	75.99
47.5	2,621,061		0.0000	1.0000	75.99
48.5	2,621,061		0.0000	1.0000	75.99
49.5	1,595,099		0.0000	1.0000	75.99
50.5	701,654		0.0000	1.0000	75.99
51.5	1,940		0.0000	1.0000	75.99
52.5	89,164		0.0000	1.0000	75.99
53.5	89,164		0.0000	1.0000	75.99
54.5	89,164		0.0000	1.0000	75.99
55.5	89,164		0.0000	1.0000	75.99
56.5	88,488		0.0000	1.0000	75.99
57.5	88,488		0.0000	1.0000	75.99
58.5	88,488		0.0000	1.0000	75.99
59.5	88,488		0.0000	1.0000	75.99
60.5	87,224		0.0000	1.0000	75.99
61.5					75.99

DUKE ENERGY FLORIDA
 ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY FLORIDA

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1945-2019

EXPERIENCE BAND 1969-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	331,617,494		0.0000	1.0000	100.00
0.5	282,280,915	239,131	0.0008	0.9992	100.00
1.5	238,732,720	214,113	0.0009	0.9991	99.92
2.5	209,742,424	383,070	0.0018	0.9982	99.83
3.5	197,662,349	150,018	0.0008	0.9992	99.64
4.5	195,518,460	270,461	0.0014	0.9986	99.57
5.5	188,092,755	367,714	0.0020	0.9980	99.43
6.5	182,273,939	359,934	0.0020	0.9980	99.24
7.5	180,326,484	794,976	0.0044	0.9956	99.04
8.5	178,825,152	1,698,659	0.0095	0.9905	98.60
9.5	176,386,106	481,955	0.0027	0.9973	97.67
10.5	141,632,111	1,191,154	0.0084	0.9916	97.40
11.5	140,249,050	3,190,690	0.0228	0.9772	96.58
12.5	112,799,286	848,384	0.0075	0.9925	94.38
13.5	151,105,575	517,233	0.0034	0.9966	93.67
14.5	128,579,251	431,618	0.0034	0.9966	93.35
15.5	88,974,287	1,627,733	0.0183	0.9817	93.04
16.5	72,187,164	248,068	0.0034	0.9966	91.34
17.5	71,806,690	1,769,842	0.0246	0.9754	91.02
18.5	69,841,671	1,910,959	0.0274	0.9726	88.78
19.5	61,388,031	96,089	0.0016	0.9984	86.35
20.5	40,902,204	355,983	0.0087	0.9913	86.22
21.5	40,363,520	153,831	0.0038	0.9962	85.47
22.5	32,127,367	261,794	0.0081	0.9919	85.14
23.5	31,611,212	283,289	0.0090	0.9910	84.45
24.5	31,562,475	58,353	0.0018	0.9982	83.69
25.5	26,840,233	48,042	0.0018	0.9982	83.53
26.5	21,358,386	596	0.0000	1.0000	83.38
27.5	15,350,115	436,504	0.0284	0.9716	83.38
28.5	14,722,509	875,247	0.0594	0.9406	81.01
29.5	13,772,749	24,391	0.0018	0.9982	76.20
30.5	13,748,357	5,259	0.0004	0.9996	76.06
31.5	13,743,098	255	0.0000	1.0000	76.03
32.5	13,742,843	28,842	0.0021	0.9979	76.03
33.5	13,709,410	152,612	0.0111	0.9889	75.87
34.5	13,522,000	94,096	0.0070	0.9930	75.03
35.5	13,375,463		0.0000	1.0000	74.50
36.5	13,375,463	68,776	0.0051	0.9949	74.50
37.5	13,298,865	12,413	0.0009	0.9991	74.12
38.5	13,286,452	242,905	0.0183	0.9817	74.05

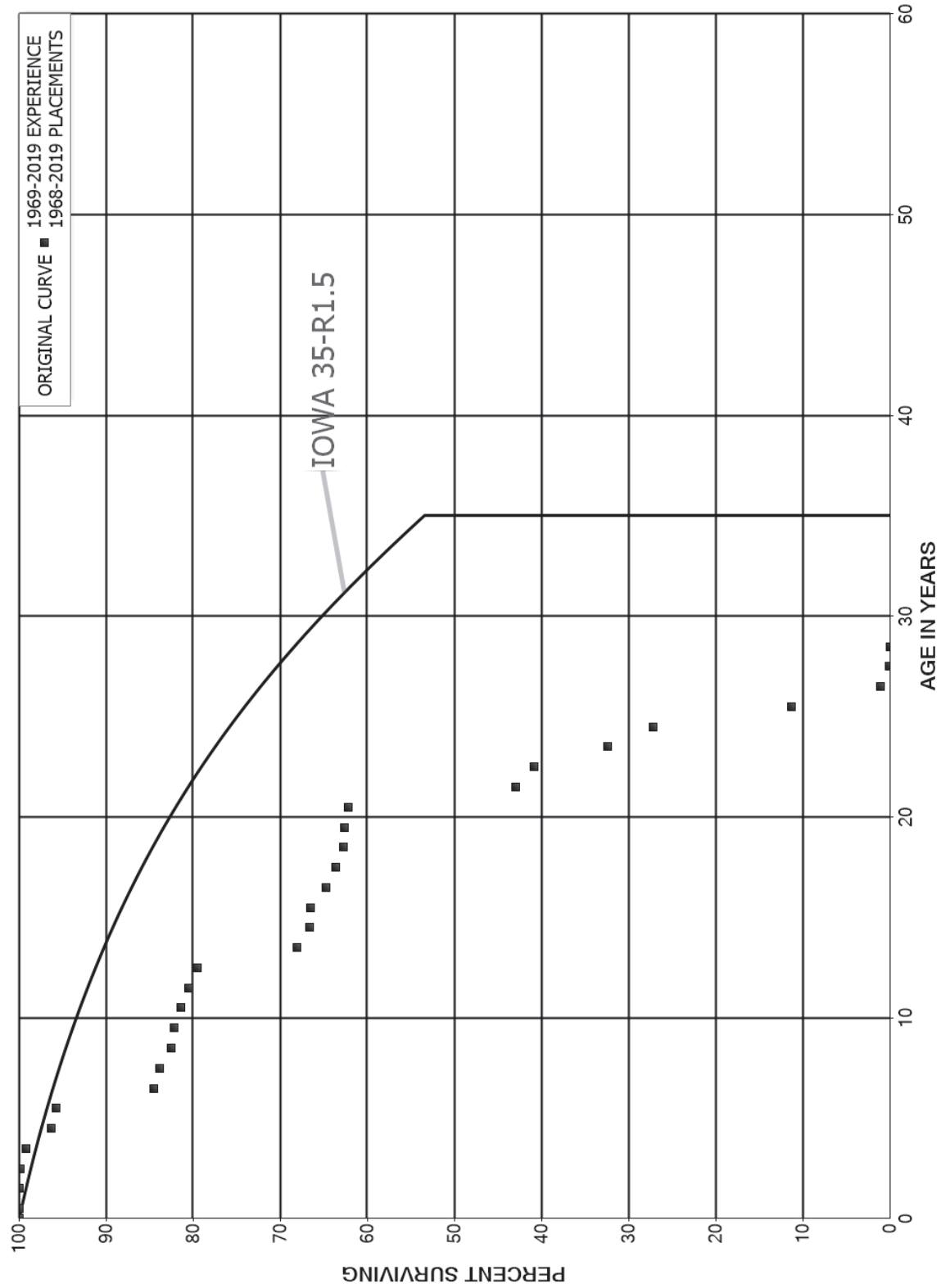
DUKE ENERGY FLORIDA

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1945-2019			EXPERIENCE BAND 1969-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	11,566,207	33,233	0.0029	0.9971	72.70
40.5	11,523,781	448,403	0.0389	0.9611	72.49
41.5	10,656,969	276,090	0.0259	0.9741	69.67
42.5	10,087,233	6,047	0.0006	0.9994	67.86
43.5	10,068,979	6,168	0.0006	0.9994	67.82
44.5	5,920,383	482,060	0.0814	0.9186	67.78
45.5	3,987,440	48,664	0.0122	0.9878	62.26
46.5	2,770,586		0.0000	1.0000	61.50
47.5	1,291,076		0.0000	1.0000	61.50
48.5	1,272,280		0.0000	1.0000	61.50
49.5	1,106,866		0.0000	1.0000	61.50
50.5	460,313		0.0000	1.0000	61.50
51.5	23,316		0.0000	1.0000	61.50
52.5	23,316		0.0000	1.0000	61.50
53.5	23,316		0.0000	1.0000	61.50
54.5	23,316		0.0000	1.0000	61.50
55.5	23,316		0.0000	1.0000	61.50
56.5	11,697	2,020	0.1727	0.8273	61.50
57.5	8,581		0.0000	1.0000	50.88
58.5	8,581		0.0000	1.0000	50.88
59.5	8,581		0.0000	1.0000	50.88
60.5	8,581		0.0000	1.0000	50.88
61.5	8,285		0.0000	1.0000	50.88
62.5	8,285	5,124	0.6185	0.3815	50.88
63.5	3,161		0.0000	1.0000	19.41
64.5	3,161		0.0000	1.0000	19.41
65.5	3,161		0.0000	1.0000	19.41
66.5					19.41

DUKE ENERGY FLORIDA
 ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY FLORIDA

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

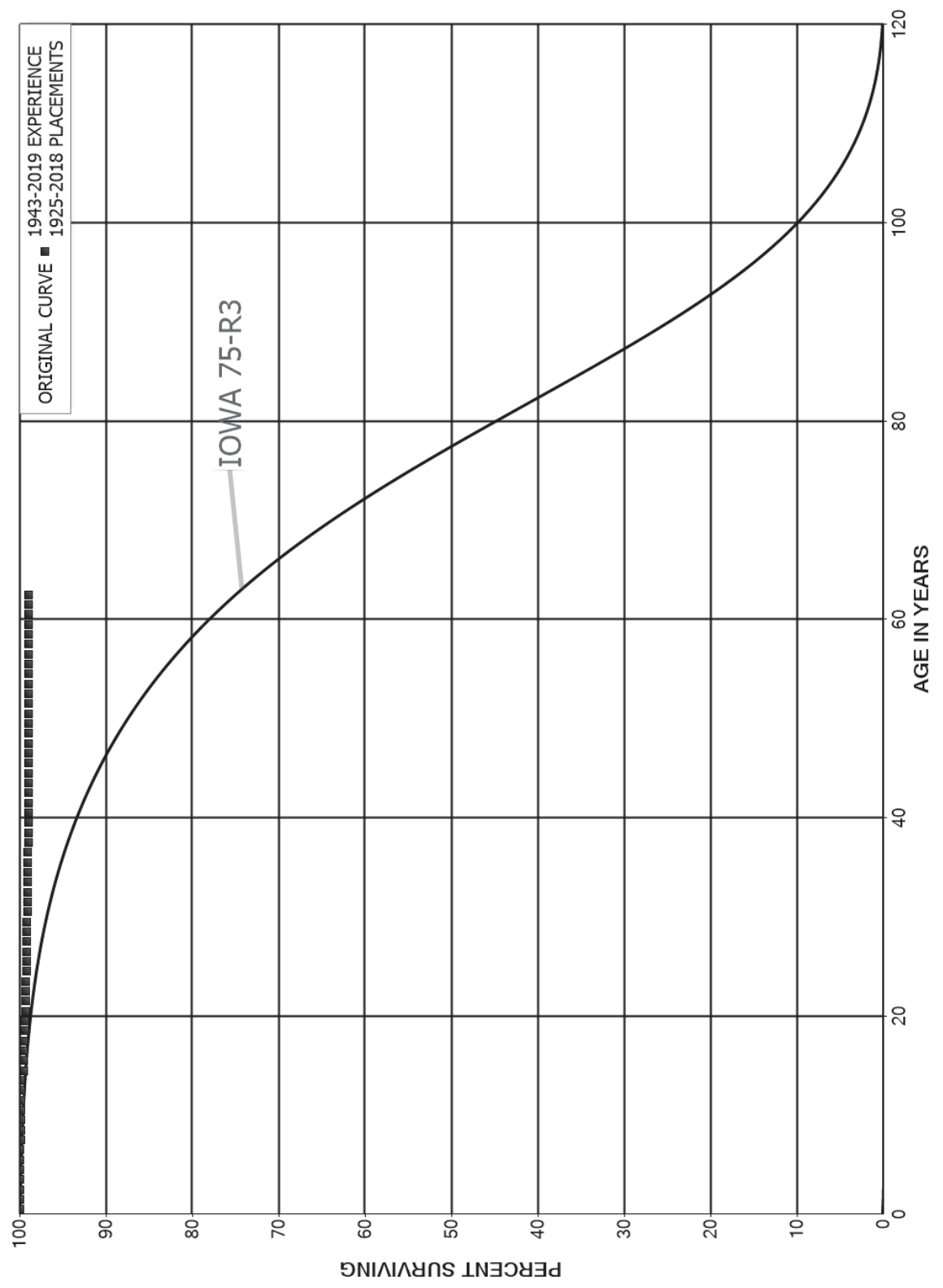
ORIGINAL LIFE TABLE

PLACEMENT BAND 1968-2019

EXPERIENCE BAND 1969-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	52,310,883	18,572	0.0004	0.9996	100.00
0.5	39,934,849	18,952	0.0005	0.9995	99.96
1.5	11,652,691	9,914	0.0009	0.9991	99.92
2.5	8,777,540	57,614	0.0066	0.9934	99.83
3.5	8,196,248	242,562	0.0296	0.9704	99.18
4.5	7,831,988	45,017	0.0057	0.9943	96.24
5.5	7,579,152	886,198	0.1169	0.8831	95.69
6.5	7,097,428	60,076	0.0085	0.9915	84.50
7.5	6,107,724	92,285	0.0151	0.9849	83.78
8.5	6,017,863	25,361	0.0042	0.9958	82.52
9.5	5,979,320	56,930	0.0095	0.9905	82.17
10.5	4,340,693	48,997	0.0113	0.9887	81.39
11.5	4,170,945	49,704	0.0119	0.9881	80.47
12.5	4,098,815	590,326	0.1440	0.8560	79.51
13.5	9,605,834	198,753	0.0207	0.9793	68.06
14.5	8,693,238	18,987	0.0022	0.9978	66.65
15.5	3,200,994	87,093	0.0272	0.9728	66.51
16.5	1,707,602	29,136	0.0171	0.9829	64.70
17.5	1,678,465	23,053	0.0137	0.9863	63.59
18.5	1,655,412	2,553	0.0015	0.9985	62.72
19.5	1,637,313	10,512	0.0064	0.9936	62.62
20.5	33,322	10,345	0.3105	0.6895	62.22
21.5	22,977	1,136	0.0494	0.9506	42.90
22.5	22,062	4,538	0.2057	0.7943	40.78
23.5	17,524	2,848	0.1625	0.8375	32.39
24.5	14,676	8,573	0.5841	0.4159	27.13
25.5	9,276	8,417	0.9074	0.0926	11.28
26.5	9,318	8,459	0.9078	0.0922	1.04
27.5	859	859	1.0000		0.10
28.5					

DUKE ENERGY FLORIDA
 ACCOUNT 350.01 RIGHTS OF WAY
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY FLORIDA

ACCOUNT 350.01 RIGHTS OF WAY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2018

EXPERIENCE BAND 1943-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	110,888,523	986	0.0000	1.0000	100.00
0.5	108,753,961	4,986	0.0000	1.0000	100.00
1.5	53,749,055	5,220	0.0001	0.9999	99.99
2.5	55,072,894	3,333	0.0001	0.9999	99.98
3.5	53,729,173	7,413	0.0001	0.9999	99.98
4.5	53,721,760	17,737	0.0003	0.9997	99.96
5.5	53,442,532	11,190	0.0002	0.9998	99.93
6.5	52,634,884	12,081	0.0002	0.9998	99.91
7.5	52,558,751	5,025	0.0001	0.9999	99.89
8.5	49,460,064	10,766	0.0002	0.9998	99.88
9.5	49,449,298	2,802	0.0001	0.9999	99.86
10.5	48,969,006	8,897	0.0002	0.9998	99.85
11.5	48,052,729	8,272	0.0002	0.9998	99.83
12.5	48,044,457	5,909	0.0001	0.9999	99.82
13.5	47,994,589	121,646	0.0025	0.9975	99.80
14.5	47,707,034	26,249	0.0006	0.9994	99.55
15.5	35,936,119	6,741	0.0002	0.9998	99.50
16.5	35,144,105	47	0.0000	1.0000	99.48
17.5	35,266,787	12,732	0.0004	0.9996	99.48
18.5	35,254,055	4,947	0.0001	0.9999	99.44
19.5	34,906,706	50,613	0.0014	0.9986	99.43
20.5	34,856,093	36	0.0000	1.0000	99.28
21.5	34,366,393	13,623	0.0004	0.9996	99.28
22.5	34,219,581	1	0.0000	1.0000	99.24
23.5	33,381,001	10,891	0.0003	0.9997	99.24
24.5	30,069,223	1,959	0.0001	0.9999	99.21
25.5	28,926,212	9,422	0.0003	0.9997	99.20
26.5	27,530,905		0.0000	1.0000	99.17
27.5	25,039,079	4,076	0.0002	0.9998	99.17
28.5	24,858,492	292	0.0000	1.0000	99.16
29.5	24,286,879	8,891	0.0004	0.9996	99.16
30.5	23,344,664	456	0.0000	1.0000	99.12
31.5	20,807,012	7,242	0.0003	0.9997	99.12
32.5	20,332,383	1,623	0.0001	0.9999	99.08
33.5	19,807,814	3,373	0.0002	0.9998	99.07
34.5	19,464,829	447	0.0000	1.0000	99.06
35.5	16,270,811	6,213	0.0004	0.9996	99.06
36.5	15,474,971	1,703	0.0001	0.9999	99.02
37.5	15,211,977	1,289	0.0001	0.9999	99.01
38.5	14,723,875		0.0000	1.0000	99.00

DUKE ENERGY FLORIDA

ACCOUNT 350.01 RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2018			EXPERIENCE BAND 1943-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	14,412,122		0.0000	1.0000	99.00
40.5	14,062,090	1,075	0.0001	0.9999	99.00
41.5	14,012,224		0.0000	1.0000	98.99
42.5	13,683,159		0.0000	1.0000	98.99
43.5	13,304,407		0.0000	1.0000	98.99
44.5	13,208,655		0.0000	1.0000	98.99
45.5	11,738,435	977	0.0001	0.9999	98.99
46.5	10,955,698		0.0000	1.0000	98.98
47.5	10,530,999		0.0000	1.0000	98.98
48.5	10,049,368	585	0.0001	0.9999	98.98
49.5	9,779,748	5,637	0.0006	0.9994	98.98
50.5	9,351,429	1,260	0.0001	0.9999	98.92
51.5	9,037,350		0.0000	1.0000	98.91
52.5	7,260,223		0.0000	1.0000	98.91
53.5	6,409,887	282	0.0000	1.0000	98.91
54.5	6,378,910		0.0000	1.0000	98.90
55.5	5,783,969		0.0000	1.0000	98.90
56.5	4,722,670		0.0000	1.0000	98.90
57.5	3,663,226		0.0000	1.0000	98.90
58.5	3,522,613		0.0000	1.0000	98.90
59.5	3,302,651		0.0000	1.0000	98.90
60.5	3,114,139		0.0000	1.0000	98.90
61.5	2,738,990	240	0.0001	0.9999	98.90
62.5	2,633,043		0.0000	1.0000	98.89
63.5	2,207,747		0.0000	1.0000	98.89
64.5	2,017,170		0.0000	1.0000	98.89
65.5	1,938,819		0.0000	1.0000	98.89
66.5	1,394,509		0.0000	1.0000	98.89
67.5	1,280,396		0.0000	1.0000	98.89
68.5	1,188,793		0.0000	1.0000	98.89
69.5	1,049,861		0.0000	1.0000	98.89
70.5	988,375		0.0000	1.0000	98.89
71.5	898,762		0.0000	1.0000	98.89
72.5	842,011		0.0000	1.0000	98.89
73.5	824,420		0.0000	1.0000	98.89
74.5	799,837		0.0000	1.0000	98.89
75.5	645,705		0.0000	1.0000	98.89
76.5	639,385		0.0000	1.0000	98.89
77.5	607,582		0.0000	1.0000	98.89
78.5	607,502		0.0000	1.0000	98.89

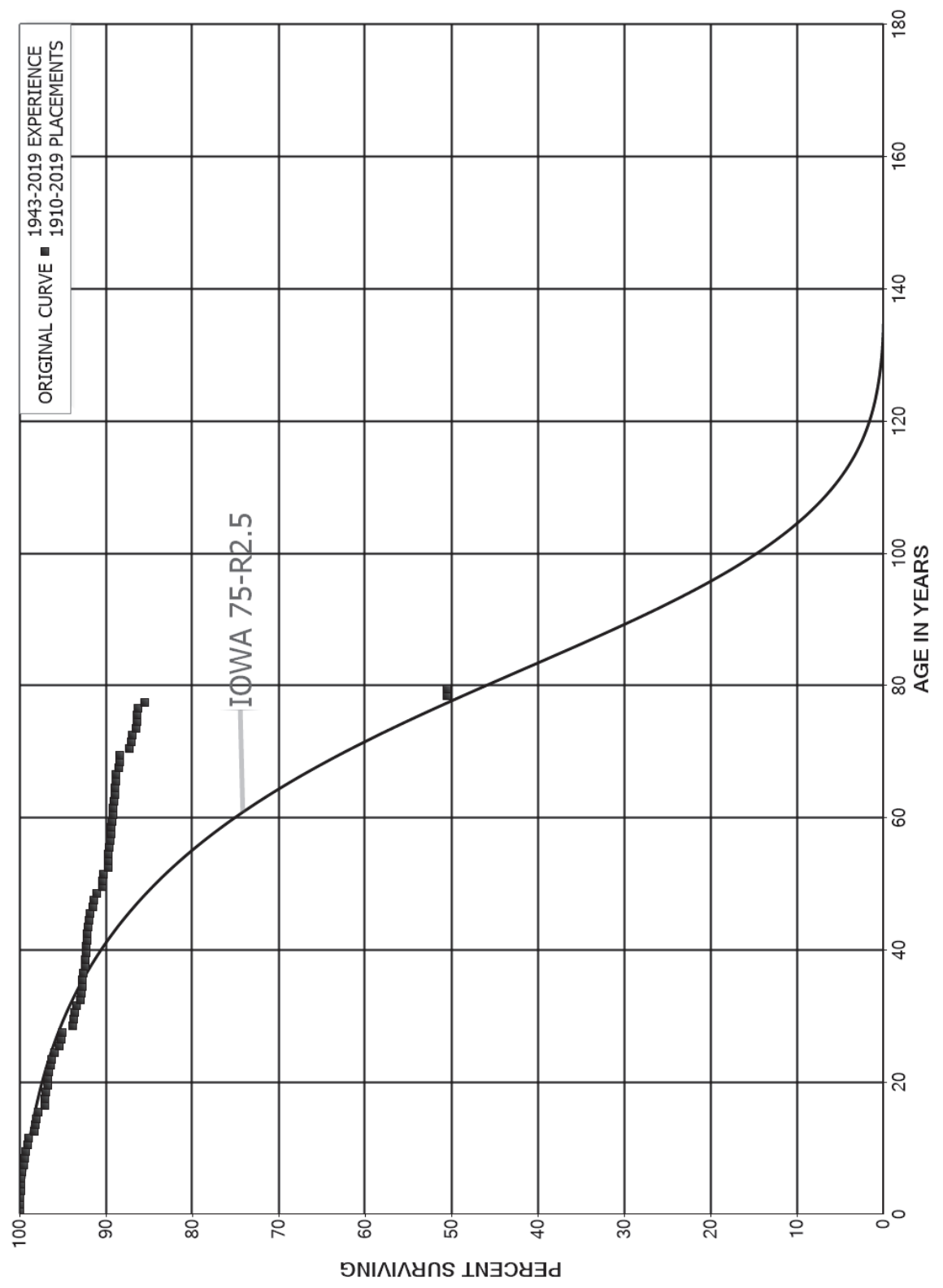
DUKE ENERGY FLORIDA

ACCOUNT 350.01 RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2018			EXPERIENCE BAND 1943-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	587,245		0.0000	1.0000	98.89
80.5	587,151		0.0000	1.0000	98.89
81.5	587,151		0.0000	1.0000	98.89
82.5	372,796		0.0000	1.0000	98.89
83.5	369,109		0.0000	1.0000	98.89
84.5	369,109		0.0000	1.0000	98.89
85.5	369,109		0.0000	1.0000	98.89
86.5	369,109		0.0000	1.0000	98.89
87.5	369,109		0.0000	1.0000	98.89
88.5	367,792		0.0000	1.0000	98.89
89.5	367,792		0.0000	1.0000	98.89
90.5	345,163		0.0000	1.0000	98.89
91.5	140,155		0.0000	1.0000	98.89
92.5	116,723		0.0000	1.0000	98.89
93.5	116,723		0.0000	1.0000	98.89
94.5					98.89

DUKE ENERGY FLORIDA
 ACCOUNT 352 STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY FLORIDA

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2019

EXPERIENCE BAND 1943-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	52,483,919	2,815	0.0001	0.9999	100.00
0.5	46,888,145	10,021	0.0002	0.9998	99.99
1.5	42,223,649	7,915	0.0002	0.9998	99.97
2.5	41,892,433	27,188	0.0006	0.9994	99.95
3.5	37,702,032	11,066	0.0003	0.9997	99.89
4.5	28,459,354	21,498	0.0008	0.9992	99.86
5.5	28,170,642	21,707	0.0008	0.9992	99.78
6.5	27,169,502	41,217	0.0015	0.9985	99.71
7.5	25,616,815	37,208	0.0015	0.9985	99.56
8.5	24,931,188	32,138	0.0013	0.9987	99.41
9.5	24,828,583	44,557	0.0018	0.9982	99.28
10.5	24,392,626	26,492	0.0011	0.9989	99.11
11.5	24,027,848	168,669	0.0070	0.9930	99.00
12.5	23,333,364	18,971	0.0008	0.9992	98.30
13.5	22,681,806	25,073	0.0011	0.9989	98.22
14.5	18,888,354	43,640	0.0023	0.9977	98.11
15.5	18,494,782	147,210	0.0080	0.9920	97.89
16.5	17,723,311	14,257	0.0008	0.9992	97.11
17.5	17,126,036	8,284	0.0005	0.9995	97.03
18.5	16,918,030	38,908	0.0023	0.9977	96.98
19.5	16,782,786	3,823	0.0002	0.9998	96.76
20.5	16,741,232	14,724	0.0009	0.9991	96.74
21.5	16,336,354	50,881	0.0031	0.9969	96.65
22.5	15,988,104	15,825	0.0010	0.9990	96.35
23.5	15,819,168	45,753	0.0029	0.9971	96.26
24.5	15,059,730	89,359	0.0059	0.9941	95.98
25.5	14,493,715	32,485	0.0022	0.9978	95.41
26.5	13,381,527	19,025	0.0014	0.9986	95.20
27.5	13,002,782	163,967	0.0126	0.9874	95.06
28.5	12,808,595	19,230	0.0015	0.9985	93.86
29.5	12,178,105	9,122	0.0007	0.9993	93.72
30.5	11,785,179	32,703	0.0028	0.9972	93.65
31.5	10,991,424	54,970	0.0050	0.9950	93.39
32.5	10,869,045	10,372	0.0010	0.9990	92.92
33.5	10,825,794	9,310	0.0009	0.9991	92.83
34.5	9,732,427	8,178	0.0008	0.9992	92.75
35.5	8,514,325	8,305	0.0010	0.9990	92.68
36.5	8,193,833	14,123	0.0017	0.9983	92.59
37.5	7,687,306	6,065	0.0008	0.9992	92.43
38.5	7,335,003	2,161	0.0003	0.9997	92.35

DUKE ENERGY FLORIDA

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2019			EXPERIENCE BAND 1943-2019			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	7,135,364	7,418	0.0010	0.9990	92.33	
40.5	6,979,246	6,123	0.0009	0.9991	92.23	
41.5	5,815,541	1,466	0.0003	0.9997	92.15	
42.5	5,529,933	6,379	0.0012	0.9988	92.13	
43.5	5,422,234	4,201	0.0008	0.9992	92.02	
44.5	5,251,856	5,711	0.0011	0.9989	91.95	
45.5	4,734,732	18,474	0.0039	0.9961	91.85	
46.5	3,346,464	3,016	0.0009	0.9991	91.49	
47.5	3,282,264	12,675	0.0039	0.9961	91.41	
48.5	3,230,348	25,083	0.0078	0.9922	91.06	
49.5	3,056,053	126	0.0000	1.0000	90.35	
50.5	3,026,781	3,596	0.0012	0.9988	90.34	
51.5	2,791,740	16,285	0.0058	0.9942	90.24	
52.5	2,377,501	591	0.0002	0.9998	89.71	
53.5	2,254,807	309	0.0001	0.9999	89.69	
54.5	2,193,008	1,041	0.0005	0.9995	89.68	
55.5	1,992,236	2,885	0.0014	0.9986	89.63	
56.5	1,455,679	1,728	0.0012	0.9988	89.50	
57.5	1,145,780	425	0.0004	0.9996	89.40	
58.5	1,072,281	588	0.0005	0.9995	89.36	
59.5	974,278	1,126	0.0012	0.9988	89.32	
60.5	945,464	699	0.0007	0.9993	89.21	
61.5	837,186	559	0.0007	0.9993	89.15	
62.5	753,674	752	0.0010	0.9990	89.09	
63.5	645,242	388	0.0006	0.9994	89.00	
64.5	591,311	435	0.0007	0.9993	88.94	
65.5	533,092	162	0.0003	0.9997	88.88	
66.5	512,217	2,274	0.0044	0.9956	88.85	
67.5	472,076	566	0.0012	0.9988	88.46	
68.5	404,235		0.0000	1.0000	88.35	
69.5	404,235	4,640	0.0115	0.9885	88.35	
70.5	258,178	878	0.0034	0.9966	87.34	
71.5	163,991	117	0.0007	0.9993	87.04	
72.5	151,908	789	0.0052	0.9948	86.98	
73.5	136,343	209	0.0015	0.9985	86.53	
74.5	116,334	1	0.0000	1.0000	86.39	
75.5	116,250	136	0.0012	0.9988	86.39	
76.5	104,165	935	0.0090	0.9910	86.29	
77.5	88,614	36,323	0.4099	0.5901	85.52	
78.5	52,291	2	0.0000	1.0000	50.46	

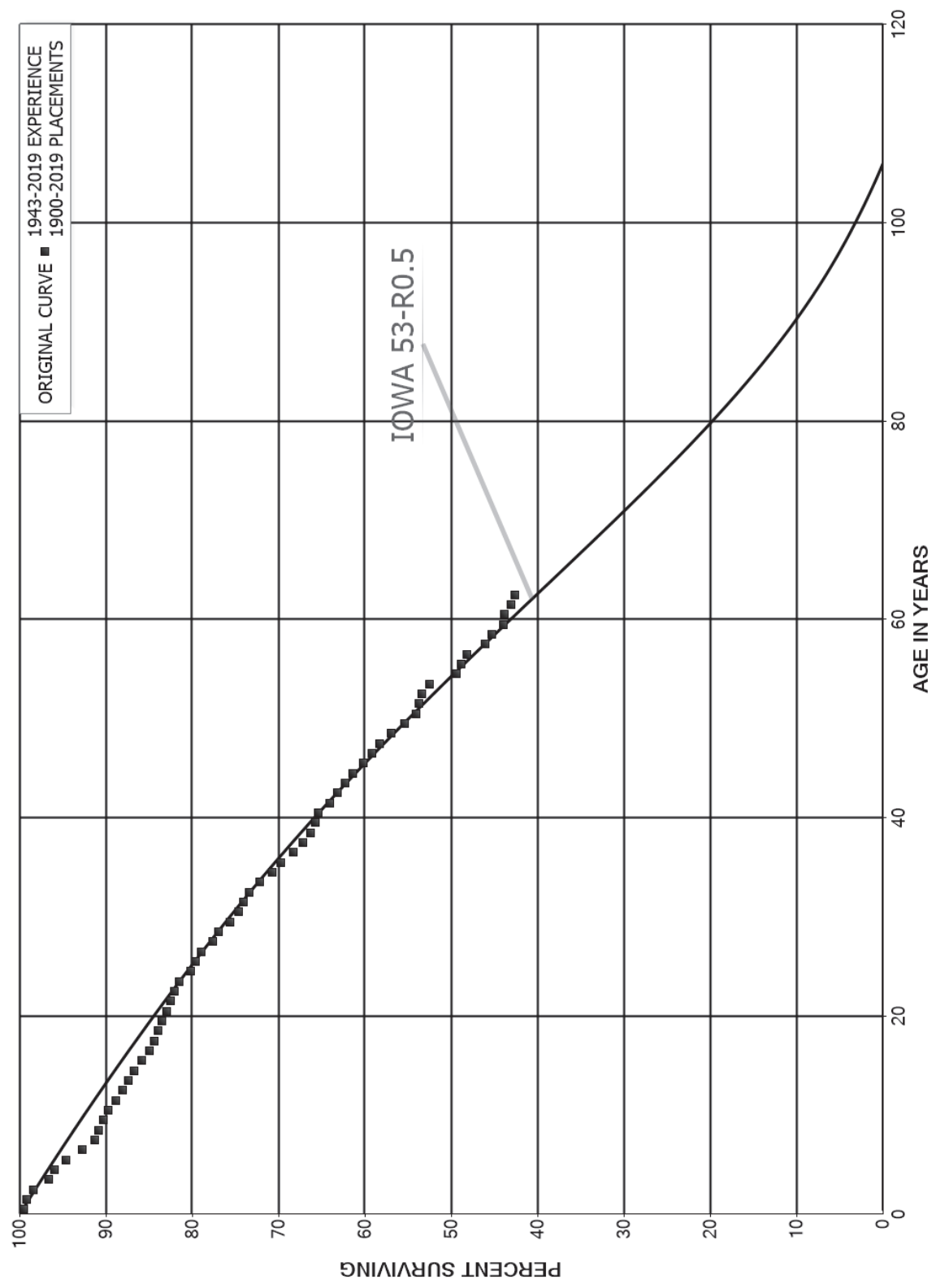
DUKE ENERGY FLORIDA

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2019			EXPERIENCE BAND 1943-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	52,143		0.0000	1.0000	50.46
80.5	52,143		0.0000	1.0000	50.46
81.5	52,143		0.0000	1.0000	50.46
82.5	52,143		0.0000	1.0000	50.46
83.5	52,143		0.0000	1.0000	50.46
84.5	52,143		0.0000	1.0000	50.46
85.5	52,143		0.0000	1.0000	50.46
86.5	52,143		0.0000	1.0000	50.46
87.5	52,143		0.0000	1.0000	50.46
88.5	52,143		0.0000	1.0000	50.46
89.5	52,143	212	0.0041	0.9959	50.46
90.5	41,098	392	0.0095	0.9905	50.26
91.5	21,422	306	0.0143	0.9857	49.78
92.5	7,239		0.0000	1.0000	49.07
93.5	7,239		0.0000	1.0000	49.07
94.5	7,239		0.0000	1.0000	49.07
95.5	7,239		0.0000	1.0000	49.07
96.5	7,239		0.0000	1.0000	49.07
97.5	7,239		0.0000	1.0000	49.07
98.5	7,239	7,239	1.0000		49.07
99.5					

DUKE ENERGY FLORIDA
 ACCOUNT 353 STATION EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY FLORIDA

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2019

EXPERIENCE BAND 1943-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,482,625,146	6,757,330	0.0046	0.9954	100.00
0.5	1,330,757,624	4,671,845	0.0035	0.9965	99.54
1.5	1,217,119,538	10,325,297	0.0085	0.9915	99.19
2.5	1,078,428,285	18,718,847	0.0174	0.9826	98.35
3.5	992,707,286	7,690,575	0.0077	0.9923	96.65
4.5	933,288,734	12,325,578	0.0132	0.9868	95.90
5.5	873,668,630	18,079,685	0.0207	0.9793	94.63
6.5	775,620,604	11,233,703	0.0145	0.9855	92.67
7.5	709,208,014	3,962,566	0.0056	0.9944	91.33
8.5	675,666,221	3,640,976	0.0054	0.9946	90.82
9.5	631,232,527	4,189,807	0.0066	0.9934	90.33
10.5	573,168,220	5,454,321	0.0095	0.9905	89.73
11.5	478,011,248	4,157,429	0.0087	0.9913	88.88
12.5	439,273,699	3,491,190	0.0079	0.9921	88.10
13.5	415,973,655	3,048,693	0.0073	0.9927	87.40
14.5	397,698,872	4,061,306	0.0102	0.9898	86.76
15.5	387,596,273	4,010,865	0.0103	0.9897	85.88
16.5	367,507,813	2,409,292	0.0066	0.9934	84.99
17.5	347,610,447	2,095,954	0.0060	0.9940	84.43
18.5	337,226,248	1,814,083	0.0054	0.9946	83.92
19.5	321,041,866	2,207,106	0.0069	0.9931	83.47
20.5	314,687,295	1,503,478	0.0048	0.9952	82.90
21.5	306,998,146	1,562,477	0.0051	0.9949	82.50
22.5	299,251,669	1,971,198	0.0066	0.9934	82.08
23.5	284,723,702	4,870,398	0.0171	0.9829	81.54
24.5	264,130,266	1,602,293	0.0061	0.9939	80.15
25.5	247,037,011	2,176,298	0.0088	0.9912	79.66
26.5	228,744,322	3,968,438	0.0173	0.9827	78.96
27.5	210,614,424	1,813,899	0.0086	0.9914	77.59
28.5	205,063,010	3,418,875	0.0167	0.9833	76.92
29.5	193,102,920	2,541,274	0.0132	0.9868	75.64
30.5	179,836,454	1,260,998	0.0070	0.9930	74.64
31.5	171,235,435	1,780,710	0.0104	0.9896	74.12
32.5	165,097,597	2,664,402	0.0161	0.9839	73.35
33.5	158,837,342	3,250,463	0.0205	0.9795	72.16
34.5	149,340,680	2,100,349	0.0141	0.9859	70.69
35.5	122,083,424	2,451,924	0.0201	0.9799	69.69
36.5	114,142,622	1,795,793	0.0157	0.9843	68.29
37.5	107,544,921	1,550,149	0.0144	0.9856	67.22
38.5	98,246,791	840,949	0.0086	0.9914	66.25

DUKE ENERGY FLORIDA

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2019			EXPERIENCE BAND 1943-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	90,524,523	343,211	0.0038	0.9962	65.68
40.5	87,166,771	1,843,232	0.0211	0.9789	65.43
41.5	78,305,643	1,028,631	0.0131	0.9869	64.05
42.5	71,899,491	998,182	0.0139	0.9861	63.21
43.5	69,181,613	1,047,436	0.0151	0.9849	62.33
44.5	65,416,802	1,271,157	0.0194	0.9806	61.39
45.5	54,944,818	975,623	0.0178	0.9822	60.19
46.5	42,779,341	628,871	0.0147	0.9853	59.13
47.5	41,155,713	965,511	0.0235	0.9765	58.26
48.5	38,391,841	1,004,494	0.0262	0.9738	56.89
49.5	36,019,833	833,862	0.0232	0.9768	55.40
50.5	34,369,179	265,004	0.0077	0.9923	54.12
51.5	32,782,843	196,720	0.0060	0.9940	53.70
52.5	31,155,239	519,179	0.0167	0.9833	53.38
53.5	29,204,488	1,727,562	0.0592	0.9408	52.49
54.5	27,378,995	286,000	0.0104	0.9896	49.38
55.5	25,579,237	389,482	0.0152	0.9848	48.87
56.5	21,774,674	944,842	0.0434	0.9566	48.13
57.5	19,722,472	301,468	0.0153	0.9847	46.04
58.5	18,351,197	571,225	0.0311	0.9689	45.33
59.5	17,526,023	52,706	0.0030	0.9970	43.92
60.5	17,119,389	262,147	0.0153	0.9847	43.79
61.5	15,603,543	183,970	0.0118	0.9882	43.12
62.5	14,659,120	178,674	0.0122	0.9878	42.61
63.5	13,603,525	158,833	0.0117	0.9883	42.09
64.5	13,025,390	330,749	0.0254	0.9746	41.60
65.5	11,666,718	180,935	0.0155	0.9845	40.54
66.5	10,273,381	161,111	0.0157	0.9843	39.92
67.5	9,049,841	368,668	0.0407	0.9593	39.29
68.5	7,809,490	101,793	0.0130	0.9870	37.69
69.5	7,462,236	80,971	0.0109	0.9891	37.20
70.5	7,153,917	137,980	0.0193	0.9807	36.79
71.5	6,394,944	28,172	0.0044	0.9956	36.08
72.5	6,272,891	317,714	0.0506	0.9494	35.93
73.5	5,526,615	1,519,655	0.2750	0.7250	34.11
74.5	3,450,746	808,337	0.2342	0.7658	24.73
75.5	1,512,444	11,888	0.0079	0.9921	18.94
76.5	1,500,555	14,113	0.0094	0.9906	18.79
77.5	1,486,442	255,438	0.1718	0.8282	18.61
78.5	1,231,004	240,011	0.1950	0.8050	15.41

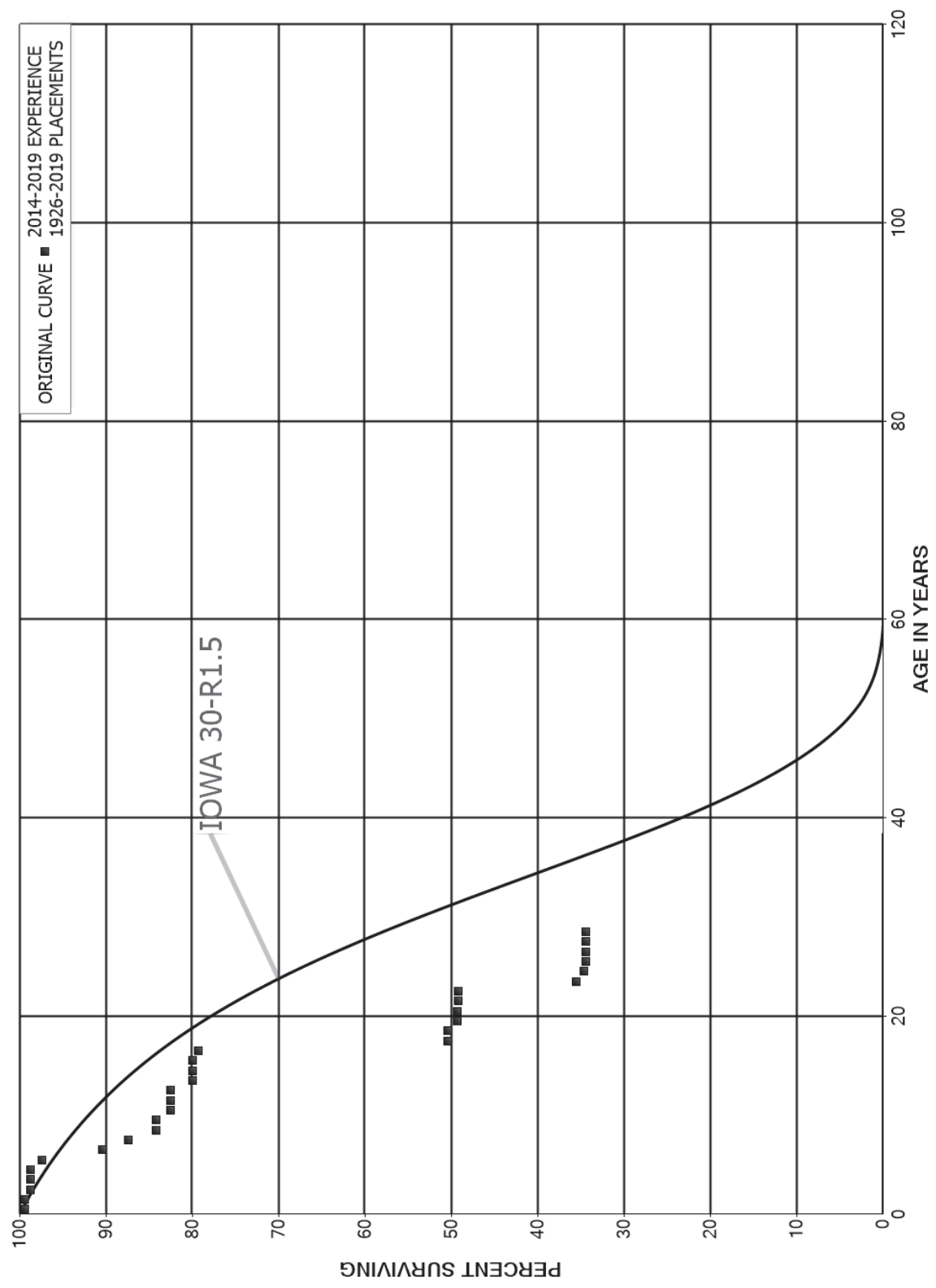
DUKE ENERGY FLORIDA

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2019			EXPERIENCE BAND 1943-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	905,826	27,653	0.0305	0.9695	12.41
80.5	878,173	28,696	0.0327	0.9673	12.03
81.5	849,477	38,691	0.0455	0.9545	11.63
82.5	810,786	3,226	0.0040	0.9960	11.11
83.5	807,560	4,660	0.0058	0.9942	11.06
84.5	802,900	5,984	0.0075	0.9925	11.00
85.5	796,916	5,208	0.0065	0.9935	10.92
86.5	791,708	40,928	0.0517	0.9483	10.84
87.5	750,780		0.0000	1.0000	10.28
88.5	750,780	163,003	0.2171	0.7829	10.28
89.5	544,445	44,164	0.0811	0.9189	8.05
90.5	500,281	121,106	0.2421	0.7579	7.40
91.5	379,175	77,326	0.2039	0.7961	5.61
92.5	301,850	300,880	0.9968	0.0032	4.46
93.5	970	849	0.8756	0.1244	0.01
94.5	121		0.0000	1.0000	0.00
95.5	121		0.0000	1.0000	0.00
96.5	121		0.0000	1.0000	0.00
97.5	121		0.0000	1.0000	0.00
98.5	121		0.0000	1.0000	0.00
99.5	121		0.0000	1.0000	0.00
100.5	121		0.0000	1.0000	0.00
101.5	121		0.0000	1.0000	0.00
102.5	121		0.0000	1.0000	0.00
103.5	121		0.0000	1.0000	0.00
104.5	121		0.0000	1.0000	0.00
105.5	121		0.0000	1.0000	0.00
106.5	121		0.0000	1.0000	0.00
107.5	121	7	0.0600	0.9400	0.00
108.5	113	112	0.9860	0.0140	0.00
109.5	2		0.0000	1.0000	0.00
110.5	2		0.0000	1.0000	0.00
111.5	2		0.0000	1.0000	0.00
112.5	2		0.0000	1.0000	0.00
113.5	2		0.0000	1.0000	0.00
114.5	2		0.0000	1.0000	0.00
115.5	2		0.0000	1.0000	0.00
116.5	2		0.0000	1.0000	0.00
117.5	2		0.0000	1.0000	0.00
118.5	2	2	1.0000		0.00
119.5					

DUKE ENERGY FLORIDA
 ACCOUNTS 353.01 AND 353.04 STATION EQUIPMENT - STEP-UP EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY FLORIDA

ACCOUNTS 353.01 AND 353.04 STATION EQUIPMENT - STEP-UP EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2019

EXPERIENCE BAND 2014-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	41,498,735	235,596	0.0057	0.9943	100.00
0.5	36,240,900		0.0000	1.0000	99.43
1.5	22,671,593	170,411	0.0075	0.9925	99.43
2.5	24,348,311		0.0000	1.0000	98.68
3.5	21,344,661		0.0000	1.0000	98.68
4.5	16,126,722	209,424	0.0130	0.9870	98.68
5.5	13,232,057	948,768	0.0717	0.9283	97.40
6.5	18,663,483	618,420	0.0331	0.9669	90.42
7.5	15,922,861	583,553	0.0366	0.9634	87.42
8.5	15,090,182		0.0000	1.0000	84.22
9.5	14,491,035	300,044	0.0207	0.9793	84.22
10.5	11,856,678		0.0000	1.0000	82.48
11.5	11,290,249	3,351	0.0003	0.9997	82.48
12.5	14,221,009	435,466	0.0306	0.9694	82.45
13.5	20,212,953		0.0000	1.0000	79.93
14.5	15,977,152	1,079	0.0001	0.9999	79.93
15.5	11,389,955	83,982	0.0074	0.9926	79.92
16.5	10,867,456	3,957,789	0.3642	0.6358	79.33
17.5	9,668,957		0.0000	1.0000	50.44
18.5	12,513,085	293,695	0.0235	0.9765	50.44
19.5	12,219,390		0.0000	1.0000	49.26
20.5	7,194,510	11,682	0.0016	0.9984	49.26
21.5	3,790,743		0.0000	1.0000	49.18
22.5	4,810,473	1,335,698	0.2777	0.7223	49.18
23.5	8,145,543	203,943	0.0250	0.9750	35.52
24.5	8,078,035	45,831	0.0057	0.9943	34.63
25.5	7,515,398	19,491	0.0026	0.9974	34.44
26.5	3,316,160		0.0000	1.0000	34.35
27.5	130,360		0.0000	1.0000	34.35
28.5					34.35
29.5	15,981	2,614,335	163.5902		
30.5	15,981		0.0000		
31.5	905,787	190,727	0.2106		
32.5	2,488,549	15,319	0.0062		
33.5	2,457,249	1,499,332	0.6102		
34.5	2,540,084	7,597	0.0030		
35.5	2,532,487		0.0000		
36.5	2,532,487		0.0000		
37.5	949,725		0.0000		
38.5					

DUKE ENERGY FLORIDA

ACCOUNTS 353.01 AND 353.04 STATION EQUIPMENT - STEP-UP EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2019			EXPERIENCE BAND 2014-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5					
40.5	1,093,578	306	0.0003		
41.5	1,773,099		0.0000		
42.5	2,469,365	1,988	0.0008		
43.5	2,653,253		0.0000		
44.5	1,559,981	6,266	0.0040		
45.5	1,234,310	547,370	0.4435		
46.5	1,006,229		0.0000		
47.5	820,354	276,955	0.3376		
48.5	1,092,561	654,854	0.5994		
49.5	437,707	82,083	0.1875		
50.5	158,609		0.0000		
51.5	158,609		0.0000		
52.5					
53.5					
54.5					
55.5					
56.5					
57.5					
58.5	4,188		0.0000		
59.5	4,188	213,528	50.9856		
60.5	4,188		0.0000		
61.5	4,188	143,817	34.3403		
62.5					
63.5					
64.5					
65.5					
66.5					
67.5					
68.5					
69.5					
70.5					
71.5					
72.5					
73.5					
74.5					
75.5					
76.5					
77.5					
78.5					

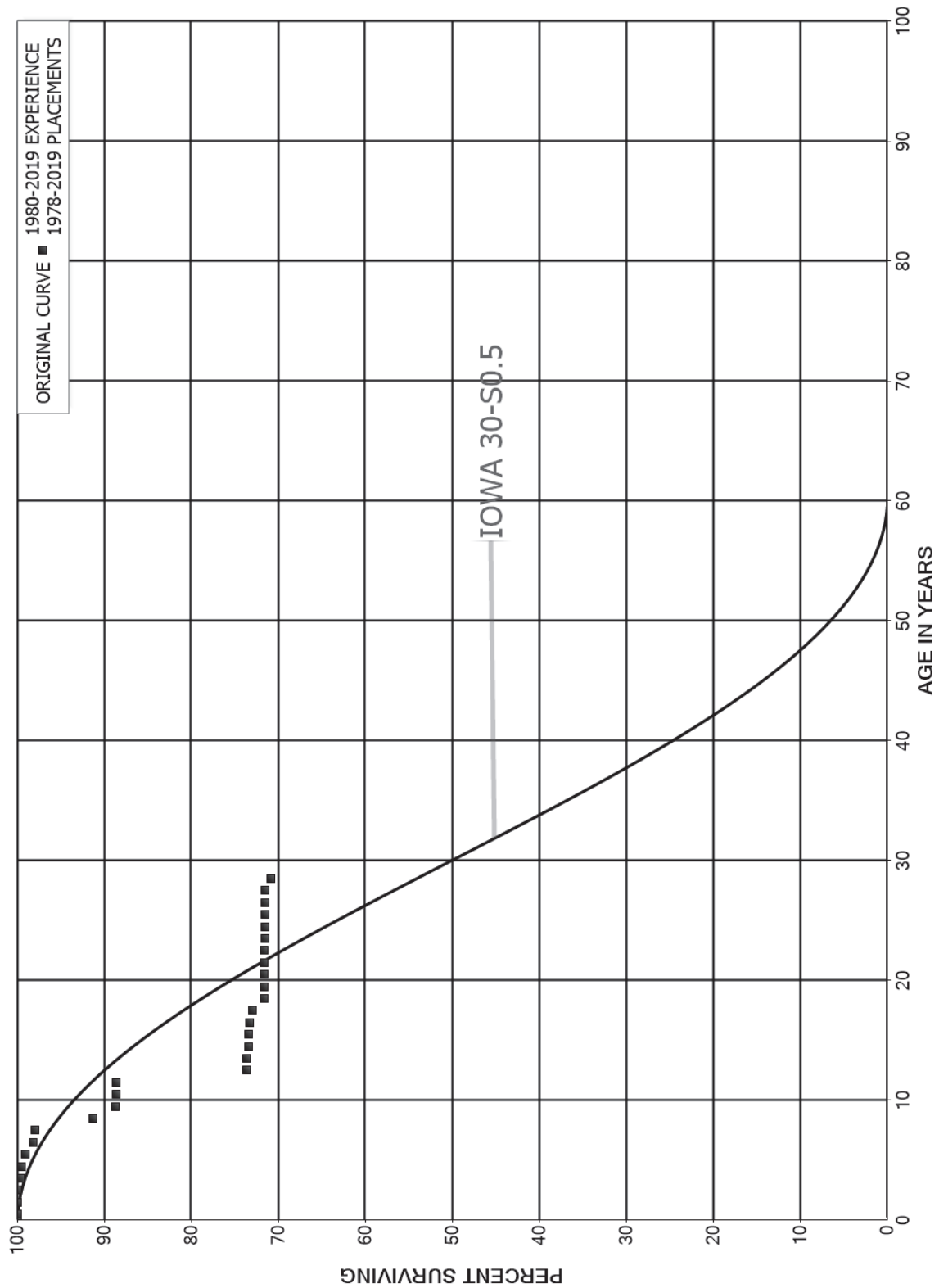
DUKE ENERGY FLORIDA

ACCOUNTS 353.01 AND 353.04 STATION EQUIPMENT - STEP-UP EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2019			EXPERIENCE BAND 2014-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	85,167		0.0000		
80.5	85,167		0.0000		
81.5	85,167		0.0000		
82.5	85,167	85,167	1.0000		
83.5					
84.5					
85.5					
86.5					
87.5					
88.5					
89.5	43,332		0.0000		
90.5	43,332		0.0000		
91.5	43,332		0.0000		
92.5	43,332	43,332	1.0000		
93.5					

DUKE ENERGY FLORIDA
 ACCOUNT 353.91 STATION EQUIPMENT - ENERGY CONTROL
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY FLORIDA

ACCOUNT 353.91 STATION EQUIPMENT - ENERGY CONTROL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1978-2019

EXPERIENCE BAND 1980-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	54,699,995		0.0000	1.0000	100.00
0.5	58,762,616	37	0.0000	1.0000	100.00
1.5	57,310,942	13,266	0.0002	0.9998	100.00
2.5	60,409,409	213,080	0.0035	0.9965	99.98
3.5	58,464,184	42,644	0.0007	0.9993	99.62
4.5	57,711,227	266,257	0.0046	0.9954	99.55
5.5	57,466,566	524,951	0.0091	0.9909	99.09
6.5	52,043,245	155,354	0.0030	0.9970	98.19
7.5	49,941,457	3,353,474	0.0671	0.9329	97.89
8.5	45,982,931	1,308,774	0.0285	0.9715	91.32
9.5	43,764,624	57,199	0.0013	0.9987	88.72
10.5	43,357,356	4,531	0.0001	0.9999	88.61
11.5	43,347,145	7,325,034	0.1690	0.8310	88.60
12.5	35,929,558	3,478	0.0001	0.9999	73.62
13.5	34,337,949	91,994	0.0027	0.9973	73.62
14.5	33,849,566	30,587	0.0009	0.9991	73.42
15.5	33,229,499	10,696	0.0003	0.9997	73.35
16.5	32,792,700	195,271	0.0060	0.9940	73.33
17.5	31,878,963	549,286	0.0172	0.9828	72.89
18.5	30,896,424	2,510	0.0001	0.9999	71.64
19.5	30,275,571	409	0.0000	1.0000	71.63
20.5	30,183,206	1,089	0.0000	1.0000	71.63
21.5	29,958,153	7,650	0.0003	0.9997	71.63
22.5	28,523,410	20,469	0.0007	0.9993	71.61
23.5	25,508,923	10,269	0.0004	0.9996	71.56
24.5	23,943,146	2,531	0.0001	0.9999	71.53
25.5	23,593,914	2,020	0.0001	0.9999	71.52
26.5	23,343,771	611	0.0000	1.0000	71.52
27.5	23,275,004	220,889	0.0095	0.9905	71.51
28.5	568,097	722	0.0013	0.9987	70.84
29.5	500,467	32,355	0.0646	0.9354	70.75
30.5	454,912	966	0.0021	0.9979	66.17
31.5	377,883	1,245	0.0033	0.9967	66.03
32.5	286,244	15,887	0.0555	0.9445	65.81
33.5	253,376	8,736	0.0345	0.9655	62.16
34.5	244,640		0.0000	1.0000	60.02
35.5	244,640	32	0.0001	0.9999	60.02
36.5	242,821	16	0.0001	0.9999	60.01
37.5	241,977		0.0000	1.0000	60.01
38.5	241,977		0.0000	1.0000	60.01

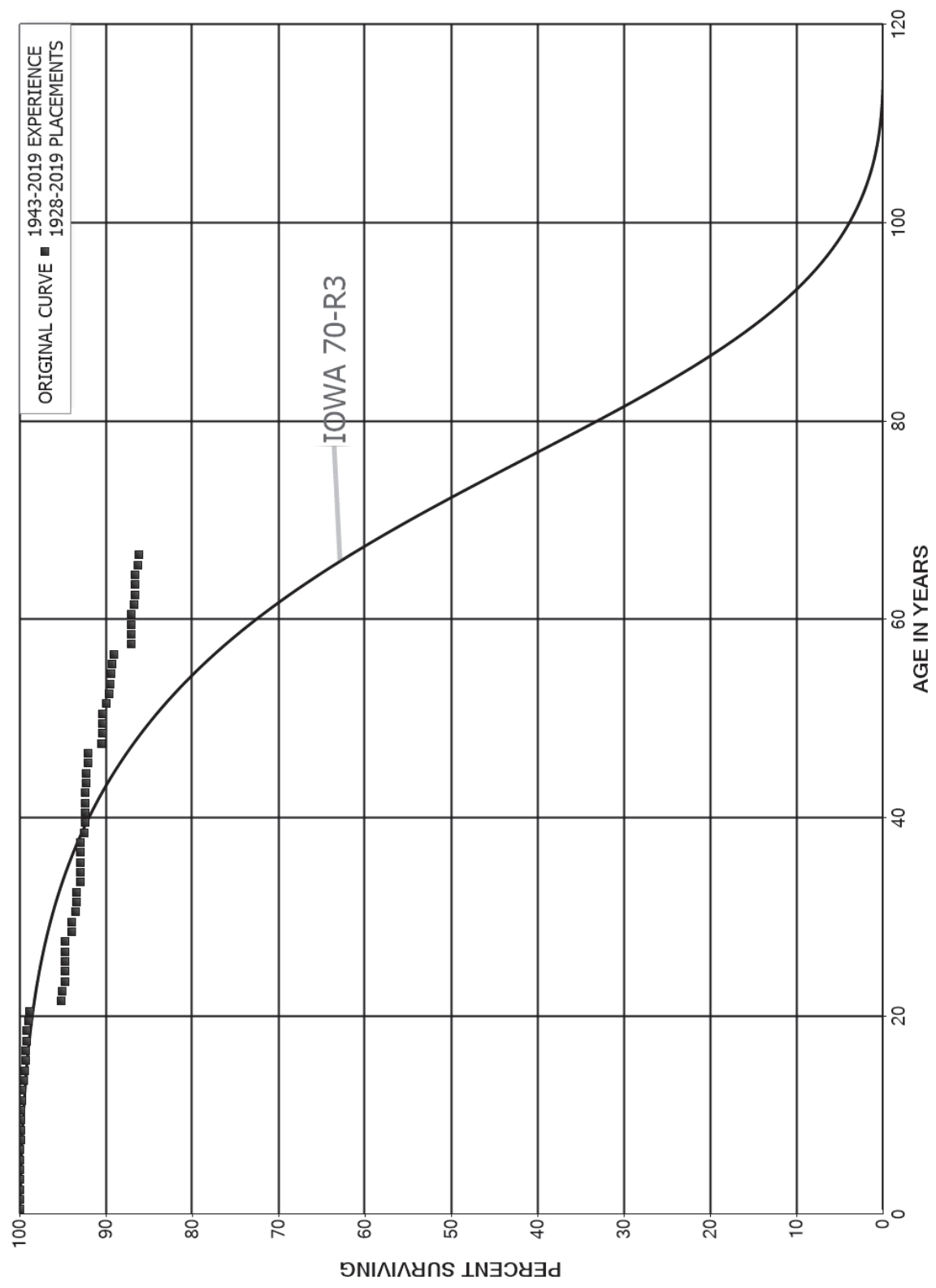
DUKE ENERGY FLORIDA

ACCOUNT 353.91 STATION EQUIPMENT - ENERGY CONTROL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1978-2019			EXPERIENCE BAND 1980-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	241,977	1,471	0.0061	0.9939	60.01
40.5	172,235	3,839	0.0223	0.9777	59.64
41.5					58.31

DUKE ENERGY FLORIDA
 ACCOUNT 354 TOWERS AND FIXTURES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY FLORIDA

ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1928-2019

EXPERIENCE BAND 1943-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	72,456,579	10,249	0.0001	0.9999	100.00
0.5	72,580,507	1,067	0.0000	1.0000	99.99
1.5	72,235,798	13,147	0.0002	0.9998	99.98
2.5	72,222,650	20,874	0.0003	0.9997	99.97
3.5	72,109,940	13,574	0.0002	0.9998	99.94
4.5	72,088,302	4,754	0.0001	0.9999	99.92
5.5	72,083,548	1,871	0.0000	1.0000	99.91
6.5	72,081,677	20,073	0.0003	0.9997	99.91
7.5	72,061,604	19,459	0.0003	0.9997	99.88
8.5	71,473,297	652	0.0000	1.0000	99.85
9.5	71,353,724	19,020	0.0003	0.9997	99.85
10.5	71,334,704	41,164	0.0006	0.9994	99.83
11.5	71,293,540	53,201	0.0007	0.9993	99.77
12.5	71,256,319	134,434	0.0019	0.9981	99.69
13.5	71,077,729	105,359	0.0015	0.9985	99.51
14.5	71,527,438	62,674	0.0009	0.9991	99.36
15.5	71,463,726	7,367	0.0001	0.9999	99.27
16.5	71,456,359	43,424	0.0006	0.9994	99.26
17.5	71,412,935	58,652	0.0008	0.9992	99.20
18.5	71,354,283	135,595	0.0019	0.9981	99.12
19.5	71,218,688	96,291	0.0014	0.9986	98.93
20.5	71,122,397	2,602,634	0.0366	0.9634	98.80
21.5	68,519,763	97,479	0.0014	0.9986	95.18
22.5	68,422,284	194,608	0.0028	0.9972	95.05
23.5	68,227,676	8,050	0.0001	0.9999	94.78
24.5	68,219,626	19,409	0.0003	0.9997	94.77
25.5	68,200,217	19,256	0.0003	0.9997	94.74
26.5	68,075,110	5,143	0.0001	0.9999	94.71
27.5	68,069,967	552,044	0.0081	0.9919	94.70
28.5	67,517,923	13,437	0.0002	0.9998	93.94
29.5	67,504,486	274,918	0.0041	0.9959	93.92
30.5	67,229,568	119,281	0.0018	0.9982	93.54
31.5	67,110,287	1,613	0.0000	1.0000	93.37
32.5	67,090,815	277,907	0.0041	0.9959	93.37
33.5	63,926,106	10,450	0.0002	0.9998	92.98
34.5	63,876,628	13,507	0.0002	0.9998	92.97
35.5	49,410,285	20,221	0.0004	0.9996	92.95
36.5	49,390,064	8,672	0.0002	0.9998	92.91
37.5	49,381,392	202,672	0.0041	0.9959	92.89
38.5	49,178,720	36,912	0.0008	0.9992	92.51

DUKE ENERGY FLORIDA

ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2019			EXPERIENCE BAND 1943-2019			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	49,141,809	874	0.0000	1.0000	92.44	
40.5	49,140,935	11,070	0.0002	0.9998	92.44	
41.5	49,129,865	5,680	0.0001	0.9999	92.42	
42.5	49,124,185	73,706	0.0015	0.9985	92.41	
43.5	49,050,479	85	0.0000	1.0000	92.27	
44.5	48,973,900	83,944	0.0017	0.9983	92.27	
45.5	47,431,620	32,738	0.0007	0.9993	92.11	
46.5	34,298,079	563,666	0.0164	0.9836	92.05	
47.5	33,734,414	38,466	0.0011	0.9989	90.53	
48.5	33,364,886	5,484	0.0002	0.9998	90.43	
49.5	33,359,402	502	0.0000	1.0000	90.42	
50.5	33,004,892	187,732	0.0057	0.9943	90.41	
51.5	27,500,555	97,811	0.0036	0.9964	89.90	
52.5	23,856,927	21,520	0.0009	0.9991	89.58	
53.5	14,690,102	17,700	0.0012	0.9988	89.50	
54.5	12,250,083	14,322	0.0012	0.9988	89.39	
55.5	11,753,749	32,194	0.0027	0.9973	89.29	
56.5	8,340,143	186,650	0.0224	0.9776	89.04	
57.5	5,647,629	763	0.0001	0.9999	87.05	
58.5	5,244,053	264	0.0001	0.9999	87.04	
59.5	5,110,388	558	0.0001	0.9999	87.03	
60.5	4,836,304	14,313	0.0030	0.9970	87.02	
61.5	4,361,524	5,484	0.0013	0.9987	86.77	
62.5	4,356,040	420	0.0001	0.9999	86.66	
63.5	4,170,833	2,190	0.0005	0.9995	86.65	
64.5	3,236,261	10,498	0.0032	0.9968	86.60	
65.5	3,217,565	7,040	0.0022	0.9978	86.32	
66.5	394,625		0.0000	1.0000	86.13	
67.5	394,625	750	0.0019	0.9981	86.13	
68.5	393,875		0.0000	1.0000	85.97	
69.5	393,875		0.0000	1.0000	85.97	
70.5	393,875		0.0000	1.0000	85.97	
71.5	393,875	29	0.0001	0.9999	85.97	
72.5	384,421	3	0.0000	1.0000	85.96	
73.5	383,442		0.0000	1.0000	85.96	
74.5	383,442	126	0.0003	0.9997	85.96	
75.5	345,807		0.0000	1.0000	85.94	
76.5	345,807	113	0.0003	0.9997	85.94	
77.5	314,319		0.0000	1.0000	85.91	
78.5	314,319		0.0000	1.0000	85.91	

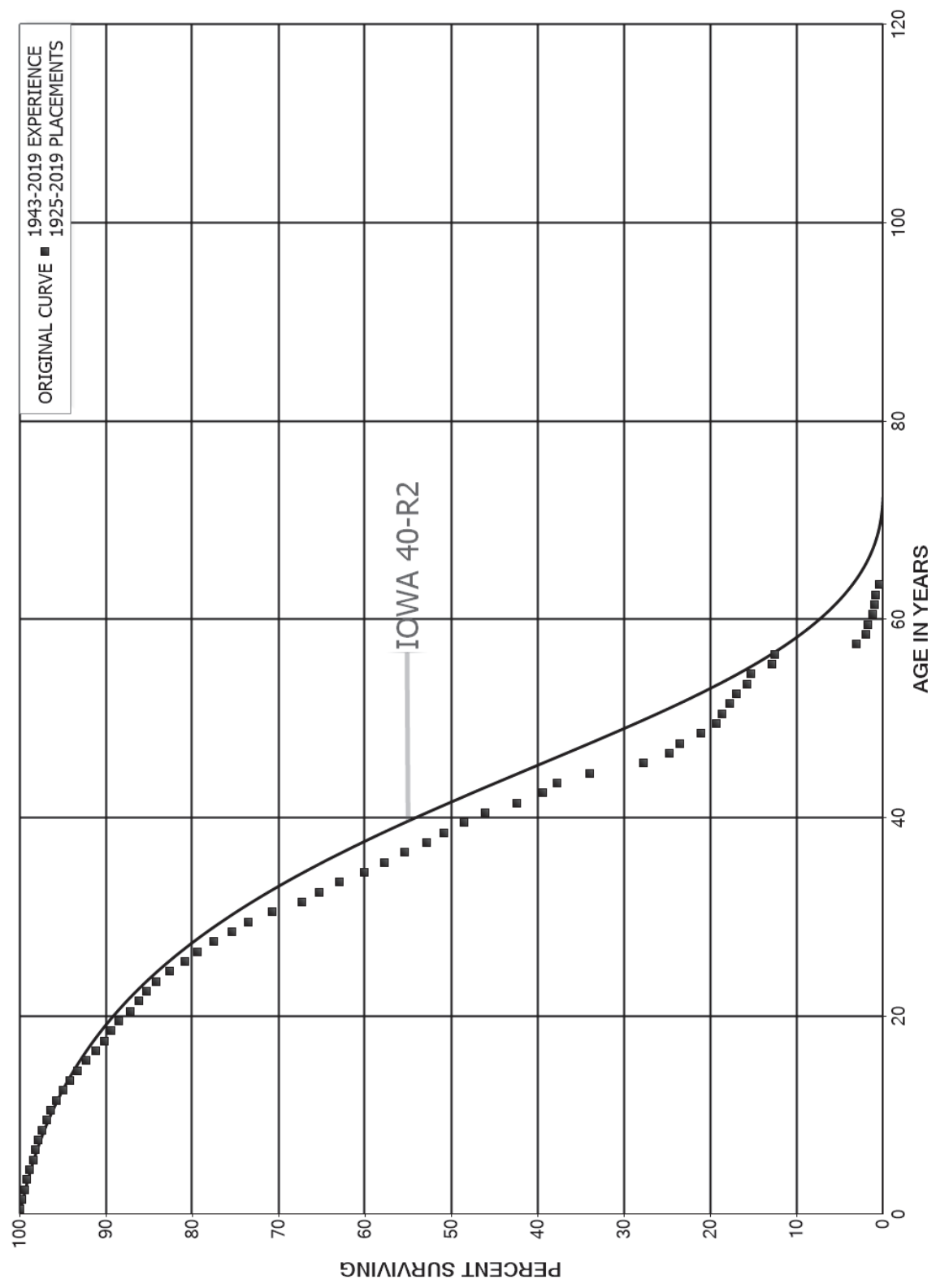
DUKE ENERGY FLORIDA

ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2019			EXPERIENCE BAND 1943-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	314,319		0.0000	1.0000	85.91
80.5	314,319		0.0000	1.0000	85.91
81.5	314,319	877	0.0028	0.9972	85.91
82.5	313,442		0.0000	1.0000	85.67
83.5	313,442	6,985	0.0223	0.9777	85.67
84.5	306,457		0.0000	1.0000	83.76
85.5	306,457		0.0000	1.0000	83.76
86.5	306,457	25,733	0.0840	0.9160	83.76
87.5	280,724		0.0000	1.0000	76.73
88.5	280,724		0.0000	1.0000	76.73
89.5	280,724		0.0000	1.0000	76.73
90.5	280,724	1,593	0.0057	0.9943	76.73
91.5					76.29

DUKE ENERGY FLORIDA
 ACCOUNT 355 POLES AND FIXTURES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY FLORIDA

ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2019

EXPERIENCE BAND 1943-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,405,327,186	1,143,925	0.0008	0.9992	100.00
0.5	1,283,527,601	2,021,741	0.0016	0.9984	99.92
1.5	1,212,437,578	4,290,065	0.0035	0.9965	99.76
2.5	1,102,974,572	2,784,149	0.0025	0.9975	99.41
3.5	1,023,585,896	3,272,630	0.0032	0.9968	99.16
4.5	922,456,657	3,747,266	0.0041	0.9959	98.84
5.5	803,103,826	2,512,877	0.0031	0.9969	98.44
6.5	696,230,758	2,260,344	0.0032	0.9968	98.13
7.5	641,994,819	2,755,978	0.0043	0.9957	97.81
8.5	579,937,545	3,426,041	0.0059	0.9941	97.39
9.5	497,247,840	2,079,513	0.0042	0.9958	96.82
10.5	454,997,980	3,253,908	0.0072	0.9928	96.41
11.5	388,843,743	2,932,620	0.0075	0.9925	95.72
12.5	335,115,144	2,740,490	0.0082	0.9918	95.00
13.5	288,253,075	2,882,657	0.0100	0.9900	94.22
14.5	272,769,224	2,757,017	0.0101	0.9899	93.28
15.5	254,281,783	3,334,818	0.0131	0.9869	92.34
16.5	231,276,498	2,400,060	0.0104	0.9896	91.13
17.5	210,600,449	1,922,311	0.0091	0.9909	90.18
18.5	198,529,746	1,859,961	0.0094	0.9906	89.36
19.5	192,340,777	2,913,839	0.0151	0.9849	88.52
20.5	179,158,016	2,005,815	0.0112	0.9888	87.18
21.5	171,777,610	1,809,295	0.0105	0.9895	86.20
22.5	164,949,143	2,144,337	0.0130	0.9870	85.30
23.5	153,341,566	2,894,711	0.0189	0.9811	84.19
24.5	131,949,392	2,890,125	0.0219	0.9781	82.60
25.5	117,886,100	2,054,251	0.0174	0.9826	80.79
26.5	112,660,662	2,640,338	0.0234	0.9766	79.38
27.5	101,987,930	2,813,792	0.0276	0.9724	77.52
28.5	96,473,594	2,393,427	0.0248	0.9752	75.38
29.5	88,312,169	3,399,705	0.0385	0.9615	73.51
30.5	80,349,077	3,803,884	0.0473	0.9527	70.68
31.5	67,567,010	2,023,376	0.0299	0.9701	67.34
32.5	64,319,156	2,362,144	0.0367	0.9633	65.32
33.5	57,039,907	2,597,760	0.0455	0.9545	62.92
34.5	51,930,348	1,977,956	0.0381	0.9619	60.05
35.5	45,565,557	1,848,900	0.0406	0.9594	57.77
36.5	41,705,443	1,908,053	0.0458	0.9542	55.42
37.5	36,482,748	1,415,983	0.0388	0.9612	52.89
38.5	33,686,767	1,515,337	0.0450	0.9550	50.84

DUKE ENERGY FLORIDA

ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2019			EXPERIENCE BAND 1943-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	30,904,904	1,549,094	0.0501	0.9499	48.55
40.5	26,594,294	2,130,855	0.0801	0.9199	46.11
41.5	21,323,345	1,500,795	0.0704	0.9296	42.42
42.5	17,917,549	772,514	0.0431	0.9569	39.43
43.5	16,383,467	1,629,434	0.0995	0.9005	37.73
44.5	12,970,224	2,368,533	0.1826	0.8174	33.98
45.5	8,303,706	914,691	0.1102	0.8898	27.78
46.5	6,984,414	335,072	0.0480	0.9520	24.72
47.5	6,592,456	695,992	0.1056	0.8944	23.53
48.5	5,852,436	490,362	0.0838	0.9162	21.05
49.5	5,362,074	195,540	0.0365	0.9635	19.28
50.5	5,166,534	246,703	0.0478	0.9522	18.58
51.5	4,919,831	200,002	0.0407	0.9593	17.69
52.5	4,719,829	342,856	0.0726	0.9274	16.97
53.5	4,376,973	120,973	0.0276	0.9724	15.74
54.5	4,256,000	696,588	0.1637	0.8363	15.31
55.5	3,559,412	71,598	0.0201	0.9799	12.80
56.5	3,487,814	2,629,546	0.7539	0.2461	12.54
57.5	858,268	311,882	0.3634	0.6366	3.09
58.5	546,387	71,867	0.1315	0.8685	1.96
59.5	474,519	161,421	0.3402	0.6598	1.71
60.5	313,098	39,295	0.1255	0.8745	1.13
61.5	273,803	35,507	0.1297	0.8703	0.98
62.5	238,295	129,000	0.5413	0.4587	0.86
63.5	109,295	1,182	0.0108	0.9892	0.39
64.5	108,113	1,025	0.0095	0.9905	0.39
65.5	107,089	7,899	0.0738	0.9262	0.39
66.5	99,190	11,304	0.1140	0.8860	0.36
67.5	87,886	10,513	0.1196	0.8804	0.32
68.5	77,373	34,843	0.4503	0.5497	0.28
69.5	42,530	15,164	0.3565	0.6435	0.15
70.5	27,366	10,618	0.3880	0.6120	0.10
71.5	16,748	10,237	0.6112	0.3888	0.06
72.5	6,511		0.0000	1.0000	0.02
73.5	6,511		0.0000	1.0000	0.02
74.5	6,511		0.0000	1.0000	0.02
75.5	6,511	3,120	0.4792	0.5208	0.02
76.5	3,391		0.0000	1.0000	0.01
77.5	3,391		0.0000	1.0000	0.01
78.5	3,391		0.0000	1.0000	0.01

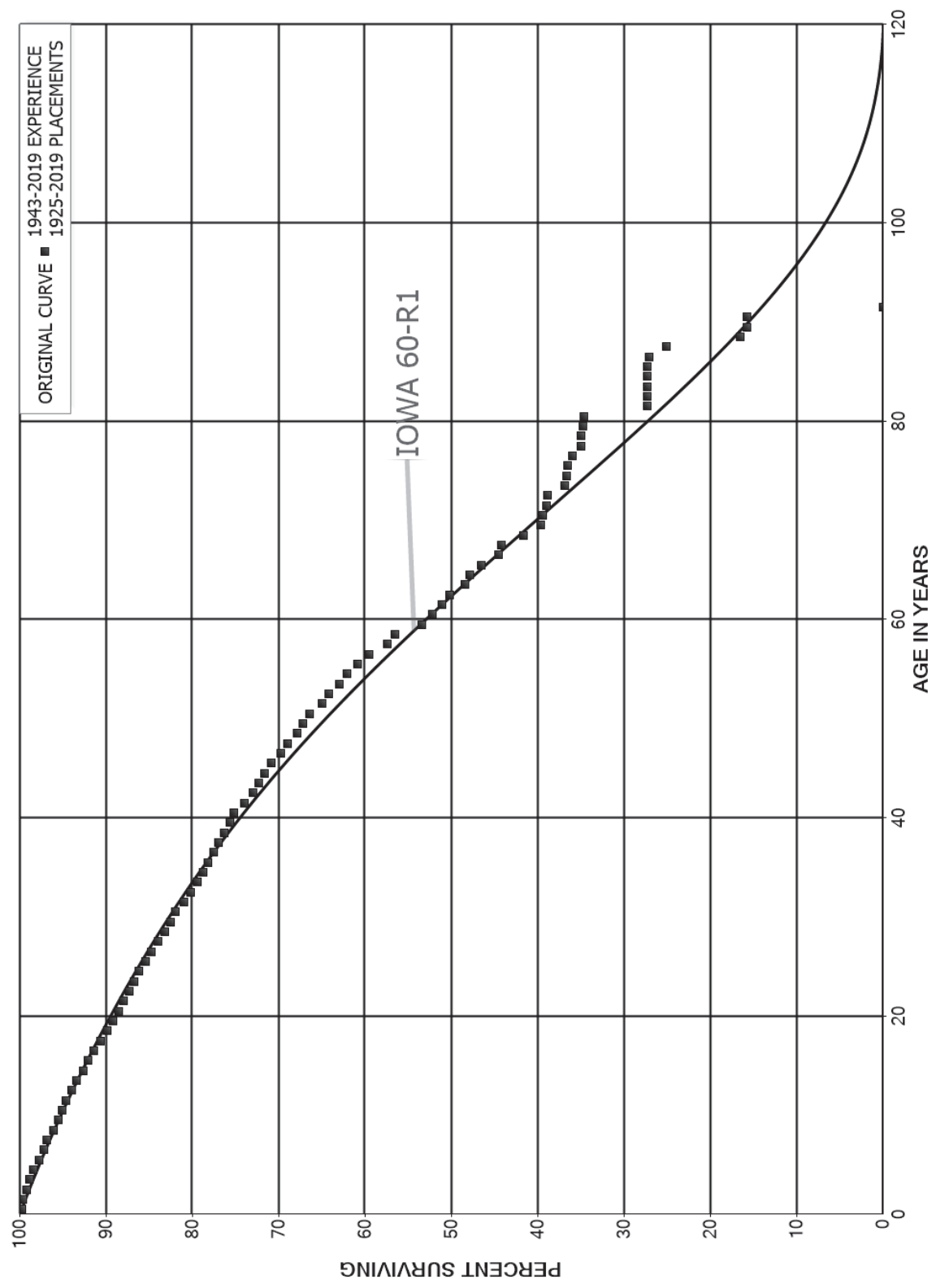
DUKE ENERGY FLORIDA

ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2019			EXPERIENCE BAND 1943-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	3,391		0.0000	1.0000	0.01
80.5	3,391		0.0000	1.0000	0.01
81.5	3,391		0.0000	1.0000	0.01
82.5	3,391		0.0000	1.0000	0.01
83.5	3,391		0.0000	1.0000	0.01
84.5	3,391		0.0000	1.0000	0.01
85.5	3,391		0.0000	1.0000	0.01
86.5	3,391		0.0000	1.0000	0.01
87.5	3,391		0.0000	1.0000	0.01
88.5	3,391		0.0000	1.0000	0.01
89.5	3,391		0.0000	1.0000	0.01
90.5	3,391	3,391	1.0000		0.01
91.5					

DUKE ENERGY FLORIDA
 ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY FLORIDA

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2019

EXPERIENCE BAND 1943-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	713,552,497	1,633,923	0.0023	0.9977	100.00
0.5	634,365,609	1,063,992	0.0017	0.9983	99.77
1.5	604,607,818	2,451,343	0.0041	0.9959	99.60
2.5	572,530,404	2,151,400	0.0038	0.9962	99.20
3.5	543,043,371	2,352,401	0.0043	0.9957	98.83
4.5	506,530,308	3,255,086	0.0064	0.9936	98.40
5.5	466,742,779	2,625,492	0.0056	0.9944	97.77
6.5	438,748,924	1,734,296	0.0040	0.9960	97.22
7.5	413,591,383	3,173,536	0.0077	0.9923	96.83
8.5	387,093,567	2,197,820	0.0057	0.9943	96.09
9.5	347,736,315	1,791,256	0.0052	0.9948	95.54
10.5	320,915,860	1,638,057	0.0051	0.9949	95.05
11.5	283,365,234	1,825,988	0.0064	0.9936	94.57
12.5	255,873,334	1,466,181	0.0057	0.9943	93.96
13.5	231,229,935	2,033,249	0.0088	0.9912	93.42
14.5	220,227,127	1,385,450	0.0063	0.9937	92.60
15.5	213,476,835	1,545,055	0.0072	0.9928	92.01
16.5	203,003,406	1,731,124	0.0085	0.9915	91.35
17.5	189,518,864	1,511,637	0.0080	0.9920	90.57
18.5	183,711,272	1,397,570	0.0076	0.9924	89.85
19.5	179,964,463	1,421,834	0.0079	0.9921	89.16
20.5	175,228,507	944,740	0.0054	0.9946	88.46
21.5	170,506,635	1,256,149	0.0074	0.9926	87.98
22.5	164,755,345	1,243,575	0.0075	0.9925	87.33
23.5	158,267,092	920,894	0.0058	0.9942	86.68
24.5	145,515,824	1,230,296	0.0085	0.9915	86.17
25.5	134,948,419	1,107,152	0.0082	0.9918	85.44
26.5	131,361,740	1,207,778	0.0092	0.9908	84.74
27.5	123,954,882	1,199,615	0.0097	0.9903	83.96
28.5	119,975,367	894,008	0.0075	0.9925	83.15
29.5	114,504,396	860,972	0.0075	0.9925	82.53
30.5	110,102,742	1,347,797	0.0122	0.9878	81.91
31.5	102,942,060	922,214	0.0090	0.9910	80.91
32.5	100,020,980	930,512	0.0093	0.9907	80.18
33.5	96,241,441	830,799	0.0086	0.9914	79.44
34.5	87,933,194	651,247	0.0074	0.9926	78.75
35.5	81,824,074	702,885	0.0086	0.9914	78.17
36.5	76,284,723	520,620	0.0068	0.9932	77.50
37.5	69,383,810	661,657	0.0095	0.9905	76.97
38.5	67,194,905	545,086	0.0081	0.9919	76.23

DUKE ENERGY FLORIDA

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2019			EXPERIENCE BAND 1943-2019			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	60,638,637	342,954	0.0057	0.9943	75.61	
40.5	57,657,771	902,748	0.0157	0.9843	75.19	
41.5	52,118,087	756,607	0.0145	0.9855	74.01	
42.5	48,084,930	440,882	0.0092	0.9908	72.94	
43.5	44,534,117	370,631	0.0083	0.9917	72.27	
44.5	40,864,318	493,192	0.0121	0.9879	71.66	
45.5	36,177,410	541,696	0.0150	0.9850	70.80	
46.5	26,517,568	287,544	0.0108	0.9892	69.74	
47.5	25,370,342	427,309	0.0168	0.9832	68.98	
48.5	23,468,861	205,973	0.0088	0.9912	67.82	
49.5	22,318,122	280,288	0.0126	0.9874	67.23	
50.5	19,326,679	406,882	0.0211	0.9789	66.38	
51.5	17,112,162	199,414	0.0117	0.9883	64.98	
52.5	14,660,033	284,615	0.0194	0.9806	64.23	
53.5	10,687,133	163,772	0.0153	0.9847	62.98	
54.5	9,179,087	180,790	0.0197	0.9803	62.02	
55.5	8,351,523	175,543	0.0210	0.9790	60.79	
56.5	7,599,611	267,264	0.0352	0.9648	59.52	
57.5	5,090,960	81,398	0.0160	0.9840	57.42	
58.5	4,830,042	263,996	0.0547	0.9453	56.50	
59.5	3,870,463	93,019	0.0240	0.9760	53.42	
60.5	3,058,514	60,296	0.0197	0.9803	52.13	
61.5	2,658,867	46,929	0.0177	0.9823	51.10	
62.5	2,525,698	88,848	0.0352	0.9648	50.20	
63.5	1,633,087	22,030	0.0135	0.9865	48.44	
64.5	1,428,858	38,306	0.0268	0.9732	47.78	
65.5	1,086,337	46,082	0.0424	0.9576	46.50	
66.5	676,829	5,768	0.0085	0.9915	44.53	
67.5	625,293	35,935	0.0575	0.9425	44.15	
68.5	314,155	14,916	0.0475	0.9525	41.61	
69.5	264,438	1,680	0.0064	0.9936	39.64	
70.5	261,837	3,086	0.0118	0.9882	39.39	
71.5	239,470	379	0.0016	0.9984	38.92	
72.5	236,886	12,493	0.0527	0.9473	38.86	
73.5	161,203	830	0.0052	0.9948	36.81	
74.5	160,219	576	0.0036	0.9964	36.62	
75.5	159,279	2,244	0.0141	0.9859	36.49	
76.5	146,733	4,018	0.0274	0.9726	35.98	
77.5	125,299	184	0.0015	0.9985	34.99	
78.5	125,025	952	0.0076	0.9924	34.94	

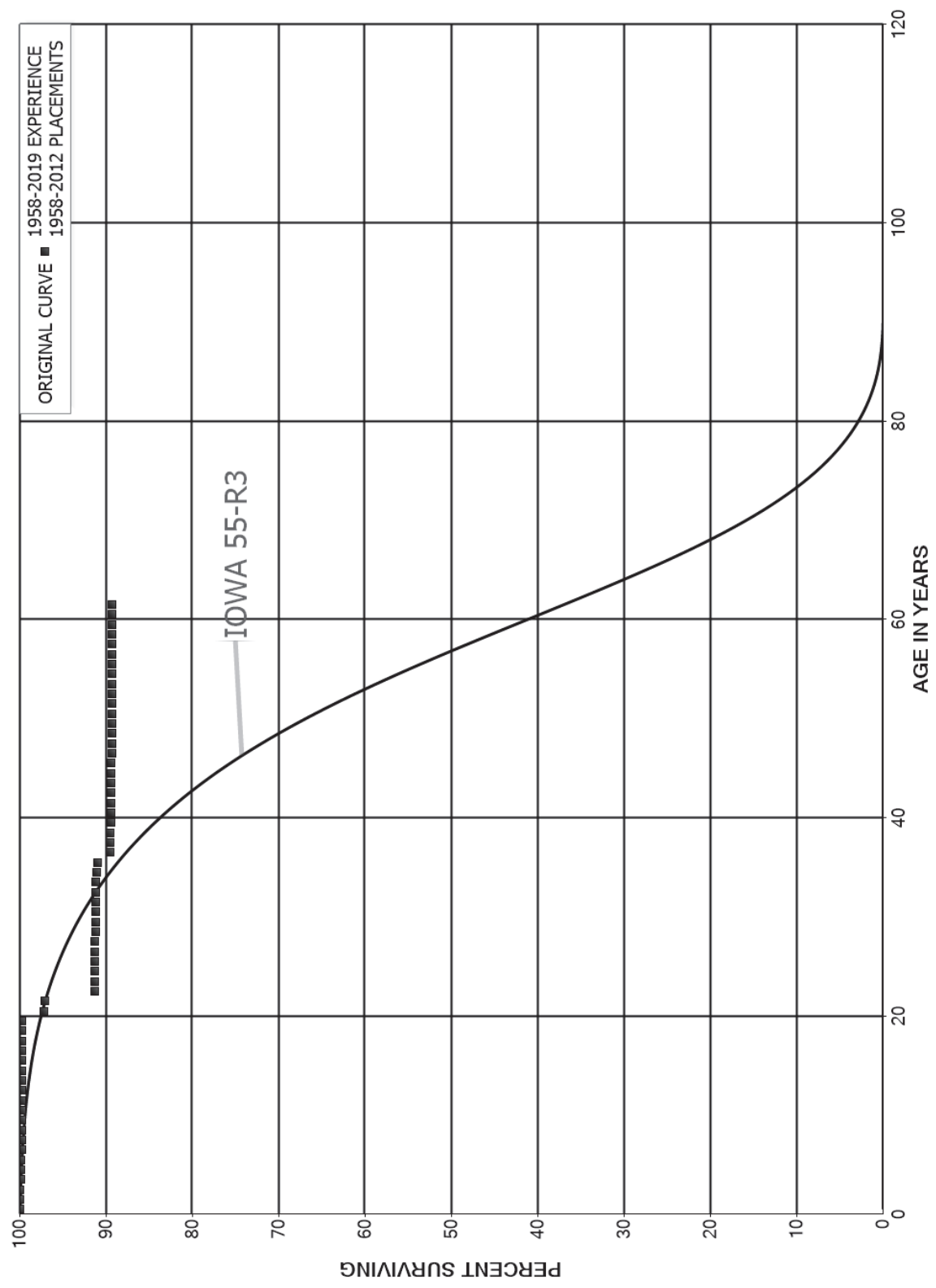
DUKE ENERGY FLORIDA

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2019			EXPERIENCE BAND 1943-2019			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	124,072	12	0.0001	0.9999	34.67	
80.5	124,060	26,378	0.2126	0.7874	34.67	
81.5	17,945	5	0.0003	0.9997	27.30	
82.5	17,940		0.0000	1.0000	27.29	
83.5	17,940		0.0000	1.0000	27.29	
84.5	17,940	15	0.0009	0.9991	27.29	
85.5	17,925	106	0.0059	0.9941	27.27	
86.5	17,819	1,332	0.0747	0.9253	27.11	
87.5	16,487	5,640	0.3421	0.6579	25.08	
88.5	10,846	491	0.0452	0.9548	16.50	
89.5	10,356	1	0.0001	0.9999	15.75	
90.5	10,355	10,355	1.0000		15.75	
91.5						

DUKE ENERGY FLORIDA
 ACCOUNT 357 UNDERGROUND CONDUIT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY FLORIDA

ACCOUNT 357 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2012

EXPERIENCE BAND 1958-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	33,109,710		0.0000	1.0000	100.00
0.5	33,084,920		0.0000	1.0000	100.00
1.5	33,084,920	2,893	0.0001	0.9999	100.00
2.5	33,082,027	58,725	0.0018	0.9982	99.99
3.5	33,023,302	8,951	0.0003	0.9997	99.81
4.5	33,014,351	586	0.0000	1.0000	99.79
5.5	33,013,765	2,053	0.0001	0.9999	99.78
6.5	33,014,169	2,893	0.0001	0.9999	99.78
7.5	32,953,398	300	0.0000	1.0000	99.77
8.5	32,911,576		0.0000	1.0000	99.77
9.5	32,911,576	2,596	0.0001	0.9999	99.77
10.5	7,679,634		0.0000	1.0000	99.76
11.5	7,679,634	350	0.0000	1.0000	99.76
12.5	7,679,284		0.0000	1.0000	99.76
13.5	7,676,826		0.0000	1.0000	99.76
14.5	7,676,826	501	0.0001	0.9999	99.76
15.5	7,523,053		0.0000	1.0000	99.75
16.5	7,523,053		0.0000	1.0000	99.75
17.5	7,523,053	4,384	0.0006	0.9994	99.75
18.5	7,518,669		0.0000	1.0000	99.69
19.5	7,518,669	189,529	0.0252	0.9748	99.69
20.5	7,329,140	10,053	0.0014	0.9986	97.18
21.5	7,319,087	433,774	0.0593	0.9407	97.05
22.5	6,885,313		0.0000	1.0000	91.29
23.5	6,885,313		0.0000	1.0000	91.29
24.5	6,885,313		0.0000	1.0000	91.29
25.5	6,885,313		0.0000	1.0000	91.29
26.5	6,885,313		0.0000	1.0000	91.29
27.5	6,885,313	5,856	0.0009	0.9991	91.29
28.5	6,879,457		0.0000	1.0000	91.22
29.5	6,879,457		0.0000	1.0000	91.22
30.5	6,879,457		0.0000	1.0000	91.22
31.5	6,879,457		0.0000	1.0000	91.22
32.5	6,879,457		0.0000	1.0000	91.22
33.5	6,879,457	15,198	0.0022	0.9978	91.22
34.5	6,864,259	1,955	0.0003	0.9997	91.02
35.5	6,862,304	111,027	0.0162	0.9838	90.99
36.5	6,751,277		0.0000	1.0000	89.52
37.5	6,751,277	2,358	0.0003	0.9997	89.52
38.5	6,748,919	4,798	0.0007	0.9993	89.49

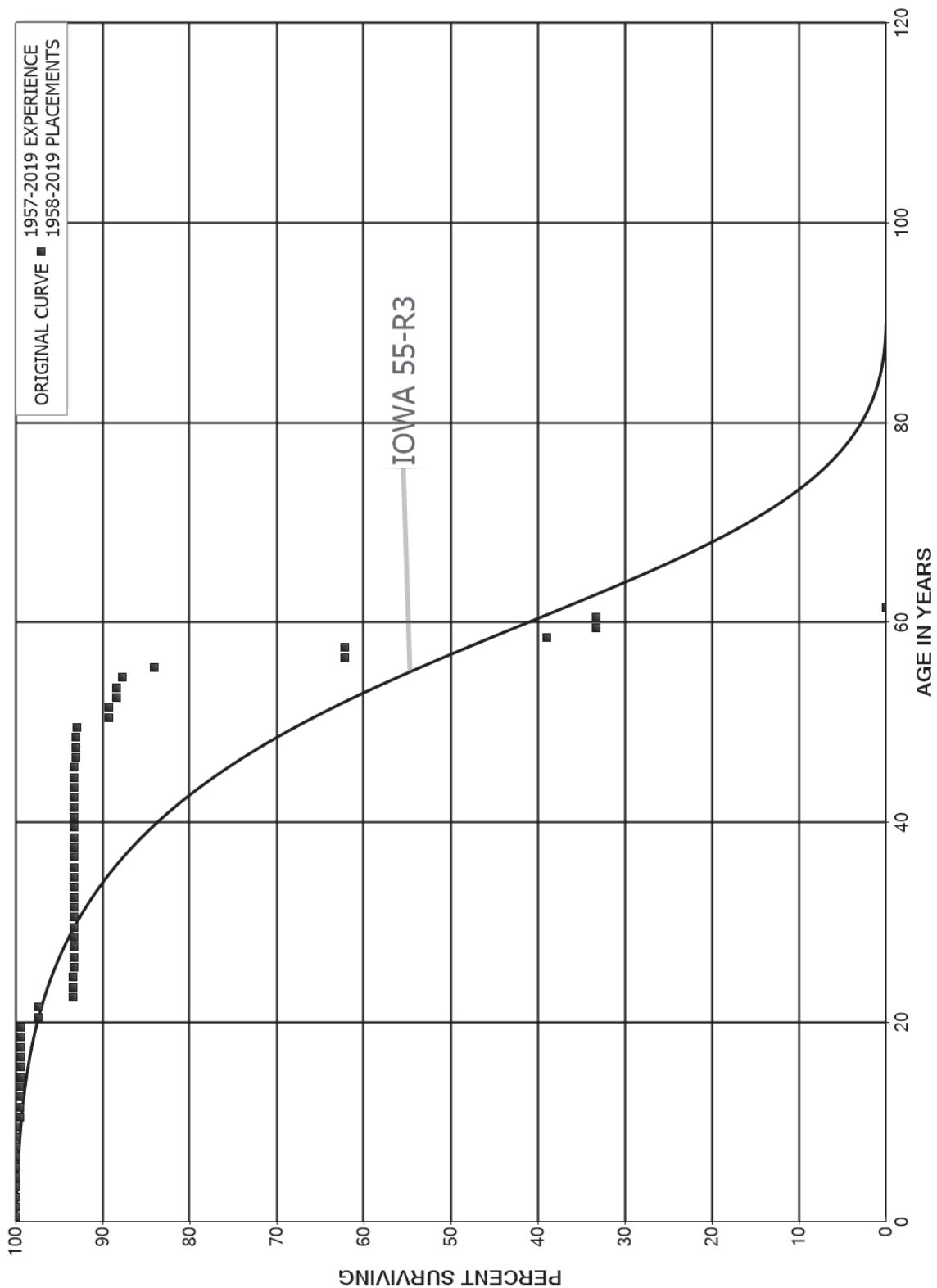
DUKE ENERGY FLORIDA

ACCOUNT 357 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2012			EXPERIENCE BAND 1958-2019			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	6,744,121	502	0.0001	0.9999	89.42	
40.5	6,743,619		0.0000	1.0000	89.42	
41.5	6,736,165		0.0000	1.0000	89.42	
42.5	6,734,146	502	0.0001	0.9999	89.42	
43.5	6,729,907	3,233	0.0005	0.9995	89.41	
44.5	6,726,674		0.0000	1.0000	89.37	
45.5	6,722,089	1,969	0.0003	0.9997	89.37	
46.5	6,625,968		0.0000	1.0000	89.34	
47.5	6,625,750		0.0000	1.0000	89.34	
48.5	6,577,941		0.0000	1.0000	89.34	
49.5	6,576,832	3,748	0.0006	0.9994	89.34	
50.5	5,080,581		0.0000	1.0000	89.29	
51.5	5,077,723		0.0000	1.0000	89.29	
52.5	4,861,463	1,791	0.0004	0.9996	89.29	
53.5	4,859,257		0.0000	1.0000	89.26	
54.5	4,737,563		0.0000	1.0000	89.26	
55.5	4,137,730		0.0000	1.0000	89.26	
56.5	2,811,635		0.0000	1.0000	89.26	
57.5	2,809,608		0.0000	1.0000	89.26	
58.5	1,659,300		0.0000	1.0000	89.26	
59.5	1,270,948		0.0000	1.0000	89.26	
60.5	1,270,948		0.0000	1.0000	89.26	
61.5					89.26	

DUKE ENERGY FLORIDA
 ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY FLORIDA

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2019

EXPERIENCE BAND 1957-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	86,459,671		0.0000	1.0000	100.00
0.5	73,742,370		0.0000	1.0000	100.00
1.5	73,742,370		0.0000	1.0000	100.00
2.5	73,742,370	59,355	0.0008	0.9992	100.00
3.5	73,683,015	7,899	0.0001	0.9999	99.92
4.5	73,675,116		0.0000	1.0000	99.91
5.5	73,675,116		0.0000	1.0000	99.91
6.5	73,675,116		0.0000	1.0000	99.91
7.5	73,675,116		0.0000	1.0000	99.91
8.5	73,675,116		0.0000	1.0000	99.91
9.5	73,675,116	299,789	0.0041	0.9959	99.91
10.5	10,128,308		0.0000	1.0000	99.50
11.5	10,128,308	56	0.0000	1.0000	99.50
12.5	10,115,121	120	0.0000	1.0000	99.50
13.5	10,115,001	9,620	0.0010	0.9990	99.50
14.5	10,105,381		0.0000	1.0000	99.41
15.5	10,105,381		0.0000	1.0000	99.41
16.5	10,105,381		0.0000	1.0000	99.41
17.5	10,105,381		0.0000	1.0000	99.41
18.5	10,105,381		0.0000	1.0000	99.41
19.5	10,105,381	208,638	0.0206	0.9794	99.41
20.5	9,896,743	285	0.0000	1.0000	97.35
21.5	9,876,157	402,203	0.0407	0.9593	97.35
22.5	9,473,954		0.0000	1.0000	93.39
23.5	9,473,954	76	0.0000	1.0000	93.39
24.5	9,473,878	9,290	0.0010	0.9990	93.39
25.5	9,055,229		0.0000	1.0000	93.29
26.5	9,055,229	29	0.0000	1.0000	93.29
27.5	9,055,200		0.0000	1.0000	93.29
28.5	9,055,200		0.0000	1.0000	93.29
29.5	9,055,200	163	0.0000	1.0000	93.29
30.5	9,055,037		0.0000	1.0000	93.29
31.5	9,055,037		0.0000	1.0000	93.29
32.5	9,055,037		0.0000	1.0000	93.29
33.5	9,055,037		0.0000	1.0000	93.29
34.5	9,055,037		0.0000	1.0000	93.29
35.5	9,055,037		0.0000	1.0000	93.29
36.5	9,055,037		0.0000	1.0000	93.29
37.5	9,055,037		0.0000	1.0000	93.29
38.5	9,055,037		0.0000	1.0000	93.29

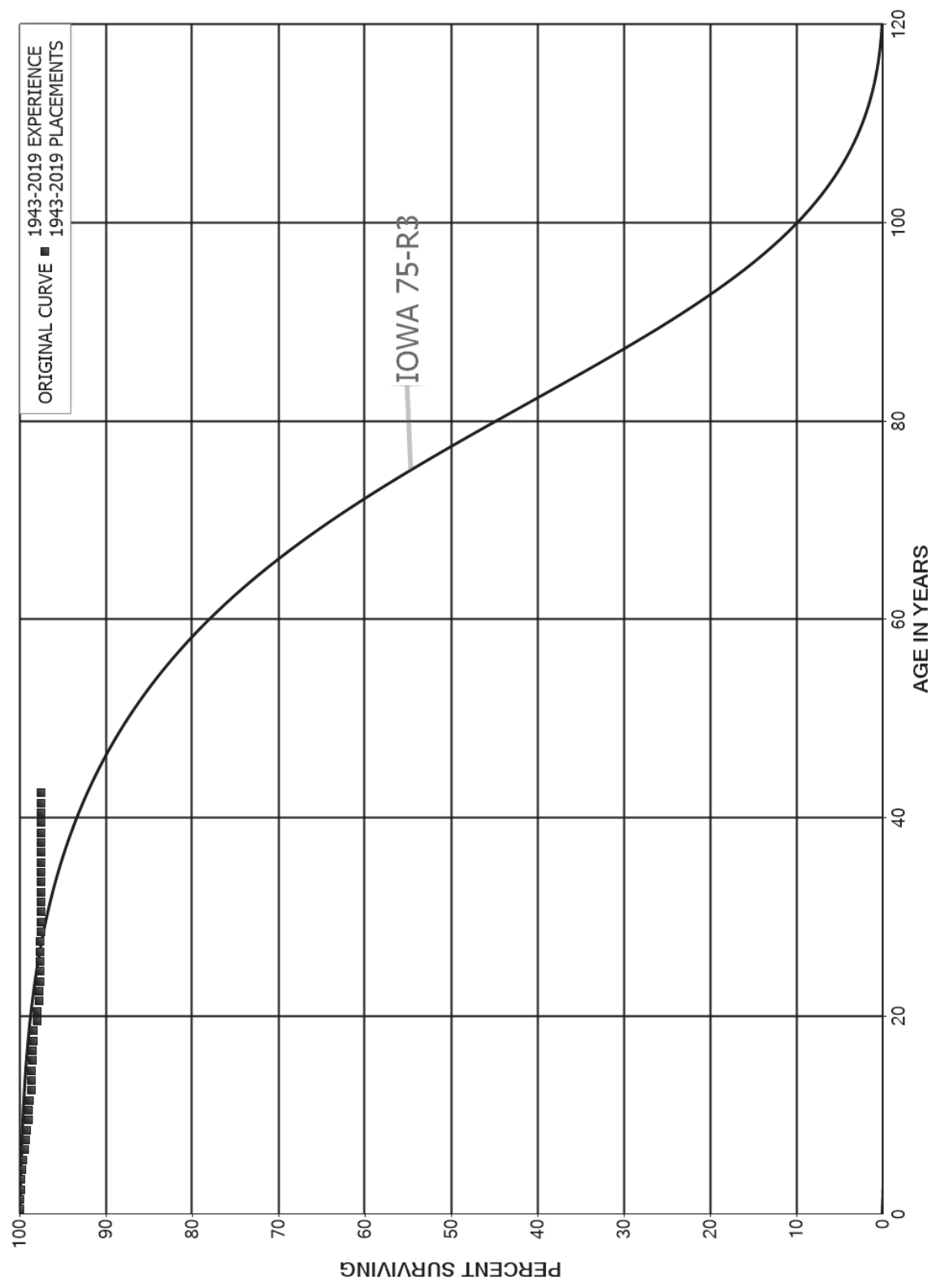
DUKE ENERGY FLORIDA

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2019			EXPERIENCE BAND 1957-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,055,037		0.0000	1.0000	93.29
40.5	9,055,037		0.0000	1.0000	93.29
41.5	9,055,037		0.0000	1.0000	93.29
42.5	9,055,037		0.0000	1.0000	93.29
43.5	9,055,037		0.0000	1.0000	93.29
44.5	9,055,037		0.0000	1.0000	93.29
45.5	9,055,037	26,028	0.0029	0.9971	93.29
46.5	8,926,905		0.0000	1.0000	93.02
47.5	8,926,905	946	0.0001	0.9999	93.02
48.5	8,922,922	2,635	0.0003	0.9997	93.01
49.5	8,912,738	353,585	0.0397	0.9603	92.99
50.5	7,668,259		0.0000	1.0000	89.30
51.5	7,668,259	81,446	0.0106	0.9894	89.30
52.5	7,438,259		0.0000	1.0000	88.35
53.5	7,438,259	53,198	0.0072	0.9928	88.35
54.5	7,324,021	304,988	0.0416	0.9584	87.72
55.5	6,764,963	1,765,029	0.2609	0.7391	84.06
56.5	4,057,669		0.0000	1.0000	62.13
57.5	4,057,669	1,514,108	0.3731	0.6269	62.13
58.5	2,462,413	359,953	0.1462	0.8538	38.95
59.5	2,102,460		0.0000	1.0000	33.25
60.5	2,102,460	2,102,460	1.0000		33.25
61.5					

DUKE ENERGY FLORIDA
 ACCOUNT 359 ROADS AND TRAILS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY FLORIDA

ACCOUNT 359 ROADS AND TRAILS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1943-2019

EXPERIENCE BAND 1943-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	64,397,662	257	0.0000	1.0000	100.00
0.5	17,222,888	1,711	0.0001	0.9999	100.00
1.5	3,199,940	3,378	0.0011	0.9989	99.99
2.5	3,196,562	2,352	0.0007	0.9993	99.88
3.5	3,194,210	2,105	0.0007	0.9993	99.81
4.5	3,192,105	5,097	0.0016	0.9984	99.74
5.5	3,187,008	5,502	0.0017	0.9983	99.59
6.5	3,181,506	4,089	0.0013	0.9987	99.41
7.5	3,176,638	3,962	0.0012	0.9988	99.29
8.5	3,172,676	6,220	0.0020	0.9980	99.16
9.5	3,166,456	1,470	0.0005	0.9995	98.97
10.5	3,164,986	3,546	0.0011	0.9989	98.92
11.5	3,161,440	4,935	0.0016	0.9984	98.81
12.5	3,156,505	612	0.0002	0.9998	98.66
13.5	3,155,893	1,990	0.0006	0.9994	98.64
14.5	1,943,607	1,368	0.0007	0.9993	98.58
15.5	1,942,239	973	0.0005	0.9995	98.51
16.5	1,941,266	483	0.0002	0.9998	98.46
17.5	1,940,783	1,491	0.0008	0.9992	98.43
18.5	1,939,292	7,486	0.0039	0.9961	98.36
19.5	1,931,806	385	0.0002	0.9998	97.98
20.5	1,931,421	3,566	0.0018	0.9982	97.96
21.5	1,927,855	1,844	0.0010	0.9990	97.78
22.5	1,926,011	504	0.0003	0.9997	97.68
23.5	1,925,507	656	0.0003	0.9997	97.66
24.5	1,924,851	319	0.0002	0.9998	97.62
25.5	1,924,532	273	0.0001	0.9999	97.61
26.5	1,679,834	124	0.0001	0.9999	97.59
27.5	1,679,710	617	0.0004	0.9996	97.59
28.5	1,679,093	56	0.0000	1.0000	97.55
29.5	1,679,037	287	0.0002	0.9998	97.55
30.5	1,678,750		0.0000	1.0000	97.53
31.5	1,678,750		0.0000	1.0000	97.53
32.5	1,678,750		0.0000	1.0000	97.53
33.5	1,678,750		0.0000	1.0000	97.53
34.5	1,678,750		0.0000	1.0000	97.53
35.5	1,678,750		0.0000	1.0000	97.53
36.5	1,678,750		0.0000	1.0000	97.53
37.5	1,678,750		0.0000	1.0000	97.53
38.5	1,678,750		0.0000	1.0000	97.53

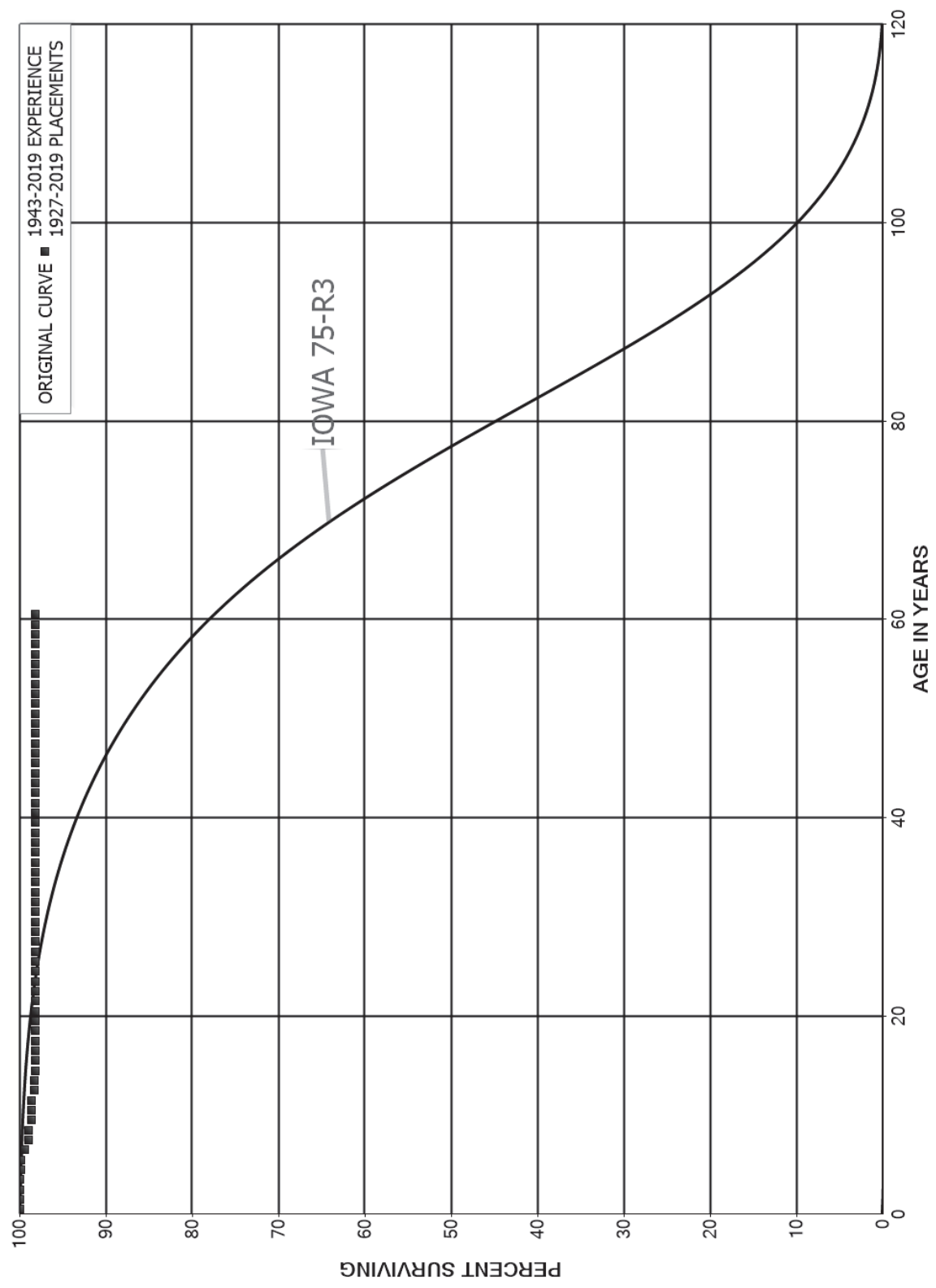
DUKE ENERGY FLORIDA

ACCOUNT 359 ROADS AND TRAILS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1943-2019			EXPERIENCE BAND 1943-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,678,750		0.0000	1.0000	97.53
40.5	1,489,266		0.0000	1.0000	97.53
41.5	1,049,761		0.0000	1.0000	97.53
42.5	996,536		0.0000	1.0000	97.53
43.5	939,001		0.0000	1.0000	97.53
44.5	895,227		0.0000	1.0000	97.53
45.5	217,836		0.0000	1.0000	97.53
46.5	217,836		0.0000	1.0000	97.53
47.5	217,836		0.0000	1.0000	97.53
48.5	217,836		0.0000	1.0000	97.53
49.5	217,836		0.0000	1.0000	97.53
50.5	213,136		0.0000	1.0000	97.53
51.5	213,136		0.0000	1.0000	97.53
52.5	196,640		0.0000	1.0000	97.53
53.5	129,636		0.0000	1.0000	97.53
54.5	129,636		0.0000	1.0000	97.53
55.5	128,854		0.0000	1.0000	97.53
56.5	128,854		0.0000	1.0000	97.53
57.5	102,504		0.0000	1.0000	97.53
58.5	92,202		0.0000	1.0000	97.53
59.5	92,202		0.0000	1.0000	97.53
60.5	92,202		0.0000	1.0000	97.53
61.5	68,139		0.0000	1.0000	97.53
62.5	68,139		0.0000	1.0000	97.53
63.5	67,333		0.0000	1.0000	97.53
64.5	67,333		0.0000	1.0000	97.53
65.5	53,148		0.0000	1.0000	97.53
66.5	6,209		0.0000	1.0000	97.53
67.5	6,209		0.0000	1.0000	97.53
68.5	2,831		0.0000	1.0000	97.53
69.5	2,831		0.0000	1.0000	97.53
70.5					97.53

DUKE ENERGY FLORIDA
 ACCOUNT 360.01 RIGHTS OF WAY
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY FLORIDA

ACCOUNT 360.01 RIGHTS OF WAY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1927-2019

EXPERIENCE BAND 1943-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,855,120	30	0.0000	1.0000	100.00
0.5	610,615	35	0.0001	0.9999	100.00
1.5	610,944	68	0.0001	0.9999	99.99
2.5	613,471	140	0.0002	0.9998	99.98
3.5	613,368	474	0.0008	0.9992	99.96
4.5	613,619	613	0.0010	0.9990	99.88
5.5	408,314	1,457	0.0036	0.9964	99.78
6.5	406,857	1,841	0.0045	0.9955	99.43
7.5	556,271	84	0.0002	0.9998	98.98
8.5	556,186	2,065	0.0037	0.9963	98.96
9.5	554,122	11	0.0000	1.0000	98.59
10.5	554,111		0.0000	1.0000	98.59
11.5	554,111	1,989	0.0036	0.9964	98.59
12.5	552,122		0.0000	1.0000	98.24
13.5	552,122	248	0.0004	0.9996	98.24
14.5	553,638		0.0000	1.0000	98.19
15.5	556,471		0.0000	1.0000	98.19
16.5	556,471		0.0000	1.0000	98.19
17.5	556,471		0.0000	1.0000	98.19
18.5	556,471		0.0000	1.0000	98.19
19.5	551,540		0.0000	1.0000	98.19
20.5	551,540		0.0000	1.0000	98.19
21.5	551,540		0.0000	1.0000	98.19
22.5	367,354		0.0000	1.0000	98.19
23.5	367,354		0.0000	1.0000	98.19
24.5	212,137		0.0000	1.0000	98.19
25.5	212,137		0.0000	1.0000	98.19
26.5	212,137		0.0000	1.0000	98.19
27.5	212,137		0.0000	1.0000	98.19
28.5	212,137		0.0000	1.0000	98.19
29.5	196,837		0.0000	1.0000	98.19
30.5	196,837		0.0000	1.0000	98.19
31.5	196,837		0.0000	1.0000	98.19
32.5	191,586		0.0000	1.0000	98.19
33.5	186,314		0.0000	1.0000	98.19
34.5	186,314		0.0000	1.0000	98.19
35.5	186,314		0.0000	1.0000	98.19
36.5	186,314		0.0000	1.0000	98.19
37.5	186,314		0.0000	1.0000	98.19
38.5	185,052		0.0000	1.0000	98.19

DUKE ENERGY FLORIDA

ACCOUNT 360.01 RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2019			EXPERIENCE BAND 1943-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	169,319		0.0000	1.0000	98.19
40.5	169,319		0.0000	1.0000	98.19
41.5	169,319		0.0000	1.0000	98.19
42.5	169,319		0.0000	1.0000	98.19
43.5	169,319		0.0000	1.0000	98.19
44.5	169,319		0.0000	1.0000	98.19
45.5	169,319		0.0000	1.0000	98.19
46.5	169,319		0.0000	1.0000	98.19
47.5	169,319		0.0000	1.0000	98.19
48.5	158,242		0.0000	1.0000	98.19
49.5	156,543		0.0000	1.0000	98.19
50.5	154,521		0.0000	1.0000	98.19
51.5	145,446		0.0000	1.0000	98.19
52.5	141,620		0.0000	1.0000	98.19
53.5	137,470		0.0000	1.0000	98.19
54.5	137,110		0.0000	1.0000	98.19
55.5	134,876		0.0000	1.0000	98.19
56.5	122,750		0.0000	1.0000	98.19
57.5	116,060		0.0000	1.0000	98.19
58.5	109,321		0.0000	1.0000	98.19
59.5	99,729		0.0000	1.0000	98.19
60.5	77,538		0.0000	1.0000	98.19
61.5	76,851		0.0000	1.0000	98.19
62.5	69,651		0.0000	1.0000	98.19
63.5	69,651		0.0000	1.0000	98.19
64.5	69,530		0.0000	1.0000	98.19
65.5	69,220		0.0000	1.0000	98.19
66.5	68,164		0.0000	1.0000	98.19
67.5	68,107		0.0000	1.0000	98.19
68.5	63,292		0.0000	1.0000	98.19
69.5	63,162		0.0000	1.0000	98.19
70.5	52,287		0.0000	1.0000	98.19
71.5	47,132		0.0000	1.0000	98.19
72.5	33,800		0.0000	1.0000	98.19
73.5	31,330		0.0000	1.0000	98.19
74.5	31,293		0.0000	1.0000	98.19
75.5	10,012		0.0000	1.0000	98.19
76.5	9,728		0.0000	1.0000	98.19
77.5	8,318		0.0000	1.0000	98.19
78.5	7,954		0.0000	1.0000	98.19

DUKE ENERGY FLORIDA

ACCOUNT 360.01 RIGHTS OF WAY

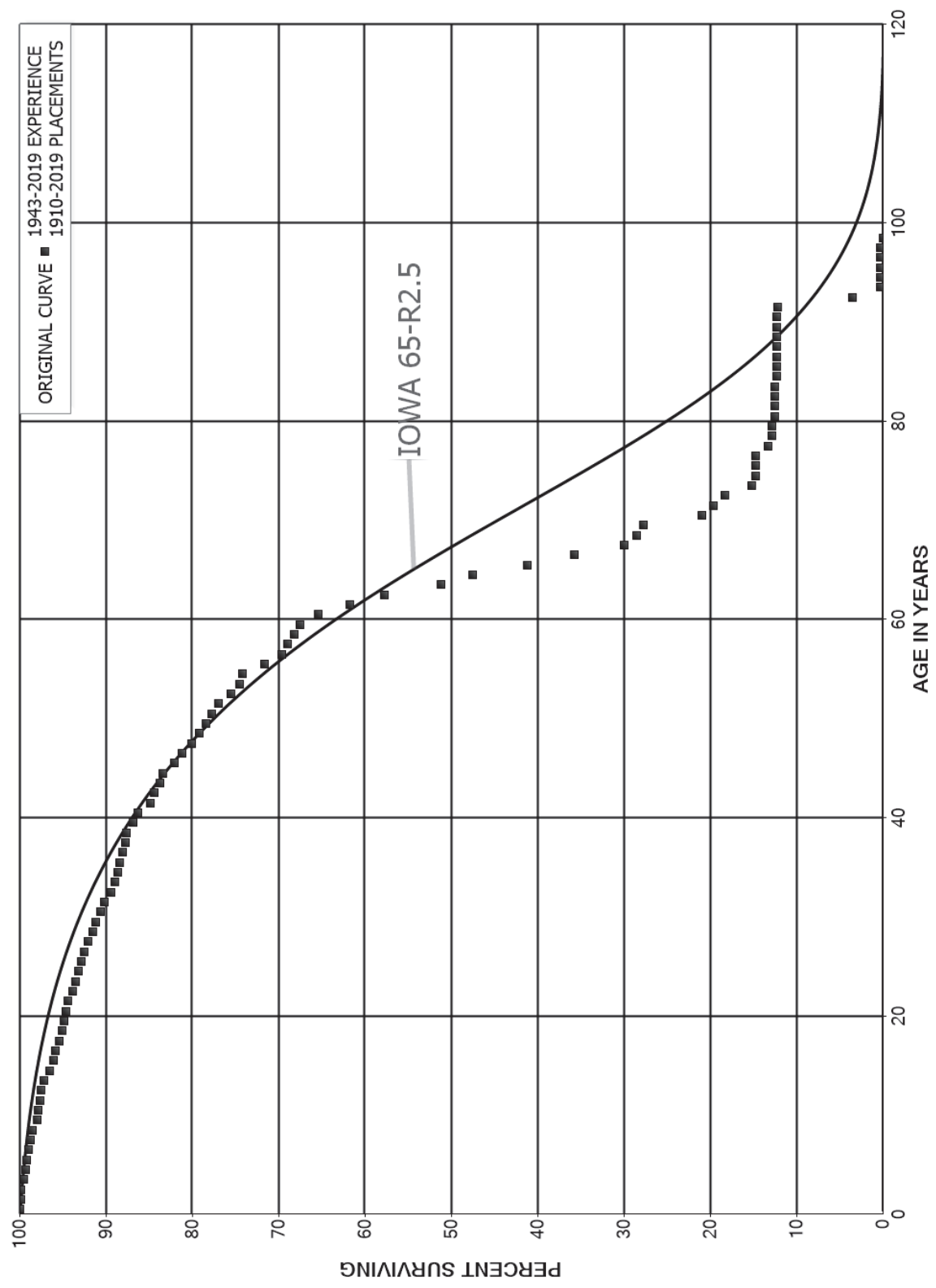
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2019

EXPERIENCE BAND 1943-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	5,358		0.0000	1.0000	98.19
80.5	5,321		0.0000	1.0000	98.19
81.5	4,597		0.0000	1.0000	98.19
82.5	4,597		0.0000	1.0000	98.19
83.5	4,597		0.0000	1.0000	98.19
84.5	4,597		0.0000	1.0000	98.19
85.5	4,597		0.0000	1.0000	98.19
86.5	4,597		0.0000	1.0000	98.19
87.5	4,597		0.0000	1.0000	98.19
88.5	4,597		0.0000	1.0000	98.19
89.5	4,597		0.0000	1.0000	98.19
90.5	4,597		0.0000	1.0000	98.19
91.5	2,833		0.0000	1.0000	98.19
92.5					98.19

DUKE ENERGY FLORIDA
 ACCOUNT 361 STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY FLORIDA

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2019

EXPERIENCE BAND 1943-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	37,140,168	6,152	0.0002	0.9998	100.00
0.5	33,347,856	45,427	0.0014	0.9986	99.98
1.5	33,152,323	12,328	0.0004	0.9996	99.85
2.5	32,376,944	85,392	0.0026	0.9974	99.81
3.5	31,213,312	89,979	0.0029	0.9971	99.55
4.5	29,967,789	19,503	0.0007	0.9993	99.26
5.5	29,806,593	58,965	0.0020	0.9980	99.20
6.5	29,735,482	89,243	0.0030	0.9970	99.00
7.5	28,166,159	70,459	0.0025	0.9975	98.70
8.5	27,509,369	132,063	0.0048	0.9952	98.46
9.5	26,659,692	41,731	0.0016	0.9984	97.98
10.5	25,079,256	50,541	0.0020	0.9980	97.83
11.5	24,940,763	45,157	0.0018	0.9982	97.63
12.5	24,881,852	80,551	0.0032	0.9968	97.46
13.5	23,739,132	149,484	0.0063	0.9937	97.14
14.5	22,047,019	104,066	0.0047	0.9953	96.53
15.5	20,648,968	39,517	0.0019	0.9981	96.07
16.5	20,087,198	92,676	0.0046	0.9954	95.89
17.5	17,121,264	72,710	0.0042	0.9958	95.45
18.5	16,639,889	36,572	0.0022	0.9978	95.04
19.5	16,452,291	37,594	0.0023	0.9977	94.83
20.5	16,292,473	40,747	0.0025	0.9975	94.62
21.5	16,061,209	84,876	0.0053	0.9947	94.38
22.5	15,670,986	59,359	0.0038	0.9962	93.88
23.5	14,988,694	58,471	0.0039	0.9961	93.52
24.5	13,961,219	49,628	0.0036	0.9964	93.16
25.5	12,845,324	40,617	0.0032	0.9968	92.83
26.5	12,299,753	68,484	0.0056	0.9944	92.53
27.5	10,720,657	54,391	0.0051	0.9949	92.02
28.5	9,561,426	44,953	0.0047	0.9953	91.55
29.5	8,990,689	46,261	0.0051	0.9949	91.12
30.5	7,960,481	41,227	0.0052	0.9948	90.65
31.5	7,149,982	60,967	0.0085	0.9915	90.18
32.5	6,585,610	35,997	0.0055	0.9945	89.41
33.5	6,137,703	19,355	0.0032	0.9968	88.93
34.5	5,903,365	20,077	0.0034	0.9966	88.65
35.5	5,467,443	17,899	0.0033	0.9967	88.34
36.5	5,152,095	21,703	0.0042	0.9958	88.05
37.5	4,946,067	5,308	0.0011	0.9989	87.68
38.5	4,867,890	43,228	0.0089	0.9911	87.59

DUKE ENERGY FLORIDA

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2019			EXPERIENCE BAND 1943-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,682,048	28,489	0.0061	0.9939	86.81
40.5	4,325,022	74,641	0.0173	0.9827	86.28
41.5	3,868,725	17,635	0.0046	0.9954	84.79
42.5	3,715,766	31,819	0.0086	0.9914	84.41
43.5	3,547,375	14,503	0.0041	0.9959	83.69
44.5	3,471,760	54,954	0.0158	0.9842	83.34
45.5	2,871,127	29,717	0.0104	0.9896	82.02
46.5	2,670,601	34,896	0.0131	0.9869	81.18
47.5	2,391,959	28,956	0.0121	0.9879	80.11
48.5	2,219,944	19,722	0.0089	0.9911	79.14
49.5	2,073,992	17,635	0.0085	0.9915	78.44
50.5	1,955,069	21,644	0.0111	0.9889	77.77
51.5	1,800,432	33,377	0.0185	0.9815	76.91
52.5	1,568,950	20,166	0.0129	0.9871	75.49
53.5	1,438,751	7,452	0.0052	0.9948	74.52
54.5	1,397,436	47,514	0.0340	0.9660	74.13
55.5	1,148,988	32,253	0.0281	0.9719	71.61
56.5	980,043	9,505	0.0097	0.9903	69.60
57.5	935,325	10,261	0.0110	0.9890	68.93
58.5	890,325	8,664	0.0097	0.9903	68.17
59.5	855,716	26,238	0.0307	0.9693	67.51
60.5	761,225	42,665	0.0560	0.9440	65.44
61.5	626,901	41,251	0.0658	0.9342	61.77
62.5	511,825	57,455	0.1123	0.8877	57.70
63.5	375,678	26,934	0.0717	0.9283	51.23
64.5	320,621	43,034	0.1342	0.8658	47.55
65.5	248,030	32,822	0.1323	0.8677	41.17
66.5	203,677	33,165	0.1628	0.8372	35.72
67.5	168,480	7,786	0.0462	0.9538	29.91
68.5	160,694	4,295	0.0267	0.9733	28.52
69.5	156,399	38,630	0.2470	0.7530	27.76
70.5	117,769	7,313	0.0621	0.9379	20.90
71.5	110,456	7,601	0.0688	0.9312	19.61
72.5	102,855	17,548	0.1706	0.8294	18.26
73.5	85,307	2,107	0.0247	0.9753	15.14
74.5	83,200		0.0000	1.0000	14.77
75.5	83,200		0.0000	1.0000	14.77
76.5	83,200	8,504	0.1022	0.8978	14.77
77.5	74,696	2,405	0.0322	0.9678	13.26
78.5	72,291	160	0.0022	0.9978	12.83

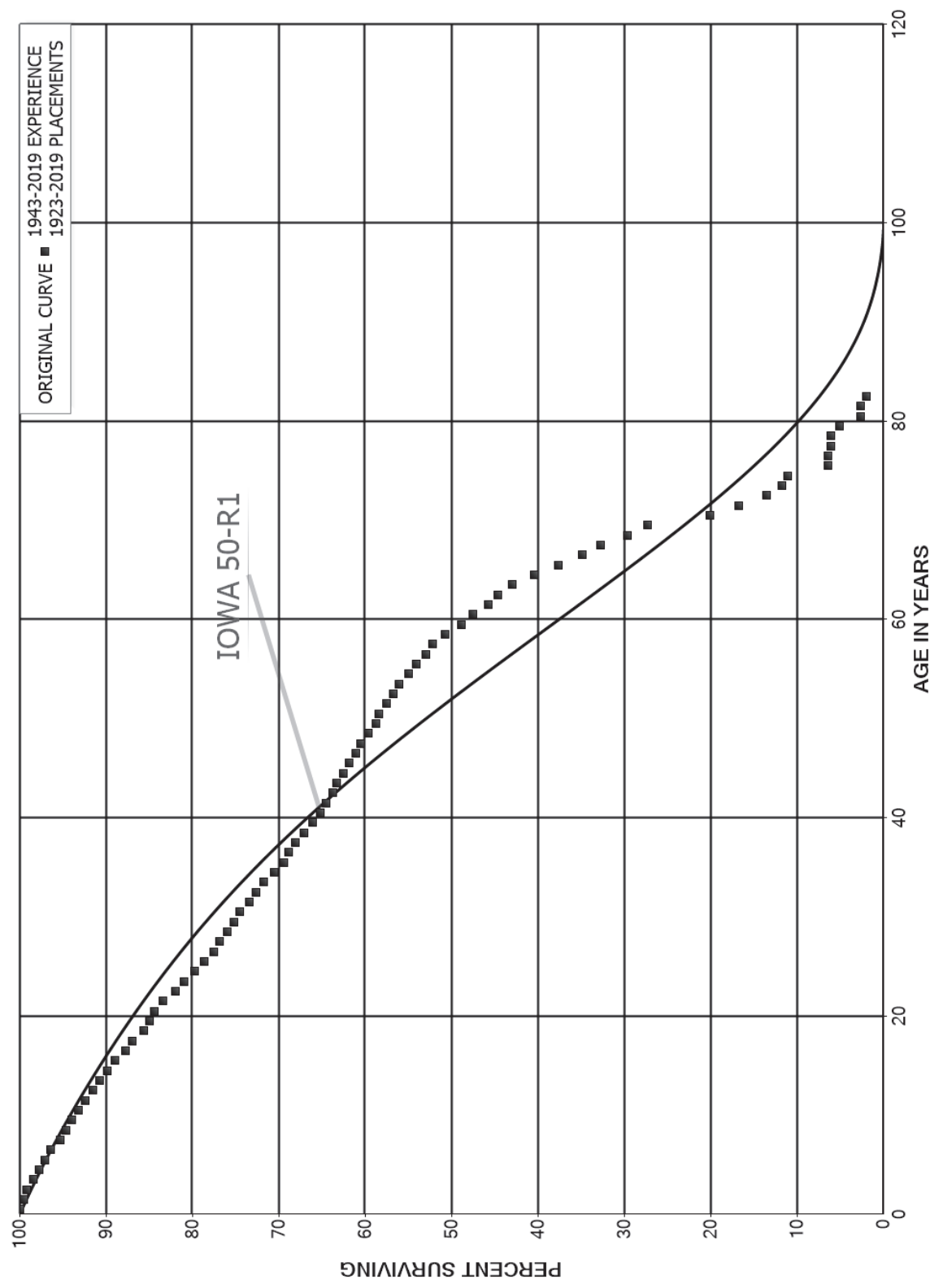
DUKE ENERGY FLORIDA

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2019			EXPERIENCE BAND 1943-2019			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	72,131	1,656	0.0230	0.9770	12.80	
80.5	70,475		0.0000	1.0000	12.51	
81.5	70,475		0.0000	1.0000	12.51	
82.5	70,475		0.0000	1.0000	12.51	
83.5	70,475	1,567	0.0222	0.9778	12.51	
84.5	68,908		0.0000	1.0000	12.23	
85.5	68,908		0.0000	1.0000	12.23	
86.5	68,908		0.0000	1.0000	12.23	
87.5	68,908		0.0000	1.0000	12.23	
88.5	68,908		0.0000	1.0000	12.23	
89.5	68,908		0.0000	1.0000	12.23	
90.5	68,908	346	0.0050	0.9950	12.23	
91.5	68,562	48,933	0.7137	0.2863	12.17	
92.5	19,629	18,014	0.9177	0.0823	3.48	
93.5	1,615		0.0000	1.0000	0.29	
94.5	1,615	168	0.1040	0.8960	0.29	
95.5	1,447		0.0000	1.0000	0.26	
96.5	1,447		0.0000	1.0000	0.26	
97.5	1,447	1,447	1.0000		0.26	
98.5						

DUKE ENERGY FLORIDA
 ACCOUNT 362 STATION EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY FLORIDA

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1923-2019

EXPERIENCE BAND 1943-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,191,682,670	760,902	0.0006	0.9994	100.00
0.5	1,061,571,036	4,599,271	0.0043	0.9957	99.94
1.5	953,402,326	3,281,012	0.0034	0.9966	99.50
2.5	862,065,374	6,987,457	0.0081	0.9919	99.16
3.5	802,248,735	4,990,889	0.0062	0.9938	98.36
4.5	765,568,666	5,271,854	0.0069	0.9931	97.75
5.5	724,718,623	5,105,200	0.0070	0.9930	97.07
6.5	693,488,557	7,966,517	0.0115	0.9885	96.39
7.5	641,137,606	4,565,694	0.0071	0.9929	95.28
8.5	601,979,653	4,005,023	0.0067	0.9933	94.60
9.5	565,064,924	4,486,874	0.0079	0.9921	93.97
10.5	505,404,614	4,564,121	0.0090	0.9910	93.23
11.5	466,314,651	4,359,636	0.0093	0.9907	92.38
12.5	415,606,860	3,808,097	0.0092	0.9908	91.52
13.5	390,632,065	3,615,086	0.0093	0.9907	90.68
14.5	369,260,155	3,843,903	0.0104	0.9896	89.84
15.5	352,319,936	4,537,008	0.0129	0.9871	88.91
16.5	336,447,845	3,051,634	0.0091	0.9909	87.76
17.5	314,702,248	4,786,190	0.0152	0.9848	86.97
18.5	303,215,392	2,438,882	0.0080	0.9920	85.64
19.5	296,666,043	2,060,229	0.0069	0.9931	84.96
20.5	288,345,596	3,277,445	0.0114	0.9886	84.37
21.5	278,516,230	4,779,632	0.0172	0.9828	83.41
22.5	264,473,633	3,419,765	0.0129	0.9871	81.98
23.5	253,625,607	3,877,398	0.0153	0.9847	80.92
24.5	229,471,138	3,144,717	0.0137	0.9863	79.68
25.5	210,704,061	2,760,833	0.0131	0.9869	78.59
26.5	198,541,965	1,909,840	0.0096	0.9904	77.56
27.5	179,275,933	2,114,484	0.0118	0.9882	76.81
28.5	163,941,686	1,491,720	0.0091	0.9909	75.90
29.5	151,652,375	1,377,770	0.0091	0.9909	75.21
30.5	138,846,313	2,024,488	0.0146	0.9854	74.53
31.5	127,348,916	1,422,912	0.0112	0.9888	73.44
32.5	118,029,209	1,525,417	0.0129	0.9871	72.62
33.5	109,945,970	1,750,597	0.0159	0.9841	71.68
34.5	104,219,876	1,715,023	0.0165	0.9835	70.54
35.5	96,315,139	821,326	0.0085	0.9915	69.38
36.5	88,230,265	923,496	0.0105	0.9895	68.79
37.5	80,952,790	1,246,656	0.0154	0.9846	68.07
38.5	75,168,065	1,100,100	0.0146	0.9854	67.02

DUKE ENERGY FLORIDA

ACCOUNT 362 STATION EQUIPMENT

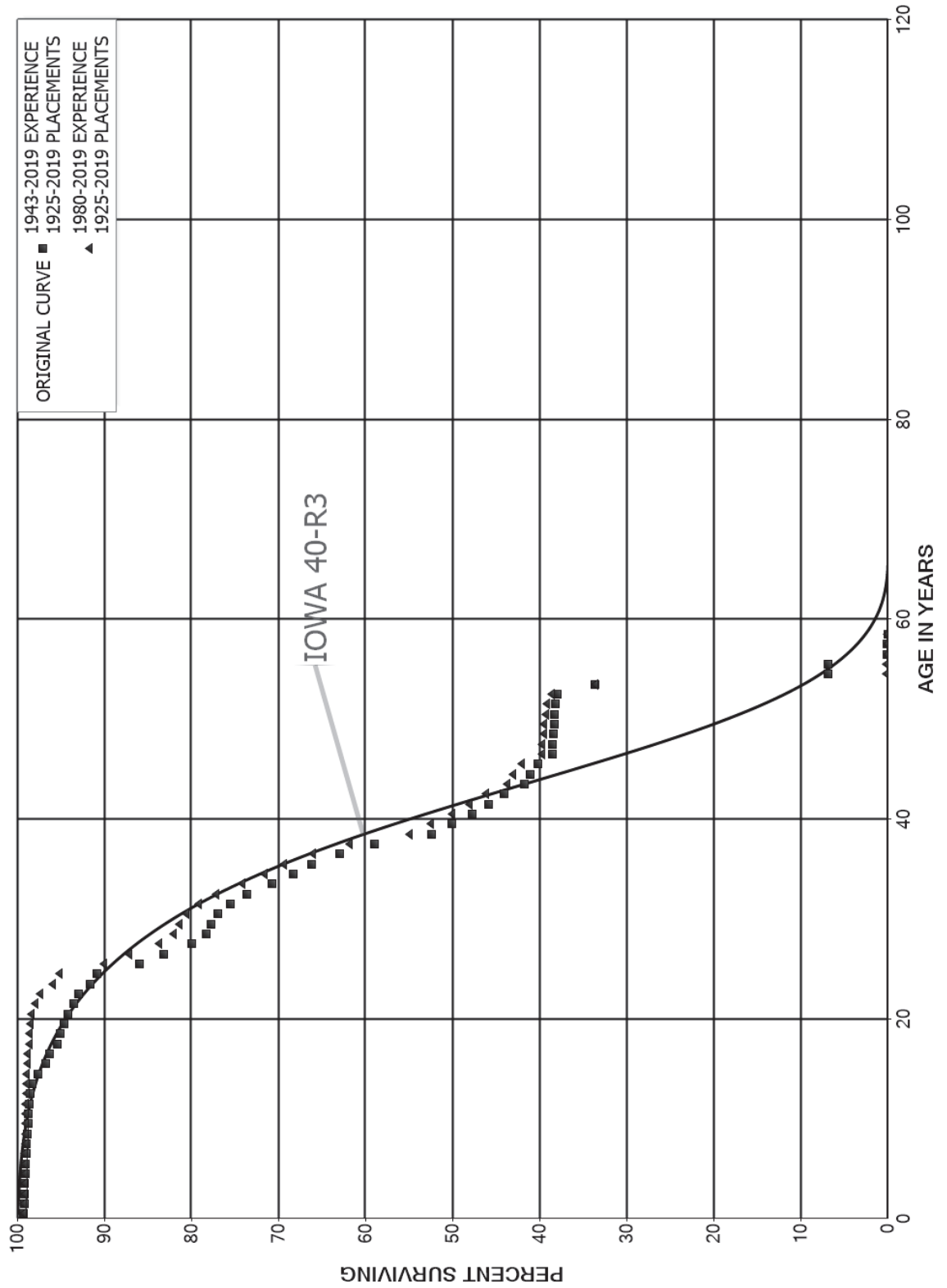
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2019			EXPERIENCE BAND 1943-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	70,617,736	870,059	0.0123	0.9877	66.04
40.5	62,994,773	688,141	0.0109	0.9891	65.23
41.5	58,566,684	702,341	0.0120	0.9880	64.52
42.5	54,465,187	412,184	0.0076	0.9924	63.74
43.5	53,215,820	589,742	0.0111	0.9889	63.26
44.5	50,111,171	561,653	0.0112	0.9888	62.56
45.5	44,830,471	569,478	0.0127	0.9873	61.86
46.5	41,706,941	410,197	0.0098	0.9902	61.07
47.5	39,313,586	533,383	0.0136	0.9864	60.47
48.5	37,360,640	561,552	0.0150	0.9850	59.65
49.5	35,839,131	191,462	0.0053	0.9947	58.75
50.5	35,038,197	566,123	0.0162	0.9838	58.44
51.5	32,658,361	468,330	0.0143	0.9857	57.50
52.5	30,880,029	303,032	0.0098	0.9902	56.67
53.5	29,731,478	642,151	0.0216	0.9784	56.12
54.5	28,120,591	416,591	0.0148	0.9852	54.90
55.5	26,208,294	549,271	0.0210	0.9790	54.09
56.5	24,572,088	341,043	0.0139	0.9861	52.96
57.5	23,865,855	690,099	0.0289	0.9711	52.22
58.5	23,007,032	828,849	0.0360	0.9640	50.71
59.5	21,789,256	608,621	0.0279	0.9721	48.88
60.5	20,968,416	796,280	0.0380	0.9620	47.52
61.5	19,113,334	477,015	0.0250	0.9750	45.71
62.5	18,131,580	648,230	0.0358	0.9642	44.57
63.5	16,916,744	1,017,550	0.0602	0.9398	42.98
64.5	15,657,913	1,066,019	0.0681	0.9319	40.39
65.5	14,591,894	1,089,750	0.0747	0.9253	37.64
66.5	13,502,144	826,000	0.0612	0.9388	34.83
67.5	12,676,144	1,217,799	0.0961	0.9039	32.70
68.5	11,458,344	886,215	0.0773	0.9227	29.56
69.5	10,572,129	2,806,572	0.2655	0.7345	27.27
70.5	7,765,557	1,284,072	0.1654	0.8346	20.03
71.5	6,481,484	1,243,416	0.1918	0.8082	16.72
72.5	5,237,861	702,778	0.1342	0.8658	13.51
73.5	4,535,083	254,616	0.0561	0.9439	11.70
74.5	4,280,467	1,807,736	0.4223	0.5777	11.04
75.5	2,472,731	13,953	0.0056	0.9944	6.38
76.5	2,458,778	97,461	0.0396	0.9604	6.34
77.5	2,361,317	7,977	0.0034	0.9966	6.09
78.5	2,353,340	377,196	0.1603	0.8397	6.07

DUKE ENERGY FLORIDA
ACCOUNT 362 STATION EQUIPMENT
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2019			EXPERIENCE BAND 1943-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,976,144	957,532	0.4845	0.5155	5.10
80.5	1,018,612	15,313	0.0150	0.9850	2.63
81.5	1,003,299	267,969	0.2671	0.7329	2.59
82.5	735,330	858	0.0012	0.9988	1.90
83.5	734,472	65,492	0.0892	0.9108	1.89
84.5	668,980	170,269	0.2545	0.7455	1.73
85.5	498,711	576	0.0012	0.9988	1.29
86.5	498,135	27,234	0.0547	0.9453	1.29
87.5	470,902	42	0.0001	0.9999	1.21
88.5	470,860	99,941	0.2123	0.7877	1.21
89.5	370,919	40,087	0.1081	0.8919	0.96
90.5	330,832	60,266	0.1822	0.8178	0.85
91.5	270,566	190,769	0.7051	0.2949	0.70
92.5	79,797	44,802	0.5614	0.4386	0.21
93.5	34,995	7,112	0.2032	0.7968	0.09
94.5	27,883		0.0000	1.0000	0.07
95.5	27,883	27,883	1.0000		0.07
96.5					

DUKE ENERGY FLORIDA
 ACCOUNT 364 POLES, TOWERS AND FIXTURES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY FLORIDA

ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2019

EXPERIENCE BAND 1943-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	940,612,025	6,850,808	0.0073	0.9927	100.00
0.5	852,388,281	540,368	0.0006	0.9994	99.27
1.5	800,143,188	332,385	0.0004	0.9996	99.21
2.5	755,618,177	246,963	0.0003	0.9997	99.17
3.5	729,813,278	319,385	0.0004	0.9996	99.14
4.5	707,008,714	271,075	0.0004	0.9996	99.09
5.5	678,420,361	400,897	0.0006	0.9994	99.05
6.5	658,994,603	632,908	0.0010	0.9990	99.00
7.5	628,125,939	470,884	0.0007	0.9993	98.90
8.5	601,854,547	519,541	0.0009	0.9991	98.83
9.5	578,849,358	391,729	0.0007	0.9993	98.74
10.5	562,164,779	490,700	0.0009	0.9991	98.67
11.5	547,858,067	481,751	0.0009	0.9991	98.59
12.5	523,589,405	914,095	0.0017	0.9983	98.50
13.5	503,572,015	3,592,528	0.0071	0.9929	98.33
14.5	474,962,543	4,275,576	0.0090	0.9910	97.63
15.5	449,113,995	2,046,339	0.0046	0.9954	96.75
16.5	419,216,058	3,932,706	0.0094	0.9906	96.31
17.5	401,354,686	1,442,165	0.0036	0.9964	95.40
18.5	365,657,170	1,741,808	0.0048	0.9952	95.06
19.5	352,626,074	1,674,603	0.0047	0.9953	94.61
20.5	338,470,519	2,374,426	0.0070	0.9930	94.16
21.5	321,488,882	2,065,035	0.0064	0.9936	93.50
22.5	303,213,758	4,253,954	0.0140	0.9860	92.90
23.5	284,483,136	2,465,147	0.0087	0.9913	91.60
24.5	268,637,597	14,466,472	0.0539	0.9461	90.80
25.5	236,926,056	7,472,278	0.0315	0.9685	85.91
26.5	213,029,493	8,387,257	0.0394	0.9606	83.20
27.5	188,203,087	3,766,155	0.0200	0.9800	79.93
28.5	168,001,504	1,389,670	0.0083	0.9917	78.33
29.5	150,396,787	1,430,764	0.0095	0.9905	77.68
30.5	135,484,342	2,571,703	0.0190	0.9810	76.94
31.5	120,584,391	2,983,728	0.0247	0.9753	75.48
32.5	105,801,927	4,184,965	0.0396	0.9604	73.61
33.5	89,524,849	3,074,759	0.0343	0.9657	70.70
34.5	74,186,484	2,301,198	0.0310	0.9690	68.27
35.5	61,797,499	2,967,974	0.0480	0.9520	66.15
36.5	50,187,722	3,203,403	0.0638	0.9362	62.98
37.5	39,590,663	4,419,572	0.1116	0.8884	58.96
38.5	29,373,195	1,299,047	0.0442	0.9558	52.38

DUKE ENERGY FLORIDA

ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2019			EXPERIENCE BAND 1943-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	21,005,016	982,666	0.0468	0.9532	50.06
40.5	14,315,589	551,821	0.0385	0.9615	47.72
41.5	9,590,445	385,650	0.0402	0.9598	45.88
42.5	5,507,335	285,515	0.0518	0.9482	44.03
43.5	2,027,744	31,658	0.0156	0.9844	41.75
44.5	1,379,466	31,044	0.0225	0.9775	41.10
45.5	356,226	15,080	0.0423	0.9577	40.17
46.5	139,726		0.0000	1.0000	38.47
47.5	139,726	450	0.0032	0.9968	38.47
48.5	139,034	36	0.0003	0.9997	38.35
49.5	137,839	358	0.0026	0.9974	38.34
50.5	127,183	193	0.0015	0.9985	38.24
51.5	122,082	839	0.0069	0.9931	38.18
52.5	102,411	11,672	0.1140	0.8860	37.92
53.5	61,990	49,279	0.7950	0.2050	33.60
54.5	12,711	16	0.0013	0.9987	6.89
55.5	12,695	12,660	0.9972	0.0028	6.88
56.5	35		0.0000	1.0000	0.02
57.5	35	35	1.0000		0.02
58.5					

DUKE ENERGY FLORIDA

ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2019

EXPERIENCE BAND 1980-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	838,638,738	6,828,088	0.0081	0.9919	100.00
0.5	757,192,620	457,398	0.0006	0.9994	99.19
1.5	710,690,891	231,455	0.0003	0.9997	99.13
2.5	671,332,949	111,613	0.0002	0.9998	99.09
3.5	650,227,516	118,739	0.0002	0.9998	99.08
4.5	631,667,604	48,306	0.0001	0.9999	99.06
5.5	608,980,626	140,276	0.0002	0.9998	99.05
6.5	595,925,894	243,873	0.0004	0.9996	99.03
7.5	570,160,109	117,886	0.0002	0.9998	98.99
8.5	546,800,120	98,971	0.0002	0.9998	98.97
9.5	528,517,152	80,370	0.0002	0.9998	98.95
10.5	516,478,860	148,510	0.0003	0.9997	98.93
11.5	504,495,668	132,432	0.0003	0.9997	98.91
12.5	483,104,171	223,671	0.0005	0.9995	98.88
13.5	465,227,366	157,650	0.0003	0.9997	98.83
14.5	443,630,137	236,624	0.0005	0.9995	98.80
15.5	425,820,706	319,838	0.0008	0.9992	98.75
16.5	399,900,811	500,811	0.0013	0.9987	98.67
17.5	388,031,045	277,233	0.0007	0.9993	98.55
18.5	355,507,569	212,021	0.0006	0.9994	98.48
19.5	346,008,060	441,860	0.0013	0.9987	98.42
20.5	336,514,673	1,435,012	0.0043	0.9957	98.30
21.5	320,745,770	2,054,187	0.0064	0.9936	97.88
22.5	302,637,600	4,248,871	0.0140	0.9860	97.25
23.5	284,057,240	2,460,590	0.0087	0.9913	95.88
24.5	268,250,396	14,466,228	0.0539	0.9461	95.05
25.5	236,557,866	7,464,581	0.0316	0.9684	89.93
26.5	212,699,451	8,386,858	0.0394	0.9606	87.09
27.5	187,907,695	3,766,009	0.0200	0.9800	83.66
28.5	167,727,970	1,323,786	0.0079	0.9921	81.98
29.5	150,208,860	1,430,174	0.0095	0.9905	81.33
30.5	135,315,058	2,571,221	0.0190	0.9810	80.56
31.5	120,430,303	2,983,646	0.0248	0.9752	79.03
32.5	105,672,077	4,184,965	0.0396	0.9604	77.07
33.5	89,398,598	3,074,759	0.0344	0.9656	74.02
34.5	74,060,233	2,301,198	0.0311	0.9689	71.47
35.5	61,709,630	2,966,018	0.0481	0.9519	69.25
36.5	50,101,937	3,203,403	0.0639	0.9361	65.92
37.5	39,505,823	4,419,351	0.1119	0.8881	61.71
38.5	29,289,135	1,299,047	0.0444	0.9556	54.80

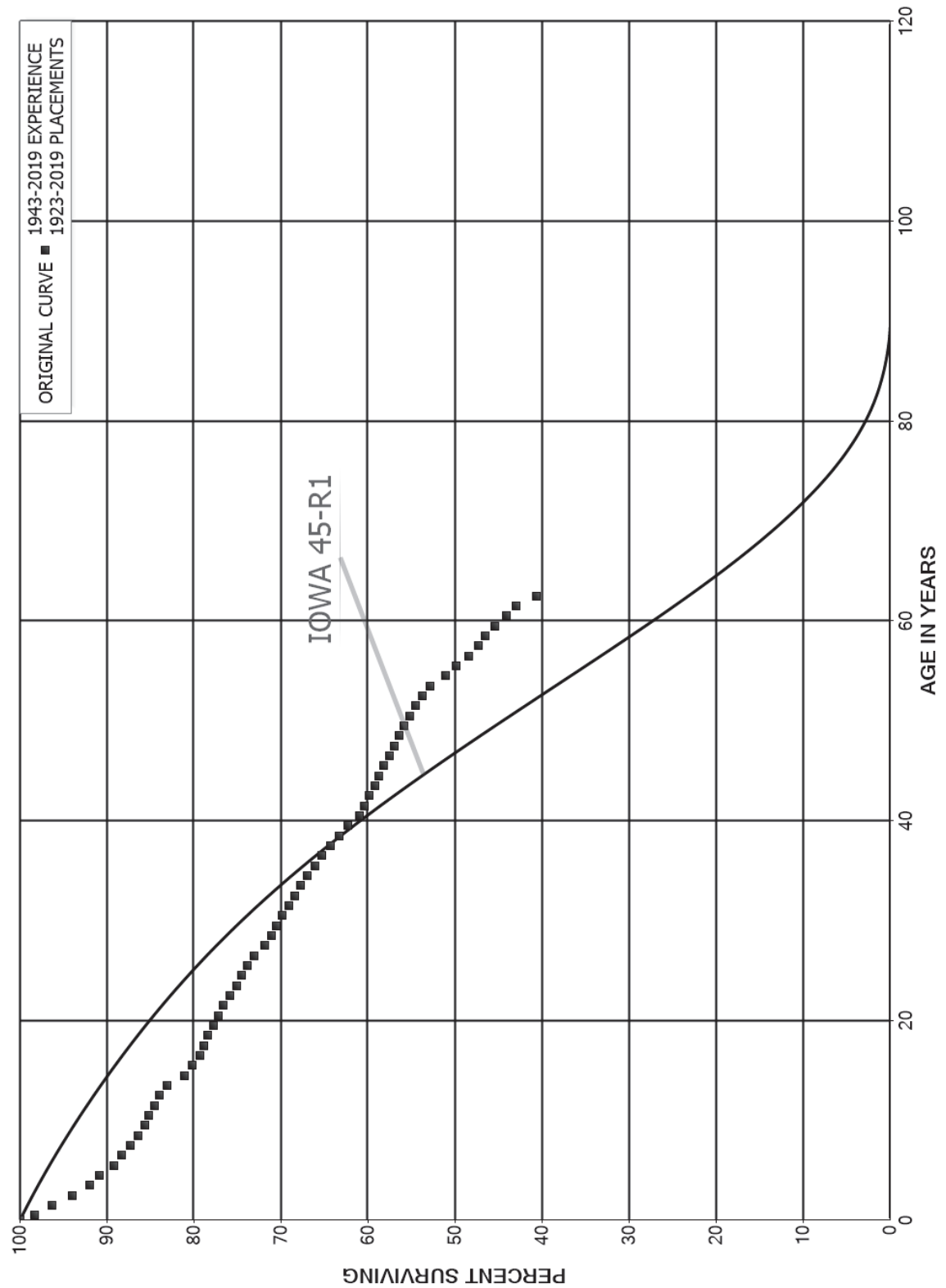
DUKE ENERGY FLORIDA

ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2019			EXPERIENCE BAND 1980-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	20,923,686	982,666	0.0470	0.9530	52.37
40.5	14,234,288	551,821	0.0388	0.9612	49.91
41.5	9,509,430	385,650	0.0406	0.9594	47.98
42.5	5,435,167	285,515	0.0525	0.9475	46.03
43.5	1,955,576	31,658	0.0162	0.9838	43.62
44.5	1,307,298	31,044	0.0237	0.9763	42.91
45.5	284,058	15,080	0.0531	0.9469	41.89
46.5	67,558		0.0000	1.0000	39.67
47.5	67,558	450	0.0067	0.9933	39.67
48.5	66,866	36	0.0005	0.9995	39.40
49.5	65,671	358	0.0054	0.9946	39.38
50.5	55,015	193	0.0035	0.9965	39.17
51.5	60,127	839	0.0140	0.9860	39.03
52.5	89,735	11,672	0.1301	0.8699	38.48
53.5	49,330	49,279	0.9990	0.0010	33.48
54.5	12,711	16	0.0013	0.9987	0.03
55.5	12,695	12,660	0.9972	0.0028	0.03
56.5	35		0.0000	1.0000	0.00
57.5	35	35	1.0000		0.00
58.5					

DUKE ENERGY FLORIDA
 ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY FLORIDA

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1923-2019

EXPERIENCE BAND 1943-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,184,709,527	20,322,200	0.0172	0.9828	100.00
0.5	1,086,584,742	21,768,310	0.0200	0.9800	98.28
1.5	1,015,850,941	25,409,614	0.0250	0.9750	96.32
2.5	916,260,249	18,704,176	0.0204	0.9796	93.91
3.5	849,699,251	10,698,523	0.0126	0.9874	91.99
4.5	791,466,386	14,194,409	0.0179	0.9821	90.83
5.5	751,598,096	7,587,004	0.0101	0.9899	89.20
6.5	709,028,427	7,934,145	0.0112	0.9888	88.30
7.5	676,043,618	7,495,151	0.0111	0.9889	87.31
8.5	641,566,932	5,063,266	0.0079	0.9921	86.35
9.5	607,291,063	3,824,084	0.0063	0.9937	85.66
10.5	572,943,860	3,848,790	0.0067	0.9933	85.12
11.5	550,614,876	4,198,640	0.0076	0.9924	84.55
12.5	515,600,652	5,209,603	0.0101	0.9899	83.91
13.5	491,271,580	11,504,813	0.0234	0.9766	83.06
14.5	443,226,800	5,413,323	0.0122	0.9878	81.12
15.5	421,835,041	4,403,863	0.0104	0.9896	80.12
16.5	399,774,611	2,483,165	0.0062	0.9938	79.29
17.5	383,594,643	1,834,945	0.0048	0.9952	78.80
18.5	378,512,960	3,156,816	0.0083	0.9917	78.42
19.5	361,429,139	2,791,060	0.0077	0.9923	77.76
20.5	344,625,725	2,642,393	0.0077	0.9923	77.16
21.5	332,394,984	3,406,086	0.0102	0.9898	76.57
22.5	312,249,275	2,865,254	0.0092	0.9908	75.79
23.5	294,194,175	2,198,968	0.0075	0.9925	75.09
24.5	277,628,437	2,670,017	0.0096	0.9904	74.53
25.5	257,012,876	2,683,129	0.0104	0.9896	73.81
26.5	233,276,101	3,915,404	0.0168	0.9832	73.04
27.5	208,929,923	2,210,607	0.0106	0.9894	71.82
28.5	183,088,410	1,466,834	0.0080	0.9920	71.06
29.5	161,858,535	1,505,013	0.0093	0.9907	70.49
30.5	143,260,173	1,617,445	0.0113	0.9887	69.83
31.5	126,598,083	1,175,337	0.0093	0.9907	69.04
32.5	115,789,987	1,163,120	0.0100	0.9900	68.40
33.5	103,068,216	1,203,217	0.0117	0.9883	67.72
34.5	91,416,795	1,229,852	0.0135	0.9865	66.93
35.5	79,404,210	935,532	0.0118	0.9882	66.03
36.5	69,052,232	974,917	0.0141	0.9859	65.25
37.5	61,515,131	1,022,494	0.0166	0.9834	64.33
38.5	54,816,971	878,795	0.0160	0.9840	63.26

DUKE ENERGY FLORIDA

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2019			EXPERIENCE BAND 1943-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	47,205,338	969,159	0.0205	0.9795	62.24
40.5	40,256,913	390,111	0.0097	0.9903	60.97
41.5	36,704,771	303,050	0.0083	0.9917	60.37
42.5	32,362,899	357,402	0.0110	0.9890	59.88
43.5	27,650,354	247,935	0.0090	0.9910	59.21
44.5	25,121,254	221,610	0.0088	0.9912	58.68
45.5	19,010,347	222,424	0.0117	0.9883	58.17
46.5	13,788,013	129,321	0.0094	0.9906	57.49
47.5	11,214,100	115,338	0.0103	0.9897	56.95
48.5	9,330,737	78,610	0.0084	0.9916	56.36
49.5	8,250,727	98,431	0.0119	0.9881	55.89
50.5	6,992,115	90,722	0.0130	0.9870	55.22
51.5	6,319,658	91,526	0.0145	0.9855	54.50
52.5	5,719,609	89,757	0.0157	0.9843	53.71
53.5	5,009,274	171,731	0.0343	0.9657	52.87
54.5	4,307,640	104,160	0.0242	0.9758	51.06
55.5	3,559,223	100,754	0.0283	0.9717	49.82
56.5	2,789,961	64,001	0.0229	0.9771	48.41
57.5	2,197,246	38,877	0.0177	0.9823	47.30
58.5	1,735,947	40,048	0.0231	0.9769	46.47
59.5	1,225,958	35,900	0.0293	0.9707	45.39
60.5	653,766	17,123	0.0262	0.9738	44.06
61.5	363,310	19,645	0.0541	0.9459	42.91
62.5	28,554	661	0.0231	0.9769	40.59
63.5	17,693	44	0.0025	0.9975	39.65
64.5	16,961	77	0.0045	0.9955	39.55
65.5	15,733	391	0.0248	0.9752	39.37
66.5	9,743	681	0.0699	0.9301	38.40
67.5	6,192	451	0.0728	0.9272	35.71
68.5	5,741	873	0.1521	0.8479	33.11
69.5	4,868	80	0.0164	0.9836	28.08
70.5	4,788	1,090	0.2277	0.7723	27.62
71.5	3,698	42	0.0114	0.9886	21.33
72.5	3,656	324	0.0886	0.9114	21.09
73.5	3,332		0.0000	1.0000	19.22
74.5	3,332		0.0000	1.0000	19.22
75.5	3,332	15	0.0045	0.9955	19.22
76.5	3,317		0.0000	1.0000	19.13
77.5	3,317	71	0.0214	0.9786	19.13
78.5	3,246		0.0000	1.0000	18.72

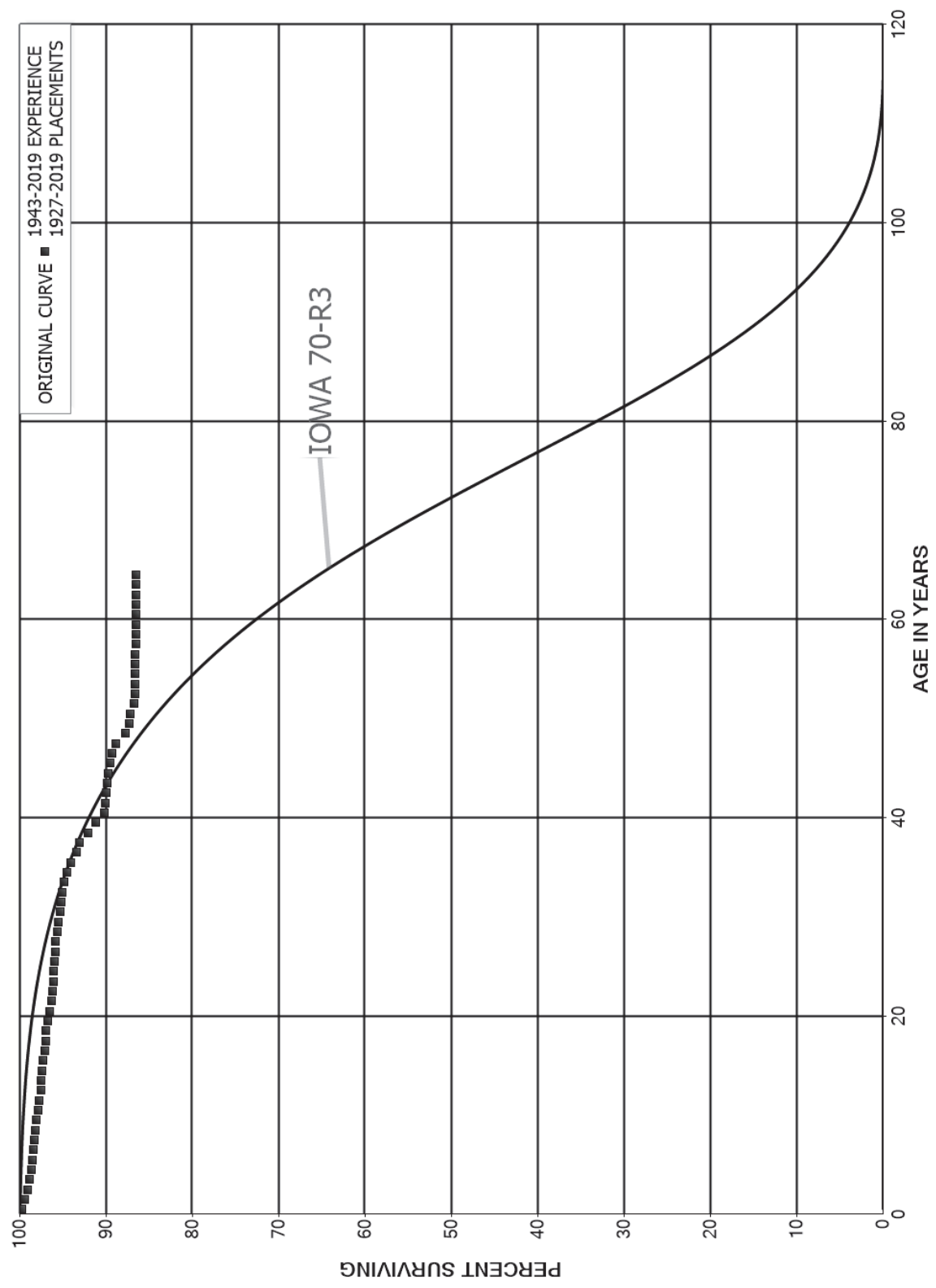
DUKE ENERGY FLORIDA

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2019			EXPERIENCE BAND 1943-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	3,246		0.0000	1.0000	18.72
80.5	3,246		0.0000	1.0000	18.72
81.5	3,246		0.0000	1.0000	18.72
82.5	3,246		0.0000	1.0000	18.72
83.5	3,246		0.0000	1.0000	18.72
84.5	3,246	1	0.0003	0.9997	18.72
85.5	3,245		0.0000	1.0000	18.72
86.5	3,245		0.0000	1.0000	18.72
87.5	3,245		0.0000	1.0000	18.72
88.5	3,245		0.0000	1.0000	18.72
89.5	3,245	52	0.0160	0.9840	18.72
90.5	3,193	2,525	0.7908	0.2092	18.42
91.5	668		0.0000	1.0000	3.85
92.5	668		0.0000	1.0000	3.85
93.5	668	668	1.0000		3.85
94.5					

DUKE ENERGY FLORIDA
 ACCOUNT 366 UNDERGROUND CONDUIT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY FLORIDA

ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1927-2019

EXPERIENCE BAND 1943-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	360,702,427	833,969	0.0023	0.9977	100.00
0.5	351,976,031	1,441,272	0.0041	0.9959	99.77
1.5	335,169,234	858,877	0.0026	0.9974	99.36
2.5	329,126,619	1,058,157	0.0032	0.9968	99.11
3.5	314,753,207	570,641	0.0018	0.9982	98.79
4.5	302,435,339	283,721	0.0009	0.9991	98.61
5.5	286,055,018	348,634	0.0012	0.9988	98.52
6.5	276,198,929	338,542	0.0012	0.9988	98.40
7.5	255,612,087	269,273	0.0011	0.9989	98.27
8.5	239,540,730	318,873	0.0013	0.9987	98.17
9.5	228,540,813	364,784	0.0016	0.9984	98.04
10.5	215,242,993	331,530	0.0015	0.9985	97.88
11.5	203,633,819	367,726	0.0018	0.9982	97.73
12.5	184,329,633	169,485	0.0009	0.9991	97.56
13.5	170,336,108	194,822	0.0011	0.9989	97.47
14.5	151,180,992	144,578	0.0010	0.9990	97.36
15.5	140,454,882	250,449	0.0018	0.9982	97.26
16.5	130,051,260	112,312	0.0009	0.9991	97.09
17.5	115,419,457	106,374	0.0009	0.9991	97.01
18.5	100,017,574	243,794	0.0024	0.9976	96.92
19.5	92,919,979	191,411	0.0021	0.9979	96.68
20.5	84,724,134	151,602	0.0018	0.9982	96.48
21.5	78,186,150	109,325	0.0014	0.9986	96.31
22.5	73,101,740	69,387	0.0009	0.9991	96.17
23.5	69,331,407	31,116	0.0004	0.9996	96.08
24.5	64,125,947	50,597	0.0008	0.9992	96.04
25.5	58,983,583	54,407	0.0009	0.9991	95.96
26.5	53,983,332	52,805	0.0010	0.9990	95.87
27.5	49,718,217	107,147	0.0022	0.9978	95.78
28.5	45,916,424	31,166	0.0007	0.9993	95.57
29.5	42,085,220	77,576	0.0018	0.9982	95.51
30.5	38,105,584	52,570	0.0014	0.9986	95.33
31.5	35,246,877	50,747	0.0014	0.9986	95.20
32.5	31,978,725	71,353	0.0022	0.9978	95.06
33.5	26,654,635	97,678	0.0037	0.9963	94.85
34.5	22,071,246	96,682	0.0044	0.9956	94.51
35.5	18,514,822	138,972	0.0075	0.9925	94.09
36.5	15,782,047	52,699	0.0033	0.9967	93.38
37.5	13,952,617	150,486	0.0108	0.9892	93.07
38.5	11,654,594	117,211	0.0101	0.9899	92.07

DUKE ENERGY FLORIDA

ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2019			EXPERIENCE BAND 1943-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	10,200,577	104,182	0.0102	0.9898	91.14
40.5	9,116,903	13,994	0.0015	0.9985	90.21
41.5	8,470,625	14,329	0.0017	0.9983	90.07
42.5	8,294,185	9,818	0.0012	0.9988	89.92
43.5	8,015,858	9,136	0.0011	0.9989	89.82
44.5	7,525,873	17,319	0.0023	0.9977	89.71
45.5	6,900,447	20,830	0.0030	0.9970	89.51
46.5	6,393,686	29,092	0.0046	0.9954	89.24
47.5	6,160,228	77,177	0.0125	0.9875	88.83
48.5	5,956,577	29,544	0.0050	0.9950	87.72
49.5	5,712,838	7,623	0.0013	0.9987	87.28
50.5	5,628,393	25,351	0.0045	0.9955	87.17
51.5	5,504,361	10,106	0.0018	0.9982	86.77
52.5	5,429,796	1,750	0.0003	0.9997	86.61
53.5	5,330,569	86	0.0000	1.0000	86.59
54.5	5,209,326	721	0.0001	0.9999	86.58
55.5	4,897,058	694	0.0001	0.9999	86.57
56.5	4,635,564	201	0.0000	1.0000	86.56
57.5	4,184,441	161	0.0000	1.0000	86.56
58.5	3,824,093	195	0.0001	0.9999	86.55
59.5	3,398,760	279	0.0001	0.9999	86.55
60.5	2,797,371	244	0.0001	0.9999	86.54
61.5	2,272,418	653	0.0003	0.9997	86.53
62.5	1,685,831	182	0.0001	0.9999	86.51
63.5	1,308,978	192	0.0001	0.9999	86.50
64.5	911,607	710	0.0008	0.9992	86.49
65.5	300,901	86	0.0003	0.9997	86.42
66.5	129,834	42	0.0003	0.9997	86.40
67.5	46,537	10	0.0002	0.9998	86.37
68.5	26,593	6	0.0002	0.9998	86.35
69.5	14,282	0	0.0000	1.0000	86.33
70.5	14,180	4	0.0003	0.9997	86.33
71.5	6,190	1	0.0001	0.9999	86.30
72.5	4,840		0.0000	1.0000	86.29
73.5	4,840	1	0.0001	0.9999	86.29
74.5	3,684		0.0000	1.0000	86.28
75.5	3,684	0	0.0001	0.9999	86.28
76.5	2,995		0.0000	1.0000	86.27
77.5	2,995	1	0.0004	0.9996	86.27
78.5	844	0	0.0001	0.9999	86.23

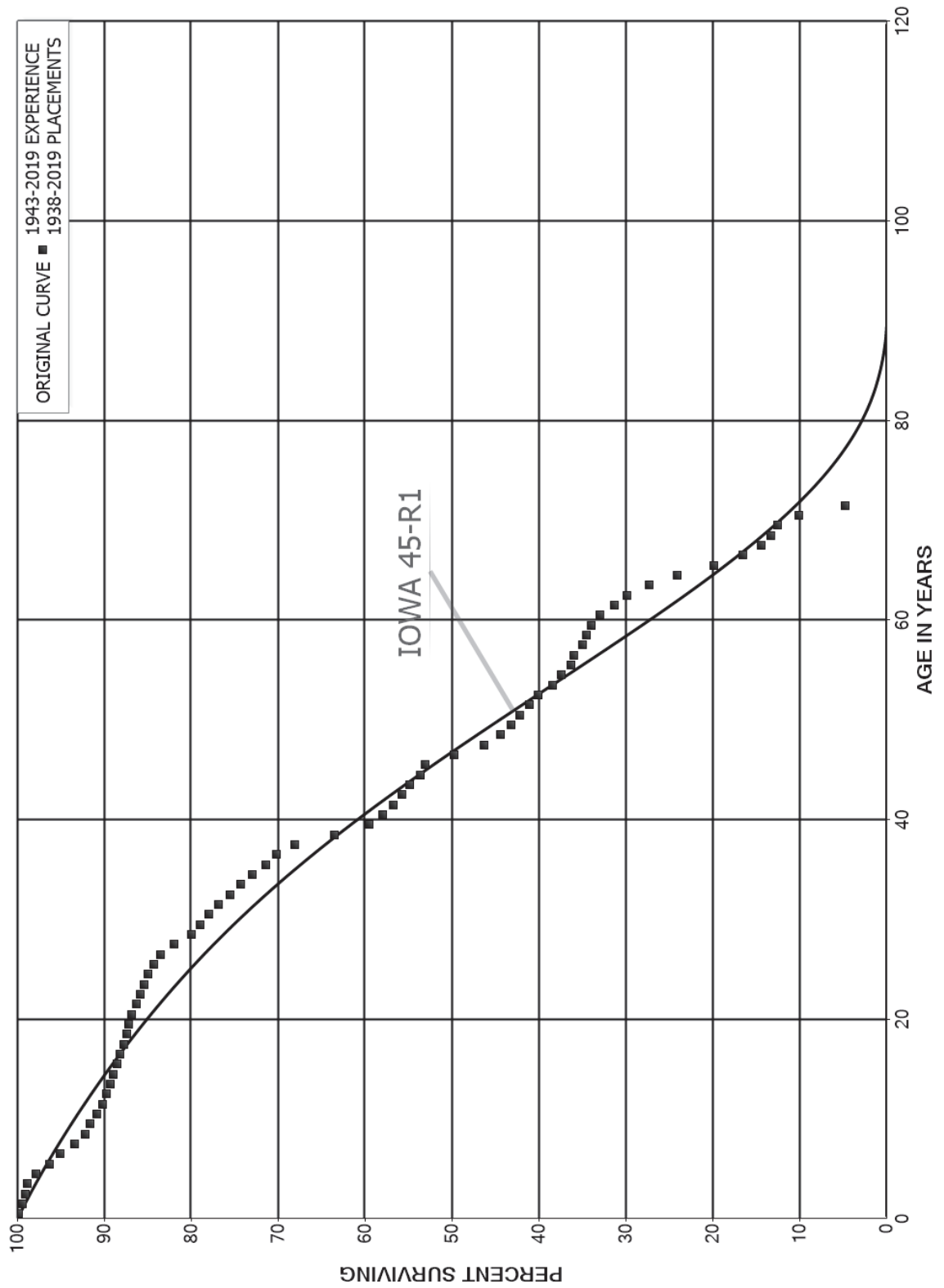
DUKE ENERGY FLORIDA

ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2019			EXPERIENCE BAND 1943-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	770		0.0000	1.0000	86.23
80.5	770	2	0.0025	0.9975	86.23
81.5					86.01

DUKE ENERGY FLORIDA
 ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY FLORIDA

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1938-2019

EXPERIENCE BAND 1943-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,099,785,999	2,334,861	0.0021	0.9979	100.00
0.5	997,311,424	3,429,859	0.0034	0.9966	99.79
1.5	908,126,288	3,063,580	0.0034	0.9966	99.44
2.5	832,935,355	2,023,150	0.0024	0.9976	99.11
3.5	805,608,729	8,798,319	0.0109	0.9891	98.87
4.5	724,236,955	10,943,120	0.0151	0.9849	97.79
5.5	659,303,724	8,404,075	0.0127	0.9873	96.31
6.5	611,822,615	10,914,361	0.0178	0.9822	95.08
7.5	573,924,948	7,464,800	0.0130	0.9870	93.39
8.5	539,246,413	3,462,602	0.0064	0.9936	92.17
9.5	514,576,695	3,991,313	0.0078	0.9922	91.58
10.5	486,146,149	3,815,532	0.0078	0.9922	90.87
11.5	467,291,393	2,233,488	0.0048	0.9952	90.16
12.5	437,094,077	1,943,597	0.0044	0.9956	89.73
13.5	416,533,658	1,977,284	0.0047	0.9953	89.33
14.5	393,647,547	1,782,507	0.0045	0.9955	88.90
15.5	382,499,582	1,453,378	0.0038	0.9962	88.50
16.5	370,169,399	1,935,819	0.0052	0.9948	88.16
17.5	353,259,786	1,112,596	0.0031	0.9969	87.70
18.5	342,975,406	1,000,516	0.0029	0.9971	87.43
19.5	306,856,890	1,359,620	0.0044	0.9956	87.17
20.5	271,619,112	1,580,768	0.0058	0.9942	86.79
21.5	240,068,018	1,241,944	0.0052	0.9948	86.28
22.5	218,891,176	1,121,598	0.0051	0.9949	85.83
23.5	196,331,641	1,142,361	0.0058	0.9942	85.39
24.5	175,664,792	1,185,470	0.0067	0.9933	84.90
25.5	156,083,666	1,535,152	0.0098	0.9902	84.32
26.5	136,237,551	2,458,581	0.0180	0.9820	83.50
27.5	120,297,299	2,953,118	0.0245	0.9755	81.99
28.5	100,772,769	1,271,435	0.0126	0.9874	79.98
29.5	86,478,413	1,168,075	0.0135	0.9865	78.97
30.5	73,398,081	1,001,482	0.0136	0.9864	77.90
31.5	62,170,979	1,104,656	0.0178	0.9822	76.84
32.5	52,288,456	838,961	0.0160	0.9840	75.47
33.5	43,612,166	794,184	0.0182	0.9818	74.26
34.5	36,112,341	755,545	0.0209	0.9791	72.91
35.5	30,965,519	512,602	0.0166	0.9834	71.38
36.5	27,210,203	830,277	0.0305	0.9695	70.20
37.5	24,092,953	1,628,849	0.0676	0.9324	68.06
38.5	19,665,406	1,239,327	0.0630	0.9370	63.46

DUKE ENERGY FLORIDA

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1938-2019			EXPERIENCE BAND 1943-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	16,003,121	404,005	0.0252	0.9748	59.46
40.5	13,549,573	276,187	0.0204	0.9796	57.96
41.5	12,010,267	226,381	0.0188	0.9812	56.78
42.5	10,630,183	161,920	0.0152	0.9848	55.71
43.5	8,826,748	198,593	0.0225	0.9775	54.86
44.5	6,657,502	64,350	0.0097	0.9903	53.62
45.5	6,096,081	391,564	0.0642	0.9358	53.11
46.5	5,471,604	372,005	0.0680	0.9320	49.69
47.5	4,877,768	203,539	0.0417	0.9583	46.32
48.5	4,363,755	120,738	0.0277	0.9723	44.38
49.5	3,748,341	80,421	0.0215	0.9785	43.16
50.5	3,069,376	82,705	0.0269	0.9731	42.23
51.5	2,345,292	57,245	0.0244	0.9756	41.09
52.5	1,990,911	86,086	0.0432	0.9568	40.09
53.5	1,537,380	39,861	0.0259	0.9741	38.35
54.5	1,369,464	41,282	0.0301	0.9699	37.36
55.5	1,140,934	10,037	0.0088	0.9912	36.23
56.5	1,078,560	27,998	0.0260	0.9740	35.92
57.5	980,872	12,057	0.0123	0.9877	34.98
58.5	907,932	17,026	0.0188	0.9812	34.55
59.5	810,513	22,984	0.0284	0.9716	33.91
60.5	674,074	34,870	0.0517	0.9483	32.94
61.5	480,958	21,868	0.0455	0.9545	31.24
62.5	371,414	31,205	0.0840	0.9160	29.82
63.5	224,907	26,587	0.1182	0.8818	27.31
64.5	120,433	21,111	0.1753	0.8247	24.08
65.5	38,754	6,607	0.1705	0.8295	19.86
66.5	17,847	2,243	0.1257	0.8743	16.48
67.5	10,478	824	0.0786	0.9214	14.41
68.5	8,096	465	0.0574	0.9426	13.27
69.5	6,930	1,330	0.1919	0.8081	12.51
70.5	4,085	2,183	0.5343	0.4657	10.11
71.5	252		0.0000	1.0000	4.71
72.5	252		0.0000	1.0000	4.71
73.5	252		0.0000	1.0000	4.71
74.5	252		0.0000	1.0000	4.71
75.5	252		0.0000	1.0000	4.71
76.5	252		0.0000	1.0000	4.71
77.5	252		0.0000	1.0000	4.71
78.5	252	147	0.5833	0.4167	4.71

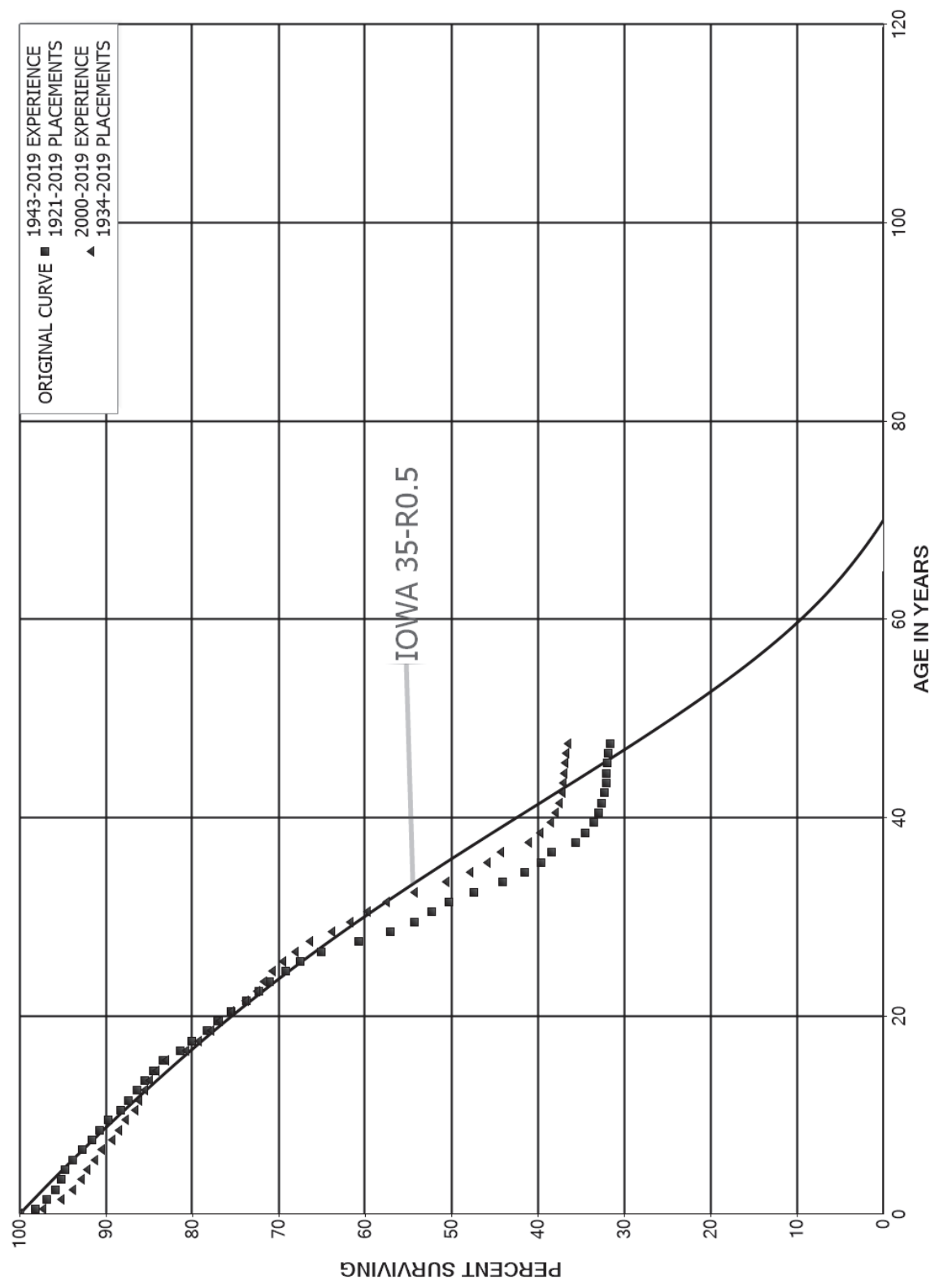
DUKE ENERGY FLORIDA

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1938-2019			EXPERIENCE BAND 1943-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	105		0.0000	1.0000	1.96
80.5	105	105	1.0000		1.96
81.5					

DUKE ENERGY FLORIDA
 ACCOUNT 368 LINE TRANSFORMERS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY FLORIDA

ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1921-2019

EXPERIENCE BAND 1943-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,163,136,510	21,354,943	0.0184	0.9816	100.00
0.5	1,052,559,183	14,412,630	0.0137	0.9863	98.16
1.5	973,049,889	9,476,557	0.0097	0.9903	96.82
2.5	862,370,788	6,165,639	0.0071	0.9929	95.88
3.5	839,297,106	4,401,330	0.0052	0.9948	95.19
4.5	764,518,952	6,941,345	0.0091	0.9909	94.69
5.5	714,224,549	8,486,299	0.0119	0.9881	93.83
6.5	703,621,404	8,293,383	0.0118	0.9882	92.72
7.5	694,159,297	6,675,669	0.0096	0.9904	91.62
8.5	683,832,708	8,087,609	0.0118	0.9882	90.74
9.5	673,031,251	10,492,763	0.0156	0.9844	89.67
10.5	658,742,204	6,796,132	0.0103	0.9897	88.27
11.5	649,082,144	7,488,926	0.0115	0.9885	87.36
12.5	604,452,616	5,888,758	0.0097	0.9903	86.35
13.5	566,213,271	6,752,133	0.0119	0.9881	85.51
14.5	534,807,085	7,265,639	0.0136	0.9864	84.49
15.5	513,600,889	11,940,679	0.0232	0.9768	83.34
16.5	481,726,454	7,947,434	0.0165	0.9835	81.41
17.5	459,605,122	10,450,563	0.0227	0.9773	80.06
18.5	370,390,596	5,787,694	0.0156	0.9844	78.24
19.5	349,243,931	6,800,330	0.0195	0.9805	77.02
20.5	327,868,199	7,798,492	0.0238	0.9762	75.52
21.5	308,385,137	6,238,011	0.0202	0.9798	73.72
22.5	288,611,694	4,825,275	0.0167	0.9833	72.23
23.5	269,346,440	6,991,149	0.0260	0.9740	71.03
24.5	251,196,460	6,096,217	0.0243	0.9757	69.18
25.5	230,997,182	8,411,558	0.0364	0.9636	67.50
26.5	207,217,802	13,888,677	0.0670	0.9330	65.05
27.5	182,703,350	10,771,807	0.0590	0.9410	60.69
28.5	162,485,341	7,905,807	0.0487	0.9513	57.11
29.5	143,094,625	5,493,281	0.0384	0.9616	54.33
30.5	126,036,790	4,804,623	0.0381	0.9619	52.24
31.5	112,785,328	6,508,899	0.0577	0.9423	50.25
32.5	96,556,255	6,671,138	0.0691	0.9309	47.35
33.5	78,860,337	4,702,577	0.0596	0.9404	44.08
34.5	62,403,841	2,700,693	0.0433	0.9567	41.45
35.5	46,960,633	1,487,785	0.0317	0.9683	39.66
36.5	38,672,016	2,779,296	0.0719	0.9281	38.40
37.5	31,673,912	998,333	0.0315	0.9685	35.64
38.5	25,564,159	755,182	0.0295	0.9705	34.52

DUKE ENERGY FLORIDA

ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1921-2019			EXPERIENCE BAND 1943-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	21,017,515	340,524	0.0162	0.9838	33.50
40.5	18,581,946	210,326	0.0113	0.9887	32.96
41.5	16,996,225	163,336	0.0096	0.9904	32.58
42.5	16,006,266	79,078	0.0049	0.9951	32.27
43.5	15,631,130	15,509	0.0010	0.9990	32.11
44.5	15,056,027	45,462	0.0030	0.9970	32.08
45.5	11,202,781	39,502	0.0035	0.9965	31.98
46.5	8,619,077	58,755	0.0068	0.9932	31.87
47.5	7,289,200	21,625	0.0030	0.9970	31.65
48.5	6,160,594	46,619	0.0076	0.9924	31.56
49.5	4,907,199	114,652	0.0234	0.9766	31.32
50.5	4,234,664	169,811	0.0401	0.9599	30.59
51.5	3,415,243	80,525	0.0236	0.9764	29.36
52.5	2,615,723	43,385	0.0166	0.9834	28.67
53.5	2,060,433	41,426	0.0201	0.9799	28.19
54.5	1,662,544	34,442	0.0207	0.9793	27.63
55.5	1,389,076	49,415	0.0356	0.9644	27.05
56.5	1,287,234	54,534	0.0424	0.9576	26.09
57.5	1,099,903	57,871	0.0526	0.9474	24.99
58.5	976,824	41,668	0.0427	0.9573	23.67
59.5	806,900	45,016	0.0558	0.9442	22.66
60.5	580,300	27,953	0.0482	0.9518	21.40
61.5	410,088	6,301	0.0154	0.9846	20.37
62.5	281,376	7,797	0.0277	0.9723	20.05
63.5	192,053	751	0.0039	0.9961	19.50
64.5	134,391	970	0.0072	0.9928	19.42
65.5	20,314	101	0.0050	0.9950	19.28
66.5	8,840	4	0.0004	0.9996	19.19
67.5	8,443	23	0.0027	0.9973	19.18
68.5	6,017	16	0.0027	0.9973	19.13
69.5	4,329	17	0.0039	0.9961	19.08
70.5	2,642	59	0.0223	0.9777	19.00
71.5	2,583		0.0000	1.0000	18.58
72.5	2,583		0.0000	1.0000	18.58
73.5	2,583	2	0.0009	0.9991	18.58
74.5	2,369	73	0.0309	0.9691	18.56
75.5	643		0.0000	1.0000	17.99
76.5	643	1	0.0012	0.9988	17.99
77.5	582		0.0000	1.0000	17.97
78.5	582	6	0.0095	0.9905	17.97

DUKE ENERGY FLORIDA
ACCOUNT 368 LINE TRANSFORMERS
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1921-2019			EXPERIENCE BAND 1943-2019			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	159		0.0000	1.0000	17.79	
80.5	159	1	0.0046	0.9954	17.79	
81.5	107		0.0000	1.0000	17.71	
82.5	107	56	0.5184	0.4816	17.71	
83.5					8.53	

DUKE ENERGY FLORIDA

ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1934-2019

EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	737,243,829	20,955,104	0.0284	0.9716	100.00
0.5	638,227,073	13,600,324	0.0213	0.9787	97.16
1.5	573,826,061	8,421,268	0.0147	0.9853	95.09
2.5	480,188,073	5,007,974	0.0104	0.9896	93.69
3.5	474,825,121	3,304,020	0.0070	0.9930	92.71
4.5	413,737,956	4,145,452	0.0100	0.9900	92.07
5.5	382,969,364	3,151,838	0.0082	0.9918	91.15
6.5	395,851,000	5,392,793	0.0136	0.9864	90.40
7.5	402,713,879	3,684,726	0.0091	0.9909	89.17
8.5	409,586,328	3,646,639	0.0089	0.9911	88.35
9.5	419,594,467	5,178,079	0.0123	0.9877	87.56
10.5	426,952,473	2,035,451	0.0048	0.9952	86.48
11.5	435,187,125	3,314,472	0.0076	0.9924	86.07
12.5	409,371,709	2,628,064	0.0064	0.9936	85.41
13.5	389,265,755	3,670,460	0.0094	0.9906	84.87
14.5	376,486,021	4,955,706	0.0132	0.9868	84.07
15.5	373,008,744	10,355,279	0.0278	0.9722	82.96
16.5	352,958,101	6,262,190	0.0177	0.9823	80.66
17.5	340,112,493	6,636,564	0.0195	0.9805	79.23
18.5	262,589,805	3,303,685	0.0126	0.9874	77.68
19.5	251,131,819	4,234,506	0.0169	0.9831	76.70
20.5	239,748,182	5,338,862	0.0223	0.9777	75.41
21.5	228,378,715	4,000,068	0.0175	0.9825	73.73
22.5	214,852,732	2,545,066	0.0118	0.9882	72.44
23.5	201,192,261	2,824,067	0.0140	0.9860	71.58
24.5	189,079,720	3,160,574	0.0167	0.9833	70.58
25.5	178,977,915	3,719,036	0.0208	0.9792	69.40
26.5	169,845,222	4,199,872	0.0247	0.9753	67.95
27.5	160,280,552	6,090,933	0.0380	0.9620	66.27
28.5	147,852,040	4,982,262	0.0337	0.9663	63.75
29.5	134,013,789	4,331,792	0.0323	0.9677	61.61
30.5	119,108,187	4,391,746	0.0369	0.9631	59.62
31.5	106,949,309	6,120,292	0.0572	0.9428	57.42
32.5	91,856,186	6,191,999	0.0674	0.9326	54.13
33.5	75,238,523	4,169,643	0.0554	0.9446	50.48
34.5	59,802,778	2,515,463	0.0421	0.9579	47.68
35.5	44,872,867	1,439,298	0.0321	0.9679	45.68
36.5	36,724,510	2,734,919	0.0745	0.9255	44.21
37.5	29,957,083	943,871	0.0315	0.9685	40.92
38.5	24,056,165	729,108	0.0303	0.9697	39.63

DUKE ENERGY FLORIDA

ACCOUNT 368 LINE TRANSFORMERS

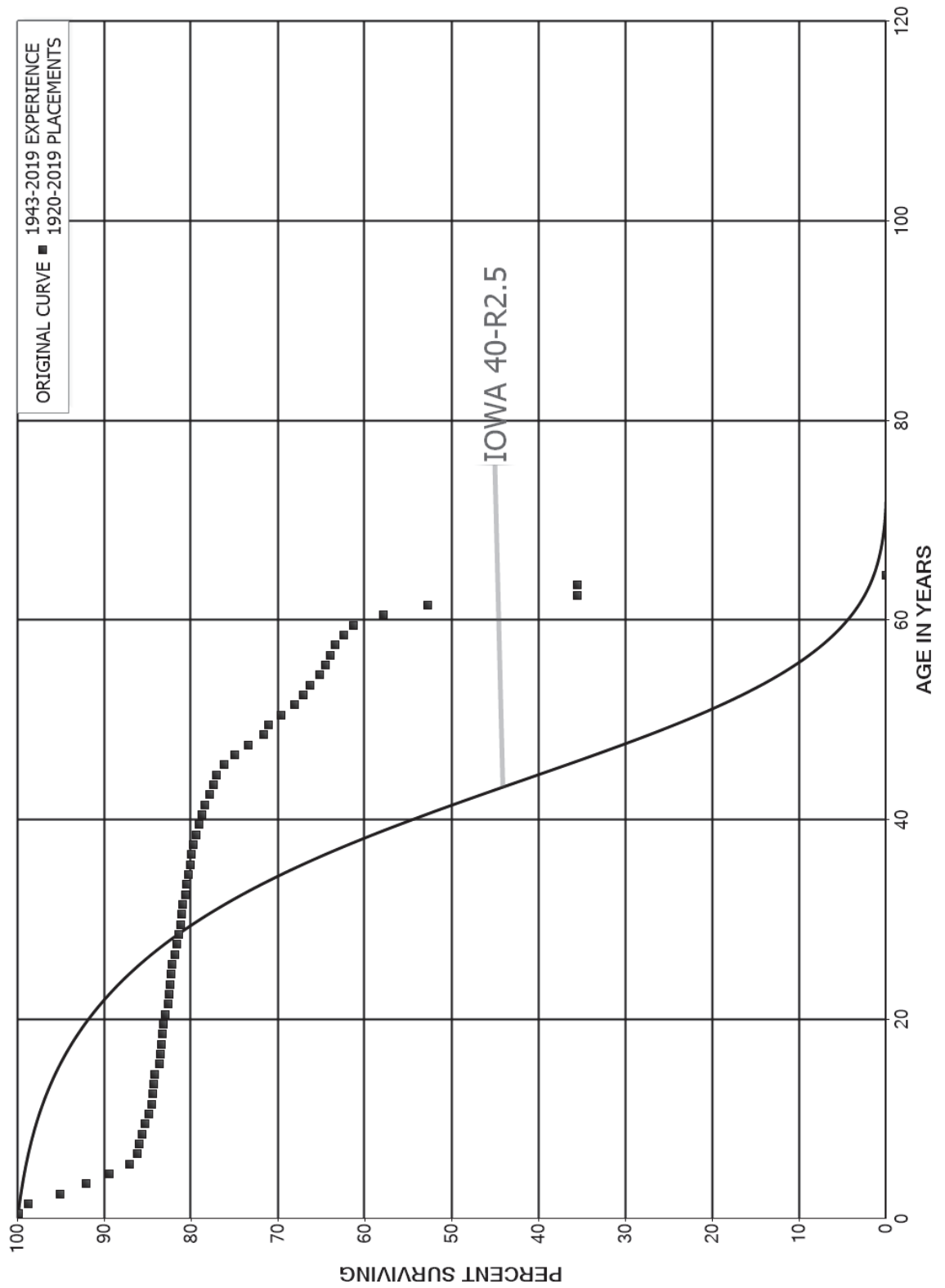
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1934-2019			EXPERIENCE BAND 2000-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	19,813,906	323,294	0.0163	0.9837	38.43
40.5	17,679,012	200,789	0.0114	0.9886	37.80
41.5	16,316,788	125,347	0.0077	0.9923	37.37
42.5	15,545,626	77,930	0.0050	0.9950	37.09
43.5	15,312,413	12,933	0.0008	0.9992	36.90
44.5	14,866,527	45,321	0.0030	0.9970	36.87
45.5	11,163,612	38,794	0.0035	0.9965	36.76
46.5	8,595,551	57,183	0.0067	0.9933	36.63
47.5	7,267,643	21,139	0.0029	0.9971	36.39
48.5	6,141,949	46,367	0.0075	0.9925	36.28
49.5	4,890,494	113,977	0.0233	0.9767	36.01
50.5	4,220,321	168,735	0.0400	0.9600	35.17
51.5	3,401,976	80,483	0.0237	0.9763	33.76
52.5	2,602,498	40,880	0.0157	0.9843	32.96
53.5	2,049,713	41,426	0.0202	0.9798	32.44
54.5	1,652,038	34,442	0.0208	0.9792	31.79
55.5	1,380,242	49,063	0.0355	0.9645	31.13
56.5	1,278,752	54,360	0.0425	0.9575	30.02
57.5	1,091,656	57,814	0.0530	0.9470	28.74
58.5	968,634	41,668	0.0430	0.9570	27.22
59.5	799,133	44,939	0.0562	0.9438	26.05
60.5	572,610	27,953	0.0488	0.9512	24.59
61.5	402,450	6,301	0.0157	0.9843	23.39
62.5	273,738	657	0.0024	0.9976	23.02
63.5	191,716	473	0.0025	0.9975	22.96
64.5	134,332	970	0.0072	0.9928	22.91
65.5	20,314	101	0.0050	0.9950	22.74
66.5	8,840	4	0.0004	0.9996	22.63
67.5	8,443	23	0.0027	0.9973	22.62
68.5	6,017	16	0.0027	0.9973	22.56
69.5	4,329	17	0.0039	0.9961	22.50
70.5	2,642	59	0.0223	0.9777	22.41
71.5	2,583		0.0000	1.0000	21.91
72.5	2,583		0.0000	1.0000	21.91
73.5	2,583	2	0.0009	0.9991	21.91
74.5	2,369	73	0.0309	0.9691	21.89
75.5	643		0.0000	1.0000	21.22
76.5	643	1	0.0012	0.9988	21.22
77.5	582		0.0000	1.0000	21.19
78.5	582	6	0.0095	0.9905	21.19

DUKE ENERGY FLORIDA
ACCOUNT 368 LINE TRANSFORMERS
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1934-2019			EXPERIENCE BAND 2000-2019			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	159		0.0000	1.0000	20.99	
80.5	159	1	0.0046	0.9954	20.99	
81.5	107		0.0000	1.0000	20.89	
82.5	107	56	0.5184	0.4816	20.89	
83.5					10.06	

DUKE ENERGY FLORIDA
 ACCOUNT 369.01 SERVICES - UNDERGROUND
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY FLORIDA

ACCOUNT 369.01 SERVICES - UNDERGROUND

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2019

EXPERIENCE BAND 1943-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	588,848,865	738,022	0.0013	0.9987	100.00
0.5	568,774,236	6,837,194	0.0120	0.9880	99.87
1.5	550,552,721	19,835,885	0.0360	0.9640	98.67
2.5	511,350,717	16,171,437	0.0316	0.9684	95.12
3.5	485,675,680	14,239,602	0.0293	0.9707	92.11
4.5	467,208,616	12,305,860	0.0263	0.9737	89.41
5.5	449,113,942	4,734,392	0.0105	0.9895	87.06
6.5	443,706,821	753,063	0.0017	0.9983	86.14
7.5	441,156,817	1,766,040	0.0040	0.9960	85.99
8.5	428,218,655	1,939,401	0.0045	0.9955	85.65
9.5	406,705,110	1,780,507	0.0044	0.9956	85.26
10.5	389,423,259	1,658,030	0.0043	0.9957	84.89
11.5	373,321,065	652,558	0.0017	0.9983	84.52
12.5	345,601,319	358,288	0.0010	0.9990	84.38
13.5	322,886,862	260,791	0.0008	0.9992	84.29
14.5	294,614,929	1,931,472	0.0066	0.9934	84.22
15.5	270,718,752	397,936	0.0015	0.9985	83.67
16.5	246,660,990	331,865	0.0013	0.9987	83.55
17.5	239,472,085	437,709	0.0018	0.9982	83.43
18.5	234,007,993	335,267	0.0014	0.9986	83.28
19.5	213,387,980	482,840	0.0023	0.9977	83.16
20.5	193,145,926	807,512	0.0042	0.9958	82.97
21.5	174,961,734	295,861	0.0017	0.9983	82.63
22.5	160,872,213	167,324	0.0010	0.9990	82.49
23.5	151,275,483	213,387	0.0014	0.9986	82.40
24.5	141,019,836	231,963	0.0016	0.9984	82.29
25.5	132,314,457	484,770	0.0037	0.9963	82.15
26.5	122,023,036	328,857	0.0027	0.9973	81.85
27.5	112,624,240	353,802	0.0031	0.9969	81.63
28.5	103,678,802	298,465	0.0029	0.9971	81.37
29.5	96,174,225	127,540	0.0013	0.9987	81.14
30.5	88,344,308	131,676	0.0015	0.9985	81.03
31.5	80,576,653	240,170	0.0030	0.9970	80.91
32.5	71,187,472	142,693	0.0020	0.9980	80.67
33.5	63,884,096	173,718	0.0027	0.9973	80.51
34.5	53,213,569	130,234	0.0024	0.9976	80.29
35.5	45,554,668	93,551	0.0021	0.9979	80.09
36.5	41,315,438	111,007	0.0027	0.9973	79.93
37.5	37,969,813	167,313	0.0044	0.9956	79.71
38.5	30,975,843	113,946	0.0037	0.9963	79.36

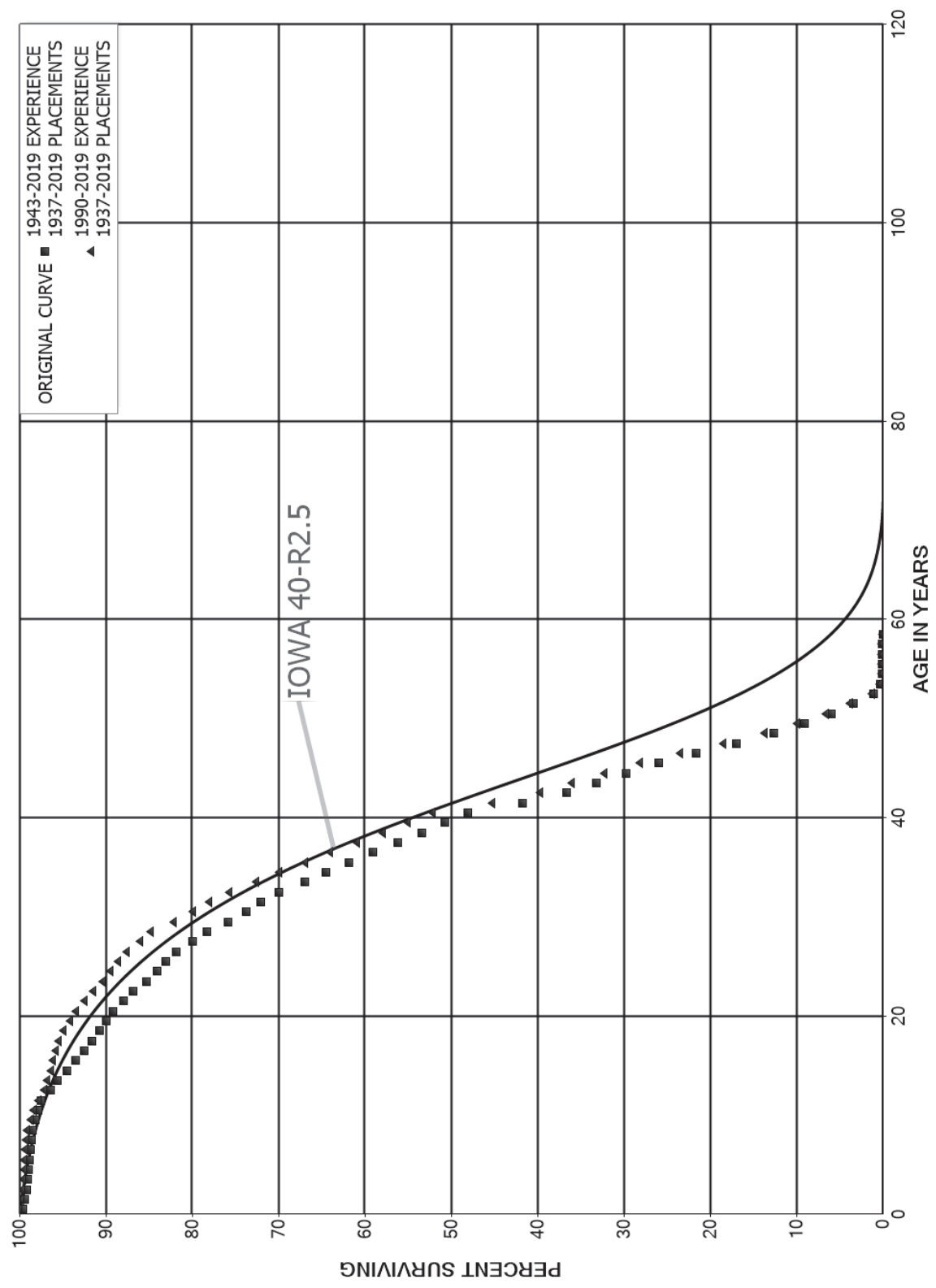
DUKE ENERGY FLORIDA

ACCOUNT 369.01 SERVICES - UNDERGROUND

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2019			EXPERIENCE BAND 1943-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	26,535,453	113,599	0.0043	0.9957	79.07
40.5	21,987,436	108,847	0.0050	0.9950	78.73
41.5	18,208,328	117,158	0.0064	0.9936	78.34
42.5	15,108,009	93,244	0.0062	0.9938	77.84
43.5	12,830,795	53,428	0.0042	0.9958	77.36
44.5	11,181,904	125,426	0.0112	0.9888	77.03
45.5	7,785,650	121,936	0.0157	0.9843	76.17
46.5	4,615,630	99,739	0.0216	0.9784	74.98
47.5	2,228,622	52,504	0.0236	0.9764	73.36
48.5	1,085,683	9,250	0.0085	0.9915	71.63
49.5	897,887	18,189	0.0203	0.9797	71.02
50.5	557,386	12,537	0.0225	0.9775	69.58
51.5	340,673	4,517	0.0133	0.9867	68.01
52.5	268,473	3,286	0.0122	0.9878	67.11
53.5	219,815	3,812	0.0173	0.9827	66.29
54.5	167,427	1,629	0.0097	0.9903	65.14
55.5	146,933	1,333	0.0091	0.9909	64.51
56.5	131,063	1,025	0.0078	0.9922	63.92
57.5	119,664	1,858	0.0155	0.9845	63.42
58.5	100,334	1,807	0.0180	0.9820	62.44
59.5	82,705	4,725	0.0571	0.9429	61.31
60.5	39,387	3,431	0.0871	0.9129	57.81
61.5	9,777	3,205	0.3278	0.6722	52.77
62.5	194		0.0000	1.0000	35.47
63.5	194	194	1.0000		35.47
64.5					

DUKE ENERGY FLORIDA
 ACCOUNT 369.02 SERVICES - OVERHEAD
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY FLORIDA

ACCOUNT 369.02 SERVICES - OVERHEAD

ORIGINAL LIFE TABLE

PLACEMENT BAND 1937-2019

EXPERIENCE BAND 1943-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	105,623,374	423,529	0.0040	0.9960	100.00
0.5	100,270,736	214,774	0.0021	0.9979	99.60
1.5	94,493,528	165,937	0.0018	0.9982	99.39
2.5	93,586,905	141,525	0.0015	0.9985	99.21
3.5	87,797,162	110,660	0.0013	0.9987	99.06
4.5	87,110,384	100,135	0.0011	0.9989	98.94
5.5	86,570,119	82,548	0.0010	0.9990	98.82
6.5	86,483,361	98,475	0.0011	0.9989	98.73
7.5	86,384,440	114,229	0.0013	0.9987	98.62
8.5	86,270,211	313,817	0.0036	0.9964	98.49
9.5	85,956,259	221,084	0.0026	0.9974	98.13
10.5	85,735,175	355,505	0.0041	0.9959	97.87
11.5	85,379,670	901,800	0.0106	0.9894	97.47
12.5	84,477,870	714,764	0.0085	0.9915	96.44
13.5	83,734,809	1,004,214	0.0120	0.9880	95.62
14.5	82,585,395	852,036	0.0103	0.9897	94.48
15.5	81,529,995	904,285	0.0111	0.9889	93.50
16.5	80,469,450	765,650	0.0095	0.9905	92.46
17.5	79,703,801	702,160	0.0088	0.9912	91.59
18.5	78,465,264	722,873	0.0092	0.9908	90.78
19.5	76,096,598	644,832	0.0085	0.9915	89.94
20.5	74,089,795	1,037,084	0.0140	0.9860	89.18
21.5	72,011,155	883,278	0.0123	0.9877	87.93
22.5	70,321,095	1,236,694	0.0176	0.9824	86.85
23.5	66,335,077	954,161	0.0144	0.9856	85.33
24.5	63,070,067	787,528	0.0125	0.9875	84.10
25.5	59,942,508	861,064	0.0144	0.9856	83.05
26.5	56,702,771	1,300,807	0.0229	0.9771	81.86
27.5	53,145,121	1,123,216	0.0211	0.9789	79.98
28.5	49,885,605	1,570,905	0.0315	0.9685	78.29
29.5	46,395,223	1,251,265	0.0270	0.9730	75.82
30.5	43,003,645	1,018,770	0.0237	0.9763	73.78
31.5	40,148,022	1,190,790	0.0297	0.9703	72.03
32.5	36,894,293	1,522,391	0.0413	0.9587	69.89
33.5	33,482,862	1,227,644	0.0367	0.9633	67.01
34.5	30,457,838	1,305,293	0.0429	0.9571	64.55
35.5	27,644,015	1,233,360	0.0446	0.9554	61.79
36.5	24,888,896	1,187,328	0.0477	0.9523	59.03
37.5	22,481,626	1,125,826	0.0501	0.9499	56.21
38.5	20,028,387	998,297	0.0498	0.9502	53.40

DUKE ENERGY FLORIDA

ACCOUNT 369.02 SERVICES - OVERHEAD

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1937-2019

EXPERIENCE BAND 1943-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	17,988,605	936,586	0.0521	0.9479	50.74
40.5	16,113,176	2,132,670	0.1324	0.8676	48.09
41.5	13,298,754	1,634,910	0.1229	0.8771	41.73
42.5	11,039,685	1,033,552	0.0936	0.9064	36.60
43.5	9,521,051	990,459	0.1040	0.8960	33.17
44.5	8,281,026	1,063,525	0.1284	0.8716	29.72
45.5	6,927,428	1,146,285	0.1655	0.8345	25.90
46.5	5,432,021	1,168,822	0.2152	0.7848	21.62
47.5	3,852,955	992,647	0.2576	0.7424	16.97
48.5	2,503,773	705,665	0.2818	0.7182	12.60
49.5	1,631,850	550,584	0.3374	0.6626	9.05
50.5	963,690	414,485	0.4301	0.5699	5.99
51.5	469,642	319,755	0.6809	0.3191	3.42
52.5	99,595	71,949	0.7224	0.2776	1.09
53.5	2,102	1,729	0.8226	0.1774	0.30
54.5	38		0.0000	1.0000	0.05
55.5	38	1	0.0263	0.9737	0.05
56.5	37		0.0000	1.0000	0.05
57.5	37	37	1.0000		0.05
58.5					

DUKE ENERGY FLORIDA

ACCOUNT 369.02 SERVICES - OVERHEAD

ORIGINAL LIFE TABLE

PLACEMENT BAND 1937-2019

EXPERIENCE BAND 1990-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	46,704,048	1,430	0.0000	1.0000	100.00
0.5	45,736,663	103,865	0.0023	0.9977	100.00
1.5	42,895,895	65,515	0.0015	0.9985	99.77
2.5	45,094,924	53,129	0.0012	0.9988	99.62
3.5	42,264,156	28,499	0.0007	0.9993	99.50
4.5	44,501,323	27,936	0.0006	0.9994	99.43
5.5	46,640,700	21,734	0.0005	0.9995	99.37
6.5	49,312,952	47,993	0.0010	0.9990	99.32
7.5	51,581,076	67,388	0.0013	0.9987	99.23
8.5	54,196,662	277,706	0.0051	0.9949	99.10
9.5	56,102,010	188,222	0.0034	0.9966	98.59
10.5	58,080,585	312,443	0.0054	0.9946	98.26
11.5	59,684,308	411,063	0.0069	0.9931	97.73
12.5	60,977,708	223,337	0.0037	0.9963	97.06
13.5	62,182,067	267,257	0.0043	0.9957	96.70
14.5	62,587,360	148,721	0.0024	0.9976	96.29
15.5	63,298,091	205,413	0.0032	0.9968	96.06
16.5	64,372,047	255,040	0.0040	0.9960	95.75
17.5	65,978,351	335,632	0.0051	0.9949	95.37
18.5	67,004,677	578,714	0.0086	0.9914	94.88
19.5	65,902,030	479,218	0.0073	0.9927	94.06
20.5	65,050,893	702,451	0.0108	0.9892	93.38
21.5	64,228,506	660,192	0.0103	0.9897	92.37
22.5	63,666,259	796,382	0.0125	0.9875	91.42
23.5	60,993,147	614,492	0.0101	0.9899	90.28
24.5	59,313,593	584,032	0.0098	0.9902	89.37
25.5	57,269,587	662,143	0.0116	0.9884	88.49
26.5	54,855,907	931,939	0.0170	0.9830	87.46
27.5	52,405,983	787,832	0.0150	0.9850	85.98
28.5	49,847,763	1,542,705	0.0309	0.9691	84.69
29.5	46,387,468	1,250,983	0.0270	0.9730	82.06
30.5	42,996,394	1,016,492	0.0236	0.9764	79.85
31.5	40,143,718	1,190,790	0.0297	0.9703	77.96
32.5	36,889,989	1,522,391	0.0413	0.9587	75.65
33.5	33,480,001	1,227,330	0.0367	0.9633	72.53
34.5	30,455,523	1,305,293	0.0429	0.9571	69.87
35.5	27,641,924	1,233,360	0.0446	0.9554	66.88
36.5	24,886,846	1,187,291	0.0477	0.9523	63.89
37.5	22,479,633	1,125,826	0.0501	0.9499	60.84
38.5	20,026,423	997,623	0.0498	0.9502	57.80

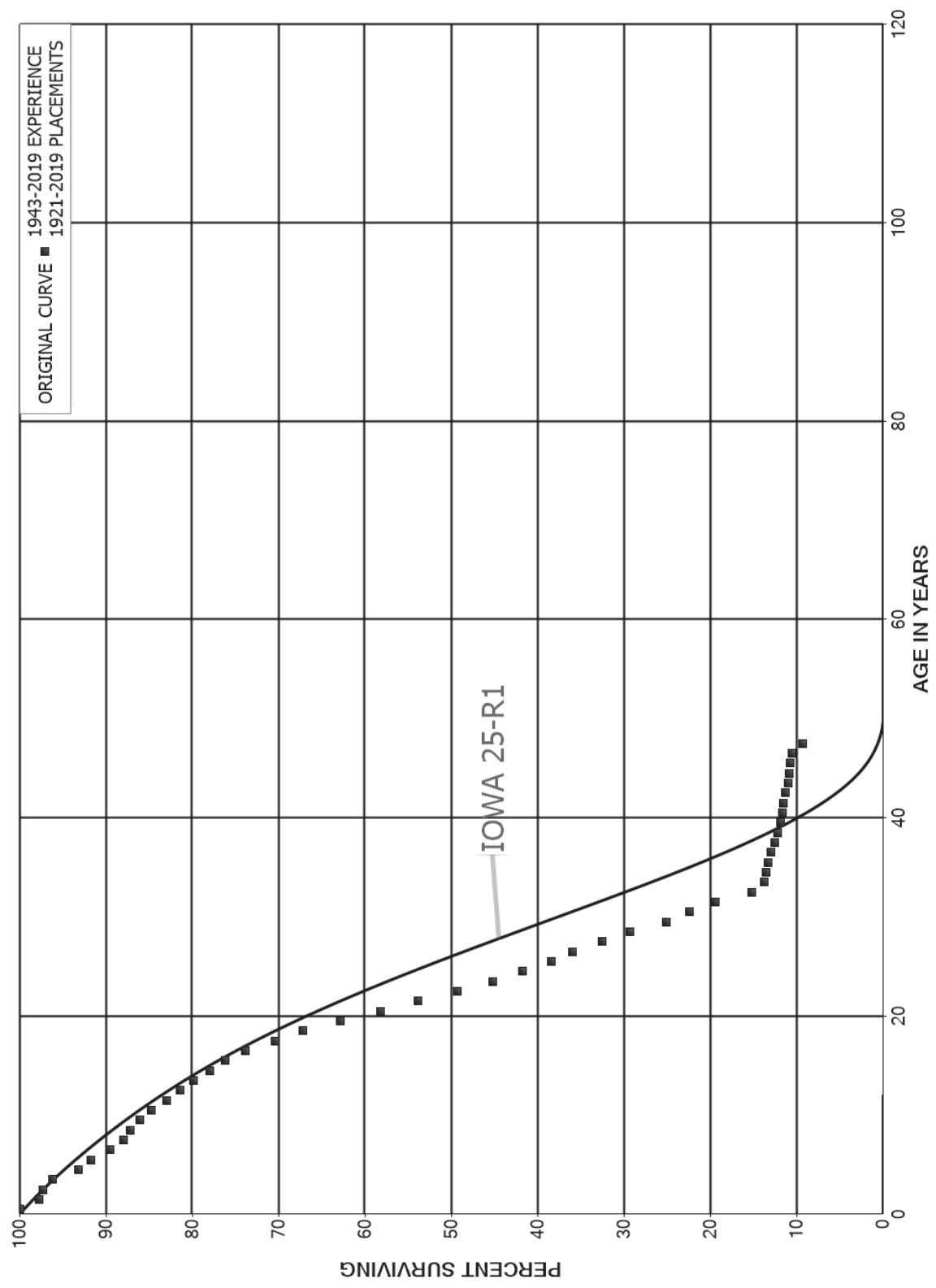
DUKE ENERGY FLORIDA

ACCOUNT 369.02 SERVICES - OVERHEAD

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1937-2019			EXPERIENCE BAND 1990-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	17,987,373	936,586	0.0521	0.9479	54.92
40.5	16,111,987	2,131,631	0.1323	0.8677	52.06
41.5	13,298,604	1,634,910	0.1229	0.8771	45.17
42.5	11,039,535	1,033,439	0.0936	0.9064	39.62
43.5	9,521,014	990,459	0.1040	0.8960	35.91
44.5	8,280,989	1,063,525	0.1284	0.8716	32.17
45.5	6,927,391	1,146,285	0.1655	0.8345	28.04
46.5	5,431,984	1,168,822	0.2152	0.7848	23.40
47.5	3,852,918	992,647	0.2576	0.7424	18.37
48.5	2,503,736	705,665	0.2818	0.7182	13.63
49.5	1,631,813	550,584	0.3374	0.6626	9.79
50.5	963,653	414,485	0.4301	0.5699	6.49
51.5	469,605	319,755	0.6809	0.3191	3.70
52.5	99,595	71,949	0.7224	0.2776	1.18
53.5	2,102	1,729	0.8226	0.1774	0.33
54.5	38		0.0000	1.0000	0.06
55.5	38	1	0.0263	0.9737	0.06
56.5	37		0.0000	1.0000	0.06
57.5	37	37	1.0000		0.06
58.5					

DUKE ENERGY FLORIDA
 ACCOUNT 370 METERS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY FLORIDA

ACCOUNT 370 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1921-2019

EXPERIENCE BAND 1943-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	356,905,708	239,915	0.0007	0.9993	100.00
0.5	309,459,340	6,821,139	0.0220	0.9780	99.93
1.5	308,465,758	1,252,125	0.0041	0.9959	97.73
2.5	289,266,889	3,514,773	0.0122	0.9878	97.33
3.5	287,497,799	8,904,758	0.0310	0.9690	96.15
4.5	271,115,499	4,226,855	0.0156	0.9844	93.17
5.5	262,177,742	6,203,310	0.0237	0.9763	91.72
6.5	256,002,925	4,737,318	0.0185	0.9815	89.55
7.5	234,933,914	1,909,456	0.0081	0.9919	87.89
8.5	233,015,968	2,914,788	0.0125	0.9875	87.18
9.5	224,720,765	3,612,074	0.0161	0.9839	86.09
10.5	219,033,539	4,663,595	0.0213	0.9787	84.70
11.5	209,155,880	3,678,453	0.0176	0.9824	82.90
12.5	204,378,739	4,163,180	0.0204	0.9796	81.44
13.5	177,868,876	4,147,131	0.0233	0.9767	79.78
14.5	128,454,583	2,810,026	0.0219	0.9781	77.92
15.5	122,578,497	3,869,864	0.0316	0.9684	76.22
16.5	117,380,614	5,498,821	0.0468	0.9532	73.81
17.5	104,186,681	4,786,369	0.0459	0.9541	70.35
18.5	89,238,163	5,724,453	0.0641	0.9359	67.12
19.5	82,799,693	6,186,912	0.0747	0.9253	62.82
20.5	76,167,470	5,563,626	0.0730	0.9270	58.12
21.5	67,934,164	5,761,768	0.0848	0.9152	53.88
22.5	60,175,468	5,030,395	0.0836	0.9164	49.31
23.5	54,005,536	4,127,313	0.0764	0.9236	45.19
24.5	48,108,632	3,805,367	0.0791	0.9209	41.73
25.5	43,249,632	2,779,734	0.0643	0.9357	38.43
26.5	39,300,160	3,793,028	0.0965	0.9035	35.96
27.5	34,387,056	3,435,565	0.0999	0.9001	32.49
28.5	29,727,749	4,234,583	0.1424	0.8576	29.24
29.5	24,155,150	2,553,343	0.1057	0.8943	25.08
30.5	20,490,148	2,809,981	0.1371	0.8629	22.43
31.5	16,723,172	3,618,334	0.2164	0.7836	19.35
32.5	11,016,159	1,024,670	0.0930	0.9070	15.17
33.5	8,477,353	157,040	0.0185	0.9815	13.75
34.5	7,234,914	127,291	0.0176	0.9824	13.50
35.5	5,942,485	155,673	0.0262	0.9738	13.26
36.5	4,591,865	149,023	0.0325	0.9675	12.91
37.5	3,913,287	99,436	0.0254	0.9746	12.50
38.5	3,364,223	86,278	0.0256	0.9744	12.18

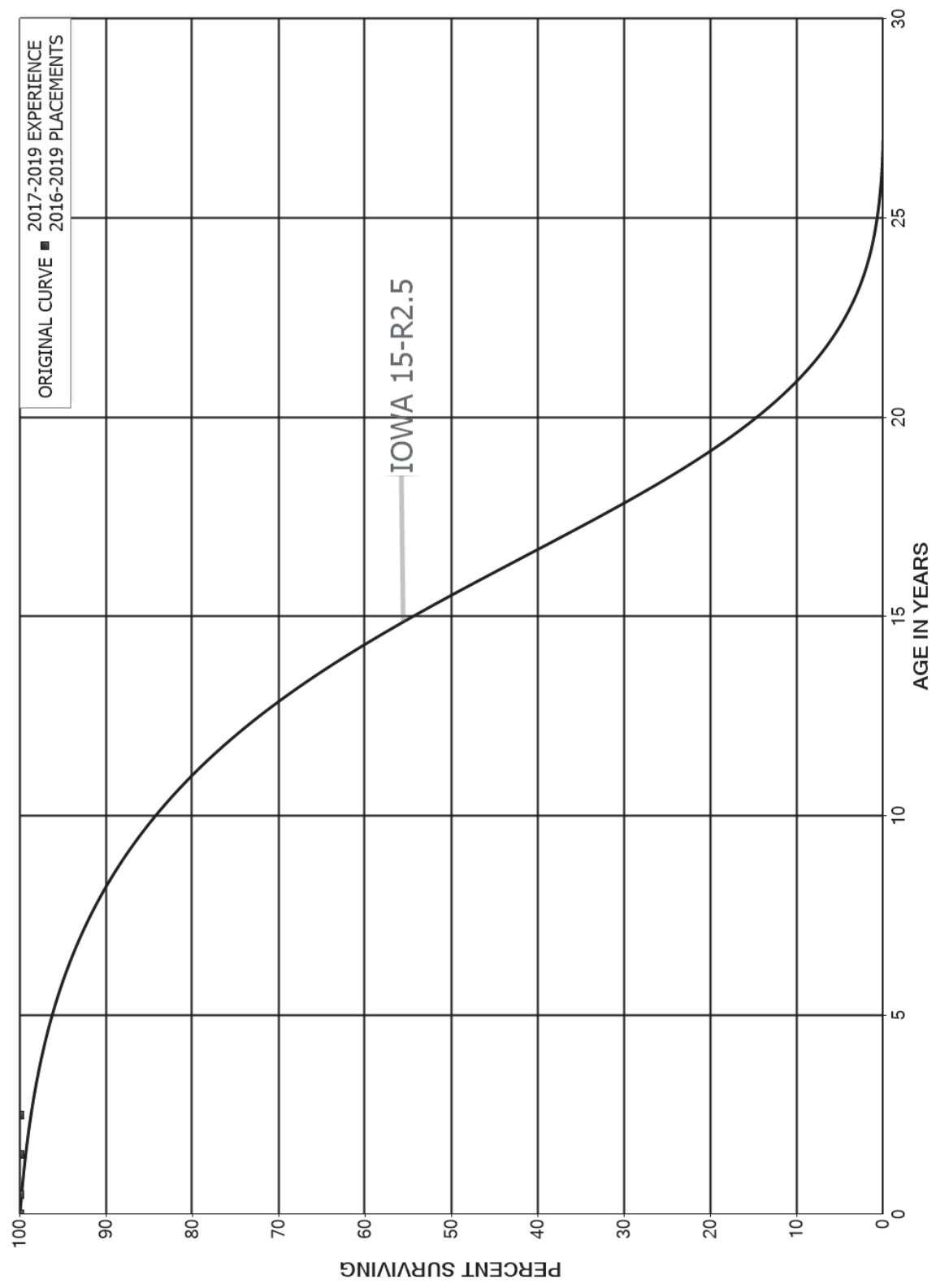
DUKE ENERGY FLORIDA

ACCOUNT 370 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1921-2019			EXPERIENCE BAND 1943-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,084,775	71,979	0.0233	0.9767	11.87
40.5	2,859,403	16,699	0.0058	0.9942	11.59
41.5	2,466,327	45,856	0.0186	0.9814	11.52
42.5	2,280,684	60,199	0.0264	0.9736	11.31
43.5	2,091,226	28,559	0.0137	0.9863	11.01
44.5	2,013,803	20,441	0.0102	0.9898	10.86
45.5	1,809,081	38,293	0.0212	0.9788	10.75
46.5	1,270,748	143,315	0.1128	0.8872	10.52
47.5	1,062,085	6,683	0.0063	0.9937	9.33
48.5	949,652	10,832	0.0114	0.9886	9.28
49.5	830,329	9,237	0.0111	0.9889	9.17
50.5	750,309	151,967	0.2025	0.7975	9.07
51.5	561,907	422	0.0008	0.9992	7.23
52.5	551,995	1,864	0.0034	0.9966	7.23
53.5	542,016	297	0.0005	0.9995	7.20
54.5	538,954	616	0.0011	0.9989	7.20
55.5	533,513	950	0.0018	0.9982	7.19
56.5	529,319	37	0.0001	0.9999	7.18
57.5	517,445		0.0000	1.0000	7.18
58.5	505,700		0.0000	1.0000	7.18
59.5	502,886		0.0000	1.0000	7.18
60.5	374,666		0.0000	1.0000	7.18
61.5	104,050		0.0000	1.0000	7.18
62.5	17,148		0.0000	1.0000	7.18
63.5	7,115		0.0000	1.0000	7.18
64.5	7,072		0.0000	1.0000	7.18
65.5	1,098		0.0000	1.0000	7.18
66.5	1,020		0.0000	1.0000	7.18
67.5	1,020		0.0000	1.0000	7.18
68.5	939		0.0000	1.0000	7.18
69.5	366		0.0000	1.0000	7.18
70.5	121		0.0000	1.0000	7.18
71.5	87		0.0000	1.0000	7.18
72.5	87		0.0000	1.0000	7.18
73.5	23		0.0000	1.0000	7.18
74.5					7.18

DUKE ENERGY FLORIDA
 ACCOUNT 370.02 METERS - AMI
 ORIGINAL AND SMOOTH SURVIVOR CURVES



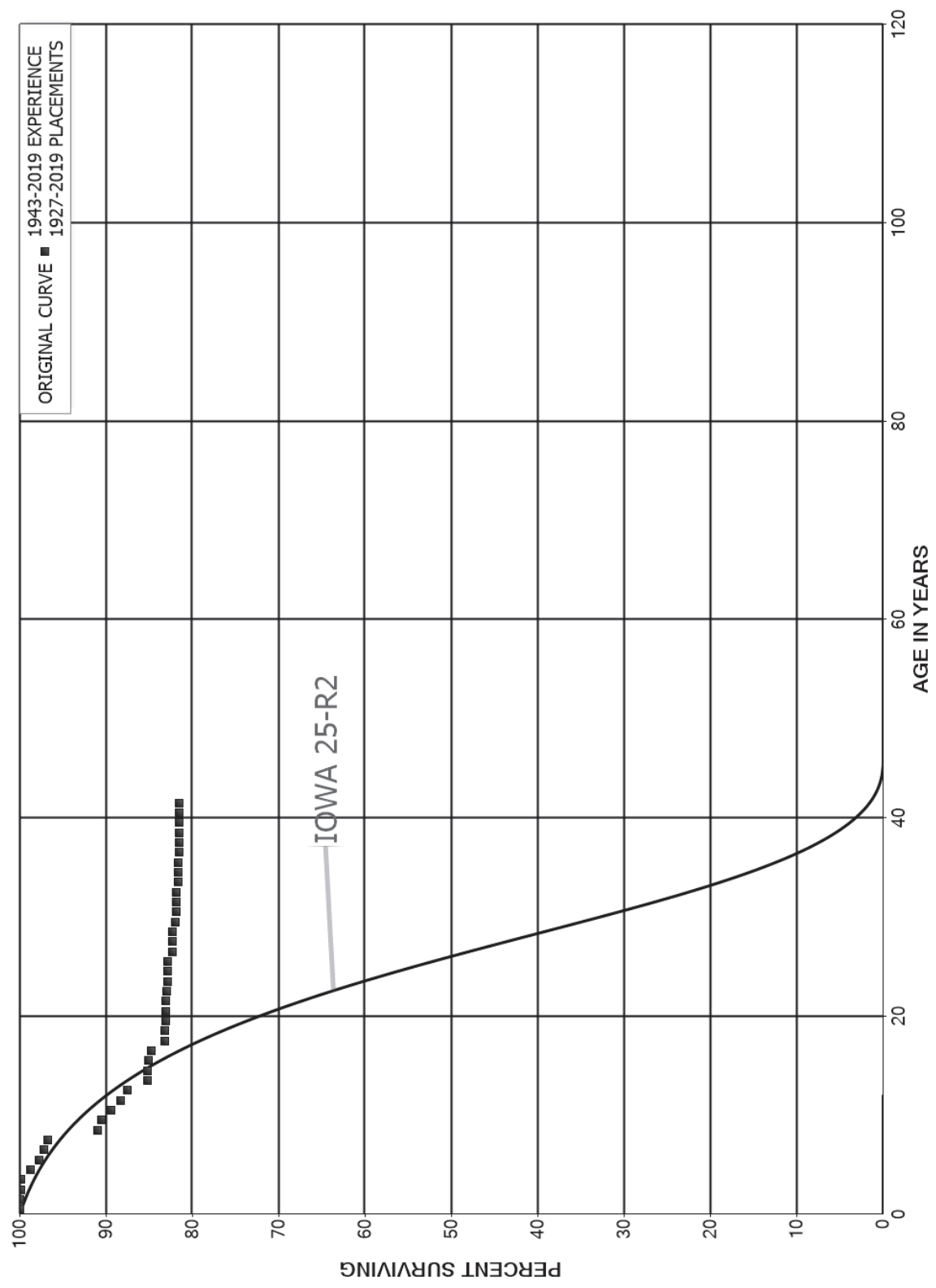
DUKE ENERGY FLORIDA

ACCOUNT 370.02 METERS - AMI

ORIGINAL LIFE TABLE

PLACEMENT BAND 2016-2019			EXPERIENCE BAND 2017-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	141,114,334		0.0000	1.0000	100.00
0.5	43,621,275		0.0000	1.0000	100.00
1.5	22,266,097		0.0000	1.0000	100.00
2.5	17,572,181		0.0000	1.0000	100.00
3.5					100.00

DUKE ENERGY FLORIDA
 ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY FLORIDA

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1927-2019

EXPERIENCE BAND 1943-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	20,312,728	9,828	0.0005	0.9995	100.00
0.5	14,094,620	5,171	0.0004	0.9996	99.95
1.5	9,183,017	4,457	0.0005	0.9995	99.91
2.5	8,845,397	6,284	0.0007	0.9993	99.87
3.5	4,780,930	51,830	0.0108	0.9892	99.80
4.5	3,948,286	39,677	0.0100	0.9900	98.71
5.5	3,826,014	21,153	0.0055	0.9945	97.72
6.5	3,804,861	16,013	0.0042	0.9958	97.18
7.5	3,731,802	222,502	0.0596	0.9404	96.77
8.5	3,495,839	20,201	0.0058	0.9942	91.00
9.5	3,475,502	41,886	0.0121	0.9879	90.48
10.5	2,811,823	35,097	0.0125	0.9875	89.39
11.5	2,457,216	22,561	0.0092	0.9908	88.27
12.5	2,400,833	63,824	0.0266	0.9734	87.46
13.5	2,256,713		0.0000	1.0000	85.13
14.5	2,256,713	572	0.0003	0.9997	85.13
15.5	2,249,765	9,970	0.0044	0.9956	85.11
16.5	2,211,434	41,339	0.0187	0.9813	84.74
17.5	2,100,065		0.0000	1.0000	83.15
18.5	2,100,065	1,181	0.0006	0.9994	83.15
19.5	2,083,636	1,462	0.0007	0.9993	83.11
20.5	1,832,851		0.0000	1.0000	83.05
21.5	1,832,851	3,458	0.0019	0.9981	83.05
22.5	1,811,754	552	0.0003	0.9997	82.89
23.5	1,805,146		0.0000	1.0000	82.87
24.5	1,755,887		0.0000	1.0000	82.87
25.5	1,712,326	10,953	0.0064	0.9936	82.87
26.5	1,701,373		0.0000	1.0000	82.34
27.5	1,688,110		0.0000	1.0000	82.34
28.5	874,532	4,507	0.0052	0.9948	82.34
29.5	870,020	1,108	0.0013	0.9987	81.91
30.5	791,655		0.0000	1.0000	81.81
31.5	754,317		0.0000	1.0000	81.81
32.5	754,317	1,298	0.0017	0.9983	81.81
33.5	714,856		0.0000	1.0000	81.67
34.5	312,302	44	0.0001	0.9999	81.67
35.5	301,119	520	0.0017	0.9983	81.65
36.5	218,863	8	0.0000	1.0000	81.51
37.5	211,122		0.0000	1.0000	81.51
38.5	165,282		0.0000	1.0000	81.51

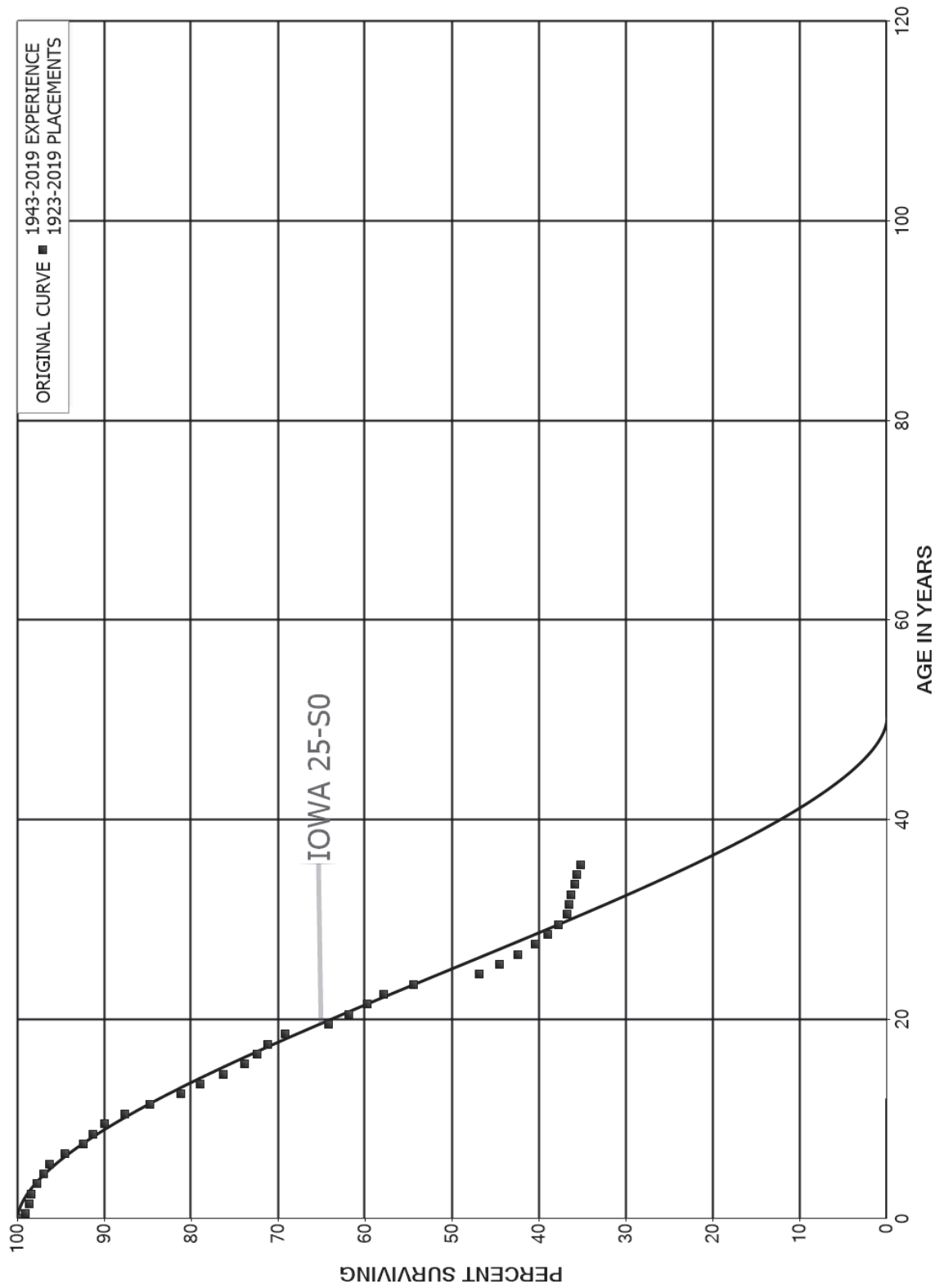
DUKE ENERGY FLORIDA

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2019			EXPERIENCE BAND 1943-2019			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	159,806	25	0.0002	0.9998	81.51	
40.5	153,070		0.0000	1.0000	81.50	
41.5	95,482		0.0000	1.0000	81.50	
42.5	95,482		0.0000	1.0000	81.50	
43.5	87,376		0.0000	1.0000	81.50	
44.5	87,376		0.0000	1.0000	81.50	
45.5	84,711		0.0000	1.0000	81.50	
46.5	82,508		0.0000	1.0000	81.50	
47.5	82,508		0.0000	1.0000	81.50	
48.5	63,991		0.0000	1.0000	81.50	
49.5	63,991		0.0000	1.0000	81.50	
50.5	63,991		0.0000	1.0000	81.50	
51.5	63,991		0.0000	1.0000	81.50	
52.5	63,991		0.0000	1.0000	81.50	
53.5	53,018		0.0000	1.0000	81.50	
54.5	53,018		0.0000	1.0000	81.50	
55.5	52,874		0.0000	1.0000	81.50	
56.5	52,874		0.0000	1.0000	81.50	
57.5	52,585		0.0000	1.0000	81.50	
58.5	52,585		0.0000	1.0000	81.50	
59.5	48,957		0.0000	1.0000	81.50	
60.5	44,858		0.0000	1.0000	81.50	
61.5	40,326		0.0000	1.0000	81.50	
62.5	36,351		0.0000	1.0000	81.50	
63.5	34,079		0.0000	1.0000	81.50	
64.5	32,591		0.0000	1.0000	81.50	
65.5	32,591		0.0000	1.0000	81.50	
66.5	32,591		0.0000	1.0000	81.50	
67.5	30,973		0.0000	1.0000	81.50	
68.5	30,973		0.0000	1.0000	81.50	
69.5	30,973		0.0000	1.0000	81.50	
70.5	30,374		0.0000	1.0000	81.50	
71.5	29,722	1,618	0.0544	0.9456	81.50	
72.5	28,104		0.0000	1.0000	77.06	
73.5	28,104		0.0000	1.0000	77.06	
74.5					77.06	

DUKE ENERGY FLORIDA
 ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY FLORIDA

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1923-2019

EXPERIENCE BAND 1943-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	662,627,586	6,556,474	0.0099	0.9901	100.00
0.5	597,859,512	2,258,919	0.0038	0.9962	99.01
1.5	549,160,395	1,260,274	0.0023	0.9977	98.64
2.5	478,892,306	3,261,537	0.0068	0.9932	98.41
3.5	472,197,460	3,571,286	0.0076	0.9924	97.74
4.5	449,425,849	3,556,303	0.0079	0.9921	97.00
5.5	419,002,954	7,722,552	0.0184	0.9816	96.23
6.5	401,466,819	8,703,532	0.0217	0.9783	94.46
7.5	382,576,978	4,829,439	0.0126	0.9874	92.41
8.5	367,605,164	5,252,533	0.0143	0.9857	91.25
9.5	352,074,124	9,024,114	0.0256	0.9744	89.94
10.5	330,879,520	10,931,724	0.0330	0.9670	87.64
11.5	311,886,884	13,141,188	0.0421	0.9579	84.74
12.5	280,723,681	7,882,290	0.0281	0.9719	81.17
13.5	260,848,078	8,739,454	0.0335	0.9665	78.89
14.5	230,441,985	7,177,241	0.0311	0.9689	76.25
15.5	212,988,226	4,361,662	0.0205	0.9795	73.87
16.5	198,843,932	3,175,426	0.0160	0.9840	72.36
17.5	191,532,572	5,485,389	0.0286	0.9714	71.20
18.5	162,081,071	11,817,965	0.0729	0.9271	69.17
19.5	140,588,320	5,029,569	0.0358	0.9642	64.12
20.5	124,399,284	4,179,431	0.0336	0.9664	61.83
21.5	111,253,831	3,666,485	0.0330	0.9670	59.75
22.5	96,962,608	5,744,078	0.0592	0.9408	57.78
23.5	82,422,488	11,386,262	0.1381	0.8619	54.36
24.5	63,242,803	3,097,189	0.0490	0.9510	46.85
25.5	52,237,899	2,543,252	0.0487	0.9513	44.56
26.5	42,883,471	1,992,707	0.0465	0.9535	42.39
27.5	35,415,082	1,249,762	0.0353	0.9647	40.42
28.5	27,911,685	882,415	0.0316	0.9684	38.99
29.5	20,493,384	551,502	0.0269	0.9731	37.76
30.5	15,510,012	110,100	0.0071	0.9929	36.74
31.5	13,807,657	85,897	0.0062	0.9938	36.48
32.5	12,524,811	126,117	0.0101	0.9899	36.25
33.5	11,313,562	97,436	0.0086	0.9914	35.89
34.5	10,314,393	123,271	0.0120	0.9880	35.58
35.5	9,476,675	138,534	0.0146	0.9854	35.15
36.5	8,857,256	76,689	0.0087	0.9913	34.64
37.5	7,643,355	99,610	0.0130	0.9870	34.34
38.5	5,158,194	60,248	0.0117	0.9883	33.89

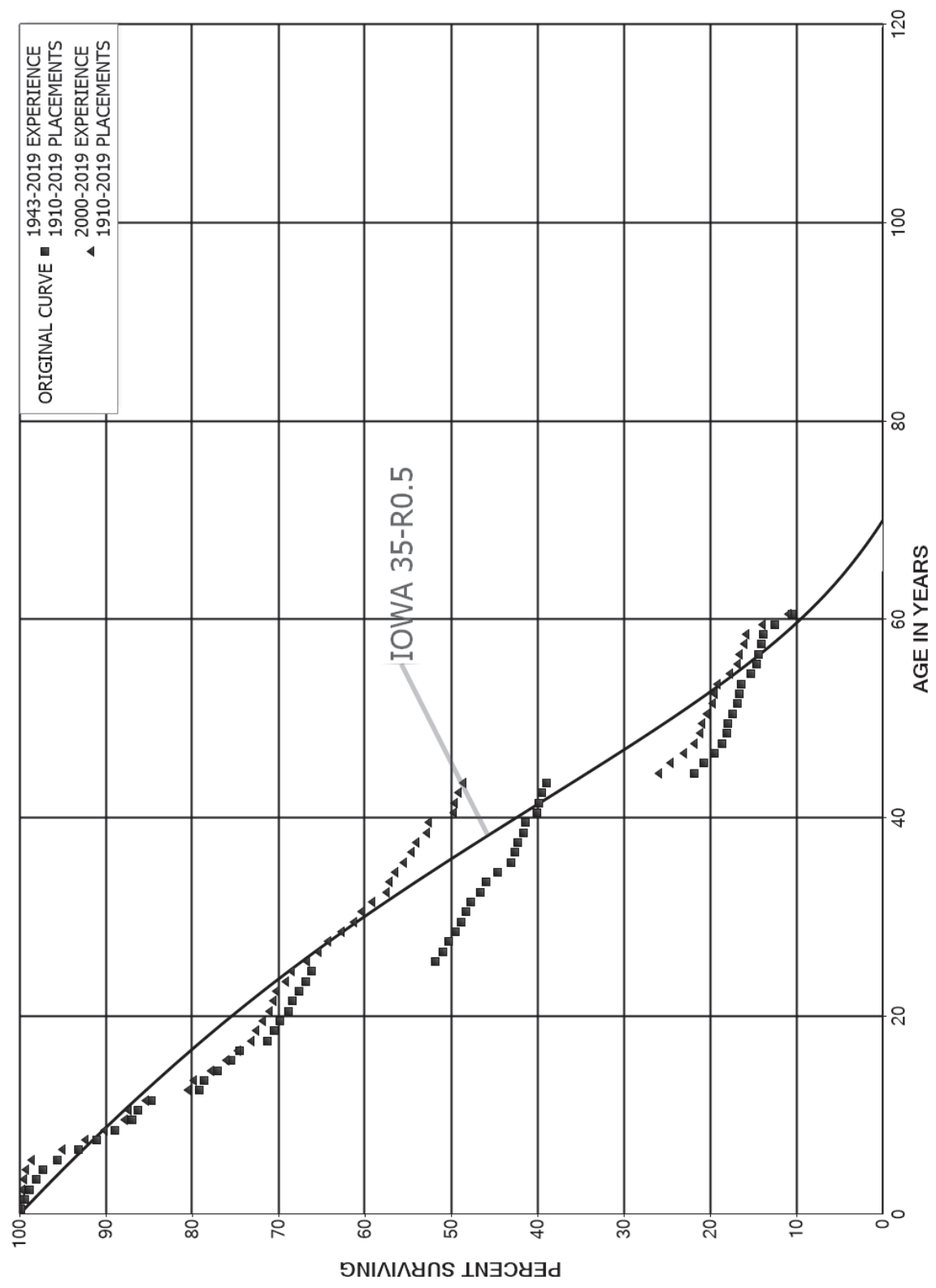
DUKE ENERGY FLORIDA

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2019			EXPERIENCE BAND 1943-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,325,707	58,280	0.0135	0.9865	33.50
40.5	3,797,081	71,380	0.0188	0.9812	33.05
41.5	3,349,244	43,890	0.0131	0.9869	32.42
42.5	2,902,994	54,382	0.0187	0.9813	32.00
43.5	2,366,559	49,375	0.0209	0.9791	31.40
44.5	1,796,333	55,501	0.0309	0.9691	30.75
45.5	841,554	33,719	0.0401	0.9599	29.80
46.5	381,861	11,144	0.0292	0.9708	28.60
47.5	313,016	5,125	0.0164	0.9836	27.77
48.5	257,588	6,234	0.0242	0.9758	27.31
49.5	125,741	4,521	0.0360	0.9640	26.65
50.5	82,382	1,997	0.0242	0.9758	25.69
51.5	73,908	561	0.0076	0.9924	25.07
52.5	61,568	651	0.0106	0.9894	24.88
53.5	60,327	750	0.0124	0.9876	24.62
54.5	59,577	9	0.0002	0.9998	24.31
55.5	59,568	4,197	0.0705	0.9295	24.31
56.5	55,371	35	0.0006	0.9994	22.59
57.5	55,336		0.0000	1.0000	22.58
58.5	55,336		0.0000	1.0000	22.58
59.5	55,336	567	0.0102	0.9898	22.58
60.5	54,769	909	0.0166	0.9834	22.35
61.5	53,860	25,698	0.4771	0.5229	21.98
62.5	28,162	24,693	0.8768	0.1232	11.49
63.5	3,469	3,304	0.9524	0.0476	1.42
64.5	165	165	1.0000		0.07
65.5					

DUKE ENERGY FLORIDA
 ACCOUNT 390 STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY FLORIDA

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2019

EXPERIENCE BAND 1943-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	306,459,831	656,538	0.0021	0.9979	100.00
0.5	279,986,974	1,091,922	0.0039	0.9961	99.79
1.5	268,240,145	1,579,246	0.0059	0.9941	99.40
2.5	257,357,769	1,845,458	0.0072	0.9928	98.81
3.5	217,935,145	1,776,489	0.0082	0.9918	98.10
4.5	201,455,063	3,415,943	0.0170	0.9830	97.30
5.5	186,250,074	4,879,976	0.0262	0.9738	95.65
6.5	176,150,695	3,889,050	0.0221	0.9779	93.15
7.5	168,725,172	3,964,435	0.0235	0.9765	91.09
8.5	162,196,524	3,738,721	0.0231	0.9769	88.95
9.5	151,538,050	1,088,628	0.0072	0.9928	86.90
10.5	147,314,705	2,730,482	0.0185	0.9815	86.28
11.5	141,753,036	9,245,200	0.0652	0.9348	84.68
12.5	124,186,984	915,819	0.0074	0.9926	79.15
13.5	106,209,852	1,993,409	0.0188	0.9812	78.57
14.5	102,596,221	2,072,757	0.0202	0.9798	77.10
15.5	93,057,990	1,217,883	0.0131	0.9869	75.54
16.5	80,736,296	3,485,784	0.0432	0.9568	74.55
17.5	71,588,823	779,438	0.0109	0.9891	71.33
18.5	70,269,481	695,235	0.0099	0.9901	70.55
19.5	67,672,551	990,229	0.0146	0.9854	69.86
20.5	61,528,794	360,990	0.0059	0.9941	68.83
21.5	60,602,151	709,089	0.0117	0.9883	68.43
22.5	59,625,771	662,428	0.0111	0.9889	67.63
23.5	57,074,366	564,348	0.0099	0.9901	66.88
24.5	56,135,059	12,183,621	0.2170	0.7830	66.22
25.5	41,245,371	715,500	0.0173	0.9827	51.84
26.5	38,701,211	501,601	0.0130	0.9870	50.95
27.5	36,861,018	599,018	0.0163	0.9837	50.29
28.5	32,235,053	437,659	0.0136	0.9864	49.47
29.5	30,990,712	348,567	0.0112	0.9888	48.80
30.5	27,422,196	323,910	0.0118	0.9882	48.25
31.5	23,439,002	546,797	0.0233	0.9767	47.68
32.5	22,227,380	313,053	0.0141	0.9859	46.57
33.5	21,729,098	635,220	0.0292	0.9708	45.91
34.5	20,712,189	683,211	0.0330	0.9670	44.57
35.5	18,817,991	220,987	0.0117	0.9883	43.10
36.5	18,378,926	135,973	0.0074	0.9926	42.59
37.5	17,970,687	271,814	0.0151	0.9849	42.28
38.5	15,586,840	73,043	0.0047	0.9953	41.64

DUKE ENERGY FLORIDA

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2019			EXPERIENCE BAND 1943-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	15,357,019	523,350	0.0341	0.9659	41.44
40.5	14,745,155	77,320	0.0052	0.9948	40.03
41.5	14,577,039	131,857	0.0090	0.9910	39.82
42.5	14,423,737	167,777	0.0116	0.9884	39.46
43.5	14,213,450	6,264,784	0.4408	0.5592	39.00
44.5	7,948,216	402,179	0.0506	0.9494	21.81
45.5	5,901,978	332,499	0.0563	0.9437	20.71
46.5	5,528,722	271,928	0.0492	0.9508	19.54
47.5	5,249,157	143,410	0.0273	0.9727	18.58
48.5	4,969,493	48,124	0.0097	0.9903	18.07
49.5	4,840,925	128,492	0.0265	0.9735	17.90
50.5	4,700,793	147,674	0.0314	0.9686	17.42
51.5	4,487,703	56,565	0.0126	0.9874	16.87
52.5	4,231,239	61,228	0.0145	0.9855	16.66
53.5	4,160,647	300,586	0.0722	0.9278	16.42
54.5	3,442,886	146,549	0.0426	0.9574	15.23
55.5	2,583,648	27,824	0.0108	0.9892	14.59
56.5	2,360,489	66,239	0.0281	0.9719	14.43
57.5	1,954,126	24,980	0.0128	0.9872	14.02
58.5	1,859,189	179,198	0.0964	0.9036	13.84
59.5	1,362,240	219,283	0.1610	0.8390	12.51
60.5	825,459	98,869	0.1198	0.8802	10.50
61.5	722,393	9,823	0.0136	0.9864	9.24
62.5	631,429	12,932	0.0205	0.9795	9.11
63.5	594,607	4,362	0.0073	0.9927	8.93
64.5	543,975	6,024	0.0111	0.9889	8.86
65.5	481,439	9,702	0.0202	0.9798	8.76
66.5	470,896	2,236	0.0047	0.9953	8.59
67.5	454,222	102	0.0002	0.9998	8.55
68.5	454,120	24,707	0.0544	0.9456	8.54
69.5	418,831	6,849	0.0164	0.9836	8.08
70.5	348,797	625	0.0018	0.9982	7.95
71.5	342,416	212	0.0006	0.9994	7.93
72.5	340,294	3,670	0.0108	0.9892	7.93
73.5	336,482	243	0.0007	0.9993	7.84
74.5	336,239	47	0.0001	0.9999	7.84
75.5	335,801	44	0.0001	0.9999	7.84
76.5	335,396	100	0.0003	0.9997	7.83
77.5	334,482		0.0000	1.0000	7.83
78.5	334,482	535	0.0016	0.9984	7.83

DUKE ENERGY FLORIDA

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2019			EXPERIENCE BAND 1943-2019			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	330,674	173	0.0005	0.9995	7.82	
80.5	329,175		0.0000	1.0000	7.82	
81.5	329,175		0.0000	1.0000	7.82	
82.5	329,175	19,639	0.0597	0.9403	7.82	
83.5	309,536		0.0000	1.0000	7.35	
84.5	309,536		0.0000	1.0000	7.35	
85.5	309,536		0.0000	1.0000	7.35	
86.5	309,536		0.0000	1.0000	7.35	
87.5	309,536	4,149	0.0134	0.9866	7.35	
88.5	305,387		0.0000	1.0000	7.25	
89.5	305,387		0.0000	1.0000	7.25	
90.5	305,387		0.0000	1.0000	7.25	
91.5	305,387	39,509	0.1294	0.8706	7.25	
92.5	14,830		0.0000	1.0000	6.31	
93.5	14,830		0.0000	1.0000	6.31	
94.5	14,830		0.0000	1.0000	6.31	
95.5	14,830		0.0000	1.0000	6.31	
96.5	14,830		0.0000	1.0000	6.31	
97.5	14,830		0.0000	1.0000	6.31	
98.5	14,830		0.0000	1.0000	6.31	
99.5	14,830		0.0000	1.0000	6.31	
100.5	14,830	283	0.0191	0.9809	6.31	
101.5	14,547		0.0000	1.0000	6.19	
102.5	14,547		0.0000	1.0000	6.19	
103.5	14,547		0.0000	1.0000	6.19	
104.5	14,547		0.0000	1.0000	6.19	
105.5	14,547		0.0000	1.0000	6.19	
106.5	14,547		0.0000	1.0000	6.19	
107.5	14,547		0.0000	1.0000	6.19	
108.5	14,547	4,000	0.2750	0.7250	6.19	
109.5					4.49	

DUKE ENERGY FLORIDA

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2019			EXPERIENCE BAND 2000-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	203,562,092		0.0000	1.0000	100.00
0.5	188,381,325	457,451	0.0024	0.9976	100.00
1.5	180,340,560	167,995	0.0009	0.9991	99.76
2.5	171,200,267	414,433	0.0024	0.9976	99.66
3.5	136,420,080	356,262	0.0026	0.9974	99.42
4.5	121,940,806	859,774	0.0071	0.9929	99.16
5.5	112,292,702	3,983,817	0.0355	0.9645	98.46
6.5	106,631,831	3,057,980	0.0287	0.9713	94.97
7.5	101,591,483	2,418,976	0.0238	0.9762	92.25
8.5	103,091,391	2,691,572	0.0261	0.9739	90.05
9.5	94,512,918	485,225	0.0051	0.9949	87.70
10.5	95,057,867	2,092,805	0.0220	0.9780	87.25
11.5	94,238,462	5,419,128	0.0575	0.9425	85.33
12.5	81,380,245	668,234	0.0082	0.9918	80.42
13.5	64,363,749	1,665,573	0.0259	0.9741	79.76
14.5	61,604,235	1,345,967	0.0218	0.9782	77.70
15.5	54,032,227	1,000,948	0.0185	0.9815	76.00
16.5	42,362,335	865,507	0.0204	0.9796	74.59
17.5	36,296,716	261,825	0.0072	0.9928	73.07
18.5	37,922,224	429,556	0.0113	0.9887	72.54
19.5	35,775,814	368,185	0.0103	0.9897	71.72
20.5	30,613,478	207,422	0.0068	0.9932	70.98
21.5	30,026,665	129,059	0.0043	0.9957	70.50
22.5	29,660,479	489,703	0.0165	0.9835	70.20
23.5	27,344,943	257,494	0.0094	0.9906	69.04
24.5	26,717,626	697,759	0.0261	0.9739	68.39
25.5	25,673,736	525,096	0.0205	0.9795	66.60
26.5	23,400,169	372,820	0.0159	0.9841	65.24
27.5	21,701,795	546,940	0.0252	0.9748	64.20
28.5	17,343,797	383,249	0.0221	0.9779	62.58
29.5	16,204,629	238,343	0.0147	0.9853	61.20
30.5	12,764,653	249,920	0.0196	0.9804	60.30
31.5	8,934,569	253,558	0.0284	0.9716	59.12
32.5	8,275,638	54,500	0.0066	0.9934	57.44
33.5	8,072,005	93,984	0.0116	0.9884	57.06
34.5	8,186,091	147,948	0.0181	0.9819	56.40
35.5	7,687,215	118,730	0.0154	0.9846	55.38
36.5	7,833,209	75,448	0.0096	0.9904	54.52
37.5	7,924,913	188,969	0.0238	0.9762	54.00
38.5	6,236,623	22,202	0.0036	0.9964	52.71

DUKE ENERGY FLORIDA

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2019			EXPERIENCE BAND 2000-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,934,124	381,907	0.0551	0.9449	52.52
40.5	13,158,825	21,456	0.0016	0.9984	49.63
41.5	13,068,088	129,297	0.0099	0.9901	49.55
42.5	13,132,144	134,007	0.0102	0.9898	49.06
43.5	13,411,232	6,263,560	0.4670	0.5330	48.56
44.5	7,215,149	382,892	0.0531	0.9469	25.88
45.5	5,346,867	329,385	0.0616	0.9384	24.51
46.5	4,989,372	271,858	0.0545	0.9455	23.00
47.5	4,726,108	140,315	0.0297	0.9703	21.74
48.5	4,450,382	47,658	0.0107	0.9893	21.10
49.5	4,336,576	123,219	0.0284	0.9716	20.87
50.5	4,273,101	131,721	0.0308	0.9692	20.28
51.5	4,089,939	56,437	0.0138	0.9862	19.65
52.5	3,855,561	61,058	0.0158	0.9842	19.38
53.5	3,785,303	296,530	0.0783	0.9217	19.08
54.5	3,073,441	145,766	0.0474	0.9526	17.58
55.5	2,215,424	26,629	0.0120	0.9880	16.75
56.5	1,993,865	65,518	0.0329	0.9671	16.55
57.5	1,589,137	24,980	0.0157	0.9843	16.00
58.5	1,494,200	179,198	0.1199	0.8801	15.75
59.5	1,000,944	219,283	0.2191	0.7809	13.86
60.5	465,764	98,869	0.2123	0.7877	10.83
61.5	362,698	9,823	0.0271	0.9729	8.53
62.5	275,382	12,932	0.0470	0.9530	8.30
63.5	238,560	4,296	0.0180	0.9820	7.91
64.5	187,994	6,024	0.0320	0.9680	7.76
65.5	125,458	7,215	0.0575	0.9425	7.52
66.5	117,402	1,435	0.0122	0.9878	7.08
67.5	101,529	102	0.0010	0.9990	7.00
68.5	101,427	1,439	0.0142	0.9858	6.99
69.5	89,406	6,714	0.0751	0.9249	6.89
70.5	19,507	625	0.0320	0.9680	6.37
71.5	13,126	212	0.0161	0.9839	6.17
72.5	325,464	3,670	0.0113	0.9887	6.07
73.5	321,652	243	0.0008	0.9992	6.00
74.5	321,409	47	0.0001	0.9999	6.00
75.5	320,971	44	0.0001	0.9999	6.00
76.5	320,566	100	0.0003	0.9997	5.99
77.5	319,652		0.0000	1.0000	5.99
78.5	319,652	535	0.0017	0.9983	5.99

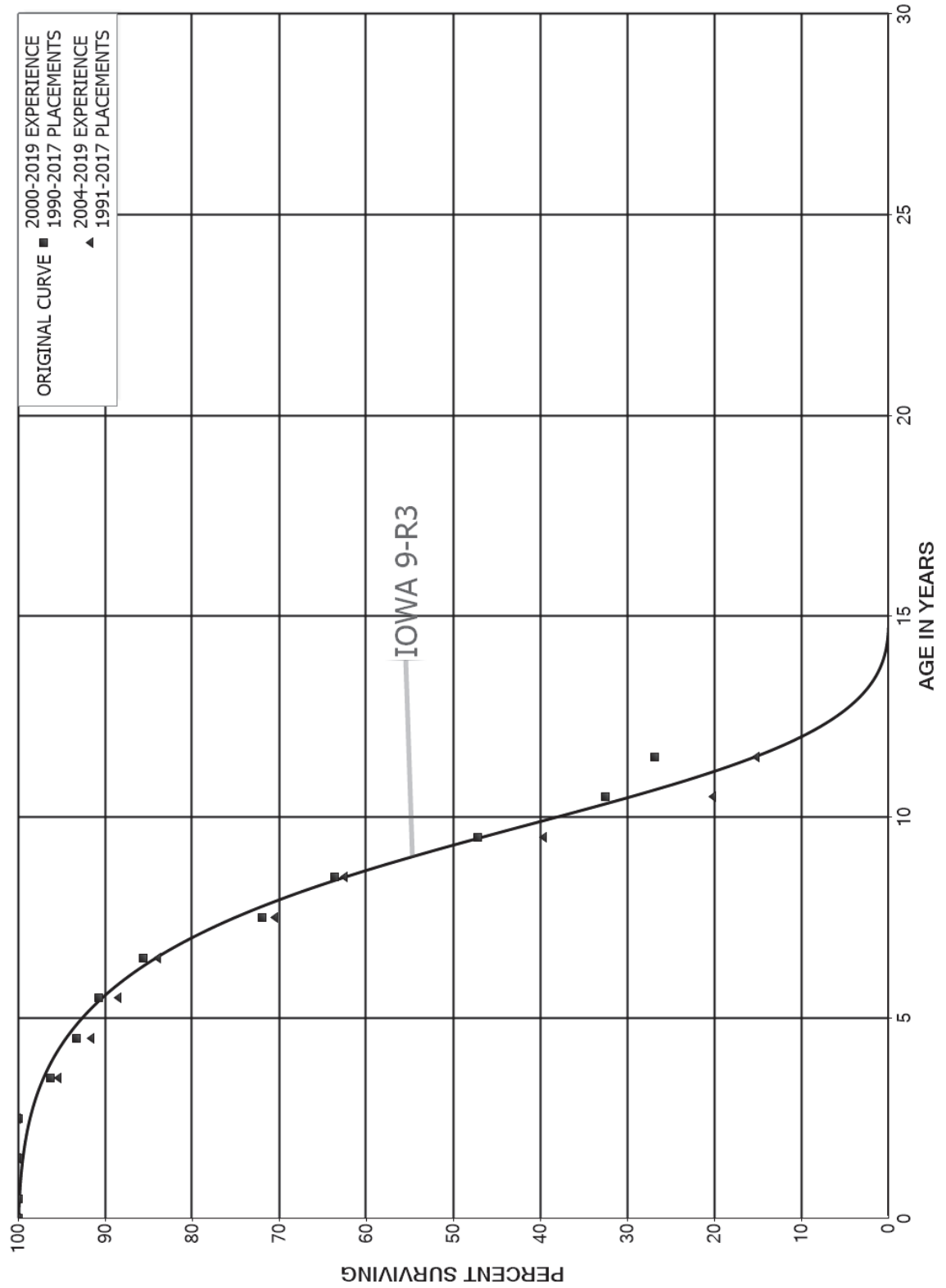
DUKE ENERGY FLORIDA

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2019			EXPERIENCE BAND 2000-2019			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	315,844	173	0.0005	0.9995	5.98	
80.5	314,345		0.0000	1.0000	5.98	
81.5	314,345		0.0000	1.0000	5.98	
82.5	314,345	19,639	0.0625	0.9375	5.98	
83.5	294,706		0.0000	1.0000	5.61	
84.5	294,706		0.0000	1.0000	5.61	
85.5	294,706		0.0000	1.0000	5.61	
86.5	294,706		0.0000	1.0000	5.61	
87.5	294,706	4,149	0.0141	0.9859	5.61	
88.5	290,557		0.0000	1.0000	5.53	
89.5	305,387		0.0000	1.0000	5.53	
90.5	305,387		0.0000	1.0000	5.53	
91.5	305,387	39,509	0.1294	0.8706	5.53	
92.5	14,830		0.0000	1.0000	4.81	
93.5	14,830		0.0000	1.0000	4.81	
94.5	14,830		0.0000	1.0000	4.81	
95.5	14,830		0.0000	1.0000	4.81	
96.5	14,830		0.0000	1.0000	4.81	
97.5	14,830		0.0000	1.0000	4.81	
98.5	14,830		0.0000	1.0000	4.81	
99.5	14,830		0.0000	1.0000	4.81	
100.5	14,830	283	0.0191	0.9809	4.81	
101.5	14,547		0.0000	1.0000	4.72	
102.5	14,547		0.0000	1.0000	4.72	
103.5	14,547		0.0000	1.0000	4.72	
104.5	14,547		0.0000	1.0000	4.72	
105.5	14,547		0.0000	1.0000	4.72	
106.5	14,547		0.0000	1.0000	4.72	
107.5	14,547		0.0000	1.0000	4.72	
108.5	14,547	4,000	0.2750	0.7250	4.72	
109.5					3.42	

DUKE ENERGY FLORIDA
 ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - PASSENGER CARS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY FLORIDA

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - PASSENGER CARS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1990-2017			EXPERIENCE BAND 2000-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,791,371		0.0000	1.0000	100.00
0.5	638,796		0.0000	1.0000	100.00
1.5	798,337		0.0000	1.0000	100.00
2.5	796,803	29,747	0.0373	0.9627	100.00
3.5	767,056	24,085	0.0314	0.9686	96.27
4.5	742,971	19,831	0.0267	0.9733	93.24
5.5	842,986	47,815	0.0567	0.9433	90.76
6.5	884,885	141,428	0.1598	0.8402	85.61
7.5	852,117	99,004	0.1162	0.8838	71.93
8.5	882,654	228,350	0.2587	0.7413	63.57
9.5	663,685	206,599	0.3113	0.6887	47.12
10.5	457,087	79,323	0.1735	0.8265	32.45
11.5	377,764		0.0000	1.0000	26.82
12.5	484,977		0.0000	1.0000	26.82
13.5	513,193	109,293	0.2130	0.7870	26.82
14.5	2,267,313	95,255	0.0420	0.9580	21.11
15.5	281,406	111,043	0.3946	0.6054	20.22
16.5	316,156	69,752	0.2206	0.7794	12.24
17.5	14,501	14,501	1.0000		9.54
18.5					
19.5					
20.5	15,683		0.0000		
21.5					

DUKE ENERGY FLORIDA

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - PASSENGER CARS

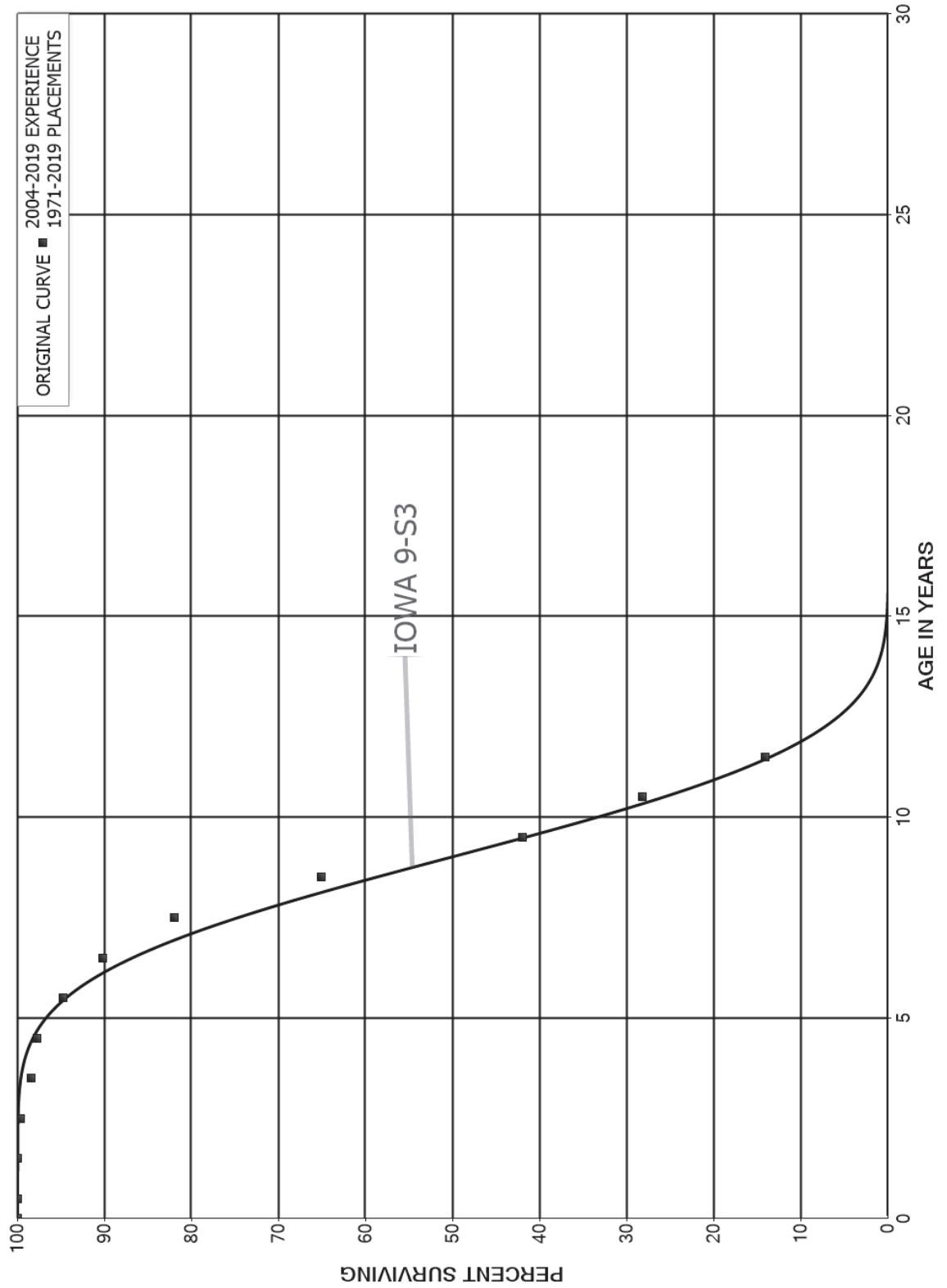
ORIGINAL LIFE TABLE

PLACEMENT BAND 1991-2017

EXPERIENCE BAND 2004-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	161,005		0.0000	1.0000	100.00
0.5	161,005		0.0000	1.0000	100.00
1.5	222,352		0.0000	1.0000	100.00
2.5	637,262	29,747	0.0467	0.9533	100.00
3.5	607,515	24,085	0.0396	0.9604	95.33
4.5	583,430	19,831	0.0340	0.9660	91.55
5.5	723,141	37,263	0.0515	0.9485	88.44
6.5	618,247	99,153	0.1604	0.8396	83.88
7.5	519,094	59,492	0.1146	0.8854	70.43
8.5	459,602	168,561	0.3668	0.6332	62.36
9.5	400,333	197,217	0.4926	0.5074	39.49
10.5	318,187	79,323	0.2493	0.7507	20.04
11.5	308,012		0.0000	1.0000	15.04
12.5	484,977		0.0000	1.0000	15.04
13.5	513,193	109,293	0.2130	0.7870	15.04
14.5	2,267,313	95,255	0.0420	0.9580	11.84
15.5	281,406	111,043	0.3946	0.6054	11.34
16.5	316,156	69,752	0.2206	0.7794	6.87
17.5	14,501	14,501	1.0000		5.35
18.5					
19.5					
20.5	15,683		0.0000		
21.5					

DUKE ENERGY FLORIDA
 ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY FLORIDA

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

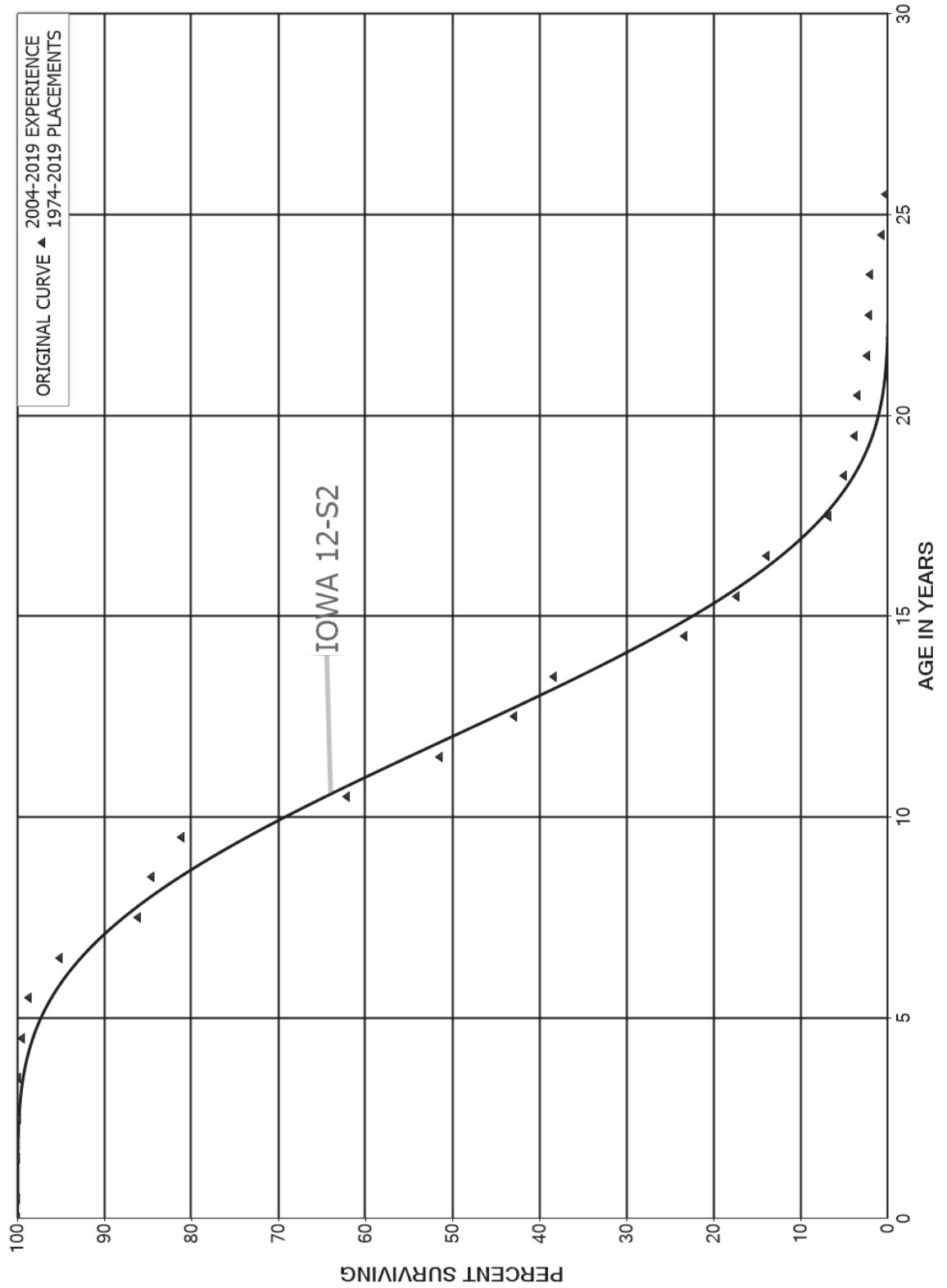
ORIGINAL LIFE TABLE

PLACEMENT BAND 1971-2019

EXPERIENCE BAND 2004-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	22,531,751		0.0000	1.0000	100.00
0.5	23,688,477	22,723	0.0010	0.9990	100.00
1.5	28,261,349	97,212	0.0034	0.9966	99.90
2.5	32,343,740	374,804	0.0116	0.9884	99.56
3.5	32,403,778	209,481	0.0065	0.9935	98.41
4.5	33,206,355	1,027,514	0.0309	0.9691	97.77
5.5	33,338,676	1,621,247	0.0486	0.9514	94.75
6.5	31,881,170	2,880,451	0.0903	0.9097	90.14
7.5	29,210,857	6,011,452	0.2058	0.7942	81.99
8.5	24,497,154	8,707,473	0.3554	0.6446	65.12
9.5	16,063,575	5,297,110	0.3298	0.6702	41.97
10.5	9,848,755	4,921,135	0.4997	0.5003	28.13
11.5	4,696,243	1,007,108	0.2144	0.7856	14.08
12.5	3,838,921	1,520,019	0.3959	0.6041	11.06
13.5	2,393,625	936,697	0.3913	0.6087	6.68
14.5	1,506,917	290,702	0.1929	0.8071	4.07
15.5	1,016,290	246,938	0.2430	0.7570	3.28
16.5	800,343	166,539	0.2081	0.7919	2.48
17.5	622,240	342,183	0.5499	0.4501	1.97
18.5	258,514	63,867	0.2471	0.7529	0.89
19.5	218,456	104,398	0.4779	0.5221	0.67
20.5	116,236	42,703	0.3674	0.6326	0.35
21.5	79,933	10,989	0.1375	0.8625	0.22
22.5	68,944	3,229	0.0468	0.9532	0.19
23.5	66,424	23,809	0.3584	0.6416	0.18
24.5	42,615	29,455	0.6912	0.3088	0.12
25.5	13,160	6,400	0.4863	0.5137	0.04
26.5	6,760		0.0000	1.0000	0.02
27.5	49,932	43,017	0.8615	0.1385	0.02
28.5	9,355	6,051	0.6468	0.3532	0.00
29.5	5,497		0.0000	1.0000	0.00
30.5	8,497		0.0000	1.0000	0.00
31.5	8,497		0.0000	1.0000	0.00
32.5	11,881	3,304	0.2781	0.7219	0.00
33.5	8,577	2,193	0.2557	0.7443	0.00
34.5	6,384	3,000	0.4699	0.5301	0.00
35.5	3,384		0.0000	1.0000	0.00
36.5	3,384	3,384	1.0000		0.00
37.5					

DUKE ENERGY FLORIDA
 ACCOUNT 392.3 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY FLORIDA

ACCOUNT 392.3 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

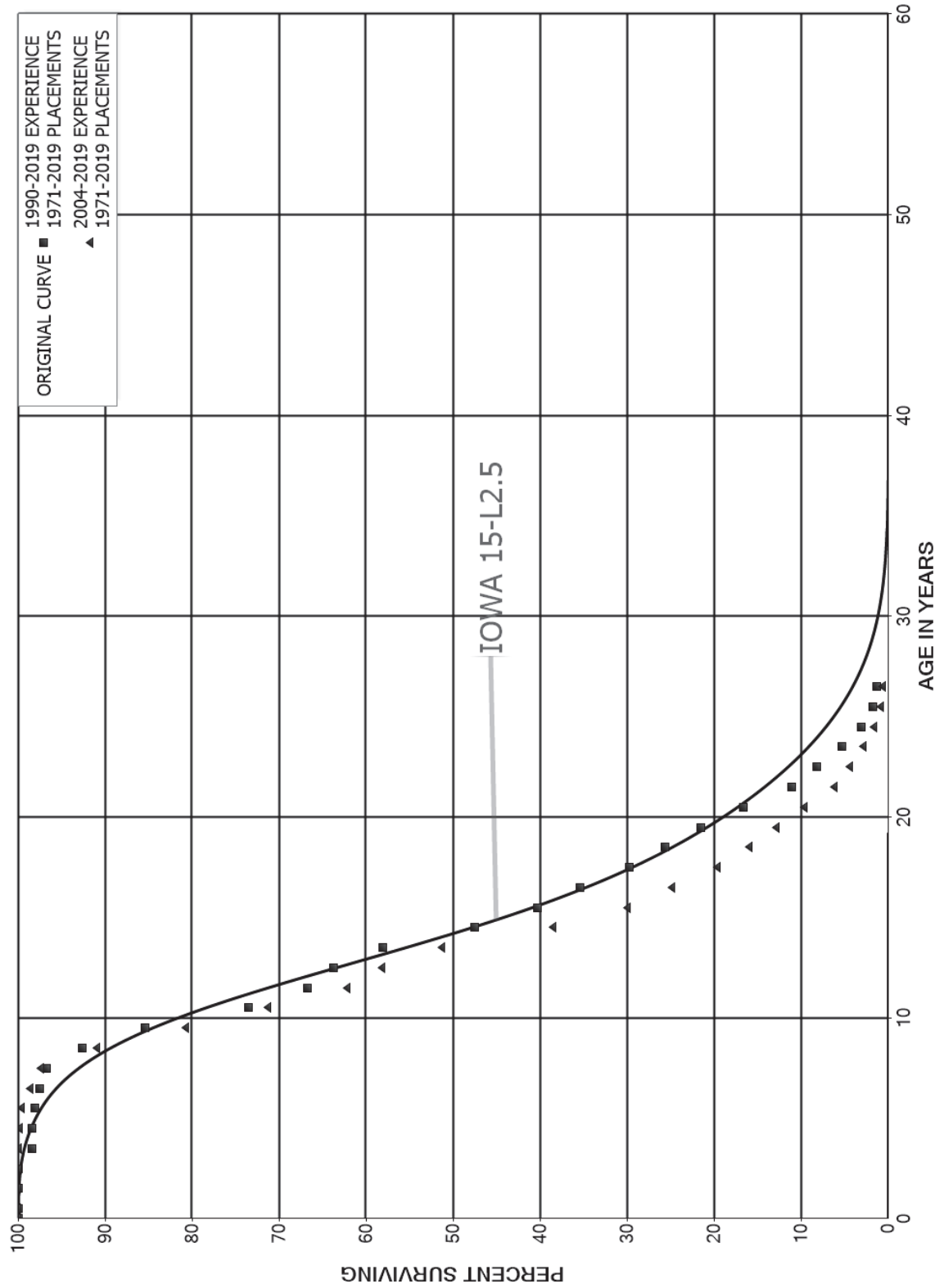
ORIGINAL LIFE TABLE

PLACEMENT BAND 1974-2019

EXPERIENCE BAND 2004-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	31,225,721		0.0000	1.0000	100.00
0.5	31,463,496		0.0000	1.0000	100.00
1.5	34,464,641	62,941	0.0018	0.9982	100.00
2.5	34,693,821		0.0000	1.0000	99.82
3.5	36,646,612	151,157	0.0041	0.9959	99.82
4.5	36,495,455	301,707	0.0083	0.9917	99.41
5.5	36,193,749	1,307,045	0.0361	0.9639	98.58
6.5	15,256,543	1,444,267	0.0947	0.9053	95.02
7.5	14,092,455	248,716	0.0176	0.9824	86.03
8.5	14,973,632	610,666	0.0408	0.9592	84.51
9.5	15,566,037	3,649,714	0.2345	0.7655	81.06
10.5	11,598,391	1,997,687	0.1722	0.8278	62.06
11.5	10,054,288	1,680,826	0.1672	0.8328	51.37
12.5	8,376,295	875,474	0.1045	0.8955	42.78
13.5	8,005,901	3,134,241	0.3915	0.6085	38.31
14.5	5,140,044	1,334,449	0.2596	0.7404	23.31
15.5	3,977,572	784,209	0.1972	0.8028	17.26
16.5	4,027,711	2,084,903	0.5176	0.4824	13.86
17.5	1,950,726	502,977	0.2578	0.7422	6.68
18.5	1,501,021	365,444	0.2435	0.7565	4.96
19.5	2,307,429	198,280	0.0859	0.9141	3.75
20.5	2,109,149	674,690	0.3199	0.6801	3.43
21.5	1,434,459	151,792	0.1058	0.8942	2.33
22.5	1,282,667	110,815	0.0864	0.9136	2.09
23.5	1,305,195	899,192	0.6889	0.3111	1.91
24.5	406,622	272,660	0.6705	0.3295	0.59
25.5	133,962		0.0000	1.0000	0.20
26.5	133,962		0.0000	1.0000	0.20
27.5	133,962	133,343	0.9954	0.0046	0.20
28.5	619	619	1.0000		0.00
29.5	1,313		0.0000	1.0000	
30.5	1,313		0.0000		
31.5	1,313		0.0000		
32.5	1,313		0.0000		
33.5	1,313	1,313	1.0000		
34.5					

DUKE ENERGY FLORIDA
 ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - SPECIAL TRUCKS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY FLORIDA

ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - SPECIAL TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1971-2019

EXPERIENCE BAND 1990-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	102,270,018		0.0000	1.0000	100.00
0.5	104,770,945		0.0000	1.0000	100.00
1.5	108,019,412	83,361	0.0008	0.9992	100.00
2.5	111,321,484	1,648,445	0.0148	0.9852	99.92
3.5	111,423,492	83,814	0.0008	0.9992	98.44
4.5	113,003,383	315,990	0.0028	0.9972	98.37
5.5	114,512,542	720,260	0.0063	0.9937	98.09
6.5	114,721,657	924,448	0.0081	0.9919	97.48
7.5	113,339,090	4,737,891	0.0418	0.9582	96.69
8.5	108,567,773	8,515,363	0.0784	0.9216	92.65
9.5	100,208,038	13,889,632	0.1386	0.8614	85.38
10.5	83,253,031	7,663,049	0.0920	0.9080	73.55
11.5	75,591,119	3,468,293	0.0459	0.9541	66.78
12.5	71,772,567	6,340,315	0.0883	0.9117	63.71
13.5	58,440,953	10,593,962	0.1813	0.8187	58.09
14.5	44,385,549	6,829,010	0.1539	0.8461	47.56
15.5	34,655,352	4,205,050	0.1213	0.8787	40.24
16.5	28,077,177	4,456,325	0.1587	0.8413	35.36
17.5	22,176,202	3,115,334	0.1405	0.8595	29.75
18.5	18,715,241	3,003,088	0.1605	0.8395	25.57
19.5	15,712,153	3,519,439	0.2240	0.7760	21.46
20.5	12,177,031	4,085,572	0.3355	0.6645	16.66
21.5	8,091,459	2,144,497	0.2650	0.7350	11.07
22.5	5,944,140	2,042,306	0.3436	0.6564	8.13
23.5	3,901,834	1,660,094	0.4255	0.5745	5.34
24.5	2,142,520	974,329	0.4548	0.5452	3.07
25.5	1,168,191	257,732	0.2206	0.7794	1.67
26.5	910,459	252,244	0.2771	0.7229	1.30
27.5	615,043	236,959	0.3853	0.6147	0.94
28.5	378,084	51,296	0.1357	0.8643	0.58
29.5	326,788	1,136	0.0035	0.9965	0.50
30.5	325,652	17,232	0.0529	0.9471	0.50
31.5	308,420	37,968	0.1231	0.8769	0.47
32.5	270,452	73,186	0.2706	0.7294	0.41
33.5	197,266		0.0000	1.0000	0.30
34.5	197,266	32,064	0.1625	0.8375	0.30
35.5	110,368	91,967	0.8333	0.1667	0.25
36.5	18,401	1,028	0.0559	0.9441	0.04
37.5	17,373		0.0000	1.0000	0.04
38.5	17,373		0.0000	1.0000	0.04

DUKE ENERGY FLORIDA

ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - SPECIAL TRUCKS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1971-2019			EXPERIENCE BAND 1990-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	17,373		0.0000	1.0000	0.04
40.5	17,373		0.0000	1.0000	0.04
41.5	17,373	17,373	1.0000		0.04
42.5					

DUKE ENERGY FLORIDA

ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - SPECIAL TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1971-2019

EXPERIENCE BAND 2004-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	36,888,357		0.0000	1.0000	100.00
0.5	43,581,299		0.0000	1.0000	100.00
1.5	63,793,626	83,361	0.0013	0.9987	100.00
2.5	68,839,904	519	0.0000	1.0000	99.87
3.5	71,027,740	83,814	0.0012	0.9988	99.87
4.5	72,271,831	198,996	0.0028	0.9972	99.75
5.5	73,058,313	720,260	0.0099	0.9901	99.48
6.5	72,551,972	924,448	0.0127	0.9873	98.50
7.5	71,753,234	4,737,891	0.0660	0.9340	97.24
8.5	72,798,938	8,141,032	0.1118	0.8882	90.82
9.5	67,866,144	7,982,271	0.1176	0.8824	80.66
10.5	59,556,969	7,663,049	0.1287	0.8713	71.18
11.5	54,070,897	3,468,293	0.0641	0.9359	62.02
12.5	53,708,874	6,340,315	0.1180	0.8820	58.04
13.5	42,294,350	10,593,962	0.2505	0.7495	51.19
14.5	30,783,707	6,829,010	0.2218	0.7782	38.37
15.5	24,284,604	4,205,050	0.1732	0.8268	29.86
16.5	21,059,798	4,456,325	0.2116	0.7884	24.69
17.5	16,817,309	3,115,334	0.1852	0.8148	19.46
18.5	15,062,518	3,003,088	0.1994	0.8006	15.86
19.5	13,899,535	3,519,439	0.2532	0.7468	12.70
20.5	11,293,787	4,085,572	0.3618	0.6382	9.48
21.5	7,430,085	2,144,497	0.2886	0.7114	6.05
22.5	5,569,099	2,042,306	0.3667	0.6333	4.30
23.5	3,682,421	1,660,094	0.4508	0.5492	2.73
24.5	1,946,503	974,329	0.5006	0.4994	1.50
25.5	973,310	257,732	0.2648	0.7352	0.75
26.5	732,810	252,244	0.3442	0.6558	0.55
27.5	437,394	236,959	0.5418	0.4582	0.36
28.5	235,652	51,296	0.2177	0.7823	0.17
29.5	201,729	1,136	0.0056	0.9944	0.13
30.5	232,657	17,232	0.0741	0.9259	0.13
31.5	307,392	37,968	0.1235	0.8765	0.12
32.5	270,452	73,186	0.2706	0.7294	0.10
33.5	197,266		0.0000	1.0000	0.08
34.5	197,266	32,064	0.1625	0.8375	0.08
35.5	110,368	91,967	0.8333	0.1667	0.06
36.5	18,401	1,028	0.0559	0.9441	0.01
37.5	17,373		0.0000	1.0000	0.01
38.5	17,373		0.0000	1.0000	0.01

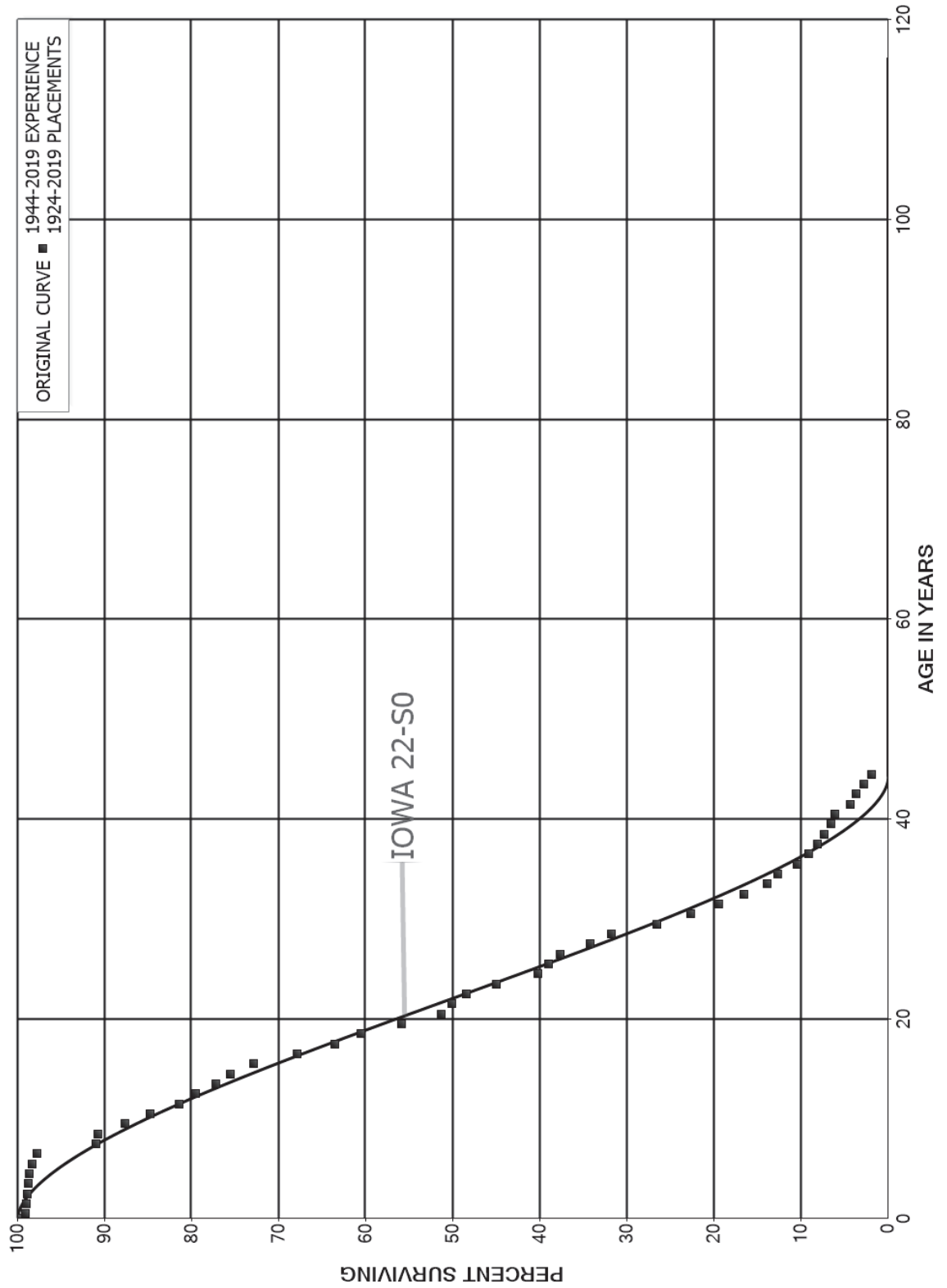
DUKE ENERGY FLORIDA

ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - SPECIAL TRUCKS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1971-2019			EXPERIENCE BAND 2004-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	17,373		0.0000	1.0000	0.01
40.5	17,373		0.0000	1.0000	0.01
41.5	17,373	17,373	1.0000		0.01
42.5					

DUKE ENERGY FLORIDA
 ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - TRAILERS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY FLORIDA

ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2019

EXPERIENCE BAND 1944-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	24,974,314	246,265	0.0099	0.9901	100.00
0.5	24,529,399	26,059	0.0011	0.9989	99.01
1.5	22,879,855	29,085	0.0013	0.9987	98.91
2.5	21,975,377	23,684	0.0011	0.9989	98.78
3.5	21,953,782	13,326	0.0006	0.9994	98.68
4.5	21,940,456	72,531	0.0033	0.9967	98.62
5.5	21,733,894	131,214	0.0060	0.9940	98.29
6.5	13,662,536	950,671	0.0696	0.9304	97.70
7.5	11,846,022	24,792	0.0021	0.9979	90.90
8.5	10,258,393	350,715	0.0342	0.9658	90.71
9.5	9,844,775	319,710	0.0325	0.9675	87.61
10.5	8,488,545	341,001	0.0402	0.9598	84.76
11.5	8,125,370	187,698	0.0231	0.9769	81.36
12.5	7,937,672	229,270	0.0289	0.9711	79.48
13.5	7,504,309	158,242	0.0211	0.9789	77.18
14.5	7,077,395	252,151	0.0356	0.9644	75.56
15.5	6,204,697	424,451	0.0684	0.9316	72.86
16.5	5,205,105	338,345	0.0650	0.9350	67.88
17.5	4,143,740	196,425	0.0474	0.9526	63.47
18.5	3,948,116	298,485	0.0756	0.9244	60.46
19.5	3,651,458	297,906	0.0816	0.9184	55.89
20.5	3,353,552	83,978	0.0250	0.9750	51.33
21.5	3,269,574	107,507	0.0329	0.9671	50.04
22.5	3,149,338	224,915	0.0714	0.9286	48.40
23.5	2,901,982	306,288	0.1055	0.8945	44.94
24.5	2,505,879	81,440	0.0325	0.9675	40.20
25.5	2,305,013	73,115	0.0317	0.9683	38.89
26.5	2,062,593	192,312	0.0932	0.9068	37.66
27.5	1,725,099	121,228	0.0703	0.9297	34.15
28.5	1,559,018	257,665	0.1653	0.8347	31.75
29.5	1,212,279	178,279	0.1471	0.8529	26.50
30.5	987,962	141,757	0.1435	0.8565	22.60
31.5	820,594	120,577	0.1469	0.8531	19.36
32.5	700,017	111,813	0.1597	0.8403	16.51
33.5	588,204	51,503	0.0876	0.9124	13.88
34.5	536,701	94,466	0.1760	0.8240	12.66
35.5	442,235	59,331	0.1342	0.8658	10.43
36.5	371,947	39,104	0.1051	0.8949	9.03
37.5	323,779	32,370	0.1000	0.9000	8.08
38.5	274,241	29,307	0.1069	0.8931	7.28

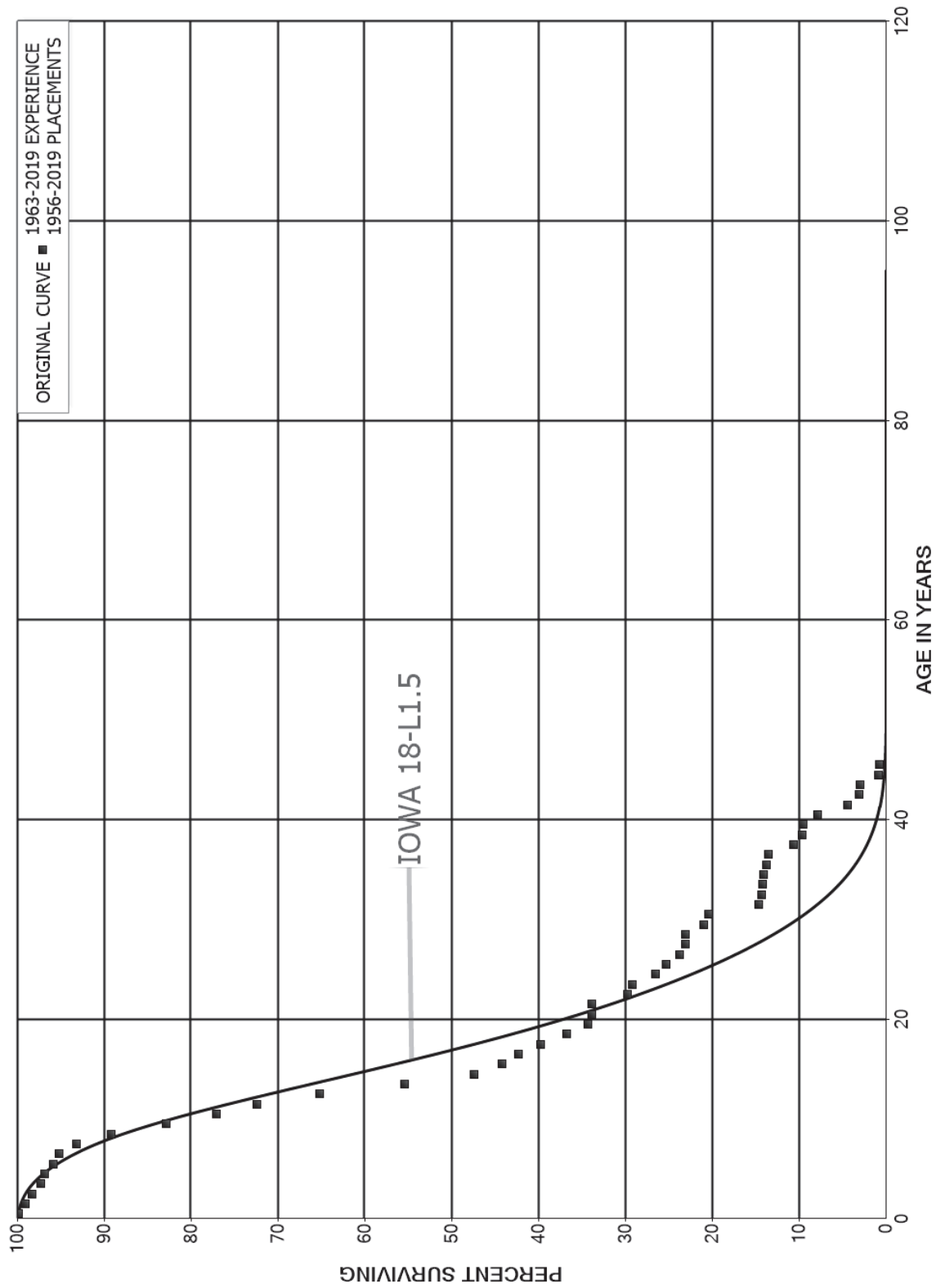
DUKE ENERGY FLORIDA

ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2019			EXPERIENCE BAND 1944-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	244,934	16,000	0.0653	0.9347	6.50
40.5	228,677	66,092	0.2890	0.7110	6.07
41.5	162,585	27,375	0.1684	0.8316	4.32
42.5	135,210	31,766	0.2349	0.7651	3.59
43.5	103,444	33,207	0.3210	0.6790	2.75
44.5	70,237	30,907	0.4400	0.5600	1.87
45.5	24,311	14,770	0.6075	0.3925	1.04
46.5	9,541	3,874	0.4060	0.5940	0.41
47.5	5,667	2,839	0.5010	0.4990	0.24
48.5	2,828	253	0.0895	0.9105	0.12
49.5	2,575		0.0000	1.0000	0.11
50.5	2,302	70	0.0304	0.9696	0.11
51.5	2,232	30	0.0134	0.9866	0.11
52.5	2,202	1,386	0.6294	0.3706	0.11
53.5	816		0.0000	1.0000	0.04
54.5	781		0.0000	1.0000	0.04
55.5	751		0.0000	1.0000	0.04
56.5	177		0.0000	1.0000	0.04
57.5	177	177	1.0000		0.04
58.5					

DUKE ENERGY FLORIDA
 ACCOUNT 396 POWER OPERATED EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY FLORIDA

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2019

EXPERIENCE BAND 1963-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	18,241,845	37,193	0.0020	0.9980	100.00
0.5	14,946,896	116,901	0.0078	0.9922	99.80
1.5	13,381,737	91,781	0.0069	0.9931	99.02
2.5	8,607,866	95,762	0.0111	0.9889	98.34
3.5	8,512,104	33,328	0.0039	0.9961	97.24
4.5	8,499,804	90,069	0.0106	0.9894	96.86
5.5	8,433,226	56,796	0.0067	0.9933	95.84
6.5	8,266,371	179,242	0.0217	0.9783	95.19
7.5	6,813,995	285,839	0.0419	0.9581	93.13
8.5	6,493,716	463,956	0.0714	0.9286	89.22
9.5	6,029,760	423,125	0.0702	0.9298	82.84
10.5	4,705,744	285,448	0.0607	0.9393	77.03
11.5	4,408,580	440,540	0.0999	0.9001	72.36
12.5	3,954,900	590,710	0.1494	0.8506	65.13
13.5	3,195,226	462,206	0.1447	0.8553	55.40
14.5	2,393,666	163,991	0.0685	0.9315	47.39
15.5	2,229,675	93,348	0.0419	0.9581	44.14
16.5	2,136,327	128,916	0.0603	0.9397	42.29
17.5	2,007,411	151,712	0.0756	0.9244	39.74
18.5	1,855,699	121,566	0.0655	0.9345	36.74
19.5	1,734,133	27,353	0.0158	0.9842	34.33
20.5	1,706,780		0.0000	1.0000	33.79
21.5	1,706,780	204,296	0.1197	0.8803	33.79
22.5	1,502,484	28,214	0.0188	0.9812	29.74
23.5	1,474,270	132,944	0.0902	0.9098	29.19
24.5	1,341,326	66,382	0.0495	0.9505	26.55
25.5	1,274,944	75,512	0.0592	0.9408	25.24
26.5	1,199,432	37,071	0.0309	0.9691	23.74
27.5	1,162,361		0.0000	1.0000	23.01
28.5	1,162,361	107,109	0.0921	0.9079	23.01
29.5	1,055,252	25,711	0.0244	0.9756	20.89
30.5	1,029,541	293,318	0.2849	0.7151	20.38
31.5	736,223	14,996	0.0204	0.9796	14.57
32.5	721,227	2,915	0.0040	0.9960	14.28
33.5	718,312	10,194	0.0142	0.9858	14.22
34.5	708,118	12,856	0.0182	0.9818	14.02
35.5	695,262	14,992	0.0216	0.9784	13.76
36.5	680,270	142,463	0.2094	0.7906	13.47
37.5	537,807	51,015	0.0949	0.9051	10.65
38.5	486,792	8,867	0.0182	0.9818	9.64

DUKE ENERGY FLORIDA

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2019			EXPERIENCE BAND 1963-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	477,925	84,636	0.1771	0.8229	9.46
40.5	393,289	173,032	0.4400	0.5600	7.79
41.5	220,257	63,784	0.2896	0.7104	4.36
42.5	156,473	7,380	0.0472	0.9528	3.10
43.5	149,093	108,778	0.7296	0.2704	2.95
44.5	40,315	2,206	0.0547	0.9453	0.80
45.5	38,109		0.0000	1.0000	0.75
46.5	38,109		0.0000	1.0000	0.75
47.5	38,109		0.0000	1.0000	0.75
48.5	38,109		0.0000	1.0000	0.75
49.5	38,109	664	0.0174	0.9826	0.75
50.5	37,445		0.0000	1.0000	0.74
51.5	37,445	9,083	0.2426	0.7574	0.74
52.5	28,362		0.0000	1.0000	0.56
53.5	28,362		0.0000	1.0000	0.56
54.5	28,362		0.0000	1.0000	0.56
55.5	28,362		0.0000	1.0000	0.56
56.5	28,362		0.0000	1.0000	0.56
57.5	28,362	21,028	0.7414	0.2586	0.56
58.5	7,334		0.0000	1.0000	0.15
59.5	7,334	7,334	1.0000		0.15
60.5					

PART VIII. NET SALVAGE STATISTICS

DUKE ENERGY FLORIDA

TABLE 4. CALCULATION OF WEIGHTED NET SALVAGE PERCENT FOR GENERATION PLANT AS OF DECEMBER 31, 2021

ACCOUNT (1)	TERMINAL RETIREMENTS		INTERIM RETIREMENTS		TOTAL NET SALVAGE		ESTIMATED NET SALVAGE (10)=(8)/(9)
	RETIREMENTS (\$) (2)	NET SALVAGE (\$) (4)=(2)/(3)	RETIREMENTS (\$) (5)	NET SALVAGE (\$) (7)=(5)/(6)	NET SALVAGE (\$) (8)=(4)+(7)	TOTAL RETIREMENTS (9)=(2)+(5)	
STEAM PRODUCTION PLANT							
311 STRUCTURES AND IMPROVEMENTS	488,471,193	0	17,927,356	4,481,839	4,481,839	506,398,549	(1)
312 BOILER PLANT EQUIPMENT	1,728,404,089	0	200,835,749	40,167,150	40,167,150	1,929,239,838	(2)
314 TURBOGENERATOR UNITS	429,849,871	0	72,066,097	10,809,915	10,809,915	501,915,968	(2)
315 ACCESSORY ELECTRIC EQUIPMENT	207,725,438	0	16,088,167	2,413,225	2,413,225	223,813,605	(1)
316 MISCELLANEOUS EQUIPMENT	39,793,435	0	5,915,900	295,795	295,795	45,709,336	(1)
TOTAL STEAM PRODUCTION PLANT	2,894,244,026	0	312,833,270	58,167,923	58,167,923	3,207,077,296	
OTHER PRODUCTION PLANT							
SIMPLE CYCLE							
341 STRUCTURES AND IMPROVEMENTS	44,116,479	0	2,353,705	470,741	470,741	46,470,183	(1)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	47,360,298	0	8,894,518	889,452	889,452	56,254,816	(2)
343 PRIME MOVERS - GENERAL	300,911,500	0	103,616,615	0	0	404,528,115	0
344 GENERATORS	80,548,185	0	11,453,790	572,689	572,689	92,001,975	(1)
345 ACCESSORY ELECTRIC EQUIPMENT	49,495,414	0	7,363,708	736,371	736,371	56,859,122	(1)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	8,366,908	0	2,162,971	216,297	216,297	10,529,879	(2)
TOTAL SIMPLE CYCLE	530,798,784	0	135,845,307	2,865,550	2,865,550	666,644,090	
COMBINED CYCLE							
341 STRUCTURES AND IMPROVEMENTS	612,649,261	0	56,787,076	11,357,415	11,357,415	669,436,337	(2)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	144,036,992	0	37,872,933	3,787,293	3,787,293	181,909,926	(2)
343 PRIME MOVERS - GENERAL	1,261,884,549	0	520,253,493	0	0	1,782,138,042	0
343.1 PRIME MOVERS - ROTABLES	5,666,073	0	492,926,365	(197,170,546)	(197,170,546)	498,592,438	40
344 GENERATORS	371,210,840	0	58,531,141	2,926,557	2,926,557	428,741,961	(1)
345 ACCESSORY ELECTRIC EQUIPMENT	203,297,338	0	36,908,402	3,690,840	3,690,840	240,205,740	(2)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	52,033,327	0	29,263,572	2,926,357	2,926,357	81,296,699	(4)
TOTAL COMBINED CYCLE	2,650,778,380	0	1,232,542,992	(172,482,093)	(172,482,093)	3,883,321,362	
TOTAL OTHER PRODUCTION PLANT	3,181,577,163	0	1,369,388,289	(169,596,533)	(169,596,533)	4,549,965,452	
TOTAL PRODUCTION PLANT	6,075,821,189	0	1,681,221,559	(111,428,609)	(111,428,609)	7,757,042,748	

DUKE ENERGY FLORIDA

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1976	42,315	83	0	444	1	361	1
1977	54,302	416	1	22,215-	41-	22,631-	42-
1978	9,998	857	9	1,911	19	1,054	11
1979	10,891	10,102	93		0	10,102-	93-
1980	140,770	706	1		0	706-	1-
1981	16,206	926	6		0	926-	6-
1982	267,135	77,987	29		0	77,987-	29-
1983	23,733	36	0	1,415	6	1,379	6
1984	227,580	87,563	38	2,034	1	85,529-	38-
1985	33,178	979	3	2,781	8	1,802	5
1986	61,045	1,100	2	1	0	1,099-	2-
1987	136,444	15,460	11	5,626	4	9,834-	7-
1988	126,762	38,707	31	1,488	1	37,219-	29-
1989	82,522	5,302	6	41,728	51	36,426	44
1990	150,496	64,523	43	110	0	64,413-	43-
1991	212,388	280,718	132	74,537	35	206,181-	97-
1992	104,811	50,271	48	2,947	3	47,324-	45-
1993	512,354	511,107	100	49,881	10	461,226-	90-
1994	951,412	340,493	36	9,707	1	330,786-	35-
1995	455,785	174,211	38	22,858	5	151,353-	33-
1996	405,504	64,472	16	17,273	4	47,198-	12-
1997	106,144	19,989	19	270	0	19,719-	19-
1998	272,827	20,622	8	5,402	2	15,220-	6-
1999	109,583	11,892	11	4,733	4	7,159-	7-
2000	393,991	46,279	12	7,365	2	38,914-	10-
2001	490,787	54,769	11	49,230	10	5,539-	1-
2002	1,679,020	239,232	14		0	239,232-	14-
2003	252,623	336,440	133		0	336,440-	133-
2004	337,530	67,325	20		0	67,325-	20-
2005	10,411	142,094			0	142,094-	
2006	118,973	1,315,608			0	1,315,608-	
2007	1,085,816	1,574,678	145		0	1,574,678-	145-
2008	235,894	23,091	10		0	23,091-	10-
2009	1,414,512	43,945	3		0	43,945-	3-
2010	1,856,928	105,692	6		0	105,692-	6-
2011	949,494	3,394,612	358	4,812	1	3,389,800-	357-
2012	1,311,437	865,813	66	14,242	1	851,570-	65-
2013	875,618	379,507	43	8,000	1	371,507-	42-
2014	1,153,003	9,500,713	824	3,367,930	292	6,132,783-	532-
2015	919,247	222,667	24	26,717	3	195,950-	21-
2016	1,981,488	1,073,643	54		0	1,073,643-	54-
2017	543,281	159,035	29		0	159,035-	29-

DUKE ENERGY FLORIDA

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2018	912,834	114,274	13		0	114,274-	13-
2019	1,968,134	1,732,547	88		0	1,732,547-	88-
TOTAL	23,005,207	23,170,484	101	3,701,227	16	19,469,257-	85-

THREE-YEAR MOVING AVERAGES

76-78	35,538	452	1	6,620-	19-	7,072-	20-
77-79	25,064	3,792	15	6,768-	27-	10,560-	42-
78-80	53,886	3,888	7	637	1	3,251-	6-
79-81	55,956	3,911	7		0	3,911-	7-
80-82	141,370	26,540	19		0	26,540-	19-
81-83	102,358	26,316	26	472	0	25,845-	25-
82-84	172,816	55,195	32	1,150	1	54,046-	31-
83-85	94,830	29,526	31	2,077	2	27,449-	29-
84-86	107,268	29,881	28	1,605	1	28,275-	26-
85-87	76,889	5,846	8	2,803	4	3,044-	4-
86-88	108,084	18,422	17	2,372	2	16,051-	15-
87-89	115,243	19,823	17	16,281	14	3,542-	3-
88-90	119,927	36,177	30	14,442	12	21,735-	18-
89-91	148,469	116,848	79	38,792	26	78,056-	53-
90-92	155,898	131,837	85	25,864	17	105,973-	68-
91-93	276,518	280,699	102	42,455	15	238,244-	86-
92-94	522,859	300,624	57	20,845	4	279,779-	54-
93-95	639,850	341,937	53	27,482	4	314,455-	49-
94-96	604,234	193,059	32	16,613	3	176,446-	29-
95-97	322,478	86,224	27	13,467	4	72,757-	23-
96-98	261,492	35,028	13	7,648	3	27,379-	10-
97-99	162,851	17,501	11	3,468	2	14,033-	9-
98-00	258,800	26,264	10	5,833	2	20,431-	8-
99-01	331,454	37,647	11	20,443	6	17,204-	5-
00-02	854,599	113,427	13	18,865	2	94,562-	11-
01-03	807,477	210,147	26	16,410	2	193,737-	24-
02-04	756,391	214,332	28		0	214,332-	28-
03-05	200,188	181,953	91		0	181,953-	91-
04-06	155,638	508,342	327		0	508,342-	327-
05-07	405,067	1,010,793	250		0	1,010,793-	250-
06-08	480,228	971,126	202		0	971,126-	202-
07-09	912,074	547,238	60		0	547,238-	60-
08-10	1,169,111	57,576	5		0	57,576-	5-
09-11	1,406,978	1,181,416	84	1,604	0	1,179,812-	84-
10-12	1,372,620	1,455,372	106	6,351	0	1,449,021-	106-
11-13	1,045,516	1,546,644	148	9,018	1	1,537,626-	147-

DUKE ENERGY FLORIDA

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
12-14	1,113,353	3,582,011	322	1,130,057	102	2,451,953-	220-
13-15	982,622	3,367,629	343	1,134,216	115	2,233,413-	227-
14-16	1,351,246	3,599,007	266	1,131,549	84	2,467,458-	183-
15-17	1,148,005	485,115	42	8,906	1	476,209-	41-
16-18	1,145,868	448,984	39		0	448,984-	39-
17-19	1,141,417	668,619	59		0	668,619-	59-
FIVE-YEAR AVERAGE							
15-19	1,264,997	660,433	52	5,343	0	655,090-	52-

DUKE ENERGY FLORIDA

ACCOUNT 312 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1975	1,334,113		0		0		0
1976	1,343,875	43,574	3	1,045,242	78	1,001,668	75
1977	1,563,636	8,422	1	562	0	7,860-	1-
1978	86,704	17,474	20	3,759	4	13,715-	16-
1979	4,221,419	52,299	1	6,497	0	45,802-	1-
1980	769,210	59,537	8	785,970	102	726,433	94
1981	974,856-	20,730	2-	94,755	10-	74,025	8-
1982	960,465	119,446	12	97,875	10	21,571-	2-
1983	130,863	5,282	4	12,682	10	7,400	6
1984	53,347	120,003	225	17,306	32	102,697-	193-
1985	39,845	809	2	4,144	10	3,335	8
1986	1,238,768	38,361	3	8,805	1	29,556-	2-
1987	1,535,091	174,110	11	30,590	2	143,520-	9-
1988	1,900,956	397,210	21	9,555	1	387,655-	20-
1989	2,007,806	49,268	2	13,294	1	35,974-	2-
1990	5,455,311	1,890,916	35	117,110	2	1,773,806-	33-
1991	4,619,480	2,734,304	59	808,864	18	1,925,440-	42-
1992	5,327,378	3,483,803	65	290,695	5	3,193,108-	60-
1993	9,895,289	7,791,934	79	3,193,651	32	4,598,283-	46-
1994	3,489,667	983,151	28	7,472	0	975,679-	28-
1995	8,999,681	1,370,070	15	207,064	2	1,163,007-	13-
1996	7,938,125	784,182	10	266,723	3	517,460-	7-
1997	4,686,272	708,918	15	11,266	0	697,653-	15-
1998	3,748,955	354,179	9	50,861	1	303,318-	8-
1999	6,534,039	774,124	12	635,912	10	138,212-	2-
2000	5,881,063	1,262,674	21	206,920	4	1,055,753-	18-
2001	4,944,386	351,935	7	278,685	6	73,250-	1-
2002	10,445,790	521,930	5	2,000	0	519,930-	5-
2003	9,886,226	1,518,115	15	356,186	4	1,161,929-	12-
2004	5,992,980	1,639,404	27	45,734	1	1,593,670-	27-
2005	4,295,282	343,276	8		0	343,276-	8-
2006	7,735,967	1,805,046	23	33,921	0	1,771,125-	23-
2007	16,933,960	1,761,828	10	927,256	5	834,572-	5-
2008	8,945,105	120,709	1	755,605	8	634,895	7
2009	25,439,423	17,941	0	124,558	0	106,617	0
2010	18,705,760	1,140,648	6	107,650	1	1,032,998-	6-
2011	15,213,653	7,567,814	50	2,204,382	14	5,363,432-	35-
2012	11,560,971	37,218,809	322	502,257	4	36,716,552-	318-
2013	16,298,007	1,450,511	9	360,723	2	1,089,788-	7-
2014	10,094,509	7,035,582	70	996,912	10	6,038,670-	60-
2015	17,226,056	1,790,861	10	313,831	2	1,477,031-	9-
2016	20,160,737	5,948,180	30	781,357	4	5,166,823-	26-
2017	6,310,358	19,229,352	305	1,371,452	22	17,857,900-	283-

DUKE ENERGY FLORIDA

ACCOUNT 312 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2018	35,744,464	2,833,330	8	599,110	2	2,234,221-	6-
2019	11,446,213	9,000,090	79	1,786,263	16	7,213,827-	63-
TOTAL	340,166,350	124,540,142	37	19,475,455	6	105,064,688-	31-

THREE-YEAR MOVING AVERAGES

75-77	1,413,875	17,332	1	348,601	25	331,269	23
76-78	998,072	23,157	2	349,854	35	326,698	33
77-79	1,957,253	26,065	1	3,606	0	22,459-	1-
78-80	1,692,444	43,103	3	265,409	16	222,305	13
79-81	1,338,591	44,189	3	295,741	22	251,552	19
80-82	251,606	66,571	26	326,200	130	259,629	103
81-83	38,824	48,486	125	68,437	176	19,951	51
82-84	381,558	81,577	21	42,621	11	38,956-	10-
83-85	74,685	42,031	56	11,377	15	30,654-	41-
84-86	443,987	53,058	12	10,085	2	42,973-	10-
85-87	937,901	71,093	8	14,513	2	56,580-	6-
86-88	1,558,272	203,227	13	16,317	1	186,910-	12-
87-89	1,814,618	206,863	11	17,813	1	189,050-	10-
88-90	3,121,358	779,131	25	46,653	1	732,478-	23-
89-91	4,027,532	1,558,163	39	313,089	8	1,245,073-	31-
90-92	5,134,056	2,703,008	53	405,556	8	2,297,452-	45-
91-93	6,614,049	4,670,014	71	1,431,070	22	3,238,944-	49-
92-94	6,237,445	4,086,296	66	1,163,939	19	2,922,357-	47-
93-95	7,461,546	3,381,718	45	1,136,062	15	2,245,656-	30-
94-96	6,809,158	1,045,801	15	160,419	2	885,382-	13-
95-97	7,208,026	954,390	13	161,684	2	792,706-	11-
96-98	5,457,784	615,760	11	109,616	2	506,143-	9-
97-99	4,989,755	612,407	12	232,679	5	379,728-	8-
98-00	5,388,019	796,992	15	297,898	6	499,094-	9-
99-01	5,786,496	796,244	14	373,839	6	422,405-	7-
00-02	7,090,413	712,180	10	162,535	2	549,644-	8-
01-03	8,425,467	797,327	9	212,291	3	585,036-	7-
02-04	8,774,999	1,226,483	14	134,640	2	1,091,843-	12-
03-05	6,724,830	1,166,932	17	133,974	2	1,032,958-	15-
04-06	6,008,077	1,262,575	21	26,552	0	1,236,024-	21-
05-07	9,655,070	1,303,383	13	320,392	3	982,991-	10-
06-08	11,205,011	1,229,195	11	572,261	5	656,934-	6-
07-09	17,106,163	633,493	4	602,473	4	31,020-	0
08-10	17,696,763	426,433	2	329,271	2	97,162-	1-
09-11	19,786,279	2,908,801	15	812,197	4	2,096,604-	11-
10-12	15,160,128	15,309,090	101	938,096	6	14,370,994-	95-

DUKE ENERGY FLORIDA

ACCOUNT 312 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
11-13	14,357,544	15,412,378	107	1,022,454	7	14,389,924-	100-
12-14	12,651,162	15,234,967	120	619,964	5	14,615,003-	116-
13-15	14,539,524	3,425,651	24	557,155	4	2,868,496-	20-
14-16	15,827,101	4,924,874	31	697,366	4	4,227,508-	27-
15-17	14,565,717	8,989,464	62	822,213	6	8,167,251-	56-
16-18	20,738,520	9,336,954	45	917,306	4	8,419,648-	41-
17-19	17,833,678	10,354,257	58	1,252,275	7	9,101,983-	51-
FIVE-YEAR AVERAGE							
15-19	18,177,566	7,760,363	43	970,402	5	6,789,960-	37-

DUKE ENERGY FLORIDA

ACCOUNT 314 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1976	21,735	47	0	247	1	200	1
1977	854,795	3,303	0	3,966-	0	7,269-	1-
1978	96,780	150	0	285	0	135	0
1979	5,653	165	3	636	11	471	8
1980	45,579		0	2,449	5	2,449	5
1981	1,911,076	102,502	5	477,949	25	375,447	20
1982	228,253	26,531	12	23,067	10	3,464-	2-
1983	292,272	80,815	28	200,766	69	119,951	41
1984	34,052	401	1		0	401-	1-
1985	15,731	1,006	6	766	5	240-	2-
1986	29,635	10,592	36	452	2	10,140-	34-
1987	538,220	46,550	9	24,647	5	21,903-	4-
1988	2,040,263	275,299	13	28,656	1	246,643-	12-
1989	1,406,631	95,985	7	1,089,864	77	993,879	71
1990	1,178,878	830,041	70	24,154	2	805,887-	68-
1991	10,751,108	1,158,718	11	46,119	0	1,112,599-	10-
1992	3,008,263	1,203,382	40	1,406	0	1,201,975-	40-
1993	1,075,246	451,977	42	541,507	50	89,530	8
1994	2,352,378	590,974	25	40,126	2	550,848-	23-
1995	2,991,111	1,340,457	45	310,675	10	1,029,782-	34-
1996	852,626	189,800	22	28,274	3	161,526-	19-
1997	1,586,064	97,407	6	872	0	96,535-	6-
1998	676,858	62,845	9	21,229	3	41,616-	6-
1999	5,392,852	607,744	11	625,430	12	17,686	0
2000	4,611,377	399,988	9	270,222	6	129,766-	3-
2001	766,844	104,588	14	47,776	6	56,812-	7-
2002	9,774,159	212,948	2	84,113	1	128,835-	1-
2003	10,415,939	3,209,346	31	152,984	1	3,056,361-	29-
2004	3,977,930	676,218	17	147,710	4	528,508-	13-
2005	747,132	102,679	14	57,610	8	45,069-	6-
2006	2,025,404	190,758	9	42,090	2	148,669-	7-
2007	9,547,063	4,590,945	48	253,289	3	4,337,656-	45-
2008	6,098,829	22,432	0	248,324	4	225,893	4
2009	15,801,904	305-	0		0	305	0
2010	13,885,019	2,644,933	19	20,140	0	2,624,793-	19-
2011	7,057,964	6,634,647	94	4,020,006	57	2,614,641-	37-
2012	7,112,440	4,100,196	58	128,084	2	3,972,112-	56-
2013	8,069,723	342,233	4	68,066	1	274,167-	3-
2014	2,108,780	5,601,064	266	1,644,927	78	3,956,137-	188-
2015	4,782,207	390,734	8	334,693	7	56,041-	1-
2016	2,275,484	1,200,668	53	197,151	9	1,003,517-	44-
2017	6,123,184	2,370,306	39	706,292	12	1,664,013-	27-

DUKE ENERGY FLORIDA

ACCOUNT 314 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2018	2,569,513	2,310,280	90	602,994	23	1,707,285-	66-
2019	2,924,195	5,000,457	171	6,287	0	4,994,170-	171-
TOTAL	158,061,150	47,281,803	30	12,518,369	8	34,763,434-	22-

THREE-YEAR MOVING AVERAGES

76-78	324,437	1,167	0	1,145-	0	2,311-	1-
77-79	319,076	1,206	0	1,015-	0	2,221-	1-
78-80	49,337	105	0	1,123	2	1,018	2
79-81	654,103	34,222	5	160,345	25	126,122	19
80-82	728,303	43,011	6	167,822	23	124,811	17
81-83	810,534	69,949	9	233,927	29	163,978	20
82-84	184,859	35,916	19	74,611	40	38,695	21
83-85	114,018	27,407	24	67,177	59	39,770	35
84-86	26,473	4,000	15	406	2	3,594-	14-
85-87	194,529	19,383	10	8,622	4	10,761-	6-
86-88	869,373	110,814	13	17,918	2	92,895-	11-
87-89	1,328,371	139,278	10	381,056	29	241,778	18
88-90	1,541,924	400,442	26	380,891	25	19,550-	1-
89-91	4,445,539	694,915	16	386,712	9	308,202-	7-
90-92	4,979,416	1,064,047	21	23,893	0	1,040,154-	21-
91-93	4,944,872	938,026	19	196,344	4	741,682-	15-
92-94	2,145,296	748,778	35	194,346	9	554,431-	26-
93-95	2,139,578	794,469	37	297,436	14	497,034-	23-
94-96	2,065,372	707,077	34	126,358	6	580,719-	28-
95-97	1,809,934	542,555	30	113,273	6	429,281-	24-
96-98	1,038,516	116,684	11	16,791	2	99,893-	10-
97-99	2,551,925	255,999	10	215,844	8	40,155-	2-
98-00	3,560,362	356,859	10	305,627	9	51,232-	1-
99-01	3,590,358	370,773	10	314,476	9	56,297-	2-
00-02	5,050,793	239,175	5	134,037	3	105,138-	2-
01-03	6,985,647	1,175,627	17	94,958	1	1,080,670-	15-
02-04	8,056,009	1,366,171	17	128,269	2	1,237,901-	15-
03-05	5,047,000	1,329,414	26	119,435	2	1,209,979-	24-
04-06	2,250,155	323,218	14	82,470	4	240,748-	11-
05-07	4,106,533	1,628,128	40	117,663	3	1,510,464-	37-
06-08	5,890,432	1,601,378	27	181,234	3	1,420,144-	24-
07-09	10,482,599	1,537,690	15	167,204	2	1,370,486-	13-
08-10	11,928,584	889,020	7	89,488	1	799,531-	7-
09-11	12,248,296	3,093,091	25	1,346,715	11	1,746,376-	14-
10-12	9,351,808	4,459,925	48	1,389,410	15	3,070,515-	33-
11-13	7,413,376	3,692,359	50	1,405,385	19	2,286,973-	31-

DUKE ENERGY FLORIDA

ACCOUNT 314 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
12-14	5,763,648	3,347,831	58	613,692	11	2,734,139-	47-
13-15	4,986,903	2,111,344	42	682,562	14	1,428,782-	29-
14-16	3,055,490	2,397,488	78	725,590	24	1,671,898-	55-
15-17	4,393,625	1,320,569	30	412,712	9	907,857-	21-
16-18	3,656,060	1,960,418	54	502,146	14	1,458,272-	40-
17-19	3,872,297	3,227,014	83	438,525	11	2,788,489-	72-
FIVE-YEAR AVERAGE							
15-19	3,734,917	2,254,489	60	369,484	10	1,885,005-	50-

DUKE ENERGY FLORIDA

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1975	324,553		0		0		0
1976	400,184	22,715	6	453,109	113	430,394	108
1977	270,036	1,221	0	875	0	346-	0
1978	80,415	132	0	249	0	117	0
1979	429,947	7,061	2	2,373	1	4,688-	1-
1980	66,458	22,457	34	297,588	448	275,131	414
1981	194,555-	169	0	1,848	1-	1,679	1-
1982	2,872	183	6	297	10	114	4
1983	23,941	32	0	3,797	16	3,765	16
1984	36,849	72,041	196	11,795	32	60,246-	163-
1985	111	1	1	14	13	13	12
1986	65,220	156	0	49	0	107-	0
1987	104,158	10,126	10	1,931	2	8,195-	8-
1988	51,890	6,388	12		0	6,388-	12-
1989	30,862	2,944	10	6,166	20	3,222	10
1990	252,926	241,265	95	9,106	4	232,159-	92-
1991	657,616	254,432	39	31,174	5	223,258-	34-
1992	842,788	188,033	22	12,336	1	175,697-	21-
1993	781,271	638,993	82	175,850	23	463,143-	59-
1994	1,389,191	161,638	12	17,101	1	144,537-	10-
1995	3,347,228	86,917	3	15,955	0	70,962-	2-
1996	1,627,343	257,946	16	70,317	4	187,629-	12-
1997	141,726	30,470	21	78	0	30,392-	21-
1998	120,167	11,814	10	1,776	1	10,038-	8-
1999	1,129,625	192,084	17	8,626	1	183,458-	16-
2000	104,177	26,124	25	4,046	4	22,078-	21-
2001	273,633	53,972	20	3,302	1	50,670-	19-
2002	8,542,326	36,071	0		0	36,071-	0
2003	454,609	9,545	2		0	9,545-	2-
2004	536,176	161,239	30		0	161,239-	30-
2005	200,868		0		0		0
2006	125,979	39,241	31		0	39,241-	31-
2007	375,441	41,194	11		0	41,194-	11-
2008	373,995		0		0		0
2009	827,189		0		0		0
2010	201,523	5,522	3		0	5,522-	3-
2011	552,235	202,110	37	6,123	1	195,987-	35-
2012	788,815	36,685	5		0	36,685-	5-
2013	154,891	51,246	33		0	51,246-	33-
2014	265,471	146,685	55		0	146,685-	55-
2015	433,950	157,279	36	171,919	40	14,640	3
2016	1,336,554	108,974	8		0	108,974-	8-
2017	95,572	118,415	124		0	118,415-	124-

DUKE ENERGY FLORIDA

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2018	375,683	121,202	32	59-	0	121,261-	32-
2019	589,564	1,128,340	191	1,027-	0	1,129,367-	192-
TOTAL	28,591,473	4,653,064	16	1,306,714	5	3,346,349-	12-

THREE-YEAR MOVING AVERAGES

75-77	331,591	7,979	2	151,328	46	143,349	43
76-78	250,212	8,023	3	151,411	61	143,388	57
77-79	260,133	2,805	1	1,166	0	1,639-	1-
78-80	192,273	9,883	5	100,070	52	90,187	47
79-81	100,617	9,896	10	100,603	100	90,707	90
80-82	41,742-	7,603	18-	99,911	239-	92,308	221-
81-83	55,914-	128	0	1,981	4-	1,853	3-
82-84	21,221	24,085	113	5,296	25	18,789-	89-
83-85	20,300	24,025	118	5,202	26	18,823-	93-
84-86	34,060	24,066	71	3,953	12	20,113-	59-
85-87	56,496	3,428	6	665	1	2,763-	5-
86-88	73,756	5,557	8	660	1	4,897-	7-
87-89	62,303	6,486	10	2,699	4	3,787-	6-
88-90	111,893	83,532	75	5,091	5	78,442-	70-
89-91	313,801	166,214	53	15,482	5	150,732-	48-
90-92	584,443	227,910	39	17,539	3	210,371-	36-
91-93	760,558	360,486	47	73,120	10	287,366-	38-
92-94	1,004,417	329,555	33	68,429	7	261,126-	26-
93-95	1,839,230	295,849	16	69,635	4	226,214-	12-
94-96	2,121,254	168,834	8	34,458	2	134,376-	6-
95-97	1,705,432	125,111	7	28,783	2	96,328-	6-
96-98	629,745	100,077	16	24,057	4	76,020-	12-
97-99	463,839	78,123	17	3,493	1	74,630-	16-
98-00	451,323	76,674	17	4,816	1	71,858-	16-
99-01	502,478	90,727	18	5,325	1	85,402-	17-
00-02	2,973,379	38,722	1	2,449	0	36,273-	1-
01-03	3,090,189	33,196	1	1,101	0	32,095-	1-
02-04	3,177,704	68,952	2		0	68,952-	2-
03-05	397,218	56,928	14		0	56,928-	14-
04-06	287,674	66,827	23		0	66,827-	23-
05-07	234,096	26,812	11		0	26,812-	11-
06-08	291,805	26,812	9		0	26,812-	9-
07-09	525,542	13,731	3		0	13,731-	3-
08-10	467,569	1,841	0		0	1,841-	0
09-11	526,982	69,211	13	2,041	0	67,170-	13-
10-12	514,191	81,439	16	2,041	0	79,398-	15-

DUKE ENERGY FLORIDA

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
11-13	498,647	96,680	19	2,041	0	94,639-	19-
12-14	403,059	78,205	19		0	78,205-	19-
13-15	284,771	118,403	42	57,306	20	61,097-	21-
14-16	678,658	137,646	20	57,306	8	80,340-	12-
15-17	622,025	128,223	21	57,306	9	70,916-	11-
16-18	602,603	116,197	19	20-	0	116,217-	19-
17-19	353,606	455,986	129	362-	0	456,348-	129-
FIVE-YEAR AVERAGE							
15-19	566,265	326,842	58	34,167	6	292,675-	52-

DUKE ENERGY FLORIDA

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1976	85,703	532	1	6,569	8	6,037	7
1977	53,197	461	1	4,912	9	4,451	8
1978	63,407	7,842	12	2,839	4	5,003-	8-
1979	22,393	2,546	11	459	2	2,087-	9-
1980	63,540	6,196	10	82,910	130	76,714	121
1981	61,376	4,121	7	4,717	8	596	1
1982	50,421	6,500	13	1,185	2	5,315-	11-
1983	182,539	33,387	18	83,051	45	49,664	27
1984	35,287	15,720	45	8,778	25	6,942-	20-
1985	223,014	55,194	25	49,399	22	5,795-	3-
1986	109,200	3,699	3	392	0	3,307-	3-
1987	95,318	8,500	9	284	0	8,216-	9-
1988	292,004	81,979	28	3,256	1	78,723-	27-
1989	308,758	27,726	9	141,337	46	113,611	37
1990	366,662	102,631	28	11,590	3	91,041-	25-
1991	114,833	69,666	61	13,295	12	56,371-	49-
1992	88,209	117,120	133	1,222	1	115,898-	131-
1993	229,189	139,770	61	43,860	19	95,910-	42-
1994	141,533	34,812	25	1,634	1	33,178-	23-
1995	166,604	40,909	25	7,759	5	33,150-	20-
1996	193,724	30,203	16	3,770	2	26,433-	14-
1997	411,520	68,477	17	555	0	67,922-	17-
1998	59,138	11,757	20	1,266	2	10,491-	18-
1999	198,626	37,376	19	5,912	3	31,464-	16-
2000	116,130	22,718	20	3,415	3	19,303-	17-
2001	342,668	1,829	1	43,404	13	41,575	12
2002	527,012	1,456	0		0	1,456-	0
2003	135,162	11,693	9	25,953	19	14,260	11
2004	147,319	32,164	22	162,206	110	130,042	88
2005	7,035	200	3		0	200-	3-
2006	38,467	16,559	43		0	16,559-	43-
2007	180,524	27,443	15	5,000	3	22,443-	12-
2008	287,210	1,619	1	51,500	18	49,881	17
2009	180,298		0		0		0
2010	112,500	2,682	2		0	2,682-	2-
2011	56,286	62,487	111	16,956	30	45,530-	81-
2012	220,796	993	0		0	993-	0
2013	183,470	25,098	14		0	25,098-	14-
2014	315,842	86,306	27	4,300	1	82,006-	26-
2015	180,415	154,007	85	99,791	55	54,216-	30-
2016	361,237	10,026	3		0	10,026-	3-
2017	1,947,570	7,070	0	289,116-	15-	296,185-	15-

DUKE ENERGY FLORIDA

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2018	445,922	13,947	3		0	13,947-	3-
2019	47,736	53,426	112	222	0	53,204-	111-
TOTAL	9,449,794	1,438,847	15	604,583	6	834,264-	9-

THREE-YEAR MOVING AVERAGES

76-78	67,436	2,945	4	4,773	7	1,828	3
77-79	46,332	3,616	8	2,737	6	880-	2-
78-80	49,780	5,528	11	28,736	58	23,208	47
79-81	49,103	4,288	9	29,362	60	25,074	51
80-82	58,446	5,606	10	29,604	51	23,998	41
81-83	98,112	14,669	15	29,651	30	14,982	15
82-84	89,416	18,536	21	31,005	35	12,469	14
83-85	146,947	34,767	24	47,076	32	12,309	8
84-86	122,500	24,871	20	19,523	16	5,348-	4-
85-87	142,511	22,464	16	16,692	12	5,773-	4-
86-88	165,507	31,393	19	1,311	1	30,082-	18-
87-89	232,027	39,402	17	48,292	21	8,891	4
88-90	322,475	70,779	22	52,061	16	18,718-	6-
89-91	263,418	66,674	25	55,407	21	11,267-	4-
90-92	189,901	96,472	51	8,702	5	87,770-	46-
91-93	144,077	108,852	76	19,459	14	89,393-	62-
92-94	152,977	97,234	64	15,572	10	81,662-	53-
93-95	179,109	71,830	40	17,751	10	54,079-	30-
94-96	167,287	35,308	21	4,388	3	30,920-	18-
95-97	257,283	46,530	18	4,028	2	42,502-	17-
96-98	221,461	36,812	17	1,864	1	34,949-	16-
97-99	223,095	39,203	18	2,578	1	36,626-	16-
98-00	124,631	23,950	19	3,531	3	20,419-	16-
99-01	219,141	20,641	9	17,577	8	3,064-	1-
00-02	328,603	8,668	3	15,606	5	6,939	2
01-03	334,947	4,993	1	23,119	7	18,126	5
02-04	269,831	15,104	6	62,720	23	47,615	18
03-05	96,505	14,686	15	62,720	65	48,034	50
04-06	64,274	16,308	25	54,069	84	37,761	59
05-07	75,342	14,734	20	1,667	2	13,067-	17-
06-08	168,734	15,207	9	18,833	11	3,626	2
07-09	216,011	9,687	4	18,833	9	9,146	4
08-10	193,336	1,434	1	17,167	9	15,733	8
09-11	116,361	21,723	19	5,652	5	16,071-	14-
10-12	129,861	22,054	17	5,652	4	16,402-	13-
11-13	153,517	29,526	19	5,652	4	23,874-	16-

DUKE ENERGY FLORIDA

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
12-14	240,036	37,466	16	1,433	1	36,032-	15-
13-15	226,576	88,470	39	34,697	15	53,774-	24-
14-16	285,832	83,446	29	34,697	12	48,750-	17-
15-17	829,741	57,034	7	63,108-	8-	120,143-	14-
16-18	918,243	10,348	1	96,372-	10-	106,720-	12-
17-19	813,742	24,814	3	96,298-	12-	121,112-	15-
FIVE-YEAR AVERAGE							
15-19	596,576	47,695	8	37,821-	6-	85,516-	14-

DUKE ENERGY FLORIDA

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1975	1,032		0		0		0
1976							
1977	354		0		0		0
1978	920	693	75	4,933	536	4,240	461
1979	2,920	250	9		0	250-	9-
1980	662		0		0		0
1981							
1982	270	1	0		0	1-	0
1983	18,436		0		0		0
1984	7,124	195	3		0	195-	3-
1985							
1986							
1987	24,212	183	1		0	183-	1-
1988							
1989	4,915	43	1		0	43-	1-
1990							
1991	27,071	1,820	7		0	1,820-	7-
1992	10,478	5,231	50		0	5,231-	50-
1993	3,023	667	22	17	1	650-	22-
1994	17,128	15,252	89		0	15,252-	89-
1995	77,335	26,259	34		0	26,259-	34-
1996	19,875	10,839	55	1,067	5	9,772-	49-
1997	47,175-	2,097	4-		0	2,097-	4
1998							
1999	125,746	16,509	13	80,901	64	64,392	51
2000	40,194	1,007	3	38,610	96	37,603	94
2001	51,205	27,072	53	559,936		532,864	
2002	236,536	520	0	2,044	1	1,524	1
2003	103,614	12,987	13	89,546	86	76,559	74
2004	1,573,763		0		0		0
2005	38,367		0		0		0
2006		1,139				1,139-	
2007	3,749	108,154		100,000		8,154-	217-
2008	399,791	17,120	4	100,000	25	82,880	21
2009	105,873	5,094	5		0	5,094-	5-
2010	89,408	17,228	19		0	17,228-	19-
2011	240,985	20,614	9		0	20,614-	9-
2012	239,249	86,662	36		0	86,662-	36-
2013	398,194	22,690	6		0	22,690-	6-
2014	524,411	235,367	45	84,352	16	151,015-	29-
2015	1,140,956	52,015	5		0	52,015-	5-
2016	914,348	121,599	13		0	121,599-	13-
2017	1,295,338	137,623	11		0	137,623-	11-

DUKE ENERGY FLORIDA

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2018	1,314,815	1,528,752	116		0	1,528,752-	116-
2019	1,298,780	936,917	72	45,980	4	890,937-	69-
TOTAL	10,303,903	3,412,600	33	1,107,387	11	2,305,214-	22-

THREE-YEAR MOVING AVERAGES

75-77	462		0		0		0
76-78	425	231	54	1,644	387	1,413	333
77-79	1,398	314	22	1,644	118	1,330	95
78-80	1,501	314	21	1,644	110	1,330	89
79-81	1,194	83	7		0	83-	7-
80-82	311		0		0		0
81-83	6,235		0		0		0
82-84	8,610	65	1		0	65-	1-
83-85	8,520	65	1		0	65-	1-
84-86	2,375	65	3		0	65-	3-
85-87	8,071	61	1		0	61-	1-
86-88	8,071	61	1		0	61-	1-
87-89	9,709	75	1		0	75-	1-
88-90	1,638	14	1		0	14-	1-
89-91	10,662	621	6		0	621-	6-
90-92	12,516	2,350	19		0	2,350-	19-
91-93	13,524	2,573	19	6	0	2,567-	19-
92-94	10,210	7,050	69	6	0	7,044-	69-
93-95	32,495	14,059	43	6	0	14,054-	43-
94-96	38,113	17,450	46	356	1	17,094-	45-
95-97	16,678	13,065	78	356	2	12,709-	76-
96-98	9,100-	4,312	47-	356	4-	3,956-	43
97-99	26,190	6,202	24	26,967	103	20,765	79
98-00	55,313	5,839	11	39,837	72	33,998	61
99-01	72,382	14,863	21	226,482	313	211,620	292
00-02	109,312	9,533	9	200,197	183	190,664	174
01-03	130,452	13,526	10	217,175	166	203,649	156
02-04	637,971	4,502	1	30,530	5	26,028	4
03-05	571,915	4,329	1	29,849	5	25,520	4
04-06	537,377	380	0		0	380-	0
05-07	14,039	36,431	260	33,333	237	3,098-	22-
06-08	134,513	42,138	31	66,667	50	24,529	18
07-09	169,805	43,456	26	66,667	39	23,211	14
08-10	198,358	13,147	7	33,333	17	20,186	10
09-11	145,422	14,312	10		0	14,312-	10-
10-12	189,881	41,501	22		0	41,501-	22-

DUKE ENERGY FLORIDA

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
11-13	292,810	43,322	15		0	43,322-	15-
12-14	387,285	114,906	30	28,117	7	86,789-	22-
13-15	687,854	103,357	15	28,117	4	75,240-	11-
14-16	859,905	136,327	16	28,117	3	108,210-	13-
15-17	1,116,881	103,746	9		0	103,746-	9-
16-18	1,174,834	595,991	51		0	595,991-	51-
17-19	1,302,977	867,764	67	15,327	1	852,437-	65-
FIVE-YEAR AVERAGE							
15-19	1,192,847	555,381	47	9,196	1	546,185-	46-

DUKE ENERGY FLORIDA

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1979	167		0	4,982		4,982	
1980	639	10	2		0	10-	2-
1981							
1982							
1983							
1984	24,924	94	0		0	94-	0
1985							
1986							
1987							
1988							
1989							
1990	24,621		0		0		0
1991	94,836	7,146	8		0	7,146-	8-
1992	17,413	10,615	61	2,273	13	8,342-	48-
1993	2,709,086	551,695	20	12,700	0	538,995-	20-
1994	31	9,114			0	9,114-	
1995	12,583	1,446	11		0	1,446-	11-
1996	377,304	73,091	19		0	73,091-	19-
1997	209,922-	270	0		0	270-	0
1998	97,470	26,580	27	26,147	27	433-	0
1999	40,689	5,964	15	38,985	96	33,021	81
2000	14,312	4,049	28	36,675	256	32,626	228
2001		6,385				6,385-	
2002	3,121,856	133,345	4	92,019	3	41,326-	1-
2003	219,219		0	201,409	92	201,409	92
2004	259,418	5,285	2		0	5,285-	2-
2005	179,359	44,069	25		0	44,069-	25-
2006	149,516	14,365	10		0	14,365-	10-
2007	758,644	15,624	2		0	15,624-	2-
2008	2,462,992	13,431	1		0	13,431-	1-
2009	599,732		0		0		0
2010	263,199	52,483	20		0	52,483-	20-
2011	106,974	115,308	108		0	115,308-	108-
2012	387,333	820,367	212	1,427,937	369	607,570	157
2013	74,976	57,356	76	39,362	52	17,994-	24-
2014	331,180	128,671	39	47,282	14	81,389-	25-
2015	230,253	9,553	4		0	9,553-	4-
2016	912,566	41,708	5	6,019	1	35,689-	4-
2017	2,610,159	551,153	21	12,747	0	538,405-	21-
2018	2,005,553	1,028,472	51	12,747	1	1,015,724-	51-
2019	4,350,258	1,675,102	39	412,247	9	1,262,855-	29-
TOTAL	22,227,340	5,402,748	24	2,373,531	11	3,029,217-	14-

DUKE ENERGY FLORIDA

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE		
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT	
THREE-YEAR MOVING AVERAGES								
79-81	269	3	1	1,661	618	1,657	617	
80-82	213	3	2		0	3-	2-	
81-83								
82-84	8,308	31	0		0	31-	0	
83-85	8,308	31	0		0	31-	0	
84-86	8,308	31	0		0	31-	0	
85-87								
86-88								
87-89								
88-90	8,207		0		0		0	
89-91	39,819	2,382	6		0	2,382-	6-	
90-92	45,623	5,920	13	758	2	5,163-	11-	
91-93	940,445	189,819	20	4,991	1	184,828-	20-	
92-94	908,843	190,475	21	4,991	1	185,484-	20-	
93-95	907,233	187,418	21	4,233	0	183,185-	20-	
94-96	129,973	27,884	21		0	27,884-	21-	
95-97	59,988	24,936	42		0	24,936-	42-	
96-98	88,284	33,314	38	8,716	10	24,598-	28-	
97-99	23,921-	10,938	46-	21,711	91-	10,773	45-	
98-00	50,824	12,198	24	33,936	67	21,738	43	
99-01	18,334	5,466	30	25,220	138	19,754	108	
00-02	1,045,389	47,926	5	42,898	4	5,028-	0	
01-03	1,113,692	46,577	4	97,809	9	51,233	5	
02-04	1,200,164	46,210	4	97,809	8	51,599	4	
03-05	219,332	16,451	8	67,136	31	50,685	23	
04-06	196,098	21,240	11		0	21,240-	11-	
05-07	362,506	24,686	7		0	24,686-	7-	
06-08	1,123,717	14,473	1		0	14,473-	1-	
07-09	1,273,789	9,685	1		0	9,685-	1-	
08-10	1,108,641	21,971	2		0	21,971-	2-	
09-11	323,302	55,930	17		0	55,930-	17-	
10-12	252,502	329,386	130	475,979	189	146,593	58	
11-13	189,761	331,010	174	489,100	258	158,090	83	
12-14	264,496	335,464	127	504,860	191	169,396	64	
13-15	212,136	65,193	31	28,881	14	36,312-	17-	
14-16	491,333	59,977	12	17,767	4	42,210-	9-	
15-17	1,250,992	200,805	16	6,255	1	194,549-	16-	

DUKE ENERGY FLORIDA

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
16-18	1,842,759	540,444	29	10,504	1	529,940-	29-
17-19	2,988,657	1,084,909	36	145,914	5	938,995-	31-
FIVE-YEAR AVERAGE							
15-19	2,021,758	661,198	33	88,752	4	572,445-	28-

DUKE ENERGY FLORIDA

ACCOUNTS 343 AND 343.1 PRIME MOVERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1975	112,000	46	0		0	46-	0
1976							
1977							
1978							
1979							
1980	6,852	7,891	115		0	7,891-	115-
1981	174,538		0		0		0
1982	6,075,870	4,529	0	56	0	4,473-	0
1983							
1984							
1985							
1986							
1987	20,192	207	1		0	207-	1-
1988							
1989							
1990	14,774	67,977	460		0	67,977-	460-
1991	334,166	81,014	24	67-	0	81,081-	24-
1992	965,625	589,528	61	559,827	58	29,701-	3-
1993	2,908,408	294,695	10	139	0	294,556-	10-
1994	6,991,451	187,881	3	114,161	2	73,720-	1-
1995	4,940	132	3		0	132-	3-
1996	11,254	6,427	57	123	1	6,304-	56-
1997	843,110-	82,757	10-	196,042	23-	113,285	13-
1998	1,250,202	401,148	32	5,556,993	444	5,155,845	412
1999	850,041	126,927	15	1,621,403	191	1,494,476	176
2000	7,132,418	409,136	6	7,674,016	108	7,264,880	102
2001	183,270	13,236	7	1,475	1	11,761-	6-
2002	14,392,620	64,703	0	723,241	5	658,538	5
2003	6,897,582	540,468	8	13,863,545	201	13,323,077	193
2004	12,267,667	38,528	0	44,710,795	364	44,672,267	364
2005	27,456,405	1,509,384	5		0	1,509,384-	5-
2006	21,337,665	16,943,736	79		0	16,943,737-	79-
2007	84,879,971	1,820,816	2	58,919,155	69	57,098,339	67
2008	103,721,635	5,511,886	5	60,617,288	58	55,105,402	53
2009	28,811,213	401,464	1	5,670,926	20	5,269,463	18
2010	29,720,342	185,581	1	1,615,182	5	1,429,601	5
2011	92,118,701	3,741,070	4	31,098,506	34	27,357,435	30
2012	81,039,529	11,477,644	14	87,425,046	108	75,947,402	94
2013	73,662,408	2,968,900	4	29,854,758	41	26,885,857	36
2014	51,573,164	14,883,891	29	113,939,270	221	99,055,379	192
2015	57,107,022	5,806,235	10	23,871,018	42	18,064,783	32
2016	208,147,816	8,923,956	4	39,505,992	19	30,582,035	15
2017	50,629,502	10,511,463	21	82,852,528	164	72,341,066	143

DUKE ENERGY FLORIDA

ACCOUNTS 343 AND 343.1 PRIME MOVERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2018	69,967,736	2,840,466-	4-	30,233,983	43	33,074,449	47
2019	110,879,229	13,828,388	12	49,292,574	44	35,464,186	32
TOTAL	1,150,803,100	98,591,179	9	689,917,975	60	591,326,796	51

THREE-YEAR MOVING AVERAGES

75-77	37,333	15	0		0	15-	0
76-78							
77-79							
78-80	2,284	2,630	115		0	2,630-	115-
79-81	60,463	2,630	4		0	2,630-	4-
80-82	2,085,753	4,140	0	19	0	4,121-	0
81-83	2,083,469	1,510	0	19	0	1,491-	0
82-84	2,025,290	1,510	0	19	0	1,491-	0
83-85							
84-86							
85-87	6,731	69	1		0	69-	1-
86-88	6,731	69	1		0	69-	1-
87-89	6,731	69	1		0	69-	1-
88-90	4,925	22,659	460		0	22,659-	460-
89-91	116,313	49,664	43	22-	0	49,686-	43-
90-92	438,188	246,173	56	186,587	43	59,586-	14-
91-93	1,402,733	321,746	23	186,633	13	135,113-	10-
92-94	3,621,828	357,368	10	224,709	6	132,659-	4-
93-95	3,301,600	160,903	5	38,100	1	122,803-	4-
94-96	2,335,882	64,813	3	38,095	2	26,719-	1-
95-97	275,639-	29,772	11-	65,388	24-	35,616	13-
96-98	139,449	163,444	117	1,917,719		1,754,275	
97-99	419,044	203,611	49	2,458,146	587	2,254,535	538
98-00	3,077,554	312,404	10	4,950,804	161	4,638,400	151
99-01	2,721,910	183,100	7	3,098,965	114	2,915,865	107
00-02	7,236,103	162,358	2	2,799,577	39	2,637,219	36
01-03	7,157,824	206,136	3	4,862,754	68	4,656,618	65
02-04	11,185,956	214,566	2	19,765,860	177	19,551,294	175
03-05	15,540,551	696,127	4	19,524,780	126	18,828,654	121
04-06	20,353,912	6,163,883	30	14,903,598	73	8,739,716	43
05-07	44,558,014	6,757,979	15	19,639,718	44	12,881,740	29
06-08	69,979,757	8,092,146	12	39,845,481	57	31,753,335	45
07-09	72,470,940	2,578,055	4	41,735,790	58	39,157,735	54
08-10	54,084,397	2,032,977	4	22,634,465	42	20,601,489	38
09-11	50,216,752	1,442,705	3	12,794,871	25	11,352,166	23
10-12	67,626,191	5,134,765	8	40,046,245	59	34,911,480	52

DUKE ENERGY FLORIDA

ACCOUNTS 343 AND 343.1 PRIME MOVERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
11-13	82,273,546	6,062,538	7	49,459,437	60	43,396,898	53
12-14	68,758,367	9,776,812	14	77,073,025	112	67,296,213	98
13-15	60,780,865	7,886,342	13	55,888,349	92	48,002,006	79
14-16	105,609,334	9,871,361	9	59,105,427	56	49,234,066	47
15-17	105,294,780	8,413,885	8	48,743,179	46	40,329,295	38
16-18	109,581,685	5,531,651	5	50,864,168	46	45,332,517	41
17-19	77,158,823	7,166,462	9	54,126,362	70	46,959,900	61
FIVE-YEAR AVERAGE							
15-19	99,346,261	7,245,915	7	45,151,219	45	37,905,304	38

DUKE ENERGY FLORIDA
ACCOUNT 344 GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1988	163,029		0		0		0
1989		5,540		63,092		57,552	
1990	252,539	1,253	0		0	1,253-	0
1991	138,374	8,820	6	6	0	8,814-	6-
1992	371,528	202,765	55	4,514	1	198,251-	53-
1993							
1994	219,258	32,241	15	343,229	157	310,988	142
1995							
1996							
1997	496,510-		0		0		0
1998	32,294	18,920	59		0	18,920-	59-
1999		2,831				2,831-	
2000	321,116	64,541	20	177,317	55	112,776	35
2001							
2002	1,083,625	15,121	1	50,498	5	35,377	3
2003	2,257,312	332,104	15	1,645,273	73	1,313,169	58
2004	129,318	19,787	15		0	19,787-	15-
2005	125,167	48,718	39		0	48,718-	39-
2006		35,491				35,491-	
2007	719,197	65,009	9		0	65,009-	9-
2008	13,248,525	57,457	0		0	57,457-	0
2009	305,462	22,630	7		0	22,630-	7-
2010	3,415,222	50,398	1		0	50,398-	1-
2011	5,481,920	566,988	10		0	566,988-	10-
2012	1,984,216	1,951,425	98	3,075,317	155	1,123,892	57
2013	1,525	4,843	318		0	4,843-	318-
2014	4,383,514	397,987	9	80,147	2	317,840-	7-
2015	335,714	185,832	55	57,654	17	128,178-	38-
2016	1,681,761	412,849	25		0	412,849-	25-
2017	1,140,975	532,030	47	251,993	22	280,037-	25-
2018	2,854,661	361,264	13	283,975	10	77,289-	3-
2019	2,878,874	222,747	8		0	222,747-	8-
TOTAL	43,028,615	5,619,591	13	6,033,014	14	413,423	1

THREE-YEAR MOVING AVERAGES

88-90	138,523	2,264	2	21,031	15	18,766	14
89-91	130,304	5,204	4	21,033	16	15,828	12
90-92	254,147	70,946	28	1,507	1	69,439-	27-
91-93	169,967	70,528	41	1,507	1	69,022-	41-
92-94	196,929	78,335	40	115,914	59	37,579	19
93-95	73,086	10,747	15	114,410	157	103,663	142

DUKE ENERGY FLORIDA

ACCOUNT 344 GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
94-96	73,086	10,747	15	114,410	157	103,663	142
95-97	165,503-		0		0		0
96-98	154,739-	6,307	4-		0	6,307-	4
97-99	154,739-	7,250	5-		0	7,250-	5
98-00	117,803	28,764	24	59,106	50	30,342	26
99-01	107,039	22,457	21	59,106	55	36,648	34
00-02	468,247	26,554	6	75,938	16	49,384	11
01-03	1,113,646	115,742	10	565,257	51	449,515	40
02-04	1,156,752	122,337	11	565,257	49	442,920	38
03-05	837,266	133,536	16	548,424	66	414,888	50
04-06	84,828	34,665	41		0	34,665-	41-
05-07	281,455	49,739	18		0	49,739-	18-
06-08	4,655,907	52,652	1		0	52,652-	1-
07-09	4,757,728	48,365	1		0	48,365-	1-
08-10	5,656,403	43,495	1		0	43,495-	1-
09-11	3,067,535	213,339	7		0	213,339-	7-
10-12	3,627,120	856,270	24	1,025,106	28	168,835	5
11-13	2,489,220	841,086	34	1,025,106	41	184,020	7
12-14	2,123,085	784,752	37	1,051,821	50	267,069	13
13-15	1,573,584	196,221	12	45,934	3	150,287-	10-
14-16	2,133,663	332,223	16	45,934	2	286,289-	13-
15-17	1,052,816	376,904	36	103,216	10	273,688-	26-
16-18	1,892,465	435,381	23	178,656	9	256,725-	14-
17-19	2,291,503	372,014	16	178,656	8	193,358-	8-
FIVE-YEAR AVERAGE							
15-19	1,778,397	342,944	19	118,724	7	224,220-	13-

DUKE ENERGY FLORIDA

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1978	6	1,718		14,926		13,208	
1979	5,539		0	1,393	25	1,393	25
1980	3,978	63	2		0	63-	2-
1981							
1982	2,005	7	0	40,698		40,691	
1983	39,799		0	11,262	28	11,262	28
1984							
1985	1,609	42	3		0	42-	3-
1986							
1987							
1988							
1989	23,339	19	0		0	19-	0
1990	1,189,974	10,490	1	4,945	0	5,545-	0
1991	51,453	4,412	9	5	0	4,407-	9-
1992	121,792	48,291	40	14,591	12	33,700-	28-
1993	63,275	15,621	25	399	1	15,222-	24-
1994	96,815	39,436	41	53	0	39,383-	41-
1995	92,108	30,781	33		0	30,781-	33-
1996	301,562	61,064	20	205,784	68	144,720	48
1997	169,620-	47,426	28-		0	47,426-	28
1998	73,216	32,697	45	1,223	2	31,474-	43-
1999	19,277	7,028	36		0	7,028-	36-
2000	85,825	35,992	42	28,555	33	7,437-	9-
2001	11,782	6,549	56	815	7	5,734-	49-
2002	626,347	799	0		0	799-	0
2003	311,731	89,378	29	167,513	54	78,135	25
2004	893,306	28,962	3		0	28,962-	3-
2005	578,865	16,068	3		0	16,068-	3-
2006	2,733	74,153			0	74,153-	
2007	444,782	315,302	71	1,240	0	314,062-	71-
2008	878,013	364,874	42	1,240	0	363,634-	41-
2009	706,964	696	0		0	696-	0
2010	115,187	1,993	2		0	1,993-	2-
2011	463,763	52,666	11	137,674	30	85,008	18
2012	876,193	208,291	24		0	208,291-	24-
2013	1,017,271	31,316	3		0	31,316-	3-
2014	843,362	120,158	14	61,888	7	58,270-	7-
2015	3,592,594	138,280	4	20,900	1	117,380-	3-
2016	3,360,322	50,848	2		0	50,848-	2-
2017	1,433,535	771,913	54		0	771,913-	54-

DUKE ENERGY FLORIDA

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2018	1,509,830	250,731	17		0	250,731-	17-
2019	3,814,066	1,021,463	27	40,345	1	981,118-	26-
TOTAL	23,482,598	3,879,527	17	755,450	3	3,124,078-	13-

THREE-YEAR MOVING AVERAGES

78-80	3,174	594	19	5,440	171	4,846	153
79-81	3,172	21	1	464	15	443	14
80-82	1,994	23	1	13,566	680	13,543	679
81-83	13,935	2	0	17,320	124	17,318	124
82-84	13,935	2	0	17,320	124	17,318	124
83-85	13,803	14	0	3,754	27	3,740	27
84-86	536	14	3		0	14-	3-
85-87	536	14	3		0	14-	3-
86-88							
87-89	7,780	6	0		0	6-	0
88-90	404,438	3,503	1	1,648	0	1,855-	0
89-91	421,589	4,974	1	1,650	0	3,324-	1-
90-92	454,406	21,064	5	6,514	1	14,551-	3-
91-93	78,840	22,775	29	4,998	6	17,776-	23-
92-94	93,961	34,449	37	5,014	5	29,435-	31-
93-95	84,066	28,613	34	151	0	28,462-	34-
94-96	163,495	43,760	27	68,612	42	24,852	15
95-97	74,683	46,424	62	68,595	92	22,171	30
96-98	68,386	47,062	69	69,002	101	21,940	32
97-99	25,709-	29,050	113-	408	2-	28,643-	111
98-00	59,439	25,239	42	9,926	17	15,313-	26-
99-01	38,961	16,523	42	9,790	25	6,733-	17-
00-02	241,318	14,447	6	9,790	4	4,657-	2-
01-03	316,620	32,242	10	56,109	18	23,867	8
02-04	610,461	39,713	7	55,838	9	16,125	3
03-05	594,634	44,803	8	55,838	9	11,035	2
04-06	491,635	39,727	8		0	39,727-	8-
05-07	342,127	135,174	40	413	0	134,761-	39-
06-08	441,843	251,443	57	827	0	250,616-	57-
07-09	676,586	226,958	34	827	0	226,131-	33-
08-10	566,721	122,521	22	413	0	122,108-	22-
09-11	428,638	18,452	4	45,891	11	27,440	6
10-12	485,048	87,650	18	45,891	9	41,759-	9-
11-13	785,742	97,424	12	45,891	6	51,533-	7-
12-14	912,276	119,922	13	20,629	2	99,292-	11-
13-15	1,817,742	96,585	5	27,596	2	68,989-	4-

DUKE ENERGY FLORIDA

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
14-16	2,598,759	103,095	4	27,596	1	75,499-	3-
15-17	2,795,483	320,347	11	6,967	0	313,380-	11-
16-18	2,101,229	357,831	17		0	357,831-	17-
17-19	2,252,477	681,369	30	13,448	1	667,921-	30-
FIVE-YEAR AVERAGE							
15-19	2,742,069	446,647	16	12,249	0	434,398-	16-

DUKE ENERGY FLORIDA

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1976	154		0		0		0
1977	14,797		0		0		0
1978	6,010	6	0	48	1	42	1
1979	2,009		0	569	28	569	28
1980	11,821	67	1		0	67-	1-
1981	5,880		0		0		0
1982	4,617		0	258	6	258	6
1983	6,548	2,100	32	876	13	1,224-	19-
1984	10,162	15	0		0	15-	0
1985	8,413	209	2		0	209-	2-
1986	9,077		0	50	1	50	1
1987							
1988	9,026	200	2		0	200-	2-
1989	8,330	2,892	35	32,760	393	29,868	359
1990	28,352	2,139	8	55	0	2,084-	7-
1991	6,147	24,111	392		0	24,111-	392-
1992	8,533	6,727	79	1,036	12	5,691-	67-
1993							
1994		20,557		19		20,538-	
1995	17,147	1,164	7		0	1,164-	7-
1996	20,923	10,165	49	1,098	5	9,067-	43-
1997							
1998							
1999	21,288	8,623	41	242	1	8,381-	39-
2000	5,400	1,786	33		0	1,786-	33-
2001							
2002	30,387	16	0	10,721	35	10,705	35
2003	9,234	39,348	426	2,522	27	36,826-	399-
2004	28,223		0		0		0
2005	19,100		0		0		0
2006							
2007	5,996		0		0		0
2008				2,000		2,000	
2009							
2010		6,044				6,044-	
2011		2,631		140		2,490-	
2012	14,813	46,112	311	109,691	741	63,579	429
2013		6,274		2,250		4,024-	
2014	4,267	10,036	235		0	10,036-	235-
2015	17,485	23,638	135	4,668	27	18,970-	108-
2016	90,659	58,233	64	8,732	10	49,500-	55-
2017	530,182	66,138	12		0	66,138-	12-

DUKE ENERGY FLORIDA

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2018	322,086	5,194	2		0	5,194-	2-
2019	1,511,906	536,185	35	120,720	8	415,464-	27-
TOTAL	2,788,973	880,609	32	298,456	11	582,153-	21-

THREE-YEAR MOVING AVERAGES

76-78	6,987	2	0	16	0	14	0
77-79	7,605	2	0	206	3	204	3
78-80	6,613	24	0	206	3	181	3
79-81	6,570	22	0	190	3	167	3
80-82	7,439	22	0	86	1	64	1
81-83	5,682	700	12	378	7	322-	6-
82-84	7,109	705	10	378	5	327-	5-
83-85	8,374	775	9	292	3	483-	6-
84-86	9,217	75	1	17	0	58-	1-
85-87	5,830	70	1	17	0	53-	1-
86-88	6,034	67	1	17	0	50-	1-
87-89	5,785	1,031	18	10,920	189	9,889	171
88-90	15,236	1,744	11	10,938	72	9,195	60
89-91	14,276	9,714	68	10,938	77	1,224	9
90-92	14,344	10,992	77	364	3	10,629-	74-
91-93	4,893	10,279	210	345	7	9,934-	203-
92-94	2,844	9,095	320	352	12	8,743-	307-
93-95	5,716	7,240	127	6	0	7,234-	127-
94-96	12,690	10,629	84	372	3	10,256-	81-
95-97	12,690	3,776	30	366	3	3,410-	27-
96-98	6,974	3,388	49	366	5	3,022-	43-
97-99	7,096	2,874	41	81	1	2,794-	39-
98-00	8,896	3,470	39	81	1	3,389-	38-
99-01	8,896	3,470	39	81	1	3,389-	38-
00-02	11,929	601	5	3,574	30	2,973	25
01-03	13,207	13,121	99	4,414	33	8,707-	66-
02-04	22,615	13,121	58	4,414	20	8,707-	39-
03-05	18,852	13,116	70	841	4	12,275-	65-
04-06	15,774		0		0		0
05-07	8,365		0		0		0
06-08	1,999		0	667	33	667	33
07-09	1,999		0	667	33	667	33
08-10		2,015		667		1,348-	
09-11		2,892		47		2,845-	
10-12	4,938	18,262	370	36,610	741	18,348	372
11-13	4,938	18,339	371	37,360	757	19,021	385

DUKE ENERGY FLORIDA

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
12-14	6,360	20,807	327	37,314	587	16,506	260
13-15	7,251	13,316	184	2,306	32	11,010-	152-
14-16	37,471	30,635	82	4,467	12	26,169-	70-
15-17	212,776	49,336	23	4,467	2	44,870-	21-
16-18	314,309	43,188	14	2,911	1	40,277-	13-
17-19	788,058	202,506	26	40,240	5	162,265-	21-
FIVE-YEAR AVERAGE							
15-19	494,464	137,877	28	26,824	5	111,053-	22-

DUKE ENERGY FLORIDA

ACCOUNT 350.01 RIGHTS OF WAY

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1976	3,118-		0	18,202	584-	18,202	584-
1977	221		0		0		0
1978	20,238		0	333	2	333	2
1979	1,930		0		0		0
1980	2,416		0	8,815	365	8,815	365
1981	1,898		0		0		0
1982	10,165		0		0		0
1983	20,309		0		0		0
1984							
1985	13,051		0		0		0
1986	20		0		0		0
1987							
1988							
1989	147		0	147	100	147	100
1990							
1991				1,366		1,366	
1992							
1993							
1994							
1995	2,726		0		0		0
1996							
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008	240		0		0		0
2009	1,259		0		0		0
2010							
2011							
2012	68		0		0		0
2013							
2014							
2015							
2016							
2017							

DUKE ENERGY FLORIDA

ACCOUNT 350.01 RIGHTS OF WAY

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2018							
2019							
TOTAL	71,570		0	28,864	40	28,864	40

THREE-YEAR MOVING AVERAGES

76-78	5,780		0	6,178	107	6,178	107
77-79	7,463		0	111	1	111	1
78-80	8,195		0	3,049	37	3,049	37
79-81	2,081		0	2,938	141	2,938	141
80-82	4,826		0	2,938	61	2,938	61
81-83	10,791		0		0		0
82-84	10,158		0		0		0
83-85	11,120		0		0		0
84-86	4,357		0		0		0
85-87	4,357		0		0		0
86-88	7		0		0		0
87-89	49		0	49	100	49	100
88-90	49		0	49	100	49	100
89-91	49		0	504		504	
90-92				455		455	
91-93				455		455	
92-94							
93-95	909		0		0		0
94-96	909		0		0		0
95-97	909		0		0		0
96-98							
97-99							
98-00							
99-01							
00-02							
01-03							
02-04							
03-05							
04-06							
05-07							
06-08	80		0		0		0
07-09	500		0		0		0
08-10	500		0		0		0
09-11	420		0		0		0
10-12	23		0		0		0
11-13	23		0		0		0

DUKE ENERGY FLORIDA

ACCOUNT 350.01 RIGHTS OF WAY

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
12-14	23		0		0		0
13-15							
14-16							
15-17							
16-18							
17-19							
FIVE-YEAR AVERAGE							
15-19							

DUKE ENERGY FLORIDA

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1975	18,843	387	2		0	387-	2-
1976	10,107	2,906	29	17-	0	2,923-	29-
1977	9,564	52	1		0	52-	1-
1978	13,158	697	5		0	697-	5-
1979	15,894	2,956-	19-		0	2,956	19
1980	21,882	44	0		0	44-	0
1981	70,498	157	0		0	157-	0
1982	16,824	564	3		0	564-	3-
1983	2,471	52	2		0	52-	2-
1984	15,016		0		0		0
1985	31,615	77	0		0	77-	0
1986	4,356	2,245	52		0	2,245-	52-
1987	10,119		0		0		0
1988	4,296	3,670	85		0	3,670-	85-
1989	9,575	2,172	23		0	2,172-	23-
1990	5,570	1,055	19		0	1,055-	19-
1991	954		0		0		0
1992	7,685		0		0		0
1993	12,953	68	1		0	68-	1-
1994	177,284	700	0		0	700-	0
1995	5,723	4,963	87		0	4,963-	87-
1996	32,038	23,375	73		0	23,375-	73-
1997	40,489	9,297	23		0	9,297-	23-
1998	85,791	6,457	8		0	6,457-	8-
1999	46,754		0		0		0
2000	4,420	3,949	89		0	3,949-	89-
2001							
2002							
2003	4,549		0		0		0
2004							
2005	161,304		0	958	1	958	1
2006	1,090,371	228,388	21		0	228,388-	21-
2007	1,994	31,836			0	31,836-	
2008	24,339	525	2	479	2	46-	0
2009	55,408	97,321	176		0	97,321-	176-
2010	6,309		0		0		0
2011	1,017-		0		0		0
2012	18,087	7,005	39		0	7,005-	39-
2013	47,394		0		0		0
2014	24,028	791	3		0	791-	3-
2015	12,800	10,461	82		0	10,461-	82-
2016	4,239	5,430	128		0	5,430-	128-
2017		1,653				1,653-	

DUKE ENERGY FLORIDA

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2018	9,247	24,229	262		0	24,229-	262-
2019	70,459	28,196	40		0	28,196-	40-
TOTAL	2,203,390	495,767	23	1,419	0	494,348-	22-

THREE-YEAR MOVING AVERAGES

75-77	12,838	1,115	9	6-	0	1,121-	9-
76-78	10,943	1,218	11	6-	0	1,224-	11-
77-79	12,872	736-	6-		0	736	6
78-80	16,978	738-	4-		0	738	4
79-81	36,091	918-	3-		0	918	3
80-82	36,401	255	1		0	255-	1-
81-83	29,931	258	1		0	258-	1-
82-84	11,437	205	2		0	205-	2-
83-85	16,367	43	0		0	43-	0
84-86	16,996	774	5		0	774-	5-
85-87	15,363	774	5		0	774-	5-
86-88	6,257	1,971	32		0	1,971-	32-
87-89	7,997	1,947	24		0	1,947-	24-
88-90	6,480	2,299	35		0	2,299-	35-
89-91	5,366	1,076	20		0	1,076-	20-
90-92	4,736	352	7		0	352-	7-
91-93	7,197	23	0		0	23-	0
92-94	65,974	256	0		0	256-	0
93-95	65,320	1,911	3		0	1,911-	3-
94-96	71,682	9,679	14		0	9,679-	14-
95-97	26,083	12,545	48		0	12,545-	48-
96-98	52,773	13,043	25		0	13,043-	25-
97-99	57,678	5,251	9		0	5,251-	9-
98-00	45,655	3,469	8		0	3,469-	8-
99-01	17,058	1,316	8		0	1,316-	8-
00-02	1,473	1,316	89		0	1,316-	89-
01-03	1,516		0		0		0
02-04	1,516		0		0		0
03-05	55,284		0	319	1	319	1
04-06	417,225	76,129	18	319	0	75,810-	18-
05-07	417,890	86,741	21	319	0	86,422-	21-
06-08	372,235	86,916	23	160	0	86,757-	23-
07-09	27,247	43,227	159	160	1	43,068-	158-
08-10	28,685	32,615	114	160	1	32,456-	113-
09-11	20,233	32,440	160		0	32,440-	160-
10-12	7,793	2,335	30		0	2,335-	30-

DUKE ENERGY FLORIDA

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
11-13	21,488	2,335	11		0	2,335-	11-
12-14	29,836	2,599	9		0	2,599-	9-
13-15	28,074	3,751	13		0	3,751-	13-
14-16	13,689	5,561	41		0	5,561-	41-
15-17	5,680	5,848	103		0	5,848-	103-
16-18	4,495	10,437	232		0	10,437-	232-
17-19	26,569	18,026	68		0	18,026-	68-
FIVE-YEAR AVERAGE							
15-19	19,349	13,994	72		0	13,994-	72-

DUKE ENERGY FLORIDA

ACCOUNTS 353 THROUGH 353.04 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1975	1,126,062	48,241	4	740,139	66	691,898	61
1976	304,959	13,183	4	166,826	55	153,644	50
1977	868,459	20,404	2	169,331	19	148,926	17
1978	1,133,089	99,102	9	653,197	58	554,094	49
1979	4,100,916	105,211	3	1,046,198	26	940,987	23
1980	612,178	5,730	1	136,162	22	130,433	21
1981	983,799	35,097	4	210,380	21	175,282	18
1982	376,902	30,273	8	290,114	77	259,841	69
1983	1,011,017	39,106	4	477,777	47	438,671	43
1984	1,035,124	19,126	2	392,894	38	373,769	36
1985	575,323	38,119	7	292,164	51	254,045	44
1986	912,585	80,709	9	520,652	57	439,942	48
1987	1,188,998	73,706	6	176,921	15	103,215	9
1988	1,115,363	132,831	12	882,059	79	749,228	67
1989	704,603	141,720	20	268,397	38	126,677	18
1990	524,731	132,018	25	169,557	32	37,539	7
1991	464,346	36,329	8	222,580	48	186,251	40
1992	1,537,004	166,552	11	1,049,430	68	882,879	57
1993	2,132,681	358,915	17	460,342	22	101,427	5
1994	3,093,689	805,841	26	1,616,061	52	810,220	26
1995	2,431,653	256,278	11	727,079	30	470,801	19
1996	1,475,167	92,751	6	585,607	40	492,856	33
1997	968,265	134,210	14	179,821	19	45,611	5
1998	3,712,047	400,338	11	4,997,233	135	4,596,895	124
1999	1,583,881	117,985	7	170,914	11	52,930	3
2000	4,932,971	384,171	8	1,592,416	32	1,208,245	24
2001	1,630,295	80,035	5	7,212	0	72,823-	4-
2002	3,260,450	32,067	1		0	32,067-	1-
2003	1,750,921	141,435	8	559,906	32	418,471	24
2004	2,311,059	382,684	17		0	382,684-	17-
2005	5,081,688	942,979	19	31,500	1	911,479-	18-
2006	1,989,522	943,986	47	44,000	2	899,986-	45-
2007	11,732,809	1,034,280	9	1,662,961	14	628,681	5
2008	12,197,860	1,513,904	12	1,880,192	15	366,288	3
2009	7,288,879	422,001	6		0	422,001-	6-
2010	6,659,811	2,436,571	37	30,000	0	2,406,571-	36-
2011	4,655,330	3,591,894	77	193,008	4	3,398,886-	73-
2012	11,370,095	1,816,756	16	556,838	5	1,259,919-	11-
2013	21,927,134	334,622	2	73,975	0	260,647-	1-
2014	154,213	1,390,208	901	465,740	302	924,468-	599-
2015	23,164,003	3,635,211	16	17,439,558	75	13,804,347	60
2016	14,851,019	6,177,636	42	2,355,661	16	3,821,976-	26-
2017	12,010,716	5,721,867	48	23,474	0	5,698,393-	47-

DUKE ENERGY FLORIDA

ACCOUNTS 353 THROUGH 353.04 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2018	9,001,985	4,331,707	48		0	4,331,707-	48-
2019	19,421,939	13,550,423	70	131,836	1	13,418,587-	69-
TOTAL	209,365,538	52,248,211	25	43,650,111	21	8,598,100-	4-

THREE-YEAR MOVING AVERAGES

75-77	766,493	27,276	4	358,765	47	331,489	43
76-78	768,836	44,230	6	329,785	43	285,555	37
77-79	2,034,155	74,906	4	622,908	31	548,002	27
78-80	1,948,728	70,014	4	611,852	31	541,838	28
79-81	1,898,964	48,679	3	464,246	24	415,567	22
80-82	657,626	23,700	4	212,219	32	188,519	29
81-83	790,573	34,825	4	326,090	41	291,265	37
82-84	807,681	29,502	4	386,928	48	357,427	44
83-85	873,821	32,117	4	387,612	44	355,495	41
84-86	841,011	45,985	5	401,903	48	355,919	42
85-87	892,302	64,178	7	329,912	37	265,734	30
86-88	1,072,315	95,749	9	526,544	49	430,795	40
87-89	1,002,988	116,086	12	442,459	44	326,374	33
88-90	781,566	135,523	17	440,004	56	304,482	39
89-91	564,560	103,355	18	220,178	39	116,823	21
90-92	842,027	111,633	13	480,522	57	368,890	44
91-93	1,378,010	187,265	14	577,451	42	390,186	28
92-94	2,254,458	443,769	20	1,041,944	46	598,175	27
93-95	2,552,674	473,678	19	934,494	37	460,816	18
94-96	2,333,503	384,957	16	976,249	42	591,292	25
95-97	1,625,028	161,080	10	497,502	31	336,423	21
96-98	2,051,826	209,100	10	1,920,887	94	1,711,787	83
97-99	2,088,064	217,511	10	1,782,656	85	1,565,145	75
98-00	3,409,633	300,831	9	2,253,521	66	1,952,690	57
99-01	2,715,716	194,064	7	590,181	22	396,117	15
00-02	3,274,572	165,424	5	533,209	16	367,785	11
01-03	2,213,889	84,512	4	189,039	9	104,527	5
02-04	2,440,810	185,395	8	186,635	8	1,240	0
03-05	3,047,889	489,032	16	197,135	6	291,897-	10-
04-06	3,127,423	756,550	24	25,167	1	731,383-	23-
05-07	6,268,006	973,748	16	579,487	9	394,261-	6-
06-08	8,640,064	1,164,057	13	1,195,718	14	31,661	0
07-09	10,406,516	990,062	10	1,181,051	11	190,989	2
08-10	8,715,517	1,457,492	17	636,731	7	820,761-	9-
09-11	6,201,340	2,150,155	35	74,336	1	2,075,819-	33-
10-12	7,561,745	2,615,074	35	259,949	3	2,355,125-	31-

DUKE ENERGY FLORIDA

ACCOUNTS 353 THROUGH 353.04 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
11-13	12,650,853	1,914,424	15	274,607	2	1,639,817-	13-
12-14	11,150,481	1,180,529	11	365,517	3	815,011-	7-
13-15	15,081,783	1,786,680	12	5,993,091	40	4,206,410	28
14-16	12,723,078	3,734,352	29	6,753,653	53	3,019,301	24
15-17	16,675,246	5,178,238	31	6,606,231	40	1,427,993	9
16-18	11,954,573	5,410,404	45	793,045	7	4,617,359-	39-
17-19	13,478,213	7,867,999	58	51,770	0	7,816,229-	58-
FIVE-YEAR AVERAGE							
15-19	15,689,932	6,683,369	43	3,990,106	25	2,693,263-	17-

DUKE ENERGY FLORIDA

ACCOUNT 353.91 STATION EQUIPMENT - ENERGY CONTROL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2008	3,316		0		0		0
2009		208				208-	
2010	5,452	6,186	113		0	6,186-	113-
2011	15,638	107-	1-		0	107	1
2012	40,936	2,786	7		0	2,786-	7-
2013		87,845				87,845-	
2014	2,627		0		0		0
2015	9,310	615	7		0	615-	7-
2016	2,555	41,325			0	41,325-	
2017	302,616	35,245	12		0	35,245-	12-
2018							
2019		183,266				183,266-	
TOTAL	382,450	357,371	93		0	357,371-	93-

THREE-YEAR MOVING AVERAGES

08-10	2,922	2,131	73		0	2,131-	73-
09-11	7,030	2,096	30		0	2,096-	30-
10-12	20,675	2,955	14		0	2,955-	14-
11-13	18,858	30,175	160		0	30,175-	160-
12-14	14,521	30,210	208		0	30,210-	208-
13-15	3,979	29,487	741		0	29,487-	741-
14-16	4,831	13,980	289		0	13,980-	289-
15-17	104,827	25,729	25		0	25,729-	25-
16-18	101,724	25,524	25		0	25,524-	25-
17-19	100,872	72,837	72		0	72,837-	72-

FIVE-YEAR AVERAGE

15-19	62,896	52,090	83		0	52,090-	83-
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DUKE ENERGY FLORIDA

ACCOUNT 354 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1975	127,466	25,316	20	14,325	11	10,991-	9-
1976	63,810	23,465	37	11,620	18	11,845-	19-
1977	25,353	8,313	33	828	3	7,486-	30-
1978	460,302	41,675	9		0	41,675-	9-
1979	334,872	214,750	64	61,331	18	153,419-	46-
1980	7,132	243	3		0	243-	3-
1981	91,446	175,741	192		0	175,741-	192-
1982							
1983		17,993		10,682		7,311-	
1984	187,984	46,894	25	134,347	71	87,453	47
1985	19,026	115,678	608	8,359	44	107,319-	564-
1986	8,050	15,329	190	2	0	15,327-	190-
1987	19,409		0	46	0	46	0
1988				21,398		21,398	
1989	2,844	21,360	751		0	21,360-	751-
1990		6,814		1,094		5,719-	
1991	13,888	25,115	181	625	5	24,490-	176-
1992	1,061	6,989	658		0	6,989-	658-
1993	3,030	9,141	302		0	9,141-	302-
1994	209,735	12,527	6	14,485	7	1,958	1
1995	2,398	2,745	114		0	2,745-	114-
1996	750		0		0		0
1997	208,644		0	6,212	3	6,212	3
1998	439,888		0		0		0
1999							
2000							
2001							
2002	165,088		0		0		0
2003		3,299				3,299-	
2004							
2005	2,602,634	1,626,656	63		0	1,626,656-	63-
2006							
2007	5,484	57,405			0	57,405-	
2008	258,908		0		0		0
2009		7,155-				7,155	
2010	158,136	32,133	20		0	32,133-	20-
2011	17,070	188,010		4,606	27	183,404-	
2012	570,651		0		0		0
2013		42,158		35,975		6,183-	
2014	5,484	69,099		52,212	952	16,887-	308-
2015	31,217	279,156	894		0	279,156-	894-
2016							
2017	98,995		0		0		0

DUKE ENERGY FLORIDA

ACCOUNT 354 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2018		66,230				66,230-	
2019		1,976,762				1,976,762-	
TOTAL	6,140,754	5,103,839	83	378,146	6	4,725,693-	77-

THREE-YEAR MOVING AVERAGES

75-77	72,210	19,031	26	8,924	12	10,107-	14-
76-78	183,155	24,484	13	4,149	2	20,335-	11-
77-79	273,509	88,246	32	20,720	8	67,526-	25-
78-80	267,435	85,556	32	20,444	8	65,112-	24-
79-81	144,483	130,245	90	20,444	14	109,801-	76-
80-82	32,859	58,662	179		0	58,662-	179-
81-83	30,482	64,578	212	3,561	12	61,017-	200-
82-84	62,661	21,629	35	48,343	77	26,714	43
83-85	69,003	60,188	87	51,129	74	9,059-	13-
84-86	71,687	59,300	83	47,569	66	11,731-	16-
85-87	15,495	43,669	282	2,802	18	40,867-	264-
86-88	9,153	5,110	56	7,149	78	2,039	22
87-89	7,418	7,120	96	7,148	96	28	0
88-90	948	9,391	991	7,497	791	1,894-	200-
89-91	5,577	17,763	318	573	10	17,190-	308-
90-92	4,983	12,972	260	573	12	12,399-	249-
91-93	5,993	13,748	229	208	3	13,540-	226-
92-94	71,276	9,552	13	4,828	7	4,724-	7-
93-95	71,721	8,138	11	4,828	7	3,309-	5-
94-96	70,961	5,091	7	4,828	7	262-	0
95-97	70,597	915	1	2,071	3	1,156	2
96-98	216,427		0	2,071	1	2,071	1
97-99	216,177		0	2,071	1	2,071	1
98-00	146,629		0		0		0
99-01							
00-02	55,029		0		0		0
01-03	55,029	1,100	2		0	1,100-	2-
02-04	55,029	1,100	2		0	1,100-	2-
03-05	867,545	543,318	63		0	543,318-	63-
04-06	867,545	542,219	63		0	542,219-	63-
05-07	869,373	561,354	65		0	561,354-	65-
06-08	88,131	19,135	22		0	19,135-	22-
07-09	88,131	16,750	19		0	16,750-	19-
08-10	139,014	8,326	6		0	8,326-	6-
09-11	58,402	70,996	122	1,535	3	69,460-	119-
10-12	248,619	73,381	30	1,535	1	71,846-	29-

DUKE ENERGY FLORIDA

ACCOUNT 354 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
11-13	195,907	76,723	39	13,527	7	63,196-	32-
12-14	192,045	37,086	19	29,396	15	7,690-	4-
13-15	12,234	130,137		29,396	240	100,742-	823-
14-16	12,234	116,085	949	17,404	142	98,681-	807-
15-17	43,404	93,052	214		0	93,052-	214-
16-18	32,998	22,077	67		0	22,077-	67-
17-19	32,998	680,997			0	680,997-	
FIVE-YEAR AVERAGE							
15-19	26,042	464,430			0	464,430-	

DUKE ENERGY FLORIDA

ACCOUNT 355 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1975	880,640	289,454	33	268,946	31	20,508-	2-
1976	658,175	171,456	26	298,899	45	127,442	19
1977	581,798	99,979	17	186,004	32	86,024	15
1978	680,673	218,172	32	157,186	23	60,986-	9-
1979	936,348	451,152	48	232,045	25	219,107-	23-
1980	524,077	172,840	33	117,725	22	55,116-	11-
1981	364,980	99,453	27	99,265	27	188-	0
1982	759,580	361,721	48	256,374	34	105,346-	14-
1983	332,111	136,963	41	257,626	78	120,663	36
1984	503,224	144,034	29	237,813	47	93,779	19
1985	919,444	459,907	50	275,426	30	184,480-	20-
1986	855,148	228,311	27	274,668	32	46,357	5
1987	436,355	232,730	53	204,343	47	28,387-	7-
1988	695,358	355,530	51	189,559	27	165,971-	24-
1989	568,297	298,399	53	586,539	103	288,140	51
1990	1,308,990	313,654	24	279,117	21	34,538-	3-
1991	396,442	408,460	103	537,078	135	128,618	32
1992	452,292	289,691	64	46,046	10	243,645-	54-
1993	954,855	331,197	35	725,966	76	394,769	41
1994	667,305	300,733	45	889,182	133	588,449	88
1995	1,046,129	596,856	57	265,980	25	330,876-	32-
1996	787,286	382,793	49	272,965	35	109,828-	14-
1997	1,689,503	859,321	51	256,569	15	602,753-	36-
1998	569,298	674,852	119	386,148	68	288,703-	51-
1999	1,025,706	563,119	55	2,194,220	214	1,631,100	159
2000	583,036	207,476	36	607,421	104	399,945	69
2001	762,042	35,668	5	719,549	94	683,881	90
2002	1,406,670	753,999	54	537,536	38	216,463-	15-
2003	735,174	956,790	130	32,683	4	924,108-	126-
2004	2,181,148	1,998,851	92		0	1,998,851-	92-
2005	3,115,983	8,105,589	260		0	8,105,589-	260-
2006	699,157	3,411,293	488	28,728	4	3,382,565-	484-
2007	3,421,280	3,863,745	113		0	3,863,745-	113-
2008	3,333,718	1,149,270	34		0	1,149,270-	34-
2009	3,030,313	3,125,496	103		0	3,125,496-	103-
2010	6,881,941	6,313,941	92		0	6,313,941-	92-
2011	3,108,431	8,965,765	288	210,131	7	8,755,633-	282-
2012	4,331,888	3,291,525	76	382,071	9	2,909,454-	67-
2013	2,616,086	966,663	37		0	966,663-	37-
2014	455,669	1,623,910	356	21,443	5	1,602,467-	352-
2015	7,921,959	13,835,434	175	424,987	5	13,410,447-	169-
2016	8,413,539	8,747,777	104	129,178	2	8,618,599-	102-
2017	10,417,363	4,908,176	47		0	4,908,176-	47-

DUKE ENERGY FLORIDA

ACCOUNT 355 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2018	350,190	9,166,342			0	9,166,342-	
2019	32,065,558	11,872,770	37		0	11,872,770-	37-
TOTAL	114,425,157	101,741,258	89	12,589,416	11	89,151,842-	78-

THREE-YEAR MOVING AVERAGES

75-77	706,871	186,963	26	251,283	36	64,320	9
76-78	640,215	163,203	25	214,030	33	50,827	8
77-79	732,940	256,435	35	191,745	26	64,690-	9-
78-80	713,699	280,722	39	168,985	24	111,736-	16-
79-81	608,468	241,149	40	149,678	25	91,470-	15-
80-82	549,546	211,338	38	157,788	29	53,550-	10-
81-83	485,557	199,379	41	204,422	42	5,043	1
82-84	531,638	214,239	40	250,604	47	36,365	7
83-85	584,926	246,968	42	256,955	44	9,987	2
84-86	759,272	277,417	37	262,636	35	14,782-	2-
85-87	736,982	306,983	42	251,479	34	55,504-	8-
86-88	662,287	272,190	41	222,856	34	49,334-	7-
87-89	566,670	295,553	52	326,813	58	31,261	6
88-90	857,548	322,528	38	351,738	41	29,210	3
89-91	757,910	340,171	45	467,578	62	127,407	17
90-92	719,241	337,268	47	287,414	40	49,855-	7-
91-93	601,196	343,116	57	436,363	73	93,247	16
92-94	691,484	307,207	44	553,731	80	246,524	36
93-95	889,430	409,595	46	627,043	70	217,447	24
94-96	833,573	426,794	51	476,042	57	49,249	6
95-97	1,174,306	612,990	52	265,171	23	347,819-	30-
96-98	1,015,362	638,989	63	305,227	30	333,761-	33-
97-99	1,094,836	699,097	64	945,646	86	246,548	23
98-00	726,013	481,816	66	1,062,596	146	580,781	80
99-01	790,261	268,754	34	1,173,730	149	904,976	115
00-02	917,249	332,381	36	621,502	68	289,121	32
01-03	967,962	582,152	60	429,923	44	152,230-	16-
02-04	1,440,997	1,236,547	86	190,073	13	1,046,474-	73-
03-05	2,010,768	3,687,077	183	10,894	1	3,676,182-	183-
04-06	1,998,763	4,505,244	225	9,576	0	4,495,668-	225-
05-07	2,412,140	5,126,875	213	9,576	0	5,117,299-	212-
06-08	2,484,718	2,808,102	113	9,576	0	2,798,526-	113-
07-09	3,261,770	2,712,837	83		0	2,712,837-	83-
08-10	4,415,324	3,529,569	80		0	3,529,569-	80-
09-11	4,340,228	6,135,067	141	70,044	2	6,065,024-	140-
10-12	4,774,087	6,190,410	130	197,401	4	5,993,010-	126-

DUKE ENERGY FLORIDA
ACCOUNT 355 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
11-13	3,352,135	4,407,984	131	197,401	6	4,210,584-	126-
12-14	2,467,881	1,960,700	79	134,505	5	1,826,195-	74-
13-15	3,664,571	5,475,336	149	148,810	4	5,326,526-	145-
14-16	5,597,056	8,069,040	144	191,869	3	7,877,171-	141-
15-17	8,917,620	9,163,796	103	184,722	2	8,979,074-	101-
16-18	6,393,697	7,607,432	119	43,059	1	7,564,372-	118-
17-19	14,277,703	8,649,096	61		0	8,649,096-	61-
FIVE-YEAR AVERAGE							
15-19	11,833,722	9,706,100	82	110,833	1	9,595,267-	81-

DUKE ENERGY FLORIDA

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1975	1,106,746	289,540	26	832,821	75	543,281	49
1976	767,165	182,149	24	632,265	82	450,115	59
1977	633,418	183,809	29	351,787	56	167,978	27
1978	759,903	325,036	43	575,822	76	250,786	33
1979	961,603	542,073	56	313,750	33	228,323-	24-
1980	285,690	51,474	18	55,523	19	4,049	1
1981	727,774	190,147	26	312,835	43	122,689	17
1982	379,652	166,299	44	1,101,798	290	935,498	246
1983	365,943	168,665	46	375,857	103	207,192	57
1984	520,388	142,001	27	299,979	58	157,978	30
1985	397,757	425,672	107	366,668	92	59,004-	15-
1986	595,911	155,288	26	346,221	58	190,933	32
1987	205,615	133,034	65	201,403	98	68,369	33
1988	284,867	144,498	51	275,719	97	131,220	46
1989	483,376	139,506	29	1,373,180	284	1,233,674	255
1990	427,482	145,757	34	277,081	65	131,324	31
1991	936,583	212,865	23	231,206	25	18,340	2
1992	291,225	203,942	70	173,871	60	30,071-	10-
1993	1,002,531	259,125	26	986,805	98	727,680	73
1994	1,229,233	264,260	21	1,162,332	95	898,072	73
1995	1,123,208	661,319	59	752,691	67	91,372	8
1996	878,354	727,530	83	330,966	38	396,564-	45-
1997	613,556	523,535	85	351,834	57	171,701-	28-
1998	296,541	271,876	92	121,245	41	150,632-	51-
1999	368,128	281,318	76	849,932	231	568,614	154
2000	451,124	157,370	35	334,521	74	177,151	39
2001	310,373	25,505	8	718,500	231	692,995	223
2002	778,529	317,329	41	116,539	15	200,790-	26-
2003	286,972	391,201	136	18,440	6	372,761-	130-
2004	1,990,831	1,344,948	68		0	1,344,948-	68-
2005	1,528,623	2,638,243	173		0	2,638,243-	173-
2006	378,521	1,820,781	481	249,263	66	1,571,517-	415-
2007	2,082,905	4,117,603	198		0	4,117,603-	198-
2008	2,722,592	890,578	33		0	890,578-	33-
2009	2,113,227	6,741,770	319	101,580	5	6,640,190-	314-
2010	2,852,459	3,797,189	133	191,227	7	3,605,962-	126-
2011	2,910,066	6,880,142	236	664,497	23	6,215,645-	214-
2012	3,072,664	4,918,258	160	175,766	6	4,742,492-	154-
2013	2,144,859	475,142	22	1,318	0	473,824-	22-
2014	201,930	1,531,809	759	495,459	245	1,036,350-	513-
2015	3,915,337	12,653,730	323	918,577	23	11,735,153-	300-
2016	6,812,351	7,233,009	106	115,076	2	7,117,933-	104-
2017	3,826,272	3,068,775	80		0	3,068,775-	80-

DUKE ENERGY FLORIDA

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2018	258,748	1,283,242	496		0	1,283,242-	496-
2019	6,734,405	1,809,687	27		0	1,809,687-	27-
TOTAL	61,015,438	68,887,032	113	16,754,353	27	52,132,679-	85-

THREE-YEAR MOVING AVERAGES

75-77	835,776	218,500	26	605,624	72	387,125	46
76-78	720,162	230,332	32	519,958	72	289,626	40
77-79	784,975	350,306	45	413,786	53	63,480	8
78-80	669,065	306,194	46	315,031	47	8,837	1
79-81	658,356	261,231	40	227,369	35	33,862-	5-
80-82	464,372	135,973	29	490,052	106	354,079	76
81-83	491,123	175,037	36	596,830	122	421,793	86
82-84	421,994	158,988	38	592,544	140	433,556	103
83-85	428,029	245,446	57	347,501	81	102,055	24
84-86	504,685	240,987	48	337,623	67	96,636	19
85-87	399,761	237,998	60	304,764	76	66,766	17
86-88	362,131	144,273	40	274,448	76	130,174	36
87-89	324,619	139,013	43	616,767	190	477,754	147
88-90	398,575	143,254	36	641,993	161	498,739	125
89-91	615,814	166,043	27	627,155	102	461,113	75
90-92	551,763	187,521	34	227,386	41	39,864	7
91-93	743,446	225,311	30	463,960	62	238,650	32
92-94	840,996	242,442	29	774,336	92	531,893	63
93-95	1,118,324	394,902	35	967,276	86	572,374	51
94-96	1,076,932	551,037	51	748,663	70	197,626	18
95-97	871,706	637,462	73	478,497	55	158,964-	18-
96-98	596,150	507,647	85	268,015	45	239,632-	40-
97-99	426,075	358,910	84	441,004	104	82,094	19
98-00	371,931	236,855	64	435,233	117	198,378	53
99-01	376,542	154,731	41	634,318	168	479,587	127
00-02	513,342	166,735	32	389,853	76	223,119	43
01-03	458,624	244,678	53	284,493	62	39,815	9
02-04	1,018,777	684,493	67	44,993	4	639,500-	63-
03-05	1,268,809	1,458,131	115	6,147	0	1,451,984-	114-
04-06	1,299,325	1,934,657	149	83,088	6	1,851,570-	143-
05-07	1,330,016	2,858,875	215	83,088	6	2,775,788-	209-
06-08	1,728,006	2,276,320	132	83,088	5	2,193,233-	127-
07-09	2,306,241	3,916,650	170	33,860	1	3,882,790-	168-
08-10	2,562,759	3,809,846	149	97,602	4	3,712,244-	145-
09-11	2,625,251	5,806,367	221	319,101	12	5,487,266-	209-
10-12	2,945,063	5,198,530	177	343,830	12	4,854,700-	165-

DUKE ENERGY FLORIDA

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
11-13	2,709,197	4,091,181	151	280,527	10	3,810,654	141
12-14	1,806,485	2,308,403	128	224,181	12	2,084,222	115
13-15	2,087,376	4,886,894	234	471,785	23	4,415,109	212
14-16	3,643,206	7,139,516	196	509,704	14	6,629,812	182
15-17	4,851,320	7,651,838	158	344,551	7	7,307,287	151
16-18	3,632,457	3,861,675	106	38,359	1	3,823,316	105
17-19	3,606,475	2,053,901	57		0	2,053,901	57
FIVE-YEAR AVERAGE							
15-19	4,309,423	5,209,689	121	206,731	5	5,002,958	116

DUKE ENERGY FLORIDA
ACCOUNT 357 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1976	2,045		0		0		0
1977		156		15		141-	0
1978	1,924		0		0		0
1979							
1980							
1981	1,874	60	3		0	60-	3-
1982							
1983				4,954		4,954	
1984							
1985							
1986							
1987	634,493		0		0		0
1988							
1989							
1990							
1991							
1992							
1993							
1994							
1995							
1996							
1997	29,178		0		0		0
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008							
2009	108,157		0		0		0
2010							
2011		1,152				1,152-	
2012	4,861		0		0		0
2013	10,741	6,279	58		0	6,279-	58-
2014							
2015							
2016		309,831		46,759		263,072-	
2017							

DUKE ENERGY FLORIDA

ACCOUNT 357 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2018							
2019							
TOTAL	793,273	317,478	40	51,728	7	265,750-	34-

THREE-YEAR MOVING AVERAGES

76-78	1,323	52	4	5	0	47-	4-
77-79	641	52	8	5	1	47-	7-
78-80	641		0		0		0
79-81	625	20	3		0	20-	3-
80-82	625	20	3		0	20-	3-
81-83	625	20	3	1,651	264	1,631	261
82-84				1,651		1,651	
83-85				1,651		1,651	
84-86							
85-87	211,498		0		0		0
86-88	211,498		0		0		0
87-89	211,498		0		0		0
88-90							
89-91							
90-92							
91-93							
92-94							
93-95							
94-96							
95-97	9,726		0		0		0
96-98	9,726		0		0		0
97-99	9,726		0		0		0
98-00							
99-01							
00-02							
01-03							
02-04							
03-05							
04-06							
05-07							
06-08							
07-09	36,052		0		0		0
08-10	36,052		0		0		0
09-11	36,052	384	1		0	384-	1-
10-12	1,620	384	24		0	384-	24-
11-13	5,201	2,477	48		0	2,477-	48-

DUKE ENERGY FLORIDA

ACCOUNT 357 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
12-14	5,201	2,093	40		0	2,093-	40-
13-15	3,580	2,093	58		0	2,093-	58-
14-16		103,277		15,586		87,691-	
15-17		103,277		15,586		87,691-	
16-18		103,277		15,586		87,691-	
17-19							
FIVE-YEAR AVERAGE							
15-19		61,966		9,352		52,614-	

DUKE ENERGY FLORIDA

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1977	9,620	320	3	7,595	79	7,275	76
1978							
1979							
1980							
1981							
1982							
1983							
1984							
1985							
1986							
1987	610,617	7,427	1		0	7,427-	1-
1988							
1989	612		0		0		0
1990							
1991							
1992							
1993							
1994							
1995							
1996							
1997							
1998	2,788	1,562	56		0	1,562-	56-
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014		3,960				3,960-	
2015	102,185		0		0		0
2016							
2017							

DUKE ENERGY FLORIDA

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2018							
2019		1,125				1,125-	
TOTAL	725,822	14,393	2	7,595	1	6,798-	1-

THREE-YEAR MOVING AVERAGES

77-79	3,207	107	3	2,532	79	2,425	76
78-80							
79-81							
80-82							
81-83							
82-84							
83-85							
84-86							
85-87	203,539	2,476	1		0	2,476-	1-
86-88	203,539	2,476	1		0	2,476-	1-
87-89	203,743	2,476	1		0	2,476-	1-
88-90	204		0		0		0
89-91	204		0		0		0
90-92							
91-93							
92-94							
93-95							
94-96							
95-97							
96-98	929	521	56		0	521-	56-
97-99	929	521	56		0	521-	56-
98-00	929	521	56		0	521-	56-
99-01							
00-02							
01-03							
02-04							
03-05							
04-06							
05-07							
06-08							
07-09							
08-10							
09-11							
10-12							
11-13							
12-14		1,320				1,320-	

DUKE ENERGY FLORIDA

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
13-15	34,062	1,320	4		0	1,320-	4-
14-16	34,062	1,320	4		0	1,320-	4-
15-17	34,062		0		0		0
16-18							
17-19		375				375-	
FIVE-YEAR AVERAGE							
15-19	20,437	225	1		0	225-	1-

DUKE ENERGY FLORIDA

ACCOUNT 359 ROADS AND TRAILS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1976	3,349	308	9		0	308-	9-
1977	1,265	7	1		0	7-	1-
1978	16,637		0		0		0
1979	24,518		0		0		0
1980	1,356		0		0		0
1981							
1982							
1983							
1984							
1985							
1986							
1987							
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2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015							
2016							
2017							

DUKE ENERGY FLORIDA

ACCOUNT 359 ROADS AND TRAILS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2018							
2019		3,305				3,305-	
TOTAL	47,125	3,621	8		0	3,621-	8-

THREE-YEAR MOVING AVERAGES

76-78	7,084	105	1		0	105-	1-
77-79	14,140	2	0		0	2-	0
78-80	14,170		0		0		0
79-81	8,625		0		0		0
80-82	452		0		0		0
81-83							
82-84							
83-85							
84-86							
85-87							
86-88							
87-89							
88-90							
89-91							
90-92							
91-93							
92-94							
93-95							
94-96							
95-97							
96-98							
97-99							
98-00							
99-01							
00-02							
01-03							
02-04							
03-05							
04-06							
05-07							
06-08							
07-09							
08-10							
09-11							
10-12							
11-13							

DUKE ENERGY FLORIDA
ACCOUNT 359 ROADS AND TRAILS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
	12-14						
	13-15						
	14-16						
	15-17						
	16-18						
	17-19	1,102				1,102-	
FIVE-YEAR AVERAGE							
	15-19	661				661-	

DUKE ENERGY FLORIDA

ACCOUNT 360.01 RIGHTS OF WAY

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1981	2,023		0		0		0
1982							
1983							
1984							
1985							
1986							
1987							
1988							
1989							
1990							
1991							
1992							
1993							
1994							
1995							
1996							
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2002							
2003							
2004							
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015							
2016							
2017							
2018							
2019							
TOTAL	2,023		0		0		0

DUKE ENERGY FLORIDA

ACCOUNT 360.01 RIGHTS OF WAY

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
81-83	674		0		0		0
82-84							
83-85							
84-86							
85-87							
86-88							
87-89							
88-90							
89-91							
90-92							
91-93							
92-94							
93-95							
94-96							
95-97							
96-98							
97-99							
98-00							
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13-15							
14-16							
15-17							
16-18							
17-19							

FIVE-YEAR AVERAGE

15-19

DUKE ENERGY FLORIDA

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1975	5,059	234	5		0	234-	5-
1976	2,187	56	3	381	17	325	15
1977	16,968	638	4		0	638-	4-
1978	56,081	1,886	3		0	1,886-	3-
1979	49,147	117	0	4,000	8	3,883	8
1980	10,006	163	2	1,943	19	1,780	18
1981	10,990	91	1		0	91-	1-
1982	23,465	150	1		0	150-	1-
1983	10,502	62	1		0	62-	1-
1984	1,732	100	6		0	100-	6-
1985	5,773	7,473	129		0	7,473-	129-
1986	14,385	2,447	17		0	2,447-	17-
1987	15,994	539	3		0	539-	3-
1988	12,592	4,638	37	178	1	4,461-	35-
1989	62,781	1,992	3	136	0	1,856-	3-
1990	47,177	304	1		0	304-	1-
1991	50,500	105	0		0	105-	0
1992	26,507	1,048	4		0	1,048-	4-
1993	77,699		0		0		0
1994	53,294	1,000	2	8,684	16	7,684	14
1995	31,709	1,221	4		0	1,221-	4-
1996	91,495	13,894	15		0	13,894-	15-
1997	26,311	5,152	20		0	5,152-	20-
1998	6,529		0		0		0
1999	64,907	3,663	6	19,637	30	15,974	25
2000	22,351	8,487	38		0	8,487-	38-
2001							
2002	13,244		0		0		0
2003							
2004	25,017	5,788	23		0	5,788-	23-
2005	91,955	38,342	42		0	38,342-	42-
2006	45,528	66,906	147		0	66,906-	147-
2007	77,867		0		0		0
2008	21,588	7,470	35		0	7,470-	35-
2009	85,300	42,388	50		0	42,388-	50-
2010	25,429	19,022	75		0	19,022-	75-
2011	6,111	25,965	425		0	25,965-	425-
2012	88,228	48	0		0	48-	0
2013	18,775	11,199	60		0	11,199-	60-
2014	40,825	2,545	6		0	2,545-	6-
2015	30,279	22,740	75		0	22,740-	75-
2016	13,414	46,760	349		0	46,760-	349-
2017	75,226	2,868	4	9,608	13	6,740	9

DUKE ENERGY FLORIDA

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2018	62,954	723	1		0	723-	1-
2019	1,372,734	75,423	5		0	75,423-	5-
TOTAL	2,890,614	423,648	15	44,566	2	379,082-	13-

THREE-YEAR MOVING AVERAGES

75-77	8,071	309	4	127	2	182-	2-
76-78	25,079	860	3	127	1	733-	3-
77-79	40,732	881	2	1,333	3	453	1
78-80	38,411	722	2	1,981	5	1,259	3
79-81	23,381	124	1	1,981	8	1,857	8
80-82	14,820	135	1	648	4	513	3
81-83	14,986	101	1		0	101-	1-
82-84	11,900	104	1		0	104-	1-
83-85	6,002	2,545	42		0	2,545-	42-
84-86	7,297	3,340	46		0	3,340-	46-
85-87	12,051	3,486	29		0	3,486-	29-
86-88	14,324	2,541	18	59	0	2,482-	17-
87-89	30,456	2,390	8	104	0	2,285-	8-
88-90	40,850	2,312	6	104	0	2,207-	5-
89-91	53,486	800	1	45	0	755-	1-
90-92	41,395	486	1		0	486-	1-
91-93	51,569	384	1		0	384-	1-
92-94	52,500	683	1	2,895	6	2,212	4
93-95	54,234	740	1	2,895	5	2,154	4
94-96	58,833	5,372	9	2,895	5	2,477-	4-
95-97	49,838	6,756	14		0	6,756-	14-
96-98	41,445	6,349	15		0	6,349-	15-
97-99	32,582	2,938	9	6,546	20	3,607	11
98-00	31,262	4,050	13	6,546	21	2,496	8
99-01	29,086	4,050	14	6,546	23	2,496	9
00-02	11,865	2,829	24		0	2,829-	24-
01-03	4,415		0		0		0
02-04	12,754	1,929	15		0	1,929-	15-
03-05	38,991	14,710	38		0	14,710-	38-
04-06	54,167	37,012	68		0	37,012-	68-
05-07	71,783	35,083	49		0	35,083-	49-
06-08	48,328	24,792	51		0	24,792-	51-
07-09	61,585	16,619	27		0	16,619-	27-
08-10	44,106	22,960	52		0	22,960-	52-
09-11	38,947	29,125	75		0	29,125-	75-
10-12	39,923	15,012	38		0	15,012-	38-

DUKE ENERGY FLORIDA

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
11-13	37,705	12,404	33		0	12,404-	33-
12-14	49,276	4,597	9		0	4,597-	9-
13-15	29,960	12,161	41		0	12,161-	41-
14-16	28,173	24,015	85		0	24,015-	85-
15-17	39,640	24,123	61	3,203	8	20,920-	53-
16-18	50,531	16,784	33	3,203	6	13,581-	27-
17-19	503,638	26,338	5	3,203	1	23,135-	5-
FIVE-YEAR AVERAGE							
15-19	310,921	29,703	10	1,922	1	27,781-	9-

DUKE ENERGY FLORIDA

ACCOUNT 362 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1975	1,119,928	48,044	4	485,538	43	437,493	39
1976	481,765	20,091	4	204,016-	42-	224,107-	47-
1977	1,034,061	48,040	5	416,469	40	368,428	36
1978	855,311	27,337	3	271,715	32	244,378	29
1979	1,108,349	77,384	7	338,660	31	261,276	24
1980	1,086,352	36,758	3	357,577	33	320,819	30
1981	987,191	23,469	2	298,791	30	275,322	28
1982	563,780	17,935	3	59,340	11	41,405	7
1983	1,539,449	63,266	4	536,246	35	472,981	31
1984	1,066,401	6,651	1	183,338	17	176,687	17
1985	957,768	68,463	7	256,634	27	188,171	20
1986	617,701	69,717	11	25,251	4	44,465-	7-
1987	1,507,280	77,790	5	155,356	10	77,566	5
1988	1,266,393	266,434	21	901,721	71	635,287	50
1989	1,503,108	374,884	25	896,030	60	521,145	35
1990	1,713,524	81,641	5	868,871	51	787,230	46
1991	1,899,764	369,943	19	1,134,314	60	764,371	40
1992	1,542,394	151,262	10	832,481	54	681,219	44
1993	1,891,476	451,914	24	1,105,416	58	653,501	35
1994	3,012,142	417,527	14	897,537	30	480,010	16
1995	3,394,574	447,353	13	2,111,009	62	1,663,656	49
1996	1,686,163	139,697	8	623,618	37	483,921	29
1997	1,379,153	164,563	12	432,124	31	267,560	19
1998	676,173	75,757	11	134,215	20	58,458	9
1999	2,391,663	96,915	4	1,190,271	50	1,093,356	46
2000	2,327,851	167,667	7	580,758	25	413,091	18
2001	452,898	4,280	1	48,296	11	44,016	10
2002	2,907,594	101,323	3	38,633	1	62,690-	2-
2003	2,253,423	377,820	17	86,840	4	290,979-	13-
2004	4,641,197	450,189	10		0	450,189-	10-
2005	4,447,528	2,024,402	46	22,000	0	2,002,402-	45-
2006	911,975	846,593	93	103,050	11	743,543-	82-
2007	5,215,034	2,224,567	43	92,250	2	2,132,317-	41-
2008	5,238,728	382,033	7		0	382,033-	7-
2009	5,152,913	308,134	6		0	308,134-	6-
2010	6,129,814	2,583,552	42	237,420	4	2,346,131-	38-
2011	3,442,546	2,980,291	87	1,776,981	52	1,203,310-	35-
2012	5,789,335	1,637,023	28	259,789	4	1,377,234-	24-
2013	4,304,894	652,465	15	112,192	3	540,273-	13-
2014	75,784	1,086,983		12,692	17	1,074,291-	
2015	7,635,869	2,691,186	35	85,886	1	2,605,301-	34-
2016	11,807,584	2,000,157	17	71,833	1	1,928,324-	16-
2017	10,192,634	4,824,389	47	2,582,817	25	2,241,572-	22-

DUKE ENERGY FLORIDA

ACCOUNT 362 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2018	1,443,997	4,943,142	342		0	4,943,142-	342-
2019	33,407,068	6,772,963	20	1,335	0	6,771,628-	20-
TOTAL	153,060,531	40,681,992	27	20,421,276	13	20,260,715-	13-

THREE-YEAR MOVING AVERAGES

75-77	878,585	38,725	4	232,663	26	193,938	22
76-78	790,379	31,823	4	161,389	20	129,567	16
77-79	999,240	50,920	5	342,281	34	291,361	29
78-80	1,016,671	47,159	5	322,651	32	275,491	27
79-81	1,060,631	45,870	4	331,676	31	285,806	27
80-82	879,108	26,054	3	238,569	27	212,515	24
81-83	1,030,140	34,890	3	298,126	29	263,236	26
82-84	1,056,543	29,284	3	259,641	25	230,358	22
83-85	1,187,873	46,126	4	325,406	27	279,280	24
84-86	880,623	48,277	5	155,074	18	106,798	12
85-87	1,027,583	71,990	7	145,747	14	73,757	7
86-88	1,130,458	137,980	12	360,776	32	222,796	20
87-89	1,425,594	239,703	17	651,035	46	411,333	29
88-90	1,494,342	240,986	16	888,874	59	647,888	43
89-91	1,705,465	275,489	16	966,405	57	690,916	41
90-92	1,718,561	200,949	12	945,222	55	744,274	43
91-93	1,777,878	324,373	18	1,024,070	58	699,697	39
92-94	2,148,671	340,234	16	945,144	44	604,910	28
93-95	2,766,064	438,931	16	1,371,320	50	932,389	34
94-96	2,697,626	334,859	12	1,210,721	45	875,862	32
95-97	2,153,297	250,538	12	1,055,584	49	805,046	37
96-98	1,247,163	126,672	10	396,652	32	269,980	22
97-99	1,482,330	112,412	8	585,537	40	473,125	32
98-00	1,798,562	113,446	6	635,081	35	521,635	29
99-01	1,724,137	89,621	5	606,442	35	516,821	30
00-02	1,896,114	91,090	5	222,562	12	131,472	7
01-03	1,871,305	161,141	9	57,923	3	103,218-	6-
02-04	3,267,405	309,777	9	41,825	1	267,952-	8-
03-05	3,780,716	950,803	25	36,280	1	914,523-	24-
04-06	3,333,567	1,107,061	33	41,683	1	1,065,378-	32-
05-07	3,524,846	1,698,520	48	72,433	2	1,626,087-	46-
06-08	3,788,579	1,151,064	30	65,100	2	1,085,964-	29-
07-09	5,202,225	971,578	19	30,750	1	940,828-	18-
08-10	5,507,152	1,091,240	20	79,140	1	1,012,100-	18-
09-11	4,908,424	1,957,326	40	671,467	14	1,285,859-	26-
10-12	5,120,565	2,400,289	47	758,064	15	1,642,225-	32-

DUKE ENERGY FLORIDA

ACCOUNT 362 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
11-13	4,512,258	1,756,593	39	716,321	16	1,040,272-	23-
12-14	3,390,005	1,125,490	33	128,224	4	997,266-	29-
13-15	4,005,516	1,476,878	37	70,256	2	1,406,621-	35-
14-16	6,506,413	1,926,109	30	56,804	1	1,869,305-	29-
15-17	9,878,696	3,171,911	32	913,512	9	2,258,399-	23-
16-18	7,814,738	3,922,563	50	884,883	11	3,037,679-	39-
17-19	15,014,566	5,513,498	37	861,384	6	4,652,114-	31-
FIVE-YEAR AVERAGE							
15-19	12,897,431	4,246,368	33	548,374	4	3,697,993-	29-

DUKE ENERGY FLORIDA

ACCOUNT 364 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1975	1,024,094	199,013	19	461,468	45	262,454	26
1976	958,983	196,865	21	362,745	38	165,880	17
1977	1,021,818	207,371	20	366,471	36	159,100	16
1978	1,048,387	266,572	25	469,096	45	202,524	19
1979	1,121,981	355,331	32	663,186	59	307,855	27
1980	1,165,205	446,545	38	854,495	73	407,950	35
1981	2,065,274	662,506	32	827,077	40	164,571	8
1982	1,325,200	330,478	25	891,634	67	561,156	42
1983	1,274,262	604,857	47	1,180,441	93	575,584	45
1984	1,157,835	632,547	55	1,308,528	113	675,981	58
1985	1,943,364	722,651	37	1,303,767	67	581,116	30
1986	1,816,640	763,431	42	1,214,552	67	451,121	25
1987	2,222,872	1,206,234	54	1,126,691	51	79,543-	4-
1988	3,067,333	1,020,199	33	1,238,856	40	218,657	7
1989	3,132,783	1,219,625	39	1,290,263	41	70,638	2
1990	3,755,308	868,336	23	1,221,646	33	353,310	9
1991	3,994,385	711,416	18	1,336,640	33	625,224	16
1992	4,159,113	1,375,979	33	1,148,005	28	227,974-	5-
1993		1,651,851		1,295,649		356,202-	
1994	2,071,487	1,529,248	74	605,047	29	924,201-	45-
1995	1,703,710	1,744,928	102	1,246,298	73	498,630-	29-
1996	1,780,090	2,043,122	115	1,388,297	78	654,826-	37-
1997	1,826,488	1,989,393	109	1,406,633	77	582,760-	32-
1998	3,849,955	715,280	19	2,087,466-	54-	2,802,746-	73-
1999	2,257,195	1,618,130	72	807,158	36	810,972-	36-
2000	1,579,277	1,312,493	83	1,027,227	65	285,266-	18-
2001	501,139	5,466,543		3,099,602	619	2,366,942-	472-
2002	194,928	285,734	147	5,807	3	279,927-	144-
2003	576,246	137,384	24	1,250,572	217	1,113,188	193
2004	2,395,215	726,437	30		0	726,437-	30-
2005	4,995,204	2,624,160	53		0	2,624,160-	53-
2006	1,080,417	915,898	85		0	915,898-	85-
2007	1,562,924	6,983,867	447	10,862	1	6,973,005-	446-
2008	1,438,529	820,937	57	319,779	22	501,158-	35-
2009	492,369	6,548,953			0	6,548,953-	
2010	1,752,940	1,193,387	68	89,500	5	1,103,887-	63-
2011	1,237,050	3,262,434	264	41,500	3	3,220,934-	260-
2012	1,452,024	4,884,552	336	972	0	4,883,580-	336-
2013	2,786,968	6,164,499	221	1,270	0	6,163,230-	221-
2014	2,903,946	2,147,413	74	7,507	0	2,139,906-	74-
2015	4,452,140	817,823	18	6,765	0	811,058-	18-
2016	4,300,737	8,579,995	200	29,224	1	8,550,772-	199-
2017	2,761,364	15,529,165	562	6,170-	0	15,535,335-	563-

DUKE ENERGY FLORIDA

ACCOUNT 364 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2018	1,305,809	5,288,155	405		0	5,288,155-	405-
2019	4,713,584	6,862,093	146	8,116	0	6,853,978-	145-
TOTAL	92,226,572	103,633,833	112	27,819,708	30	75,814,124-	82-

THREE-YEAR MOVING AVERAGES

75-77	1,001,632	201,083	20	396,895	40	195,812	20
76-78	1,009,729	223,603	22	399,437	40	175,835	17
77-79	1,064,062	276,425	26	499,585	47	223,160	21
78-80	1,111,858	356,149	32	662,259	60	306,110	28
79-81	1,450,820	488,127	34	781,586	54	293,459	20
80-82	1,518,560	479,843	32	857,735	56	377,892	25
81-83	1,554,912	532,614	34	966,384	62	433,770	28
82-84	1,252,432	522,627	42	1,126,868	90	604,241	48
83-85	1,458,487	653,352	45	1,264,245	87	610,894	42
84-86	1,639,280	706,210	43	1,275,616	78	569,406	35
85-87	1,994,292	897,439	45	1,215,003	61	317,565	16
86-88	2,368,948	996,621	42	1,193,366	50	196,745	8
87-89	2,807,663	1,148,686	41	1,218,603	43	69,917	2
88-90	3,318,475	1,036,053	31	1,250,255	38	214,202	6
89-91	3,627,492	933,126	26	1,282,850	35	349,724	10
90-92	3,969,602	985,244	25	1,235,431	31	250,187	6
91-93	2,717,833	1,246,415	46	1,260,098	46	13,683	1
92-94	2,076,867	1,519,026	73	1,016,234	49	502,793-	24-
93-95	1,258,399	1,642,009	130	1,048,998	83	593,011-	47-
94-96	1,851,762	1,772,433	96	1,079,881	58	692,552-	37-
95-97	1,770,096	1,925,815	109	1,347,076	76	578,739-	33-
96-98	2,485,511	1,582,598	64	235,821	9	1,346,777-	54-
97-99	2,644,546	1,440,934	54	42,108	2	1,398,826-	53-
98-00	2,562,142	1,215,301	47	84,360-	3-	1,299,662-	51-
99-01	1,445,870	2,799,056	194	1,644,662	114	1,154,393-	80-
00-02	758,448	2,354,923	310	1,377,545	182	977,378-	129-
01-03	424,104	1,963,220	463	1,451,993	342	511,227-	121-
02-04	1,055,463	383,185	36	418,793	40	35,608	3
03-05	2,655,555	1,162,660	44	416,857	16	745,803-	28-
04-06	2,823,612	1,422,165	50		0	1,422,165-	50-
05-07	2,546,181	3,507,975	138	3,621	0	3,504,354-	138-
06-08	1,360,623	2,906,901	214	110,214	8	2,796,687-	206-
07-09	1,164,607	4,784,586	411	110,214	9	4,674,372-	401-
08-10	1,227,946	2,854,426	232	136,426	11	2,718,000-	221-
09-11	1,160,786	3,668,258	316	43,667	4	3,624,591-	312-
10-12	1,480,671	3,113,458	210	43,991	3	3,069,467-	207-

DUKE ENERGY FLORIDA

ACCOUNT 364 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
11-13	1,825,347	4,770,495	261	14,581	1	4,755,914-	261-
12-14	2,380,979	4,398,822	185	3,250	0	4,395,572-	185-
13-15	3,381,018	3,043,245	90	5,181	0	3,038,064-	90-
14-16	3,885,608	3,848,410	99	14,499	0	3,833,912-	99-
15-17	3,838,080	8,308,994	216	9,940	0	8,299,055-	216-
16-18	2,789,304	9,799,105	351	7,685	0	9,791,420-	351-
17-19	2,926,919	9,226,471	315	649	0	9,225,822-	315-
FIVE-YEAR AVERAGE							
15-19	3,506,727	7,415,446	211	7,587	0	7,407,859-	211-

DUKE ENERGY FLORIDA

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1975	829,870	386,453	47	602,423	73	215,970	26
1976	1,087,506	467,230	43	739,008	68	271,778	25
1977	1,005,277	459,627	46	534,057	53	74,430	7
1978	1,368,625	533,867	39	661,657	48	127,791	9
1979	1,144,664	658,157	57	915,257	80	257,100	22
1980	1,176,171	812,763	69	1,440,621	122	627,858	53
1981	1,122,270	1,340,307	119	1,719,043	153	378,736	34
1982	1,244,684	565,313	45	926,234	74	360,921	29
1983	1,556,833	1,187,663	76	2,300,878	148	1,113,215	72
1984	1,155,036	1,259,233	109	1,510,496	131	251,263	22
1985	1,695,400	1,541,280	91	2,035,198	120	493,918	29
1986	1,326,750	1,783,737	134	1,774,742	134	8,995-	1-
1987	1,763,025	2,315,678	131	1,564,855	89	750,823-	43-
1988	2,397,230	2,295,792	96	1,858,987	78	436,805-	18-
1989	2,476,982	2,225,917	90	1,544,574	62	681,343-	28-
1990	2,434,940	1,461,269	60	1,213,181	50	248,088-	10-
1991	3,919,260	2,169,554	55	2,353,945	60	184,391	5
1992	5,963,100	2,625,985	44	1,761,944	30	864,041-	14-
1993	2,275,423-	3,301,259	145-	2,167,621	95-	1,133,638-	50
1994	1,759,609	2,935,435	167	1,020,488	58	1,914,946-	109-
1995	1,601,454	3,207,400	200	2,749,140	172	458,259-	29-
1996	1,674,734	3,746,335	224	3,076,585	184	669,750-	40-
1997	1,548,144	3,596,945	232	3,540,568	229	56,377-	4-
1998	1,975,684	30,627-	2-	4,211,325	213	4,241,953	215
1999	1,671,138	2,507,862	150	3,161,088	189	653,226	39
2000	2,086,011	2,757,437	132	2,922,359	140	164,922	8
2001	1,924,152	575,290	30	433,097	23	142,193-	7-
2002	1,662,796	272,746	16	117,130	7	155,617-	9-
2003	3,517,302	74,973	2		0	74,973-	2-
2004	19,592,573	2,587,815	13		0	2,587,815-	13-
2005	18,573,419	14,262,622	77		0	14,262,622-	77-
2006	4,485,679	3,074,699	69		0	3,074,699-	69-
2007	5,109,571	2,265,462	44	723,922	14	1,541,539-	30-
2008	6,366,866	1,341,360	21		0	1,341,360-	21-
2009	2,946,539	278,017	9		0	278,017-	9-
2010	10,828,115	2,126,612	20		0	2,126,612-	20-
2011	9,116,835	3,361,325	37	5,312	0	3,356,013-	37-
2012	7,960,071	4,674,638	59	684	0	4,673,953-	59-
2013	9,040,102	5,202,557	58		0	5,202,557-	58-
2014	9,832,424	987,187	10	42,617	0	944,570-	10-
2015	8,731,981	1,917,668	22	26,626	0	1,891,042-	22-
2016	12,142,415	10,612,550	87	28,112-	0	10,640,662-	88-
2017	14,557,839	12,054,129	83	3,369,193	23	8,684,936-	60-

DUKE ENERGY FLORIDA

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2018	4,414,239	6,361,213	144		0	6,361,213-	144-
2019	20,909,024	9,323,974	45	3,805	0	9,320,169-	45-
TOTAL	215,420,917	127,466,708	59	53,000,548	25	74,466,159-	35-

THREE-YEAR MOVING AVERAGES

75-77	974,218	437,770	45	625,163	64	187,392	19
76-78	1,153,803	486,908	42	644,907	56	157,999	14
77-79	1,172,855	550,550	47	703,657	60	153,107	13
78-80	1,229,820	668,262	54	1,005,845	82	337,583	27
79-81	1,147,702	937,076	82	1,358,307	118	421,231	37
80-82	1,181,042	906,128	77	1,361,966	115	455,838	39
81-83	1,307,929	1,031,094	79	1,648,718	126	617,624	47
82-84	1,318,851	1,004,069	76	1,579,203	120	575,133	44
83-85	1,469,090	1,329,392	90	1,948,857	133	619,465	42
84-86	1,392,395	1,528,083	110	1,773,479	127	245,395	18
85-87	1,595,058	1,880,232	118	1,791,598	112	88,633-	6-
86-88	1,829,002	2,131,736	117	1,732,861	95	398,874-	22-
87-89	2,212,412	2,279,129	103	1,656,139	75	622,990-	28-
88-90	2,436,384	1,994,326	82	1,538,914	63	455,412-	19-
89-91	2,943,727	1,952,247	66	1,703,900	58	248,347-	8-
90-92	4,105,767	2,085,603	51	1,776,357	43	309,246-	8-
91-93	2,535,646	2,698,933	106	2,094,503	83	604,430-	24-
92-94	1,815,762	2,954,226	163	1,650,018	91	1,304,209-	72-
93-95	361,880	3,148,031	870	1,979,083	547	1,168,948-	323-
94-96	1,678,599	3,296,390	196	2,282,071	136	1,014,319-	60-
95-97	1,608,111	3,516,893	219	3,122,098	194	394,796-	25-
96-98	1,732,854	2,437,551	141	3,609,493	208	1,171,942	68
97-99	1,731,655	2,024,726	117	3,637,660	210	1,612,934	93
98-00	1,910,944	1,744,890	91	3,431,591	180	1,686,700	88
99-01	1,893,767	1,946,863	103	2,172,181	115	225,318	12
00-02	1,890,986	1,201,824	64	1,157,528	61	44,296-	2-
01-03	2,368,083	307,670	13	183,409	8	124,261-	5-
02-04	8,257,557	978,512	12	39,043	0	939,468-	11-
03-05	13,894,432	5,641,804	41		0	5,641,804-	41-
04-06	14,217,224	6,641,712	47		0	6,641,712-	47-
05-07	9,389,556	6,534,261	70	241,307	3	6,292,954-	67-
06-08	5,320,705	2,227,174	42	241,307	5	1,985,866-	37-
07-09	4,807,659	1,294,946	27	241,307	5	1,053,639-	22-
08-10	6,713,840	1,248,663	19		0	1,248,663-	19-
09-11	7,630,496	1,921,985	25	1,771	0	1,920,214-	25-
10-12	9,301,674	3,387,525	36	1,999	0	3,385,526-	36-

DUKE ENERGY FLORIDA

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
11-13	8,705,669	4,412,840	51	1,999	0	4,410,841-	51-
12-14	8,944,199	3,621,460	40	14,434	0	3,607,027-	40-
13-15	9,201,502	2,702,471	29	23,081	0	2,679,390-	29-
14-16	10,235,606	4,505,802	44	13,710	0	4,492,091-	44-
15-17	11,810,745	8,194,782	69	1,122,569	10	7,072,213-	60-
16-18	10,371,498	9,675,964	93	1,113,694	11	8,562,270-	83-
17-19	13,293,701	9,246,439	70	1,124,333	8	8,122,106-	61-
FIVE-YEAR AVERAGE							
15-19	12,151,100	8,053,907	66	674,303	6	7,379,604-	61-

DUKE ENERGY FLORIDA

ACCOUNT 366 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1975	29,223	4,162	14	25,094	86	20,932	72
1976	10,171	1,722	17	6,008	59	4,286	42
1977	22,613	2,038	9	9,796	43	7,758	34
1978	15,912	894	6	5,198	33	4,304	27
1979	68,070	970	1	8,130	12	7,161	11
1980	31,914	1,762	6	15,323	48	13,561	42
1981	16,510	1,739	11	8,286	50	6,546	40
1982	40,577	3,666	9	21,129	52	17,463	43
1983	32,077	2,917	9	9,251	29	6,334	20
1984	33,811	1,096	3	34,746	103	33,650	100
1985	70,764	2,566	4	68,164	96	65,598	93
1986	68,813	5,018	7	29,380	43	24,362	35
1987	53,665	8,183	15	42,458	79	34,275	64
1988	66,787	25,759	39	71,809	108	46,050	69
1989	910,536	17,901	2	105,765	12	87,864	10
1990	89,890	27,932	31	123,507	137	95,575	106
1991	121,806	83,711	69	146,128	120	62,417	51
1992	196,237	72,198	37	114,583	58	42,385	22
1993	40,140-	106,840	266-	132,461	330-	25,621	64-
1994	55,299	131,640	238	181,092	327	49,452	89
1995	42,541	82,711	194	67,318	158	15,393-	36-
1996	74,110	66,616	90	116,354	157	49,738	67
1997	54,623	135,567	248	203,377	372	67,810	124
1998	51,019	424,590	832	232,932	457	191,658-	376-
1999	55,501	408,391	736	145,859	263	262,533-	473-
2000	200,225	405,784	203	317,914	159	87,871-	44-
2001	41,756	459,020		247,451	593	211,570-	507-
2002	23,998	15,897	66	111	0	15,786-	66-
2003	138,797	191,899	138	162,507	117	29,392-	21-
2004	719,001	168,968	24		0	168,968-	24-
2005	885,898	488,083	55		0	488,083-	55-
2006	213,486	68,382	32		0	68,382-	32-
2007	124,022	37,724	30	579	0	37,145-	30-
2008	197,894	116,404	59		0	116,404-	59-
2009	50,371	34	0		0	34-	0
2010	189,649	268,497	142		0	268,497-	142-
2011	317,430	508,186	160	60	0	508,126-	160-
2012	225,059	1,748,159	777	28	0	1,748,131-	777-
2013	306,530	1,582,602	516		0	1,582,602-	516-
2014	363,671	107,438	30	1,490-	0	108,928-	30-
2015	596,082	6,309	1		0	6,309-	1-
2016	1,632,688	1,345,364	82	3,217-	0	1,348,580-	83-
2017	1,237,682	1,114,555	90	1,371-	0	1,115,926-	90-

DUKE ENERGY FLORIDA

ACCOUNT 366 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2018	89,930	185	0		0	185-	0
2019		387,506				387,506-	
TOTAL	9,726,496	10,641,587	109	2,646,716	27	7,994,871-	82-

THREE-YEAR MOVING AVERAGES

75-77	20,669	2,641	13	13,633	66	10,992	53
76-78	16,232	1,552	10	7,001	43	5,449	34
77-79	35,532	1,301	4	7,708	22	6,407	18
78-80	38,632	1,209	3	9,550	25	8,342	22
79-81	38,831	1,490	4	10,580	27	9,089	23
80-82	29,667	2,389	8	14,913	50	12,523	42
81-83	29,721	2,774	9	12,889	43	10,114	34
82-84	35,488	2,560	7	21,709	61	19,149	54
83-85	45,551	2,193	5	37,387	82	35,194	77
84-86	57,796	2,893	5	44,097	76	41,203	71
85-87	64,414	5,256	8	46,667	72	41,412	64
86-88	63,088	12,987	21	47,883	76	34,896	55
87-89	343,663	17,281	5	73,344	21	56,063	16
88-90	355,738	23,864	7	100,360	28	76,496	22
89-91	374,077	43,181	12	125,133	33	81,952	22
90-92	135,978	61,280	45	128,072	94	66,792	49
91-93	92,634	87,583	95	131,057	141	43,474	47
92-94	70,465	103,559	147	142,712	203	39,152	56
93-95	19,233	107,064	557	126,957	660	19,893	103
94-96	57,317	93,656	163	121,588	212	27,932	49
95-97	57,091	94,964	166	129,016	226	34,052	60
96-98	59,917	208,924	349	184,221	307	24,703-	41-
97-99	53,714	322,850	601	194,056	361	128,794-	240-
98-00	102,248	412,922	404	232,235	227	180,687-	177-
99-01	99,161	424,399	428	237,074	239	187,324-	189-
00-02	88,659	293,567	331	188,492	213	105,075-	119-
01-03	68,183	222,272	326	136,689	200	85,582-	126-
02-04	293,932	125,588	43	54,206	18	71,382-	24-
03-05	581,232	282,984	49	54,169	9	228,815-	39-
04-06	606,128	241,811	40		0	241,811-	40-
05-07	407,802	198,063	49	193	0	197,870-	49-
06-08	178,467	74,170	42	193	0	73,977-	41-
07-09	124,095	51,387	41	193	0	51,194-	41-
08-10	145,971	128,312	88		0	128,312-	88-
09-11	185,816	258,905	139	20	0	258,886-	139-
10-12	244,046	841,614	345	29	0	841,585-	345-

DUKE ENERGY FLORIDA

ACCOUNT 366 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
11-13	283,006	1,279,649	452	29	0	1,279,620-	452-
12-14	298,420	1,146,066	384	488-	0	1,146,554-	384-
13-15	422,094	565,450	134	497-	0	565,946-	134-
14-16	864,147	486,370	56	1,569-	0	487,939-	56-
15-17	1,155,484	822,076	71	1,529-	0	823,605-	71-
16-18	986,767	820,035	83	1,529-	0	821,564-	83-
17-19	442,537	500,749	113	457-	0	501,206-	113-
FIVE-YEAR AVERAGE							
15-19	711,276	570,784	80	918-	0	571,701-	80-

DUKE ENERGY FLORIDA

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1975	400,925	28,843	7	202,354	50	173,511	43
1976	277,283	12,450	4	9,677-	3-	22,128-	8-
1977	188,966	12,673	7	127,812	68	115,139	61
1978	274,527	22,161	8	69,411	25	47,250	17
1979	382,597	13,114	3	101,037	26	87,924	23
1980	389,364	19,461	5	129,900	33	110,439	28
1981	323,170	28,770	9	145,502	45	116,732	36
1982	238,061	19,255	8	205,108	86	185,853	78
1983	311,946	34,247	11	330,545	106	296,298	95
1984	253,240	42,471	17	307,350	121	264,879	105
1985	440,076	138,649	32	358,068	81	219,419	50
1986	621,300	120,290	19	624,927	101	504,637	81
1987	623,510	118,728	19	246,479	40	127,751	20
1988	435,772	173,552	40	468,130	107	294,578	68
1989	1,041,223	238,987	23	433,483	42	194,496	19
1990	660,559	192,241	29	336,003	51	143,762	22
1991	839,348	245,976	29	344,674	41	98,698	12
1992	1,213,725	350,573	29	919,194	76	568,621	47
1993	404,986-	622,187	154-	1,080,045	267-	457,858	113-
1994	502,855	996,984	198	1,641,394	326	644,410	128
1995	556,274	322,472	58	805,938	145	483,467	87
1996	446,299	434,420	97	810,061	182	375,641	84
1997	387,636	1,086,426	280	376,675	97	709,751-	183-
1998	492,223	6,380,942		2,671,946	543	3,708,996-	754-
1999	662,481	3,119,074	471	1,725,172	260	1,393,902-	210-
2000	1,236,132	2,906,379	235	2,125,336	172	781,043-	63-
2001	635,176	779,652	123	570,746	90	208,906-	33-
2002	294,630	100,442	34	17,682	6	82,760-	28-
2003	1,791,152	48,172	3	252,307	14	204,135	11
2004	2,587,206	572,645	22		0	572,645-	22-
2005	2,875,330	1,391,700	48		0	1,391,700-	48-
2006	2,865,090	137,228	5		0	137,228-	5-
2007	8,806,007	591,251	7	130,530	1	460,721-	5-
2008	5,422,598	181,874	3		0	181,874-	3-
2009	2,540,257	4,785	0		0	4,785-	0
2010	5,753,399	1,457,693	25		0	1,457,693-	25-
2011	5,464,165	1,005,641	18	56,966	1	948,675-	17-
2012	3,920,185	1,520,513	39	128	0	1,520,385-	39-
2013	5,263,454	1,344,784	26	71	0	1,344,713-	26-
2014	5,711,302	45,478	1	4-	0	45,482-	1-
2015	8,933,004	393,116	4		0	393,116-	4-
2016	7,433,479	1,184,176	16	11,405-	0	1,195,581-	16-
2017	9,108,497	5,661,599	62	671,958	7	4,989,641-	55-

DUKE ENERGY FLORIDA

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2018	1,190,097	2,837,889	238		0	2,837,889-	238-
2019	14,770,235	3,388,162	23		0	3,388,162-	23-
TOTAL	108,159,768	40,328,128	37	18,265,847	17	22,062,281-	20-

THREE-YEAR MOVING AVERAGES

75-77	289,058	17,989	6	106,830	37	88,841	31
76-78	246,925	15,762	6	62,515	25	46,754	19
77-79	282,030	15,983	6	99,420	35	83,438	30
78-80	348,829	18,245	5	100,116	29	81,871	23
79-81	365,044	20,448	6	125,480	34	105,032	29
80-82	316,865	22,495	7	160,170	51	137,675	43
81-83	291,059	27,424	9	227,052	78	199,628	69
82-84	267,749	31,991	12	281,001	105	249,010	93
83-85	335,087	71,789	21	331,988	99	260,199	78
84-86	438,205	100,470	23	430,115	98	329,645	75
85-87	561,629	125,889	22	409,825	73	283,936	51
86-88	560,194	137,523	25	446,512	80	308,989	55
87-89	700,168	177,089	25	382,697	55	205,608	29
88-90	712,518	201,593	28	412,539	58	210,945	30
89-91	847,043	225,735	27	371,387	44	145,652	17
90-92	904,544	262,930	29	533,290	59	270,360	30
91-93	549,362	406,245	74	781,304	142	375,059	68
92-94	437,198	656,581	150	1,213,544	278	556,963	127
93-95	218,048	647,214	297	1,175,792	539	528,578	242
94-96	501,809	584,625	117	1,085,798	216	501,173	100
95-97	463,403	614,439	133	664,225	143	49,786	11
96-98	442,053	2,633,929	596	1,286,227	291	1,347,702-	305-
97-99	514,113	3,528,814	686	1,591,264	310	1,937,550-	377-
98-00	796,945	4,135,465	519	2,174,151	273	1,961,314-	246-
99-01	844,596	2,268,369	269	1,473,751	174	794,617-	94-
00-02	721,980	1,262,158	175	904,588	125	357,570-	50-
01-03	906,986	309,422	34	280,245	31	29,177-	3-
02-04	1,557,663	240,420	15	89,997	6	150,423-	10-
03-05	2,417,896	670,839	28	84,102	3	586,737-	24-
04-06	2,775,875	700,524	25		0	700,524-	25-
05-07	4,848,809	706,726	15	43,510	1	663,216-	14-
06-08	5,697,898	303,451	5	43,510	1	259,941-	5-
07-09	5,589,621	259,303	5	43,510	1	215,793-	4-
08-10	4,572,085	548,118	12		0	548,118-	12-
09-11	4,585,940	822,707	18	18,989	0	803,718-	18-
10-12	5,045,916	1,327,949	26	19,031	0	1,308,918-	26-

DUKE ENERGY FLORIDA

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
11-13	4,882,601	1,290,313	26	19,055	0	1,271,258-	26-
12-14	4,964,980	970,259	20	65	0	970,194-	20-
13-15	6,635,920	594,460	9	22	0	594,437-	9-
14-16	7,359,262	540,923	7	3,803-	0	544,726-	7-
15-17	8,491,660	2,412,964	28	220,184	3	2,192,779-	26-
16-18	5,910,691	3,227,888	55	220,184	4	3,007,704-	51-
17-19	8,356,276	3,962,550	47	223,986	3	3,738,564-	45-
FIVE-YEAR AVERAGE							
15-19	8,287,062	2,692,988	32	132,111	2	2,560,878-	31-

DUKE ENERGY FLORIDA

ACCOUNT 368 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1975	991,698	118,988	12	208,980	21	89,992	9
1976	954,914	116,327	12	226,193	24	109,866	12
1977	1,215,167	140,641	12	199,691	16	59,050	5
1978	1,438,278	143,628	10	180,685	13	37,057	3
1979	784,410	145,416	19	207,952	27	62,536	8
1980	855,999	188,894	22	213,993	25	25,100	3
1981	1,113,012	312,957	28	233,602	21	79,356-	7-
1982	2,186,345	164,541	8	325,491	15	160,950	7
1983	2,393,807	524,024	22	323,223	14	200,801-	8-
1984	2,053,489	707,632	34	472,256	23	235,375-	11-
1985	3,054,550	800,513	26	442,196	14	358,317-	12-
1986	2,286,699	899,743	39	464,084	20	435,659-	19-
1987	1,528,627	1,030,150	67	337,155	22	692,994-	45-
1988	7,332,987	1,020,018	14	337,028	5	682,990-	9-
1989	5,386,785	732,799	14	398,003	7	334,796-	6-
1990	6,434,892	494,922	8	358,749	6	136,173-	2-
1991	5,691,764	1,536,181	27	475,322	8	1,060,859-	19-
1992	6,463,513	945,928	15	620,691	10	325,237-	5-
1993	3,804,812	1,291,409	34	1,238,073	33	53,336-	1-
1994	4,875,176	1,200,465	25	1,010,196	21	190,269-	4-
1995	4,165,136	1,231,979	30	876,609	21	355,370-	9-
1996	4,231,670	1,197,649	28	426,231	10	771,418-	18-
1997	4,263,306	795,692	19	327,646	8	468,046-	11-
1998	4,816,497	1,560,552	32	1,040,928	22	519,623-	11-
1999	3,994,016	1,002,982	25	512,404	13	490,577-	12-
2000	5,304,583	1,204,534	23	1,114,838	21	89,695-	2-
2001	6,943,667	494,591	7	519,458	7	24,867	0
2002	5,067,665	11,167	0	1,107	0	10,060-	0
2003	4,743,814	1,797,995	38	26,273	1	1,771,722-	37-
2004	11,607,800	508,053	4		0	508,053-	4-
2005	19,499,197	8,029,883	41		0	8,029,883-	41-
2006	3,920,993	601,290	15	117,445	3	483,845-	12-
2007	6,212,878	722,701	12	1,337,830	22	615,129	10
2008	405,338	87,018	21		0	87,018-	21-
2009	49,932	661,735			0	661,735-	
2010	5,417,700	63,339	1		0	63,339-	1-
2011	8,411,727	88,352	1	61,020	1	27,332-	0
2012	9,078,368	5,600,686	62		0	5,600,686-	62-
2013	8,979,723	2,232,369	25	42,406	0	2,189,962-	24-
2014	30,490,719	3,296,105-	11-	16,590,573	54	19,886,679	65
2015	10,526,933	264,412	3	2,743	0	261,668-	2-
2016	18,691,487	16,257,256	87	12,895-	0	16,270,151-	87-
2017	17,914,095	13,779,962	77	4,644,335	26	9,135,627-	51-

DUKE ENERGY FLORIDA

ACCOUNT 368 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2018	2,694,147	5,384,534	200		0	5,384,534-	200-
2019	20,065,722	5,653,595	28		0	5,653,595-	28-
TOTAL	278,344,036	78,451,394	28	35,902,518	13	42,548,876-	15-

THREE-YEAR MOVING AVERAGES

75-77	1,053,926	125,319	12	211,621	20	86,303	8
76-78	1,202,786	133,532	11	202,190	17	68,658	6
77-79	1,145,952	143,228	12	196,109	17	52,881	5
78-80	1,026,229	159,313	16	200,877	20	41,564	4
79-81	917,807	215,756	24	218,516	24	2,760	0
80-82	1,385,119	222,131	16	257,695	19	35,565	3
81-83	1,897,721	333,841	18	294,105	15	39,736-	2-
82-84	2,211,214	465,399	21	373,657	17	91,742-	4-
83-85	2,500,615	677,390	27	412,559	16	264,831-	11-
84-86	2,464,913	802,629	33	459,512	19	343,117-	14-
85-87	2,289,959	910,135	40	414,478	18	495,657-	22-
86-88	3,716,104	983,304	26	379,422	10	603,881-	16-
87-89	4,749,466	927,656	20	357,396	8	570,260-	12-
88-90	6,384,888	749,246	12	364,593	6	384,653-	6-
89-91	5,837,814	921,301	16	410,691	7	510,609-	9-
90-92	6,196,723	992,344	16	484,921	8	507,423-	8-
91-93	5,320,030	1,257,839	24	778,029	15	479,810-	9-
92-94	5,047,834	1,145,934	23	956,320	19	189,614-	4-
93-95	4,281,708	1,241,284	29	1,041,626	24	199,658-	5-
94-96	4,423,994	1,210,031	27	771,012	17	439,019-	10-
95-97	4,220,037	1,075,107	25	543,495	13	531,611-	13-
96-98	4,437,158	1,184,631	27	598,268	13	586,363-	13-
97-99	4,357,940	1,119,742	26	626,993	14	492,749-	11-
98-00	4,705,032	1,256,022	27	889,390	19	366,632-	8-
99-01	5,414,089	900,702	17	715,567	13	185,135-	3-
00-02	5,771,972	570,097	10	545,134	9	24,963-	0
01-03	5,585,048	767,917	14	182,279	3	585,638-	10-
02-04	7,139,759	772,405	11	9,127	0	763,278-	11-
03-05	11,950,270	3,445,310	29	8,758	0	3,436,552-	29-
04-06	11,675,997	3,046,408	26	39,148	0	3,007,260-	26-
05-07	9,877,689	3,117,958	32	485,092	5	2,632,866-	27-
06-08	3,513,070	470,336	13	485,092	14	14,755	0
07-09	2,222,716	490,485	22	445,943	20	44,541-	2-
08-10	1,957,657	270,698	14		0	270,698-	14-
09-11	4,626,453	271,142	6	20,340	0	250,802-	5-
10-12	7,635,931	1,917,459	25	20,340	0	1,897,119-	25-

DUKE ENERGY FLORIDA

ACCOUNT 368 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
11-13	8,823,272	2,640,469	30	34,475	0	2,605,993-	30-
12-14	16,182,936	1,512,316	9	5,544,327	34	4,032,010	25
13-15	16,665,791	266,442-	2-	5,545,241	33	5,811,683	35
14-16	19,903,046	4,408,521	22	5,526,807	28	1,118,287	6
15-17	15,710,838	10,100,543	64	1,544,728	10	8,555,815-	54-
16-18	13,099,910	11,807,251	90	1,543,813	12	10,263,437-	78-
17-19	13,557,988	8,272,697	61	1,548,112	11	6,724,585-	50-
FIVE-YEAR AVERAGE							
15-19	13,978,477	8,267,952	59	926,837	7	7,341,115-	53-

DUKE ENERGY FLORIDA

ACCOUNT 369.01 SERVICES - UNDERGROUND

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1975	156,088	133,943	86	111,144	71	22,799-	15-
1976	143,622	150,395	105	117,801	82	32,594-	23-
1977	145,632	152,649	105	109,053	75	43,596-	30-
1978	149,551	121,970	82	133,316	89	11,346	8
1979	203,831	175,316	86	222,288	109	46,972	23
1980	200,290	228,908	114	246,292	123	17,384	9
1981	202,057	336,026	166	217,411	108	118,616-	59-
1982	240,532	244,905	102	188,565	78	56,340-	23-
1983	260,885	271,717	104	443,326	170	171,609	66
1984	231,692	409,395	177	462,737	200	53,342	23
1985	398,688	433,796	109	295,017	74	138,779-	35-
1986	227,266	454,720	200	192,448	85	262,273-	115-
1987	263,843	540,116	205	218,849	83	321,267-	122-
1988	287,822	490,768	171	697,012	242	206,243	72
1989	233,048	496,590	213	217,995	94	278,596-	120-
1990	369,227	430,235	117	86,314	23	343,921-	93-
1991	373,191	802,277	215	87,652	23	714,625-	191-
1992	473,408	579,837	122	175,409	37	404,428-	85-
1993	32,924-	699,860		197,224	599-	502,636-	
1994	161,898	654,362	404	173,779	107	480,583-	297-
1995	82,540	986,174		135,714	164	850,461-	
1996	436,993	1,161,772	266	88,639	20	1,073,133-	246-
1997	71,514	1,523,092		141,723	198	1,381,370-	
1998	116,652	131,980	113	141,892	122	9,911	8
1999	160,613	235,843	147	126,033	78	109,810-	68-
2000	125,656	262,272	209	203,034	162	59,237-	47-
2001	47,618	72,806	153	51,799	109	21,007-	44-
2002		77,491		4,145		73,346-	
2003							
2004	10,167,337	767,937	8		0	767,937-	8-
2005	12,355,547	333,240	3	822	0	332,418-	3-
2006	16,178,469	58,743	0	1,301	0	57,442-	0
2007	4,298,409	25,225	1		0	25,225-	1-
2008	6,481,579	88,295	1	679	0	87,616-	1-
2009	2,718,319	1,302	0		0	1,302-	0
2010	9,056,148	139,538	2		0	139,538-	2-
2011	2,742,559	118,394	4		0	118,394-	4-
2012	34,499	66,720	193		0	66,720-	193-
2013	49,055-	66,738	136-		0	66,738-	136
2014	304,707	2,700	1		3-	2,703-	1-
2015	414,349	43,775	11	5,136	1	38,639-	9-
2016	456,099	717,460	157	33-	0	717,494-	157-
2017	496,417	541,197	109	53-	0	541,250-	109-

DUKE ENERGY FLORIDA

ACCOUNT 369.01 SERVICES - UNDERGROUND

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2018	101,760	100	0		0	100-	0
2019		67,638		298		67,339-	
TOTAL	71,488,376	15,298,219	21	5,494,754	8	9,803,465-	14-

THREE-YEAR MOVING AVERAGES

75-77	148,447	145,662	98	112,666	76	32,996-	22-
76-78	146,268	141,671	97	120,057	82	21,615-	15-
77-79	166,338	149,978	90	154,885	93	4,907	3
78-80	184,557	175,398	95	200,632	109	25,234	14
79-81	202,059	246,750	122	228,664	113	18,087-	9-
80-82	214,293	269,947	126	217,423	101	52,524-	25-
81-83	234,491	284,216	121	283,101	121	1,116-	0
82-84	244,370	308,673	126	364,876	149	56,203	23
83-85	297,088	371,636	125	400,360	135	28,724	10
84-86	285,882	432,637	151	316,734	111	115,903-	41-
85-87	296,599	476,211	161	235,438	79	240,773-	81-
86-88	259,644	495,202	191	369,436	142	125,766-	48-
87-89	261,571	509,158	195	377,952	144	131,207-	50-
88-90	296,699	472,531	159	333,773	112	138,758-	47-
89-91	325,155	576,367	177	130,653	40	445,714-	137-
90-92	405,275	604,116	149	116,458	29	487,658-	120-
91-93	271,225	693,991	256	153,428	57	540,563-	199-
92-94	200,794	644,686	321	182,137	91	462,549-	230-
93-95	70,505	780,132		168,905	240	611,227-	867-
94-96	227,144	934,103	411	132,710	58	801,392-	353-
95-97	197,016	1,223,680	621	122,025	62	1,101,654-	559-
96-98	208,386	938,948	451	124,084	60	814,864-	391-
97-99	116,260	630,305	542	136,549	117	493,756-	425-
98-00	134,307	210,032	156	156,986	117	53,045-	39-
99-01	111,296	190,307	171	126,955	114	63,351-	57-
00-02	57,758	137,523	238	86,326	149	51,197-	89-
01-03	15,873	50,099	316	18,648	117	31,451-	198-
02-04	3,389,112	281,809	8	1,382	0	280,428-	8-
03-05	7,507,628	367,059	5	274	0	366,785-	5-
04-06	12,900,451	386,640	3	708	0	385,933-	3-
05-07	10,944,142	139,069	1	708	0	138,362-	1-
06-08	8,986,152	57,421	1	660	0	56,761-	1-
07-09	4,499,436	38,274	1	226	0	38,048-	1-
08-10	6,085,349	76,379	1	226	0	76,152-	1-
09-11	4,839,009	86,411	2		0	86,411-	2-
10-12	3,944,402	108,217	3		0	108,217-	3-

DUKE ENERGY FLORIDA

ACCOUNT 369.01 SERVICES - UNDERGROUND

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
11-13	909,334	83,951	9		0	83,951-	9-
12-14	96,717	45,386	47	1-	0	45,387-	47-
13-15	223,334	37,738	17	1,711	1	36,026-	16-
14-16	391,718	254,645	65	1,700	0	252,945-	65-
15-17	455,622	434,144	95	1,683	0	432,461-	95-
16-18	351,425	419,586	119	29-	0	419,614-	119-
17-19	199,392	202,978	102	82	0	202,896-	102-
FIVE-YEAR AVERAGE							
15-19	293,725	274,034	93	1,070	0	272,964-	93-

DUKE ENERGY FLORIDA

ACCOUNT 369.02 SERVICES - OVERHEAD

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1975	42,611	9,695	23	35,731	84	26,035	61
1976	4,791-	9,759	204-	29,118	608-	19,359	404-
1977	10,746	29,261	272	28,439	265	822-	8-
1978	82,729	69,744	84	57,005	69	12,739-	15-
1979	96,836	48,198	50	69,783	72	21,585	22
1980	129,864	54,350	42	86,681	67	32,331	25
1981	113,992	51,655	45	91,544	80	39,889	35
1982	103,111	41,741	40	78,618	76	36,878	36
1983	29,853	59,768	200	149,369	500	89,601	300
1984	29,784	59,392	199	151,651	509	92,259	310
1985	15,268	73,240	480	183,180		109,941	720
1986	113,485	113,361	100	92,772	82	20,589-	18-
1987	401,195	177,299	44	103,942	26	73,357-	18-
1988	1,062,212	195,301	18	199,966	19	4,665	0
1989	182,063	292,095	160	248,423	136	43,672-	24-
1990	481,821	246,067	51	64,530	13	181,537-	38-
1991	455,299	227,739	50	175,871	39	51,868-	11-
1992	278,988	224,481	80	63,249	23	161,232-	58-
1993	186,253	214,653	115	150,133	81	64,521-	35-
1994	95,611	251,212	263	185,033	194	66,180-	69-
1995	20,807	21,599	104	103,754	499	82,155	395
1996	1,782,844	26,365	1	155,719	9	129,354	7
1997	36,573	63,405	173	96,921	265	33,516	92
1998	1,634,676	753,031-	46-	386,346	24	1,139,377	70
1999	1,630,572	221,334	14	132,314	8	89,020-	5-
2000	1,541,813	255,308	17	194,599	13	60,709-	4-
2001	785,434	71,172	9	50,444	6	20,727-	3-
2002	1,479,041	134	0		0	133-	0
2003	8,950,967	417,396	5	5,467	0	411,929-	5-
2004							
2005	604,603	1,072,960	177	1,532	0	1,071,428-	177-
2006	1,776,130	6,449	0	143	0	6,306-	0
2007	188,302	1,105	1		0	1,105-	1-
2008		12,563				12,563-	
2009		57,735				57,735-	
2010							
2011	1,577		0		0		0
2012	2		0		0		0
2013	124	172,919			0	172,919-	
2014	5,460,382	28,756	1		0	28,756-	1-
2015	4,606,503	204,991	4	134	0	204,856-	4-
2016	5,182,855	449,497	9	308-	0	449,805-	9-
2017	3,317,382	2,633,872	79	25-	0	2,633,898-	79-

DUKE ENERGY FLORIDA

ACCOUNT 369.02 SERVICES - OVERHEAD

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2018	7,742,861	6,716,136	87		0	6,716,136-	87-
2019		1,094,832		145		1,094,688-	
TOTAL	50,650,377	15,224,511	30	3,372,226	7	11,852,286-	23-

THREE-YEAR MOVING AVERAGES

75-77	16,189	16,238	100	31,096	192	14,857	92
76-78	29,561	36,255	123	38,188	129	1,933	7
77-79	63,437	49,068	77	51,743	82	2,675	4
78-80	103,143	57,431	56	71,156	69	13,725	13
79-81	113,564	51,401	45	82,669	73	31,268	28
80-82	115,656	49,249	43	85,614	74	36,366	31
81-83	82,319	51,055	62	106,510	129	55,456	67
82-84	54,249	53,634	99	126,546	233	72,913	134
83-85	24,968	64,133	257	161,400	646	97,267	390
84-86	52,846	81,998	155	142,534	270	60,537	115
85-87	176,649	121,300	69	126,631	72	5,332	3
86-88	525,631	161,987	31	132,227	25	29,760-	6-
87-89	548,490	221,565	40	184,111	34	37,454-	7-
88-90	575,365	244,488	42	170,973	30	73,515-	13-
89-91	373,061	255,300	68	162,941	44	92,359-	25-
90-92	405,369	232,762	57	101,217	25	131,546-	32-
91-93	306,847	222,291	72	129,751	42	92,540-	30-
92-94	186,951	230,116	123	132,805	71	97,311-	52-
93-95	100,890	162,488	161	146,307	145	16,182-	16-
94-96	633,087	99,726	16	148,169	23	48,443	8
95-97	613,408	37,123	6	118,798	19	81,675	13
96-98	1,151,364	221,087-	19-	212,996	18	434,082	38
97-99	1,100,607	156,097-	14-	205,194	19	361,291	33
98-00	1,602,354	92,130-	6-	237,753	15	329,883	21
99-01	1,319,273	182,604	14	125,786	10	56,819-	4-
00-02	1,268,763	108,871	9	81,681	6	27,190-	2-
01-03	3,738,481	162,901	4	18,637	0	144,263-	4-
02-04	3,476,669	139,177	4	1,823	0	137,354-	4-
03-05	3,185,190	496,786	16	2,333	0	494,452-	16-
04-06	793,578	359,803	45	558	0	359,245-	45-
05-07	856,345	360,171	42	558	0	359,613-	42-
06-08	654,811	6,706	1	48	0	6,658-	1-
07-09	62,767	23,801	38		0	23,801-	38-
08-10		23,433				23,433-	
09-11	526	19,245			0	19,245-	
10-12	526		0		0		0

DUKE ENERGY FLORIDA

ACCOUNT 369.02 SERVICES - OVERHEAD

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
11-13	567	57,640			0	57,640-	
12-14	1,820,169	67,225	4		0	67,225-	4-
13-15	3,355,669	135,555	4	45	0	135,511-	4-
14-16	5,083,247	227,748	4	58-	0	227,806-	4-
15-17	4,368,913	1,096,120	25	66-	0	1,096,187-	25-
16-18	5,414,366	3,266,502	60	111-	0	3,266,613-	60-
17-19	3,686,748	3,481,614	94	40	0	3,481,574-	94-
FIVE-YEAR AVERAGE							
15-19	4,169,920	2,219,866	53	11-	0	2,219,877-	53-

DUKE ENERGY FLORIDA

ACCOUNT 370 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1975	192,909	34,793	18	49,036	25	14,243	7
1976	264,033	48,065	18	6,037	2	42,029-	16-
1977	220,962	41,211	19	12,364	6	28,847-	13-
1978	283,637	54,341	19	6,394	2	47,947-	17-
1979	226,096	45,505	20	2,531	1	42,974-	19-
1980	401,152	100,536	25	1,011	0	99,525-	25-
1981	632,787	178,127	28	3,511	1	174,616-	28-
1982	1,222,406	311,546	25	17,003	1	294,542-	24-
1983	917,320	149,668	16	3,667	0	146,001-	16-
1984	386,861	194,433	50	15,434	4	178,998-	46-
1985	625,142	104,789	17	5,655	1	99,134-	16-
1986	473,421	92,639	20	11,217	2	81,422-	17-
1987	1,188,465	224,507	19	14,796	1	209,711-	18-
1988	1,796,394	241,054	13	4,412	0	236,641-	13-
1989	1,629,634	197,394	12		0	197,394-	12-
1990	1,097,368	130,934	12	2,904	0	128,030-	12-
1991	1,183,252	199,064	17	14,931	1	184,134-	16-
1992	2,794,473	267,412	10	10,477	0	256,935-	9-
1993	1,985,182	205,742	10	76,178	4	129,564-	7-
1994	2,536,262	275,230	11	629,225	25	353,995	14
1995	1,449,567	107,382	7	64,433	4	42,949-	3-
1996	2,552,287	180,567	7	58,973	2	121,593-	5-
1997	1,105,357	173,533	16	116,424	11	57,110-	5-
1998	2,107,271	125,633	6	142,734	7	17,101	1
1999	1,902,708	191,124	10	190,580	10	543-	0
2000	7,631,965	763,087	10	97,043	1	666,044-	9-
2001	1,427,082	194,459	14	9,543	1	184,916-	13-
2002	2,292,754		0		0		0
2003	1,406,483		0		0		0
2004	2,324,365		28		0	28-	0
2005	6,080,787	958,079	16	196,573	3	761,506-	13-
2006	82,445,030	6,148,880	7	1,273,650	2	4,875,230-	6-
2007	110,246	358,876	326		0	358,876-	326-
2008							
2009		8,465,884		1,470,223		6,995,661-	
2010							
2011	245	429	175		0	429-	175-
2012							
2013							
2014	2,616,836		0	974,038	37	974,038	37
2015	28-		0		0		0
2016	774,227	55	0	212,123	27	212,068	27
2017							

DUKE ENERGY FLORIDA

ACCOUNT 370 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2018							
2019	24,369	591,098			0	591,098-	
TOTAL	136,309,307	21,356,104	16	5,693,119	4	15,662,985-	11-

THREE-YEAR MOVING AVERAGES

75-77	225,968	41,357	18	22,479	10	18,878-	8-
76-78	256,211	47,873	19	8,265	3	39,608-	15-
77-79	243,565	47,019	19	7,096	3	39,923-	16-
78-80	303,628	66,794	22	3,312	1	63,482-	21-
79-81	420,012	108,056	26	2,351	1	105,705-	25-
80-82	752,115	196,736	26	7,175	1	189,561-	25-
81-83	924,171	213,114	23	8,060	1	205,053-	22-
82-84	842,196	218,549	26	12,035	1	206,514-	25-
83-85	643,108	149,630	23	8,252	1	141,378-	22-
84-86	495,141	130,620	26	10,769	2	119,851-	24-
85-87	762,343	140,645	18	10,556	1	130,089-	17-
86-88	1,152,760	186,066	16	10,142	1	175,925-	15-
87-89	1,538,164	220,985	14	6,403	0	214,582-	14-
88-90	1,507,799	189,794	13	2,439	0	187,355-	12-
89-91	1,303,418	175,798	13	5,945	0	169,853-	13-
90-92	1,691,698	199,137	12	9,437	1	189,700-	11-
91-93	1,987,636	224,073	11	33,862	2	190,211-	10-
92-94	2,438,639	249,461	10	238,626	10	10,835-	0
93-95	1,990,337	196,118	10	256,612	13	60,494	3
94-96	2,179,372	187,726	9	250,877	12	63,151	3
95-97	1,702,404	153,827	9	79,943	5	73,884-	4-
96-98	1,921,638	159,911	8	106,044	6	53,867-	3-
97-99	1,705,112	163,430	10	149,913	9	13,517-	1-
98-00	3,880,648	359,948	9	143,453	4	216,495-	6-
99-01	3,653,918	382,890	10	99,055	3	283,834-	8-
00-02	3,783,934	319,182	8	35,529	1	283,653-	7-
01-03	1,708,773	64,820	4	3,181	0	61,639-	4-
02-04	2,007,867	9	0		0	9-	0
03-05	3,270,545	319,369	10	65,524	2	253,845-	8-
04-06	30,283,394	2,368,996	8	490,074	2	1,878,922-	6-
05-07	29,545,354	2,488,612	8	490,074	2	1,998,538-	7-
06-08	27,518,425	2,169,252	8	424,550	2	1,744,702-	6-
07-09	36,749	2,941,587		490,074		2,451,512-	
08-10		2,821,961		490,074		2,331,887-	
09-11	82	2,822,104		490,074		2,332,030-	
10-12	82	143	175		0	143-	175-

DUKE ENERGY FLORIDA

ACCOUNT 370 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
11-13	82	143	175		0	143-	175-
12-14	872,279		0	324,679	37	324,679	37
13-15	872,269		0	324,679	37	324,679	37
14-16	1,130,345	18	0	395,387	35	395,369	35
15-17	258,066	18	0	70,708	27	70,689	27
16-18	258,076	18	0	70,708	27	70,689	27
17-19	8,123	197,033			0	197,033-	
FIVE-YEAR AVERAGE							
15-19	159,714	118,231	74	42,425	27	75,806-	47-

DUKE ENERGY FLORIDA

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1975	552	21	4	10	2	10-	2-
1976	724		0	576	80	576	80
1977							
1978							
1979	4,507		0		0		0
1980	44		0		0		0
1981	11,972		0		0		0
1982							
1983				78		78	
1984	14,572	215	1	5,615	39	5,400	37
1985							
1986							
1987	13,100		0		0		0
1988	34,721		0		0		0
1989	9,322	200	2		0	200-	2-
1990	21,837		0		0		0
1991	43,521		0		0		0
1992	49,019	198	0		0	198-	0
1993	2,034		0		0		0
1994	11,439	100	1		0	100-	1-
1995	40,523	310	1		0	310-	1-
1996	19,093	888	5		0	888-	5-
1997	69,177	1,822	3		0	1,822-	3-
1998	6,588		0	473	7	473	7
1999	52,073	606	1		0	606-	1-
2000	3,218	2,366	74		0	2,366-	74-
2001							
2002							
2003		799		15,152		14,353	
2004							
2005							
2006							
2007							
2008							
2009							
2010	164,933		0	5,350	3	5,350	3
2011							
2012	8,042	228,072			0	228,072-	
2013							
2014							
2015							
2016							
2017	1,618	1,824	113		0	1,824-	113-

DUKE ENERGY FLORIDA

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2018		14				14-	
2019		1		331		330	
TOTAL	582,628	237,434	41	27,585	5	209,849-	36-

THREE-YEAR MOVING AVERAGES

75-77	425	7	2	195	46	188	44
76-78	241		0	192	80	192	80
77-79	1,502		0		0		0
78-80	1,517		0		0		0
79-81	5,508		0		0		0
80-82	4,005		0		0		0
81-83	3,991		0	26	1	26	1
82-84	4,857	72	1	1,898	39	1,826	38
83-85	4,857	72	1	1,898	39	1,826	38
84-86	4,857	72	1	1,872	39	1,800	37
85-87	4,367		0		0		0
86-88	15,940		0		0		0
87-89	19,048	67	0		0	67-	0
88-90	21,960	67	0		0	67-	0
89-91	24,893	67	0		0	67-	0
90-92	38,126	66	0		0	66-	0
91-93	31,525	66	0		0	66-	0
92-94	20,831	99	0		0	99-	0
93-95	17,999	137	1		0	137-	1-
94-96	23,685	433	2		0	433-	2-
95-97	42,931	1,007	2		0	1,007-	2-
96-98	31,619	903	3	158	0	746-	2-
97-99	42,613	809	2	158	0	651-	2-
98-00	20,626	990	5	158	1	833-	4-
99-01	18,430	990	5		0	990-	5-
00-02	1,073	788	74		0	788-	74-
01-03		266		5,051		4,784	
02-04		266		5,051		4,784	
03-05		266		5,051		4,784	
04-06							
05-07							
06-08							
07-09							
08-10	54,978		0	1,783	3	1,783	3
09-11	54,978		0	1,783	3	1,783	3
10-12	57,658	76,024	132	1,783	3	74,241-	129-

DUKE ENERGY FLORIDA

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
11-13	2,681	76,024			0	76,024-	
12-14	2,681	76,024			0	76,024-	
13-15							
14-16							
15-17	539	608	113		0	608-	113-
16-18	539	613	114		0	613-	114-
17-19	539	613	114	110	20	502-	93-
FIVE-YEAR AVERAGE							
15-19	324	368	114	66	20	302-	93-

DUKE ENERGY FLORIDA

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1975	460,818	45,320	10	300,424	65	255,103	55
1976	586,554	88,369	15	408,920	70	320,551	55
1977	672,847	82,668	12	347,228	52	264,560	39
1978	685,851	43,929	6	291,903	43	247,974	36
1979	564,295	56,589	10	233,929	41	177,340	31
1980	525,781	73,950	14	331,787	63	257,838	49
1981	676,737	132,420	20	246,343	36	113,923	17
1982	1,793,768	132,639	7	756,132	42	623,493	35
1983	2,997,771	315,783	11	1,614,153	54	1,298,369	43
1984	2,832,168	142,488	5	1,012,859	36	870,372	31
1985	2,972,002	145,220	5	1,172,348	39	1,027,129	35
1986	2,949,269	157,244	5	2,019,420	68	1,862,175	63
1987	3,716,784	238,484	6	1,445,260	39	1,206,776	32
1988	6,044,329	220,713	4	1,015,200	17	794,487	13
1989	5,481,329	228,447	4	1,580,871	29	1,352,424	25
1990	6,520,763	501,769	8	1,530,918	23	1,029,149	16
1991	6,166,361	725,789	12	628,446	10	97,342-	2-
1992	8,415,567	357,508	4	411,056	5	53,548	1
1993	6,248,399-	559,633	9-	304,698	5-	254,934-	4
1994	2,469,674	571,132	23	1,337,762	54	766,630	31
1995	2,420,829	428,244	18	313,900	13	114,344-	5-
1996	2,438,225	502,979	21	462,149	19	40,830-	2-
1997	2,361,271	660,827	28	6,298,416-	267-	6,959,243-	295-
1998	2,419,203	1,967,995	81	8,457,262	350	6,489,267	268
1999	2,032,436	1,237,633	61	807,303	40	430,330-	21-
2000	2,839,883	860,548	30	639,602	23	220,946-	8-
2001	953,933	1,799,003	189	1,088,744	114	710,259-	74-
2002	484,114		0	169,730	35	169,730	35
2003	1,510,434	402,615	27	9,324	1	393,291-	26-
2004	6,329,949	327,136	5		0	327,136-	5-
2005	5,674,923	6,920,327	122		0	6,920,327-	122-
2006	2,672,733	111,139	4		0	111,139-	4-
2007	2,601,854	74,341	3	115,271	4	40,930	2
2008	4,703,944	20,364	0	339,020	7	318,656	7
2009	781,301	280-	0	392,427	50	392,707	50
2010	2,201,523	118,582	5		0	118,582-	5-
2011	2,039,998	599,953	29	478	0	599,475-	29-
2012	8,130,355	2,108,627	26	358	0	2,108,269-	26-
2013	2,900,880	1,147,119	40	13	0	1,147,106-	40-
2014	4,520,860	2,062,087	46		0	2,062,087-	46-
2015	6,525,171	84,155	1	455	0	83,700-	1-
2016	16,648,706	6,457,245	39	16,770-	0	6,474,014-	39-
2017	11,970,014	3,905,573	33	4,869-	0	3,910,442-	33-

DUKE ENERGY FLORIDA

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2018	3,782,440	4,931,472	130		0	4,931,472-	130-
2019	15,967,055	897,699	6		0	897,699-	6-
TOTAL	165,196,302	42,445,476	26	23,465,639	14	18,979,837-	11-

THREE-YEAR MOVING AVERAGES

75-77	573,406	72,119	13	352,191	61	280,071	49
76-78	648,417	71,655	11	349,350	54	277,695	43
77-79	640,998	61,062	10	291,020	45	229,958	36
78-80	591,976	58,156	10	285,873	48	227,717	38
79-81	588,938	87,653	15	270,686	46	183,034	31
80-82	998,762	113,003	11	444,754	45	331,751	33
81-83	1,822,759	193,614	11	872,209	48	678,595	37
82-84	2,541,236	196,970	8	1,127,715	44	930,745	37
83-85	2,933,980	201,164	7	1,266,453	43	1,065,290	36
84-86	2,917,813	148,317	5	1,401,542	48	1,253,225	43
85-87	3,212,685	180,316	6	1,545,676	48	1,365,360	42
86-88	4,236,794	205,481	5	1,493,293	35	1,287,813	30
87-89	5,080,814	229,215	5	1,347,110	27	1,117,896	22
88-90	6,015,474	316,977	5	1,375,663	23	1,058,687	18
89-91	6,056,151	485,335	8	1,246,745	21	761,410	13
90-92	7,034,230	528,355	8	856,807	12	328,452	5
91-93	2,777,843	547,643	20	448,067	16	99,576-	4-
92-94	1,545,614	496,091	32	684,506	44	188,414	12
93-95	452,632-	519,670	115-	652,120	144-	132,450	29-
94-96	2,442,909	500,785	20	704,604	29	203,819	8
95-97	2,406,775	530,683	22	1,840,789-	76-	2,371,472-	99-
96-98	2,406,233	1,043,933	43	873,665	36	170,269-	7-
97-99	2,270,970	1,288,818	57	988,716	44	300,102-	13-
98-00	2,430,507	1,355,392	56	3,301,389	136	1,945,997	80
99-01	1,942,084	1,299,061	67	845,216	44	453,845-	23-
00-02	1,425,977	886,517	62	632,692	44	253,825-	18-
01-03	982,827	733,873	75	422,600	43	311,273-	32-
02-04	2,774,832	243,250	9	59,685	2	183,565-	7-
03-05	4,505,102	2,550,026	57	3,108	0	2,546,918-	57-
04-06	4,892,535	2,452,867	50		0	2,452,867-	50-
05-07	3,649,837	2,368,602	65	38,424	1	2,330,179-	64-
06-08	3,326,177	68,615	2	151,430	5	82,816	2
07-09	2,695,699	31,475	1	282,239	10	250,764	9
08-10	2,562,256	46,222	2	243,816	10	197,594	8
09-11	1,674,274	239,418	14	130,969	8	108,450-	6-
10-12	4,123,958	942,387	23	279	0	942,109-	23-

DUKE ENERGY FLORIDA

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
11-13	4,357,078	1,285,233	29	283	0	1,284,950-	29-
12-14	5,184,032	1,772,611	34	124	0	1,772,487-	34-
13-15	4,648,971	1,097,787	24	156	0	1,097,631-	24-
14-16	9,231,579	2,867,829	31	5,438-	0	2,873,267-	31-
15-17	11,714,630	3,482,324	30	7,061-	0	3,489,386-	30-
16-18	10,800,387	5,098,097	47	7,213-	0	5,105,310-	47-
17-19	10,573,170	3,244,915	31	1,623-	0	3,246,538-	31-
FIVE-YEAR AVERAGE							
15-19	10,978,677	3,255,229	30	4,237-	0	3,259,466-	30-

DUKE ENERGY FLORIDA

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1975	8,143	888	11	1,788	22	900	11
1976	73,783	1,287	2	2,312	3	1,024	1
1977	24,559	4,695	19		0	4,695-	19-
1978	21,442	548	3		0	548-	3-
1979	28,617	1,365	5		0	1,365-	5-
1980	188,028	49,581	26	150	0	49,431-	26-
1981	187,166	28,298	15		0	28,298-	15-
1982	57,586	6,537	11	4,440	8	2,097-	4-
1983	37,036	1,579	4		0	1,579-	4-
1984	9,413	171	2	650	7	479	5
1985	28,257	3,290	12		0	3,290-	12-
1986	197,382	36,627	19	1,351	1	35,277-	18-
1987	410,224	39,639	10		0	39,639-	10-
1988	381,204	16,337	4	21,103	6	4,767	1
1989	319,947		0	2,658	1	2,658	1
1990	218,607	28,790	13	592	0	28,198-	13-
1991	749,709		0		0		0
1992	724,367		0	43,556	6	43,556	6
1993	124,420-		0	796	1-	796	1-
1994	1,225,312		0	6,983	1	6,983	1
1995	866,346		0	739,529	85	739,529	85
1996	2,697,662		0	381,194	14	381,194	14
1997	1,105,293		0		0		0
1998	107,149		0		0		0
1999	3,213,388		0	45,478	1	45,478	1
2000	56,904		0		0		0
2001	30,177		0		0		0
2002	15,972		0		0		0
2003	19,503		0		0		0
2004	90,569		0	11,100	12	11,100	12
2005	459,887		0	80,000	17	80,000	17
2006	178,821	726,129	406		0	726,129-	406-
2007	13,158,714	686,735	5		0	686,735-	5-
2008	1,058,725	59,112	6		0	59,112-	6-
2009	727,196	594,328	82		0	594,328-	82-
2010	578,338	96,714	17	392	0	96,322-	17-
2011	443,636	270,188	61		0	270,188-	61-
2012	220,328	188,184	85		0	188,184-	85-
2013	413,882	60,384	15		0	60,384-	15-
2014	803,849	103,935	13		0	103,935-	13-
2015	1,270,123	415,205	33		0	415,205-	33-
2016	6,702,875	378,641	6		0	378,641-	6-
2017	4,306,366	259,462	6		0	259,462-	6-

DUKE ENERGY FLORIDA

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2018	1,252,833	557,285	44	132,645	11	424,640-	34-
2019	5,747,715	657,576	11	116,504	2	541,072-	9-
TOTAL	50,292,612	5,273,511	10	1,593,222	3	3,680,289-	7-

THREE-YEAR MOVING AVERAGES

75-77	35,495	2,290	6	1,367	4	924-	3-
76-78	39,928	2,177	5	771	2	1,406-	4-
77-79	24,873	2,203	9		0	2,203-	9-
78-80	79,362	17,165	22	50	0	17,115-	22-
79-81	134,604	26,415	20	50	0	26,365-	20-
80-82	144,260	28,139	20	1,530	1	26,609-	18-
81-83	93,929	12,138	13	1,480	2	10,658-	11-
82-84	34,678	2,762	8	1,697	5	1,065-	3-
83-85	24,902	1,680	7	217	1	1,463-	6-
84-86	78,351	13,363	17	667	1	12,696-	16-
85-87	211,954	26,519	13	450	0	26,068-	12-
86-88	329,603	30,868	9	7,485	2	23,383-	7-
87-89	370,458	18,659	5	7,921	2	10,738-	3-
88-90	306,586	15,042	5	8,118	3	6,924-	2-
89-91	429,421	9,597	2	1,083	0	8,513-	2-
90-92	564,228	9,597	2	14,716	3	5,119	1
91-93	449,885		0	14,784	3	14,784	3
92-94	608,420		0	17,112	3	17,112	3
93-95	655,746		0	249,103	38	249,103	38
94-96	1,596,440		0	375,902	24	375,902	24
95-97	1,556,434		0	373,575	24	373,575	24
96-98	1,303,368		0	127,065	10	127,065	10
97-99	1,475,277		0	15,159	1	15,159	1
98-00	1,125,814		0	15,159	1	15,159	1
99-01	1,100,156		0	15,159	1	15,159	1
00-02	34,351		0		0		0
01-03	21,884		0		0		0
02-04	42,015		0	3,700	9	3,700	9
03-05	189,986		0	30,367	16	30,367	16
04-06	243,092	242,043	100	30,367	12	211,676-	87-
05-07	4,599,141	470,955	10	26,667	1	444,288-	10-
06-08	4,798,753	490,659	10		0	490,659-	10-
07-09	4,981,545	446,725	9		0	446,725-	9-
08-10	788,086	250,051	32	131	0	249,921-	32-
09-11	583,056	320,410	55	131	0	320,279-	55-
10-12	414,100	185,029	45	131	0	184,898-	45-

DUKE ENERGY FLORIDA

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
11-13	359,282	172,919	48		0	172,919-	48-
12-14	479,353	117,501	25		0	117,501-	25-
13-15	829,285	193,175	23		0	193,175-	23-
14-16	2,925,616	299,260	10		0	299,260-	10-
15-17	4,093,122	351,103	9		0	351,103-	9-
16-18	4,087,358	398,463	10	44,215	1	354,248-	9-
17-19	3,768,971	491,441	13	83,050	2	408,391-	11-
FIVE-YEAR AVERAGE							
15-19	3,855,982	453,634	12	49,830	1	403,804-	10-

DUKE ENERGY FLORIDA

ACCOUNTS 392.1 THROUGH 392.4 TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	2,059,484	9,666	0	377,436	18	367,769	18
1991	1,893,439	6,293	0	410,690	22	404,397	21
1992	936,858	6,932	1	164,672	18	157,740	17
1993	2,478,772	13,376	1	510,675	21	497,299	20
1994	1,774,616	6,929	0	390,380	22	383,451	22
1995	7,790,756	41,300	1	1,319,614	17	1,278,314	16
1996	2,632,471	10,607	0	520,405	20	509,798	19
1997	4,315,722	38,443	1	552,126	13	513,683	12
1998	1,686,212	1,501	0	309,385	18	307,884	18
1999	300,353	2,677	1	76,236	25	73,560	24
2000	1,577,503	12,060	1	199,668	13	187,607	12
2001	127,009		0	6,900	5	6,900	5
2002							
2003	16,256,469		0	9,804	0	9,804	0
2004							
2005		109,072-		1,815,697		1,924,769	
2006	1,281,940		0	121,655	9	121,655	9
2007	498,387		0		0		0
2008	28,246,031	75,533	0	1,449,483	5	1,373,951	5
2009	23,056,397	105,503	0	1,305,582	6	1,200,079	5
2010	7,646,871		0		0		0
2011	11,589,910		0		0		0
2012	7,062,132	164,750	2	1,968,379	28	1,803,629	26
2013	1,910,240	78,000	4	1,759,708	92	1,681,708	88
2014		49,193		481,161		431,968	
2015							
2016	18,455,736		0		0		0
2017	23,880,595	82,531	0	10,902,627	46	10,820,096	45
2018	4,449,055		0		0		0
2019	15,738,555	228,495	1	1,963,246	12	1,734,751	11
TOTAL	187,645,515	824,716	0	26,615,528	14	25,790,813	14

THREE-YEAR MOVING AVERAGES

90-92	1,629,927	7,631	0	317,599	19	309,969	19
91-93	1,769,690	8,867	1	362,012	20	353,145	20
92-94	1,730,082	9,079	1	355,242	21	346,163	20
93-95	4,014,715	20,535	1	740,223	18	719,688	18
94-96	4,065,948	19,612	0	743,466	18	723,854	18
95-97	4,912,983	30,117	1	797,382	16	767,265	16
96-98	2,878,135	16,850	1	460,639	16	443,788	15
97-99	2,100,762	14,207	1	312,582	15	298,375	14

DUKE ENERGY FLORIDA

ACCOUNTS 392.1 THROUGH 392.4 TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
98-00	1,188,023	5,413	0	195,096	16	189,684	16
99-01	668,288	4,912	1	94,268	14	89,356	13
00-02	568,171	4,020	1	68,856	12	64,836	11
01-03	5,461,159		0	5,568	0	5,568	0
02-04	5,418,823		0	3,268	0	3,268	0
03-05	5,418,823	36,357-	1-	608,500	11	644,858	12
04-06	427,313	36,357-	9-	645,784	151	682,141	160
05-07	593,443	36,357-	6-	645,784	109	682,141	115
06-08	10,008,786	25,178	0	523,713	5	498,535	5
07-09	17,266,938	60,345	0	918,355	5	858,010	5
08-10	19,649,766	60,345	0	918,355	5	858,010	4
09-11	14,097,726	35,168	0	435,194	3	400,026	3
10-12	8,766,304	54,917	1	656,126	7	601,210	7
11-13	6,854,094	80,916	1	1,242,696	18	1,161,779	17
12-14	2,990,791	97,314	3	1,403,083	47	1,305,769	44
13-15	636,747	42,398	7	746,957	117	704,559	111
14-16	6,151,912	16,398	0	160,387	3	143,989	2
15-17	14,112,110	27,510	0	3,634,209	26	3,606,699	26
16-18	15,595,129	27,510	0	3,634,209	23	3,606,699	23
17-19	14,689,402	103,675	1	4,288,624	29	4,184,949	28
FIVE-YEAR AVERAGE							
15-19	12,504,788	62,205	0	2,573,174	21	2,510,969	20

DUKE ENERGY FLORIDA

ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - TRAILERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	96,036	534	1	22,755	24	22,221	23
1991	2,514		0	495	20	495	20
1992	12,408		0	9,013	73	9,013	73
1993	5,509	1,355	25	11,304	205	9,950	181
1994	56,919	1,020	2	14,628	26	13,608	24
1995	58,805	2,879	5	48,320	82	45,441	77
1996	23,887	1,081	5	19,370	81	18,289	77
1997	26,130	4,914	19	42,189	161	37,275	143
1998	44,096	492	1	16,098	37	15,606	35
1999	31,885		0	280	1	280	1
2000	3,825	143	4	7,467-	195-	7,610-	199-
2001							
2002							
2003	140,607		0		0		0
2004				272,459		272,459	
2005							
2006							
2007	16,534		0		0		0
2008	1,816,356		0		0		0
2009	275,371		0		0		0
2010	623,008		0		0		0
2011	880,516		0		0		0
2012	1,062,435		0		0		0
2013	768,829		0		0		0
2014							
2015							
2016	3,224,960		0		0		0
2017	1,368,111		0		0		0
2018	364,477		0		0		0
2019	511,372	7,414	1	83,747	16	76,333	15
TOTAL	11,414,589	19,831	0	533,190	5	513,359	4

THREE-YEAR MOVING AVERAGES

90-92	36,986	178	0	10,754	29	10,576	29
91-93	6,810	452	7	6,937	102	6,486	95
92-94	24,945	791	3	11,648	47	10,857	44
93-95	40,411	1,751	4	24,751	61	23,000	57
94-96	46,537	1,660	4	27,439	59	25,779	55
95-97	36,274	2,958	8	36,626	101	33,668	93
96-98	31,371	2,162	7	25,886	83	23,723	76
97-99	34,037	1,802	5	19,522	57	17,720	52

DUKE ENERGY FLORIDA

ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - TRAILERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
98-00	26,602	212	1	2,970	11	2,758	10
99-01	11,903	48	0	2,396-	20-	2,443-	21-
00-02	1,275	48	4	2,489-	195-	2,537-	199-
01-03	46,869		0		0		0
02-04	46,869		0	90,820	194	90,820	194
03-05	46,869		0	90,820	194	90,820	194
04-06				90,820		90,820	
05-07	5,511		0		0		0
06-08	610,963		0		0		0
07-09	702,753		0		0		0
08-10	904,911		0		0		0
09-11	592,965		0		0		0
10-12	855,320		0		0		0
11-13	903,927		0		0		0
12-14	610,422		0		0		0
13-15	256,276		0		0		0
14-16	1,074,987		0		0		0
15-17	1,531,024		0		0		0
16-18	1,652,516		0		0		0
17-19	747,986	2,471	0	27,916	4	25,444	3
FIVE-YEAR AVERAGE							
15-19	1,093,784	1,483	0	16,749	2	15,267	1

DUKE ENERGY FLORIDA

ACCOUNT 396 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1975	14,506		0	3,000	21	3,000	21
1976	19,061		0	10,500	55	10,500	55
1977	12,263		0		0		0
1978	20,640		0	2,890	14	2,890	14
1979	78,298		0	13,198	17	13,198	17
1980							
1981	82,152		0	4,072	5	4,072	5
1982	42,015		0	6,548	16	6,548	16
1983	42,428		0	850	2	850	2
1984	121,879		0	6,565	5	6,565	5
1985	64,736	1,071	2	5,692	9	4,622	7
1986	112,346		0	12,465	11	12,465	11
1987	215,423	4,590-	2-	24,963	12	29,553	14
1988	112,108		0	15,527	14	15,527	14
1989	154,883		0	8,125	5	8,125	5
1990	92,714		0	12,375	13	12,375	13
1991							
1992	100,616		0	11,761	12	11,761	12
1993	58,463		0	5,085	9	5,085	9
1994	47,245		0	7,559	16	7,559	16
1995	111,083		0	6,008	5	6,008	5
1996	64,137		0		0		0
1997		2,437		49,825		47,388	
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008							
2009							
2010	18,125		0	2,706	15	2,706	15
2011	5,763		0		0		0
2012							
2013							
2014							
2015							
2016	2,661,096		0		0		0
2017	1,213,201		0	11,351	1	11,351	1

DUKE ENERGY FLORIDA

ACCOUNT 396 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2018	109,823		0		0		0
2019	433,686		0	20,667	5	20,667	5
TOTAL	6,008,691	1,082-	0	241,732	4	242,814	4

THREE-YEAR MOVING AVERAGES

75-77	15,277		0	4,500	29	4,500	29
76-78	17,321		0	4,463	26	4,463	26
77-79	37,067		0	5,362	14	5,362	14
78-80	32,979		0	5,362	16	5,362	16
79-81	53,483		0	5,757	11	5,757	11
80-82	41,389		0	3,540	9	3,540	9
81-83	55,532		0	3,823	7	3,823	7
82-84	68,774		0	4,654	7	4,654	7
83-85	76,348	357	0	4,369	6	4,012	5
84-86	99,654	357	0	8,241	8	7,884	8
85-87	130,835	1,173-	1-	14,373	11	15,547	12
86-88	146,626	1,530-	1-	17,652	12	19,182	13
87-89	160,805	1,530-	1-	16,205	10	17,735	11
88-90	119,902		0	12,009	10	12,009	10
89-91	82,532		0	6,833	8	6,833	8
90-92	64,443		0	8,045	12	8,045	12
91-93	53,026		0	5,615	11	5,615	11
92-94	68,775		0	8,135	12	8,135	12
93-95	72,264		0	6,217	9	6,217	9
94-96	74,155		0	4,522	6	4,522	6
95-97	58,407	812	1	18,611	32	17,798	30
96-98	21,379	812	4	16,608	78	15,796	74
97-99		812		16,608		15,796	
98-00							
99-01							
00-02							
01-03							
02-04							
03-05							
04-06							
05-07							
06-08							
07-09							
08-10	6,042		0	902	15	902	15
09-11	7,963		0	902	11	902	11
10-12	7,963		0	902	11	902	11

DUKE ENERGY FLORIDA

ACCOUNT 396 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
11-13	1,921		0		0		0
12-14							
13-15							
14-16	887,032		0		0		0
15-17	1,291,432		0	3,784	0	3,784	0
16-18	1,328,040		0	3,784	0	3,784	0
17-19	585,570		0	10,673	2	10,673	2
FIVE-YEAR AVERAGE							
15-19	883,561		0	6,404	1	6,404	1

**PART IX. DETAILED DEPRECIATION
CALCULATIONS**

DUKE ENERGY FLORIDA

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCUMULATED AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
ANCLOTE UNITS 1 AND 2							
INTERIM SURVIVOR CURVE.. IOWA 90-R2							
PROBABLE RETIREMENT YEAR.. 6-2029							
1974	14,934,023.17	51.79	1.93	288,226.65	7.34	0.1417	2,116,599
1975	118.55	50.94	1.96	2.32	7.34	0.1441	17
1976	9,406.75	50.09	2.00	188.14	7.35	0.1467	1,380
1977	21,735.31	49.24	2.03	441.23	7.35	0.1493	3,244
1978	11,759,444.62	48.38	2.07	243,420.50	7.36	0.1521	1,788,964
1979	137,504.27	47.51	2.10	2,887.59	7.36	0.1549	21,301
1980	14,117.73	46.64	2.14	302.12	7.37	0.1580	2,231
1981	430,142.46	45.77	2.18	9,377.11	7.37	0.1610	69,262
1982	34,049.25	44.89	2.23	759.30	7.38	0.1644	5,598
1985	38,370.00	42.22	2.37	909.37	7.39	0.1750	6,716
1986	7,693.10	41.32	2.42	186.17	7.39	0.1789	1,376
1988	407,880.80	39.51	2.53	10,319.38	7.40	0.1873	76,392
1990	38,151.19	37.69	2.65	1,011.01	7.40	0.1963	7,491
1991	29,995.54	36.77	2.72	815.88	7.41	0.2015	6,045
1992	172,529.31	35.85	2.79	4,813.57	7.41	0.2067	35,660
1993	77,563.26	34.93	2.86	2,218.31	7.41	0.2121	16,454
1994	282,109.81	34.00	2.94	8,294.03	7.42	0.2182	61,568
1995	621,884.29	33.07	3.02	18,780.91	7.42	0.2244	139,532
1996	128,316.18	32.13	3.11	3,990.63	7.42	0.2309	29,633
1997	8,251.94	31.20	3.21	264.89	7.42	0.2378	1,962
1998	372,922.29	30.26	3.30	12,306.44	7.43	0.2455	91,567
1999	27,265.63	29.31	3.41	929.76	7.43	0.2535	6,912
2000	259,446.86	28.37	3.52	9,132.53	7.43	0.2619	67,949
2001	265,044.01	27.42	3.65	9,674.11	7.43	0.2710	71,819
2002	25,990.60	26.46	3.78	982.44	7.44	0.2812	7,308
2003	1,583,015.60	25.51	3.92	62,054.21	7.44	0.2917	461,686
2004	10,153.02	24.55	4.07	413.23	7.44	0.3031	3,077
2005	77,277.08	23.59	4.24	3,276.55	7.44	0.3154	24,372
2006	340,232.81	22.63	4.42	15,038.29	7.44	0.3288	111,858
2007	32,889.56	21.67	4.61	1,516.21	7.45	0.3438	11,307
2008	211,768.71	20.70	4.83	10,228.43	7.45	0.3599	76,216
2009	222,456.77	19.73	5.07	11,278.56	7.45	0.3776	84,000
2010	381,891.22	18.76	5.33	20,354.80	7.45	0.3971	151,657
2011	91,974.39	17.79	5.62	5,168.96	7.45	0.4188	38,516
2012	2,235,257.06	16.81	5.95	132,997.80	7.45	0.4432	990,644
2013	561,067.44	15.84	6.31	35,403.36	7.46	0.4710	264,240
2014	2,389,192.19	14.86	6.73	160,792.63	7.46	0.5020	1,199,422
2015	616,446.21	13.88	7.20	44,384.13	7.46	0.5375	331,315
2016	2,359,846.65	12.90	7.75	182,888.12	7.46	0.5783	1,364,676
2017	442,176.77	11.91	8.40	37,142.85	7.46	0.6264	276,962
2018	736,890.74	10.93	9.15	67,425.50	7.46	0.6825	502,950

DUKE ENERGY FLORIDA

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
ANCLOTE UNITS 1 AND 2							
INTERIM SURVIVOR CURVE.. IOWA 90-R2							
PROBABLE RETIREMENT YEAR.. 6-2029							
2019	1,031,359.70	9.94	10.06	103,754.79	7.46	0.7505	774,035
2020	611,571.12	8.95	11.17	68,312.49	7.47	0.8346	510,442
2021	204,114.00	7.96	12.56	25,636.72	7.47	0.9384	191,549
	44,243,537.96			1,618,302.02			12,005,904
						7.42	
COMPOSITE REMAINING LIFE, YEARS..							

CRYSTAL RIVER UNITS 4 AND 5
INTERIM SURVIVOR CURVE.. IOWA 90-R2
PROBABLE RETIREMENT YEAR.. 5-2034

1949	37,210.58	73.66	1.36	506.06	11.42	0.1550	5,769
1954	672,893.24	70.55	1.42	9,555.08	11.56	0.1639	110,260
1966	2,956,709.59	62.11	1.61	47,603.02	11.82	0.1903	562,691
1977	1,402,598.40	53.39	1.87	26,228.59	12.00	0.2248	315,248
1978	1,162.01	52.55	1.90	22.08	12.01	0.2285	266
1979	81,380,778.91	51.71	1.93	1,570,649.03	12.02	0.2325	18,916,962
1980	15,022,424.52	50.87	1.97	295,941.76	12.03	0.2365	3,552,653
1981	3,000,987.80	50.02	2.00	60,019.76	12.05	0.2409	722,938
1982	353,144.53	49.17	2.03	7,168.83	12.06	0.2453	86,616
1984	49,853,274.12	47.44	2.11	1,051,904.08	12.08	0.2546	12,694,638
1985	74,515.29	46.57	2.15	1,602.08	12.09	0.2596	19,345
1986	5,911.94	45.69	2.19	129.47	12.10	0.2648	1,566
1987	914,631.31	44.81	2.23	20,396.28	12.11	0.2703	247,179
1988	931,078.38	43.93	2.28	21,228.59	12.12	0.2759	256,875
1989	1,017,962.57	43.04	2.32	23,616.73	12.13	0.2818	286,892
1990	276,885.69	42.15	2.37	6,562.19	12.14	0.2880	79,749
1991	4,815,456.22	41.25	2.42	116,534.04	12.15	0.2946	1,418,393
1992	241,278.00	40.35	2.48	5,983.69	12.16	0.3014	72,712
1993	47,531.74	39.44	2.54	1,207.31	12.16	0.3083	14,655
1994	782,936.07	38.53	2.60	20,356.34	12.17	0.3159	247,298
1995	90,612.20	37.61	2.66	2,410.28	12.18	0.3239	29,345
1996	269,914.32	36.70	2.72	7,341.67	12.19	0.3322	89,652
1997	84,042.45	35.78	2.79	2,344.78	12.20	0.3410	28,656
1999	151,337.10	33.92	2.95	4,464.44	12.21	0.3600	54,475
2000	306,517.72	32.99	3.03	9,287.49	12.22	0.3704	113,540
2001	1,382,669.59	32.06	3.12	43,139.29	12.22	0.3812	527,018
2002	2,516,006.08	31.12	3.21	80,763.80	12.23	0.3930	988,765
2003	959,762.10	30.18	3.31	31,768.13	12.24	0.4056	389,251
2004	6,443.94	29.23	3.42	220.38	12.24	0.4188	2,698

DUKE ENERGY FLORIDA

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
CRYSTAL RIVER UNITS 4 AND 5							
INTERIM SURVIVOR CURVE.. IOWA 90-R2							
PROBABLE RETIREMENT YEAR.. 5-2034							
2005	98,158.65	28.29	3.53	3,465.00	12.25	0.4330	42,505
2006	507,988.92	27.34	3.66	18,592.39	12.25	0.4481	227,610
2007	400,490.72	26.38	3.79	15,178.60	12.26	0.4648	186,128
2008	17,824,266.28	25.43	3.93	700,493.66	12.26	0.4821	8,593,257
2009	131,237,572.57	24.47	4.09	5,367,616.72	12.27	0.5014	65,806,456
2010	25,911,979.48	23.51	4.25	1,101,259.13	12.27	0.5219	13,523,721
2011	2,494,679.22	22.55	4.43	110,514.29	12.28	0.5446	1,358,527
2012	13,741,541.14	21.59	4.63	636,233.35	12.28	0.5688	7,815,914
2013	2,492,689.89	20.62	4.85	120,895.46	12.29	0.5960	1,485,693
2014	7,803,123.88	19.65	5.09	397,179.01	12.29	0.6255	4,880,464
2015	1,932,803.67	18.68	5.35	103,405.00	12.30	0.6585	1,272,674
2016	1,472,201.13	17.71	5.65	83,179.36	12.30	0.6945	1,022,473
2017	607,346.42	16.73	5.98	36,319.32	12.31	0.7358	446,885
2018	1,251,481.77	15.76	6.35	79,469.09	12.31	0.7811	977,520
2019	84,345,869.72	14.78	6.77	5,710,215.38	12.31	0.8329	70,249,988
2020	265,527.53	13.80	7.25	19,250.75	12.32	0.8928	237,050
2021	210,613.88	12.81	7.81	16,448.94	12.32	0.9618	202,558
	462,155,011.28			17,988,670.72			220,165,528
						12.24	
	506,398,549.24			19,606,972.74			232,171,432
						11.84	

DUKE ENERGY FLORIDA

ACCOUNT 312 BOILER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCURAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
ANCLOTE UNITS 1 AND 2							
INTERIM SURVIVOR CURVE.. IOWA 55-R1							
PROBABLE RETIREMENT YEAR.. 6-2029							
1969	110,550.89	46.79	2.14	2,365.79	6.83	0.1460	16,137
1974	21,793,371.53	44.32	2.26	492,530.20	6.93	0.1564	3,407,612
1975	2,855.10	43.78	2.28	65.10	6.95	0.1588	453
1976	45,274.15	43.23	2.31	1,045.83	6.97	0.1612	7,300
1977	3,146.23	42.67	2.34	73.62	6.99	0.1638	515
1978	20,387,716.99	42.09	2.38	485,227.66	7.00	0.1663	3,390,681
1979	16,359.79	41.51	2.41	394.27	7.02	0.1691	2,767
1980	40,578.85	40.91	2.44	990.12	7.04	0.1721	6,983
1981	9,069.20	40.29	2.48	224.92	7.05	0.1750	1,587
1982	46,923.51	39.67	2.52	1,182.47	7.07	0.1782	8,363
1983	28,839.05	39.03	2.56	738.28	7.08	0.1814	5,231
1984	27,118.01	38.38	2.61	707.78	7.10	0.1850	5,017
1986	200,993.80	37.05	2.70	5,426.83	7.12	0.1922	38,625
1987	272,755.26	36.36	2.75	7,500.77	7.13	0.1961	53,485
1988	80,035.27	35.67	2.80	2,240.99	7.15	0.2005	16,043
1989	252,023.79	34.97	2.86	7,207.88	7.16	0.2048	51,602
1990	10,604.76	34.25	2.92	309.66	7.17	0.2093	2,220
1991	236,918.16	33.52	2.98	7,060.16	7.18	0.2142	50,748
1992	741,046.24	32.79	3.05	22,601.91	7.19	0.2193	162,489
1993	584,835.45	32.04	3.12	18,246.87	7.20	0.2247	131,424
1994	1,023,578.88	31.28	3.20	32,754.52	7.21	0.2305	235,935
1995	356,744.62	30.52	3.28	11,701.22	7.22	0.2366	84,395
1996	3,800,384.00	29.74	3.36	127,692.90	7.23	0.2431	923,911
1997	254,342.55	28.96	3.45	8,774.82	7.23	0.2497	63,497
1999	6,516,744.41	27.37	3.65	237,861.17	7.25	0.2649	1,726,220
2000	1,012,509.24	26.56	3.77	38,171.60	7.26	0.2733	276,759
2001	3,470,172.39	25.74	3.89	134,989.71	7.26	0.2821	978,762
2002	175,411.79	24.91	4.01	7,034.01	7.27	0.2919	51,194
2003	5,750,419.23	24.08	4.15	238,642.40	7.27	0.3019	1,736,109
2004	109,068.79	23.23	4.30	4,689.96	7.28	0.3134	34,181
2005	550,210.80	22.38	4.47	24,594.42	7.29	0.3257	179,226
2006	4,184,907.38	21.53	4.64	194,179.70	7.29	0.3386	1,417,010
2007	82,894.90	20.66	4.84	4,012.11	7.30	0.3533	29,290
2008	483,576.32	19.79	5.05	24,420.60	7.30	0.3689	178,377
2009	156,167.94	18.91	5.29	8,261.28	7.31	0.3866	60,370
2010	557,639.33	18.02	5.55	30,948.98	7.31	0.4057	226,212
2011	576,997.99	17.13	5.84	33,696.68	7.32	0.4273	246,563
2012	810,969.95	16.23	6.16	49,955.75	7.32	0.4510	365,764
2013	96,774,964.36	15.32	6.53	6,319,405.17	7.32	0.4778	46,240,046
2014	34,902,110.86	14.41	6.94	2,422,206.49	7.33	0.5087	17,753,657
2015	725,521.90	13.49	7.41	53,761.17	7.33	0.5434	394,227
2016	5,042,490.41	12.56	7.96	401,382.24	7.34	0.5844	2,946,781

DUKE ENERGY FLORIDA

ACCOUNT 312 BOILER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
ANCLOTE UNITS 1 AND 2							
INTERIM SURVIVOR CURVE.. IOWA 55-R1							
PROBABLE RETIREMENT YEAR.. 6-2029							
2017	1,294,673.27	11.63	8.60	111,341.90	7.34	0.6311	817,107
2018	1,605,487.90	10.69	9.35	150,113.12	7.35	0.6876	1,103,869
2019	681,276.81	9.75	10.26	69,899.00	7.35	0.7539	513,581
2020	1,606,984.46	8.80	11.36	182,553.43	7.35	0.8352	1,342,202
2021	1,461,975.60	7.84	12.76	186,548.09	7.36	0.9388	1,372,473
	218,859,242.11			12,165,733.55			88,657,000
COMPOSITE REMAINING LIFE, YEARS..						7.29	

CRYSTAL RIVER UNITS 4 AND 5
INTERIM SURVIVOR CURVE.. IOWA 55-R1
PROBABLE RETIREMENT YEAR.. 5-2034

1966	8,461.42	49.99	2.00	169.23	10.36	0.2072	1,754
1979	178,985,476.57	44.27	2.26	4,045,071.77	11.07	0.2501	44,757,108
1980	20,685.37	43.73	2.29	473.69	11.11	0.2541	5,255
1982	9,110.00	42.62	2.35	214.08	11.19	0.2626	2,392
1984	161,987,193.39	41.46	2.41	3,903,891.36	11.27	0.2718	44,032,979
1985	150,455.40	40.85	2.45	3,686.16	11.31	0.2769	41,657
1986	130,899.28	40.24	2.49	3,259.39	11.35	0.2821	36,921
1987	77,024.09	39.61	2.52	1,941.01	11.38	0.2873	22,129
1988	365,101.44	38.98	2.57	9,383.11	11.41	0.2927	106,869
1989	1,263,226.20	38.33	2.61	32,970.20	11.45	0.2987	377,351
1990	486,873.13	37.66	2.66	12,950.83	11.48	0.3048	148,414
1991	419,518.15	36.99	2.70	11,326.99	11.51	0.3112	130,541
1992	2,038,095.82	36.31	2.75	56,047.64	11.54	0.3178	647,748
1993	2,563,274.07	35.61	2.81	72,028.00	11.56	0.3246	832,116
1994	658,655.03	34.91	2.86	18,837.53	11.59	0.3320	218,673
1995	896,210.59	34.19	2.92	26,169.35	11.61	0.3396	304,326
1996	956,448.94	33.46	2.99	28,597.82	11.64	0.3479	332,729
1997	989,383.99	32.73	3.06	30,275.15	11.66	0.3563	352,468
1998	1,501,962.45	31.98	3.13	47,011.42	11.68	0.3652	548,562
1999	2,229,974.14	31.22	3.20	71,359.17	11.70	0.3748	835,705
2000	2,387,465.57	30.46	3.28	78,308.87	11.72	0.3848	918,625
2001	603,645.58	29.68	3.37	20,342.86	11.74	0.3956	238,772
2002	11,244,490.91	28.89	3.46	389,059.39	11.76	0.4071	4,577,182
2003	922,107.50	28.10	3.56	32,827.03	11.78	0.4192	386,566
2004	1,237,345.83	27.30	3.66	45,286.86	11.80	0.4322	534,818
2005	2,915,581.08	26.49	3.78	110,208.96	11.81	0.4458	1,299,854
2006	1,466,602.02	25.67	3.90	57,197.48	11.83	0.4609	675,884

DUKE ENERGY FLORIDA

ACCOUNT 312 BOILER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
CRYSTAL RIVER UNITS 4 AND 5							
INTERIM SURVIVOR CURVE.. IOWA 55-R1							
PROBABLE RETIREMENT YEAR.. 5-2034							
2007	4,116,438.40	24.84	4.03	165,892.47	11.84	0.4767	1,962,100
2008	11,221,185.10	24.01	4.16	466,801.30	11.86	0.4940	5,542,817
2009	770,424,747.77	23.16	4.32	33,282,349.10	11.87	0.5125	394,858,092
2010	332,938,927.41	22.31	4.48	14,915,663.95	11.88	0.5325	177,289,979
2011	14,685,941.00	21.45	4.66	684,364.85	11.90	0.5548	8,147,466
2012	14,226,581.71	20.59	4.86	691,411.87	11.91	0.5784	8,229,224
2013	31,348,296.01	19.72	5.07	1,589,358.61	11.92	0.6045	18,948,791
2014	34,375,148.36	18.84	5.31	1,825,320.38	11.93	0.6332	21,767,375
2015	19,602,117.90	17.95	5.57	1,091,837.97	11.94	0.6652	13,038,937
2016	16,332,925.24	17.05	5.87	958,742.71	11.96	0.7015	11,457,057
2017	15,176,226.65	16.15	6.19	939,408.43	11.97	0.7412	11,248,316
2018	14,820,320.51	15.25	6.56	972,213.03	11.98	0.7856	11,642,399
2019	33,250,597.76	14.33	6.98	2,320,891.72	11.99	0.8367	27,821,108
2020	15,171,067.08	13.41	7.46	1,131,761.60	12.00	0.8949	13,575,829
2021	6,174,806.70	12.48	8.01	494,602.02	12.01	0.9623	5,942,263
	1,710,380,595.56			70,639,515.36			833,839,151
						COMPOSITE REMAINING LIFE, YEARS..	11.80
	1,929,239,837.67			82,805,248.91			922,496,151
						COMPOSITE REMAINING LIFE, YEARS..	11.14

DUKE ENERGY FLORIDA

ACCOUNT 314 TURBOGENERATOR UNITS

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
ANCLOTE UNITS 1 AND 2							
INTERIM SURVIVOR CURVE.. IOWA 50-R1							
PROBABLE RETIREMENT YEAR.. 6-2029							
1954	828,174.25	48.74	2.05	16,977.57	5.96	0.1223	101,269
1970	21,406.67	44.43	2.25	481.65	6.65	0.1497	3,204
1974	20,206,574.16	42.74	2.34	472,833.84	6.76	0.1582	3,196,074
1978	16,917,704.22	40.81	2.45	414,483.75	6.87	0.1683	2,847,926
1981	11,487,047.55	39.20	2.55	292,919.71	6.93	0.1768	2,030,795
1982	26,310.98	38.63	2.59	681.45	6.95	0.1799	4,734
1984	36,288.59	37.46	2.67	968.91	6.99	0.1866	6,771
1985	33,848.30	36.85	2.71	917.29	7.01	0.1902	6,439
1987	37,026.33	35.60	2.81	1,040.44	7.05	0.1980	7,332
1989	1,857,981.38	34.29	2.92	54,253.06	7.08	0.2065	383,617
1990	0.01				7.09	0.2109	
1991	235,280.56	32.93	3.04	7,152.53	7.11	0.2159	50,799
1992	779,878.57	32.24	3.10	24,176.24	7.12	0.2208	172,228
1993	589,541.36	31.53	3.17	18,688.46	7.14	0.2265	133,502
1994	972,587.28	30.81	3.25	31,609.09	7.15	0.2321	225,708
1995	477,277.53	30.08	3.32	15,845.61	7.16	0.2380	113,606
1996	551,952.57	29.33	3.41	18,821.58	7.17	0.2445	134,930
1997	38,353.57	28.58	3.50	1,342.37	7.18	0.2512	9,635
1998	258,739.02	27.81	3.60	9,314.60	7.19	0.2585	66,894
1999	540,676.70	27.04	3.70	20,005.04	7.20	0.2663	143,966
2000	541,493.73	26.26	3.81	20,630.91	7.21	0.2746	148,673
2001	11,288.55	25.46	3.93	443.64	7.22	0.2836	3,201
2002	82,984.79	24.66	4.06	3,369.18	7.23	0.2932	24,330
2003	5,166,451.91	23.85	4.19	216,474.34	7.24	0.3036	1,568,328
2005	26,933.89	22.19	4.51	1,214.72	7.25	0.3267	8,800
2006	4,721,675.05	21.35	4.68	220,974.39	7.26	0.3401	1,605,606
2007	20,573,652.48	20.50	4.88	1,003,994.24	7.27	0.3546	7,296,034
2008	9,242,264.96	19.65	5.09	470,431.29	7.27	0.3700	3,419,361
2009	179,654.56	18.78	5.32	9,557.62	7.28	0.3877	69,643
2010	3,421,429.99	17.91	5.58	190,915.79	7.28	0.4065	1,390,743
2011	336,908.19	17.03	5.87	19,776.51	7.29	0.4281	144,220
2012	602,700.03	16.14	6.20	37,367.40	7.30	0.4523	272,595
2013	16,092,006.22	15.24	6.56	1,055,635.61	7.30	0.4790	7,708,071
2014	1,747,916.31	14.34	6.97	121,829.77	7.31	0.5098	891,018
2015	14,709,964.16	13.43	7.45	1,095,892.33	7.31	0.5443	8,006,633
2016	2,753,633.17	12.51	7.99	220,015.29	7.32	0.5851	1,611,233
2017	4,235,835.19	11.59	8.63	365,552.58	7.32	0.6316	2,675,269
2018	6,576,000.77	10.66	9.38	616,828.87	7.33	0.6876	4,521,790

DUKE ENERGY FLORIDA

ACCOUNT 314 TURBOGENERATOR UNITS

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
ANCLOTE UNITS 1 AND 2							
INTERIM SURVIVOR CURVE.. IOWA 50-R1							
PROBABLE RETIREMENT YEAR.. 6-2029							
2019	7,252,075.03	9.72	10.29	746,238.52	7.33	0.7541	5,468,935
2020	627,875.61	8.77	11.40	71,577.82	7.34	0.8369	525,494
2021	221,067.58	7.82	12.79	28,274.54	7.34	0.9386	207,498
	155,020,461.77			7,919,508.55			57,206,904
COMPOSITE REMAINING LIFE, YEARS..						7.22	

CRYSTAL RIVER UNITS 4 AND 5
INTERIM SURVIVOR CURVE.. IOWA 50-R1
PROBABLE RETIREMENT YEAR.. 5-2034

1979	58,548,699.92	42.71	2.34	1,370,039.58	10.70	0.2505	14,668,206
1982	1,635,110.31	41.27	2.42	39,569.67	10.88	0.2636	431,064
1984	65,351,813.07	40.24	2.49	1,627,260.15	10.98	0.2729	17,831,896
1987	409,952.85	38.59	2.59	10,617.78	11.13	0.2884	118,239
1988	495,251.22	38.01	2.63	13,025.11	11.18	0.2941	145,668
1989	831,316.00	37.41	2.67	22,196.14	11.22	0.2999	249,328
1990	259,661.74	36.80	2.72	7,062.80	11.26	0.3060	79,451
1991	60,129.22	36.18	2.76	1,659.57	11.30	0.3123	18,780
1992	99,978.65	35.55	2.81	2,809.40	11.34	0.3190	31,892
1993	59,115,136.60	34.90	2.87	1,696,604.42	11.38	0.3261	19,275,673
1994	196,034.25	34.24	2.92	5,724.20	11.41	0.3332	65,326
1995	179,267.74	33.56	2.98	5,342.18	11.45	0.3412	61,163
1997	189,628.62	32.18	3.11	5,897.45	11.51	0.3577	67,826
1998	135,161.00	31.47	3.18	4,298.12	11.54	0.3667	49,564
1999	2,727,895.58	30.75	3.25	88,656.61	11.57	0.3763	1,026,398
2000	2,206,453.18	30.01	3.33	73,474.89	11.60	0.3865	852,882
2001	589,683.36	29.27	3.42	20,167.17	11.63	0.3973	234,305
2002	13,533,322.53	28.52	3.51	475,019.62	11.65	0.4085	5,528,227
2003	7,922.47	27.75	3.60	285.21	11.67	0.4205	3,332
2004	37.81	26.98	3.71	1.40	11.70	0.4337	16
2006	583,920.95	25.40	3.94	23,006.49	11.74	0.4622	269,888
2007	137,918.33	24.59	4.07	5,613.28	11.76	0.4782	65,958
2008	1,115,714.18	23.78	4.21	46,971.57	11.77	0.4950	552,223
2009	31,919,418.44	22.95	4.36	1,391,686.64	11.79	0.5137	16,397,963
2010	62,881,065.04	22.12	4.52	2,842,224.14	11.81	0.5339	33,572,829
2011	6,783,080.41	21.28	4.70	318,804.78	11.82	0.5555	3,767,662
2012	8,313,447.88	20.43	4.89	406,527.60	11.84	0.5795	4,817,976
2013	3,665,969.84	19.58	5.11	187,331.06	11.85	0.6052	2,218,682
2014	1,594,689.18	18.71	5.34	85,156.40	11.87	0.6344	1,011,703

DUKE ENERGY FLORIDA

ACCOUNT 314 TURBOGENERATOR UNITS

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
CRYSTAL RIVER UNITS 4 AND 5							
INTERIM SURVIVOR CURVE.. IOWA 50-R1							
PROBABLE RETIREMENT YEAR.. 5-2034							
2015	3,061,036.53	17.84	5.61	171,724.15	11.88	0.6659	2,038,405
2016	3,708,563.31	16.96	5.90	218,805.24	11.90	0.7017	2,602,113
2017	8,607,425.70	16.07	6.22	535,381.88	11.91	0.7411	6,379,221
2018	2,916,736.64	15.17	6.59	192,212.94	11.93	0.7864	2,293,780
2019	1,804,046.23	14.27	7.01	126,463.64	11.94	0.8367	1,509,482
2020	1,987,365.62	13.36	7.49	148,853.68	11.95	0.8945	1,777,619
2021	1,242,652.01	12.44	8.04	99,909.22	11.97	0.9622	1,195,705
	346,895,506.41			12,270,384.18			141,210,445
						11.51	
	501,915,968.18			20,189,892.73			198,417,349
						9.83	

DUKE ENERGY FLORIDA

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCUMULATED AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
ANCLOTE UNITS 1 AND 2							
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2029							
1974	9,245,021.48	48.63	2.06	190,447.44	7.18	0.1477	1,365,027
1975	12,560.09	47.92	2.09	262.51	7.19	0.1500	1,885
1976	7,245.45	47.21	2.12	153.60	7.20	0.1525	1,105
1978	7,528,295.80	45.74	2.19	164,869.68	7.22	0.1579	1,188,341
1979	13,288.37	45.00	2.22	295.00	7.23	0.1607	2,135
1980	5,528.32	44.24	2.26	124.94	7.24	0.1637	905
1981	1,485,257.75	43.48	2.30	34,160.93	7.25	0.1667	247,652
1982	15,227.14	42.71	2.34	356.32	7.26	0.1700	2,588
1983	1,823.31	41.93	2.38	43.39	7.26	0.1732	316
1984	14,030.96	41.14	2.43	340.95	7.27	0.1767	2,479
1986	4,732.81	39.55	2.53	119.74	7.29	0.1843	872
1987	176,225.63	38.74	2.58	4,546.62	7.29	0.1882	33,162
1988	36,104.74	37.92	2.64	953.17	7.30	0.1925	6,951
1989	17,410.80	37.10	2.70	470.09	7.31	0.1970	3,431
1990	82,380.91	36.27	2.76	2,273.71	7.31	0.2015	16,603
1992	92,319.17	34.59	2.89	2,668.02	7.32	0.2116	19,537
1993	227,616.29	33.74	2.96	6,737.44	7.33	0.2173	49,450
1994	2,872,427.67	32.88	3.04	87,321.80	7.33	0.2229	640,350
1995	352,234.93	32.02	3.12	10,989.73	7.34	0.2292	80,743
1996	11,273.10	31.15	3.21	361.87	7.34	0.2356	2,656
1997	10,786.06	30.28	3.30	355.94	7.35	0.2427	2,618
1999	272,587.08	28.52	3.51	9,567.81	7.36	0.2581	70,344
2001	10,200.70	26.73	3.74	381.51	7.36	0.2754	2,809
2002	57,772.28	25.83	3.87	2,235.79	7.37	0.2853	16,484
2003	416,115.06	24.93	4.01	16,686.21	7.37	0.2956	123,016
2004	5,942.98	24.02	4.16	247.23	7.38	0.3072	1,826
2006	387,913.19	22.18	4.51	17,494.88	7.38	0.3327	129,070
2007	2,998.40	21.26	4.70	140.92	7.39	0.3476	1,042
2008	468,462.76	20.33	4.92	23,048.37	7.39	0.3635	170,286
2009	27,943.84	19.40	5.15	1,439.11	7.39	0.3809	10,645
2010	11,404.14	18.46	5.42	618.10	7.39	0.4003	4,565
2011	18,141.72	17.52	5.71	1,035.89	7.40	0.4224	7,663
2013	976,641.56	15.63	6.40	62,505.06	7.40	0.4735	462,391
2014	284,025.01	14.68	6.81	19,342.10	7.41	0.5048	143,367
2015	2,887,682.99	13.72	7.29	210,512.09	7.41	0.5401	1,559,609
2016	5,134,192.88	12.76	7.84	402,520.72	7.41	0.5807	2,981,528
2017	1,963,672.71	11.80	8.47	166,323.08	7.41	0.6280	1,233,128
2018	1,203,495.23	10.83	9.23	111,082.61	7.42	0.6851	824,551

DUKE ENERGY FLORIDA

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
ANCLOTE UNITS 1 AND 2							
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2029							
2019	346,288.60	9.86	10.14	35,113.66	7.42	0.7525	260,596
2020	159,491.77	8.89	11.25	17,942.82	7.42	0.8347	133,120
2021	144,527.41	7.91	12.64	18,268.26	7.42	0.9381	135,574
	36,991,291.09			1,624,359.11			11,940,420
						7.35	
COMPOSITE REMAINING LIFE, YEARS..							
CRYSTAL RIVER UNITS 4 AND 5							
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5							
PROBABLE RETIREMENT YEAR.. 5-2034							
1979	35,480,595.28	48.57	2.06	730,900.26	11.65	0.2399	8,510,376
1982	154,637.12	46.42	2.15	3,324.70	11.72	0.2525	39,043
1984	30,902,819.23	44.93	2.23	689,132.87	11.77	0.2620	8,095,303
1985	69,599.32	44.18	2.26	1,572.94	11.79	0.2669	18,573
1986	121.94	43.42	2.30	2.80	11.81	0.2720	33
1988	73,434.10	41.87	2.39	1,755.07	11.84	0.2828	20,766
1990	221,120.01	40.28	2.48	5,483.78	11.88	0.2949	65,217
1991	305,256.89	39.48	2.53	7,723.00	11.90	0.3014	92,011
1992	2,043,868.87	38.67	2.59	52,936.20	11.91	0.3080	629,491
1993	10,543,948.22	37.85	2.64	278,360.23	11.93	0.3152	3,323,347
1994	171,361.75	37.03	2.70	4,626.77	11.94	0.3224	55,254
1995	103,828.97	36.20	2.76	2,865.68	11.96	0.3304	34,304
1996	322,773.30	35.36	2.83	9,134.48	11.97	0.3385	109,265
1997	20,593.08	34.52	2.90	597.20	11.98	0.3471	7,147
1998	551,720.29	33.67	2.97	16,386.09	12.00	0.3564	196,633
1999	6,882.69	32.81	3.05	209.92	12.01	0.3661	2,519
2000	214,825.32	31.95	3.13	6,724.03	12.02	0.3762	80,819
2001	67,785.79	31.08	3.22	2,182.70	12.03	0.3871	26,238
2002	8,906,286.70	30.21	3.31	294,798.09	12.04	0.3985	3,549,512
2003	345,017.76	29.33	3.41	11,765.11	12.05	0.4108	141,747
2004	75,199.80	28.44	3.52	2,647.03	12.06	0.4241	31,888
2006	518,635.37	26.66	3.75	19,448.83	12.08	0.4531	234,999
2007	49,467.81	25.76	3.88	1,919.35	12.09	0.4693	23,217
2008	352,182.98	24.85	4.02	14,157.76	12.10	0.4869	171,485
2009	78,017,494.75	23.94	4.18	3,261,131.28	12.11	0.5059	39,465,150
2010	1,799,073.71	23.03	4.34	78,079.80	12.12	0.5263	946,799
2011	2,652,789.15	22.11	4.52	119,906.07	12.12	0.5482	1,454,179
2012	931,885.77	21.18	4.72	43,985.01	12.13	0.5727	533,700
2013	358,128.98	20.25	4.94	17,691.57	12.14	0.5995	214,702

DUKE ENERGY FLORIDA

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
CRYSTAL RIVER UNITS 4 AND 5							
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5							
PROBABLE RETIREMENT YEAR.. 5-2034							
2014	585,560.03	19.32	5.18	30,332.01	12.15	0.6289	368,247
2015	489,439.49	18.38	5.44	26,625.51	12.16	0.6616	323,808
2016	7,554,706.74	17.44	5.73	432,884.70	12.16	0.6973	5,267,519
2017	1,299,299.45	16.50	6.06	78,737.55	12.17	0.7376	958,337
2018	187,042.03	15.55	6.43	12,026.80	12.18	0.7833	146,506
2019	1,302,493.54	14.60	6.85	89,220.81	12.18	0.8343	1,086,605
2020	107,893.33	13.64	7.33	7,908.58	12.19	0.8937	96,424
2021	34,544.16	12.68	7.89	2,725.53	12.20	0.9622	33,237
	186,822,313.72			6,359,910.11			76,354,400
						COMPOSITE REMAINING LIFE, YEARS..	12.01
	223,813,604.81			7,984,269.22			88,294,820
						COMPOSITE REMAINING LIFE, YEARS..	11.06

DUKE ENERGY FLORIDA

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
ANCLOTE UNITS 1 AND 2							
INTERIM SURVIVOR CURVE.. IOWA 45-R1							
PROBABLE RETIREMENT YEAR.. 6-2029							
1932	1,262.14	45.00	2.22	28.02	0.34	0.0076	10
1954	2,086.66	44.67	2.24	46.74	5.22	0.1169	244
1966	12,107.97	43.01	2.33	282.12	6.13	0.1425	1,726
1972	8,786.05	41.38	2.42	212.62	6.42	0.1552	1,363
1973	2,160.50	41.05	2.44	52.72	6.47	0.1576	341
1974	797,572.65	40.70	2.46	19,620.29	6.51	0.1600	127,572
1975	14,699.71	40.33	2.48	364.55	6.55	0.1624	2,387
1976	94,201.58	39.95	2.50	2,355.04	6.58	0.1647	15,516
1977	36,993.36	39.55	2.53	935.93	6.62	0.1674	6,192
1978	154,085.72	39.13	2.56	3,944.59	6.66	0.1702	26,225
1979	24,499.56	38.69	2.58	632.09	6.69	0.1729	4,236
1980	19,951.12	38.24	2.62	522.72	6.72	0.1757	3,506
1981	405,956.56	37.77	2.65	10,757.85	6.75	0.1787	72,548
1982	46,125.38	37.28	2.68	1,236.16	6.78	0.1819	8,389
1983	59,699.73	36.78	2.72	1,623.83	6.81	0.1852	11,053
1984	5,335.55	36.26	2.76	147.26	6.84	0.1886	1,006
1985	29,467.87	35.72	2.80	825.10	6.87	0.1923	5,668
1986	17,813.41	35.17	2.84	505.90	6.89	0.1959	3,490
1987	32,618.41	34.60	2.89	942.67	6.92	0.2000	6,524
1988	662,192.66	34.01	2.94	19,468.46	6.94	0.2041	135,127
1989	125,837.37	33.41	2.99	3,762.54	6.96	0.2083	26,214
1990	177,780.34	32.80	3.05	5,422.30	6.98	0.2128	37,832
1991	193,645.11	32.17	3.11	6,022.36	7.00	0.2176	42,135
1992	317,616.45	31.52	3.17	10,068.44	7.02	0.2227	70,740
1993	276,260.20	30.86	3.24	8,950.83	7.04	0.2281	63,023
1994	410,318.62	30.19	3.31	13,581.55	7.06	0.2339	95,953
1995	6,316.92	29.50	3.39	214.14	7.08	0.2400	1,516
1996	126,989.39	28.80	3.47	4,406.53	7.10	0.2465	31,307
1997	50,202.82	28.09	3.56	1,787.22	7.11	0.2531	12,707
1998	271,371.59	27.36	3.65	9,905.06	7.13	0.2606	70,719
1999	123,751.14	26.62	3.76	4,653.04	7.14	0.2682	33,193
2000	90,112.59	25.87	3.87	3,487.36	7.15	0.2764	24,905
2001	171,101.09	25.11	3.98	6,809.82	7.17	0.2855	48,856
2002	377,207.29	24.34	4.11	15,503.22	7.18	0.2950	111,272
2003	13,304.75	23.55	4.25	565.45	7.19	0.3053	4,062
2004	257,807.09	22.76	4.39	11,317.73	7.20	0.3163	81,555
2005	511,398.67	21.95	4.56	23,319.78	7.21	0.3285	167,979
2006	36,172.78	21.13	4.73	1,710.97	7.22	0.3417	12,360
2007	33,084.58	20.31	4.92	1,627.76	7.23	0.3560	11,777
2008	179,433.11	19.47	5.14	9,222.86	7.24	0.3719	66,722
2009	37,026.53	18.62	5.37	1,988.32	7.24	0.3888	14,397
2010	149,122.30	17.77	5.63	8,395.59	7.25	0.4080	60,840

DUKE ENERGY FLORIDA

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
ANCLOTE UNITS 1 AND 2							
INTERIM SURVIVOR CURVE.. IOWA 45-R1							
PROBABLE RETIREMENT YEAR.. 6-2029							
2011	170,309.91	16.90	5.92	10,082.35	7.26	0.4296	73,163
2012	439,893.45	16.03	6.24	27,449.35	7.27	0.4535	199,500
2013	343,269.68	15.15	6.60	22,655.80	7.27	0.4799	164,725
2014	296,202.59	14.26	7.01	20,763.80	7.28	0.5105	151,217
2015	421,052.37	13.36	7.49	31,536.82	7.29	0.5457	229,751
2016	170,456.83	12.45	8.03	13,687.68	7.29	0.5855	99,809
2017	203,395.91	11.54	8.67	17,634.43	7.30	0.6326	128,664
2018	117,166.07	10.62	9.42	11,037.04	7.31	0.6883	80,648
2019	103,602.57	9.69	10.32	10,691.79	7.31	0.7544	78,157
2020	34,758.86	8.75	11.43	3,972.94	7.32	0.8366	29,078
2021	31,555.52	7.80	12.82	4,045.42	7.32	0.9385	29,614
	8,695,141.08			390,784.95			2,787,513

COMPOSITE REMAINING LIFE, YEARS.. 7.13

CRYSTAL RIVER UNITS 4 AND 5
INTERIM SURVIVOR CURVE.. IOWA 45-R1
PROBABLE RETIREMENT YEAR.. 5-2034

1981	1,087.01	39.92	2.51	27.28	10.33	0.2588	281
1982	13,546.53	39.51	2.53	342.73	10.41	0.2635	3,569
1983	85,853.13	39.09	2.56	2,197.84	10.48	0.2681	23,017
1984	339,804.29	38.66	2.59	8,800.93	10.56	0.2732	92,818
1985	43,664.16	38.20	2.62	1,144.00	10.63	0.2783	12,150
1986	544,546.90	37.73	2.65	14,430.49	10.70	0.2836	154,428
1987	189,458.48	37.24	2.69	5,096.43	10.76	0.2889	54,742
1988	277,283.51	36.74	2.72	7,542.11	10.83	0.2948	81,735
1989	359,929.40	36.21	2.76	9,934.05	10.89	0.3008	108,249
1990	168,965.66	35.68	2.80	4,731.04	10.95	0.3069	51,854
1991	532,869.91	35.12	2.85	15,186.79	11.00	0.3132	166,900
1992	263,844.81	34.55	2.89	7,625.12	11.06	0.3201	84,462
1993	1,219,754.06	33.96	2.94	35,860.77	11.11	0.3272	399,043
1994	1,326,896.64	33.36	3.00	39,806.90	11.16	0.3345	443,887
1995	287,957.31	32.75	3.05	8,782.70	11.21	0.3423	98,565
1996	260,612.54	32.11	3.11	8,105.05	11.26	0.3507	91,389
1997	265,952.00	31.47	3.18	8,457.27	11.30	0.3591	95,495
1998	142,385.50	30.81	3.25	4,627.53	11.34	0.3681	52,406
1999	1,557,783.42	30.13	3.32	51,718.41	11.38	0.3777	588,375
2000	390,053.61	29.44	3.40	13,261.82	11.42	0.3879	151,306
2001	402,378.58	28.74	3.48	14,002.77	11.46	0.3988	160,448

DUKE ENERGY FLORIDA

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
CRYSTAL RIVER UNITS 4 AND 5							
INTERIM SURVIVOR CURVE.. IOWA 45-R1							
PROBABLE RETIREMENT YEAR.. 5-2034							
2002	778,809.89	28.03	3.57	27,803.51	11.49	0.4099	319,250
2003	50,628.03	27.30	3.66	1,852.99	11.53	0.4223	21,382
2004	27,428.48	26.56	3.77	1,034.05	11.56	0.4352	11,938
2005	20,728.24	25.81	3.87	802.18	11.59	0.4491	9,308
2006	251,241.64	25.05	3.99	10,024.54	11.61	0.4635	116,443
2007	36,841.68	24.27	4.12	1,517.88	11.64	0.4796	17,669
2008	148,894.19	23.49	4.26	6,342.89	11.66	0.4964	73,908
2009	12,280,248.01	22.69	4.41	541,558.94	11.69	0.5152	6,326,784
2010	292,909.97	21.88	4.57	13,385.99	11.71	0.5352	156,762
2011	854,395.57	21.06	4.75	40,583.79	11.73	0.5570	475,881
2012	1,099,673.93	20.24	4.94	54,323.89	11.75	0.5805	638,394
2013	400,827.87	19.40	5.15	20,642.64	11.77	0.6067	243,182
2014	5,227,318.13	18.55	5.39	281,752.45	11.79	0.6356	3,322,379
2015	1,946,611.80	17.70	5.65	109,983.57	11.81	0.6672	1,298,838
2016	453,425.29	16.83	5.94	26,933.46	11.83	0.7029	318,717
2017	151,806.97	15.96	6.27	9,518.30	11.84	0.7419	112,618
2018	2,120,288.42	15.08	6.63	140,575.12	11.86	0.7865	1,667,543
2019	979,624.72	14.18	7.05	69,063.54	11.88	0.8378	820,730
2020	743,671.73	13.28	7.53	55,998.48	11.90	0.8961	666,389
2021	474,192.53	12.38	8.08	38,314.76	11.91	0.9620	456,192
	37,014,194.54			1,713,695.00			19,989,426
						11.66	
	45,709,335.62			2,104,479.95			22,776,939
						10.82	

DUKE ENERGY FLORIDA

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCURAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
BARTOW UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 85-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2044							
1958	4,503,826.14	70.92	1.41	63,503.95	19.51	0.2751	1,239,003
1959	241.11	70.39	1.42	3.42	19.59	0.2783	67
1961	108,923.05	69.30	1.44	1,568.49	19.74	0.2849	31,027
1962	8,974.89	68.74	1.45	130.14	19.81	0.2882	2,586
1963	19,510.02	68.17	1.47	286.80	19.88	0.2916	5,690
1964	2,122.56	67.59	1.48	31.41	19.95	0.2952	626
1967	6,246.89	65.79	1.52	94.95	20.15	0.3063	1,913
1969	5,257.61	64.55	1.55	81.49	20.27	0.3140	1,651
1972	9,953.99	62.61	1.60	159.26	20.44	0.3265	3,250
1973	93,146.66	61.94	1.61	1,499.66	20.49	0.3308	30,813
1974	2,460,814.21	61.27	1.63	40,111.27	20.55	0.3354	825,357
1975	186.42	60.59	1.65	3.08	20.60	0.3400	63
1976	3,064.56	59.90	1.67	51.18	20.65	0.3447	1,056
1977	23,209.44	59.20	1.69	392.24	20.69	0.3495	8,111
1978	841,618.66	58.50	1.71	14,391.68	20.74	0.3545	298,379
1980	22,777.66	57.06	1.75	398.61	20.83	0.3651	8,315
1982	71,773.30	55.60	1.80	1,291.92	20.92	0.3763	27,005
1984	26,793.21	54.10	1.85	495.67	20.99	0.3880	10,395
1985	5,653.24	53.34	1.87	105.72	21.03	0.3943	2,229
1988	8,263.66	51.03	1.96	161.97	21.14	0.4143	3,423
1989	15,470.62	50.24	1.99	307.87	21.17	0.4214	6,519
1990	53,795.73	49.45	2.02	1,086.67	21.21	0.4289	23,074
1991	10,704.01	48.65	2.06	220.50	21.24	0.4366	4,673
1992	460,987.74	47.85	2.09	9,634.64	21.27	0.4445	204,914
1993	95,257.55	47.04	2.13	2,028.99	21.30	0.4528	43,134
1994	430,852.47	46.22	2.16	9,306.41	21.33	0.4615	198,834
1995	185,019.37	45.40	2.20	4,070.43	21.36	0.4705	87,048
1996	724,087.37	44.58	2.24	16,219.56	21.38	0.4796	347,265
2000	2,990.90	41.21	2.43	72.68	21.48	0.5212	1,559
2001	381,536.07	40.36	2.48	9,462.09	21.51	0.5330	203,340
2002	534,445.62	39.50	2.53	13,521.47	21.53	0.5451	291,305
2003	544,829.81	38.63	2.59	14,111.09	21.55	0.5579	303,939
2005	104,337.21	36.89	2.71	2,827.54	21.59	0.5853	61,063
2006	5,145.06	36.02	2.78	143.03	21.61	0.5999	3,087
2007	4,692.83	35.13	2.85	133.75	21.63	0.6157	2,889
2009	49,622,122.65	33.35	3.00	1,488,663.68	21.67	0.6498	32,243,463
2010	2,288,464.43	32.46	3.08	70,484.70	21.69	0.6682	1,529,175
2011	346,207.91	31.56	3.17	10,974.79	21.71	0.6879	238,156
2012	848,478.67	30.66	3.26	27,660.40	21.73	0.7087	601,351
2013	7,674,410.27	29.75	3.36	257,860.19	21.75	0.7311	5,610,685
2014	14,629,075.76	28.84	3.47	507,628.93	21.76	0.7545	11,037,784
2015	1,563,107.04	27.92	3.58	55,959.23	21.78	0.7801	1,219,364

DUKE ENERGY FLORIDA

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
BARTOW UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 85-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2044							
2016	23,939.32	27.00	3.70	885.75	21.80	0.8074	19,329
2017	1,508,422.07	26.08	3.83	57,772.57	21.81	0.8363	1,261,448
2018	69,532.94	25.15	3.98	2,767.41	21.83	0.8680	60,354
2019	315,405.72	24.22	4.13	13,026.26	21.84	0.9017	284,411
2020	1,301,198.86	23.29	4.29	55,821.43	21.86	0.9386	1,221,305
2021	540,577.11	22.35	4.47	24,163.80	21.87	0.9785	528,966
	92,507,452.39			2,781,578.77			60,139,393

COMPOSITE REMAINING LIFE, YEARS.. 21.62

CITRUS UNITS 1 AND 2							
INTERIM SURVIVOR CURVE.. IOWA 85-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2053							
2018	389,571,833.01	33.35	3.00	11,687,154.99	30.09	0.9023	351,491,186
2019	2,245,987.02	32.46	3.08	69,176.40	30.12	0.9279	2,084,074
2020	1,216,494.85	31.56	3.17	38,562.89	30.16	0.9556	1,162,531
2021	727,503.25	30.66	3.26	23,716.61	30.19	0.9847	716,351
	393,761,818.13			11,818,610.89			355,454,142

COMPOSITE REMAINING LIFE, YEARS.. 30.08

OSPREY ENERGY CENTER							
INTERIM SURVIVOR CURVE.. IOWA 85-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2039							
2004	67,542,095.45	33.35	3.00	2,026,262.86	16.96	0.5086	34,348,533
2010	65,913.08	27.92	3.58	2,359.69	17.03	0.6100	40,204
2012	226,820.02	26.08	3.83	8,687.21	17.05	0.6538	148,286
2013	104,246.88	25.15	3.98	4,149.03	17.06	0.6783	70,714
2017	335,883.30	21.41	4.67	15,685.75	17.10	0.7987	268,267
2018	108,933.81	20.47	4.89	5,326.86	17.11	0.8359	91,053
2019	335,352.19	19.52	5.12	17,170.03	17.12	0.8771	294,121
2020	485,742.89	18.57	5.39	26,181.54	17.13	0.9225	448,078
2021	593,406.08	17.62	5.68	33,705.47	17.14	0.9728	577,242
	69,798,393.70			2,139,528.44			36,286,498

COMPOSITE REMAINING LIFE, YEARS.. 16.96

DUKE ENERGY FLORIDA

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE
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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
HINES ENERGY COMPLEX UNIT 1							
INTERIM SURVIVOR CURVE.. IOWA 85-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2034							
1999	39,445,639.88	33.35	3.00	1,183,369.20	12.20	0.3658	14,430,004
2002	384,401.47	30.66	3.26	12,531.49	12.22	0.3986	153,207
2003	385,233.58	29.75	3.36	12,943.85	12.23	0.4111	158,366
2004	30,881.02	28.84	3.47	1,071.57	12.23	0.4241	13,095
2005	21,755.06	27.92	3.58	778.83	12.24	0.4384	9,537
2006	21,966.62	27.00	3.70	812.76	12.25	0.4537	9,966
2007	462,849.64	26.08	3.83	17,727.14	12.25	0.4697	217,405
2008	19,702.54	25.15	3.98	784.16	12.26	0.4875	9,605
2009	595,345.25	24.22	4.13	24,587.76	12.26	0.5062	301,358
2010	1,241,369.69	23.29	4.29	53,254.76	12.27	0.5268	654,003
2011	151,794.91	22.35	4.47	6,785.23	12.27	0.5490	83,334
2012	448,645.69	21.41	4.67	20,951.75	12.28	0.5736	257,325
2013	447,232.35	20.47	4.89	21,869.66	12.28	0.5999	268,295
2014	9,189,899.13	19.52	5.12	470,522.84	12.29	0.6296	5,786,052
2015	617,753.55	18.57	5.39	33,296.92	12.29	0.6618	408,842
2016	218,819.68	17.62	5.68	12,428.96	12.30	0.6981	152,751
2017	3,839,378.36	16.66	6.00	230,362.70	12.30	0.7383	2,834,613
2018	518,367.54	15.70	6.37	33,020.01	12.31	0.7841	406,442
2019	501,201.07	14.74	6.78	33,981.43	12.31	0.8351	418,573
	58,542,237.03			2,171,081.02			26,572,773
						12.24	
COMPOSITE REMAINING LIFE, YEARS..						12.24	

HINES ENERGY COMPLEX UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 85-R1.5
PROBABLE RETIREMENT YEAR.. 6-2038

2003	18,050,823.81	33.35	3.00	541,524.71	16.01	0.4801	8,665,478
2007	107,849.57	29.75	3.36	3,623.75	16.05	0.5395	58,185
2009	30,752.54	27.92	3.58	1,100.94	16.07	0.5756	17,700
2011	24,444.98	26.08	3.83	936.24	16.09	0.6170	15,081
2012	440.98	25.15	3.98	17.55	16.10	0.6402	282
2013	23,773.90	24.22	4.13	981.86	16.11	0.6652	15,813
2014	687,599.59	23.29	4.29	29,498.02	16.12	0.6921	475,915
2015	43,237.42	22.35	4.47	1,932.71	16.13	0.7217	31,204

DUKE ENERGY FLORIDA

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCURAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
HINES ENERGY COMPLEX UNIT 2							
INTERIM SURVIVOR CURVE.. IOWA 85-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2038							
2016	18,003.12	21.41	4.67	840.75	16.14	0.7539	13,572
2017	10,051.79	20.47	4.89	491.53	16.15	0.7890	7,930
2018	6,605.01	19.52	5.12	338.18	16.15	0.8274	5,465
	19,003,582.71			581,286.24			9,306,625
						16.01	
COMPOSITE REMAINING LIFE, YEARS..							
HINES ENERGY COMPLEX UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 85-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2040							
2005	10,056,803.10	33.35	3.00	301,704.09	17.90	0.5367	5,397,788
2007	158,104.60	31.56	3.17	5,011.92	17.93	0.5681	89,822
2009	54,636.95	29.75	3.36	1,835.80	17.96	0.6037	32,984
2010	6,728.13	28.84	3.47	233.47	17.97	0.6231	4,192
2013	629,301.17	26.08	3.83	24,102.23	18.00	0.6902	434,331
2014	11,659.10	25.15	3.98	464.03	18.02	0.7165	8,354
2015	6,721.74	24.22	4.13	277.61	18.03	0.7444	5,004
2016	12,475.30	23.29	4.29	535.19	18.04	0.7746	9,663
2017	20,339.70	22.35	4.47	909.18	18.05	0.8076	16,427
2019	73,157.36	20.47	4.89	3,577.39	18.07	0.8828	64,580
	11,029,927.15			338,650.91			6,063,145
						17.90	
COMPOSITE REMAINING LIFE, YEARS..							
HINES ENERGY COMPLEX UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 85-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2042							
2007	11,878,185.36	33.35	3.00	356,345.56	19.79	0.5934	7,048,515
2009	30,787.55	31.56	3.17	975.97	19.82	0.6280	19,335
2010	21,920.63	30.66	3.26	714.61	19.84	0.6471	14,185
2013	684,922.28	27.92	3.58	24,520.22	19.88	0.7120	487,685
2014	51,721.18	27.00	3.70	1,913.68	19.90	0.7370	38,121

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
HINES ENERGY COMPLEX UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 85-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2042							
2015	68,319.13	26.08	3.83	2,616.62	19.91	0.7634	52,156
2017	645,495.36	24.22	4.13	26,658.96	19.94	0.8233	531,430
2018	32,200.24	23.29	4.29	1,381.39	19.95	0.8566	27,582
	13,413,551.73			415,127.01			8,219,009
COMPOSITE REMAINING LIFE, YEARS..						19.80	

BARTOW UNITS 1 AND 3
INTERIM SURVIVOR CURVE.. IOWA 85-R1.5
PROBABLE RETIREMENT YEAR.. 6-2034

1972	323,328.00	55.60	1.80	5,819.90	11.91	0.2142	69,260
1974	960.29	54.10	1.85	17.77	11.94	0.2207	212
1976	896.42	52.58	1.90	17.03	11.97	0.2277	204
1977	2,170.20	51.81	1.93	41.88	11.98	0.2312	502
1978	21,846.12	51.03	1.96	428.18	11.99	0.2350	5,133
1982	5,081.42	47.85	2.09	106.20	12.05	0.2518	1,280
1983	13,365.69	47.04	2.13	284.69	12.06	0.2564	3,427
1991	5,911.71	40.36	2.48	146.61	12.14	0.3008	1,778
1993	7,653.13	38.63	2.59	198.22	12.15	0.3145	2,407
1994	126,558.93	37.77	2.65	3,353.81	12.16	0.3220	40,746
2011	30,695.74	22.35	4.47	1,372.10	12.27	0.5490	16,852
2013	31,768.70	20.47	4.89	1,553.49	12.28	0.5999	19,058
2014	14,467.04	19.52	5.12	740.71	12.29	0.6296	9,109
2016	39,513.40	17.62	5.68	2,244.36	12.30	0.6981	27,583
2017	421,898.14	16.66	6.00	25,313.89	12.30	0.7383	311,487
2019	838,679.47	14.74	6.78	56,862.47	12.31	0.8351	700,415
2020	44,811.88	13.78	7.26	3,253.34	12.32	0.8941	40,064
	1,929,606.28			101,754.65			1,249,517
COMPOSITE REMAINING LIFE, YEARS..						12.28	

BARTOW UNITS 2 AND 4
INTERIM SURVIVOR CURVE.. IOWA 85-R1.5
PROBABLE RETIREMENT YEAR.. 6-2027

1972	447,318.84	50.24	1.99	8,901.64	5.39	0.1073	47,993
1973	37,306.89	49.45	2.02	753.60	5.39	0.1090	4,066
1977	407.65	46.22	2.16	8.81	5.40	0.1168	48

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
BARTOW UNITS 2 AND 4							
INTERIM SURVIVOR CURVE.. IOWA 85-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2027							
1982	45,494.40	42.06	2.38	1,082.77	5.42	0.1289	5,862
1983	13,377.99	41.21	2.43	325.09	5.42	0.1315	1,759
2017	5,105.99	9.89	10.11	516.22	5.46	0.5521	2,819
2020	13,058.19	6.95	14.39	1,879.07	5.47	0.7871	10,277
	562,069.95			13,467.20			72,824
	COMPOSITE REMAINING LIFE, YEARS..					5.41	
SUWANNEE RIVER UNITS 1 THROUGH 3							
INTERIM SURVIVOR CURVE.. IOWA 85-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2034							
1954	117,552.73	67.59	1.48	1,739.78	11.52	0.1704	20,036
1956	65,078.97	66.40	1.51	982.69	11.58	0.1744	11,350
1957	130.27	65.79	1.52	1.98	11.60	0.1763	23
1959	403.80	64.55	1.55	6.26	11.65	0.1805	73
1961	3,257.76	63.26	1.58	51.47	11.70	0.1850	603
1962	270.59	62.61	1.60	4.33	11.72	0.1872	51
1963	91.53	61.94	1.61	1.47	11.74	0.1895	17
1971	1,034.27	56.33	1.78	18.41	11.89	0.2111	218
1973	25,266.49	54.85	1.82	459.85	11.92	0.2173	5,491
1974	76,028.78	54.10	1.85	1,406.53	11.94	0.2207	16,780
1979	942.16	50.24	1.99	18.75	12.01	0.2391	225
1980	1,298,756.86	49.45	2.02	26,234.89	12.02	0.2431	315,689
1982	24,337.45	47.85	2.09	508.65	12.05	0.2518	6,129
1985	5,766.31	45.40	2.20	126.86	12.08	0.2661	1,534
1991	87,284.94	40.36	2.48	2,164.67	12.14	0.3008	26,254
1992	3,972.45	39.50	2.53	100.50	12.15	0.3076	1,222
1993	2,368.02	38.63	2.59	61.33	12.15	0.3145	745
1994	123,696.31	37.77	2.65	3,277.95	12.16	0.3220	39,824
1995	21,634.90	36.89	2.71	586.31	12.17	0.3299	7,137
2002	39,329.54	30.66	3.26	1,282.14	12.22	0.3986	15,675
2003	246,767.47	29.75	3.36	8,291.39	12.23	0.4111	101,444
2007	99,757.70	26.08	3.83	3,820.72	12.25	0.4697	46,857
2008	14,989.16	25.15	3.98	596.57	12.26	0.4875	7,307
2009	9,096.03	24.22	4.13	375.67	12.26	0.5062	4,604
2010	16,304.26	23.29	4.29	699.45	12.27	0.5268	8,590
2011	53,584.65	22.35	4.47	2,395.23	12.27	0.5490	29,417
2012	196,314.81	21.41	4.67	9,167.90	12.28	0.5736	112,598
2013	46,812.36	20.47	4.89	2,289.12	12.28	0.5999	28,083

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SUWANNEE RIVER UNITS 1 THROUGH 3							
INTERIM SURVIVOR CURVE.. IOWA 85-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2034							
2014	94,736.92	19.52	5.12	4,850.53	12.29	0.6296	59,647
2015	638,291.72	18.57	5.39	34,403.92	12.29	0.6618	422,434
2016	213,254.00	17.62	5.68	12,112.83	12.30	0.6981	148,866
2017	277,827.20	16.66	6.00	16,669.63	12.30	0.7383	205,120
2018	12,524.63	15.70	6.37	797.82	12.31	0.7841	9,820
2019	647,084.50	14.74	6.78	43,872.33	12.31	0.8351	540,406
2020	131,085.75	13.78	7.26	9,516.83	12.32	0.8941	117,197
2021	120,554.61	12.81	7.81	9,415.32	12.32	0.9618	115,943
	4,716,189.90			198,310.08			2,427,409

COMPOSITE REMAINING LIFE, YEARS.. 12.24

BAYBORO UNITS 1 THROUGH 4
INTERIM SURVIVOR CURVE.. IOWA 85-R1.5
PROBABLE RETIREMENT YEAR.. 6-2024

1973	905,175.70	47.04	2.13	19,280.24	2.48	0.0527	47,721
1975	287.08	45.40	2.20	6.32	2.48	0.0546	16
1978	816.83	42.90	2.33	19.03	2.48	0.0578	47
1980	315.08	41.21	2.43	7.66	2.48	0.0602	19
1985	13,293.88	36.89	2.71	360.26	2.48	0.0672	894
1988	3,429.87	34.25	2.92	100.15	2.49	0.0727	249
1992	11,358.01	30.66	3.26	370.27	2.49	0.0812	922
1994	250,517.73	28.84	3.47	8,692.97	2.49	0.0863	21,630
1997	1,135.86	26.08	3.83	43.50	2.49	0.0955	108
2003	67,245.02	20.47	4.89	3,288.28	2.49	0.1216	8,180
2005	221,266.09	18.57	5.39	11,926.24	2.49	0.1341	29,670
2007	47,366.87	16.66	6.00	2,842.01	2.49	0.1495	7,079
2012	2,929.40	11.84	8.45	247.53	2.49	0.2103	616
2013	237,529.59	10.86	9.21	21,876.48	2.49	0.2293	54,461
2016	105,367.15	7.93	12.61	13,286.80	2.49	0.3140	33,085
2017	2,472.18	6.95	14.39	355.75	2.49	0.3583	886
2018	22,236.08	5.96	16.78	3,731.21	2.49	0.4178	9,290
2020	57,705.72	3.98	25.13	14,501.45	2.49	0.6256	36,102
	1,950,448.14			100,936.15			250,975

COMPOSITE REMAINING LIFE, YEARS.. 2.49

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
DEBARY UNITS 2 THROUGH 6							
INTERIM SURVIVOR CURVE.. IOWA 85-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2027							
1975	2,798,353.70	47.85	2.09	58,485.59	5.40	0.1129	315,794
1980	20,502.62	43.74	2.29	469.51	5.41	0.1237	2,536
1987	860.91	37.77	2.65	22.81	5.43	0.1438	124
1988	4,069.80	36.89	2.71	110.29	5.43	0.1472	599
1989	2,516.70	36.02	2.78	69.96	5.43	0.1508	379
1991	104,340.35	34.25	2.92	3,046.74	5.43	0.1585	16,542
1992	78,182.54	33.35	3.00	2,345.48	5.43	0.1628	12,730
1993	54,455.30	32.46	3.08	1,677.22	5.44	0.1676	9,126
1994	482,706.70	31.56	3.17	15,301.80	5.44	0.1724	83,204
1995	54,795.24	30.66	3.26	1,786.32	5.44	0.1774	9,722
1998	68,908.17	27.92	3.58	2,466.91	5.44	0.1948	13,426
1999	83,135.92	27.00	3.70	3,076.03	5.44	0.2015	16,750
2000	45,540.05	26.08	3.83	1,744.18	5.45	0.2090	9,517
2001	61,687.66	25.15	3.98	2,455.17	5.45	0.2167	13,368
2002	163,819.50	24.22	4.13	6,765.75	5.45	0.2250	36,863
2003	459,284.76	23.29	4.29	19,703.32	5.45	0.2340	107,477
2007	36,091.32	19.52	5.12	1,847.88	5.45	0.2792	10,077
2008	44,967.76	18.57	5.39	2,423.76	5.46	0.2940	13,221
2010	25,075.96	16.66	6.00	1,504.56	5.46	0.3277	8,218
2011	7,532.44	15.70	6.37	479.82	5.46	0.3478	2,620
2012	6,004.13	14.74	6.78	407.08	5.46	0.3704	2,224
2013	5,445.54	13.78	7.26	395.35	5.46	0.3962	2,158
2014	19,737.21	12.81	7.81	1,541.48	5.46	0.4262	8,413
2015	17,334.49	11.84	8.45	1,464.76	5.46	0.4612	7,994
2016	42,280.27	10.86	9.21	3,894.01	5.46	0.5028	21,257
2017	41,586.11	9.89	10.11	4,204.36	5.46	0.5521	22,958
2018	832,516.30	8.91	11.22	93,408.33	5.46	0.6128	510,158
2019	501,253.04	7.93	12.61	63,208.01	5.47	0.6898	345,759
	6,062,984.49			294,306.48			1,603,214
						5.45	
COMPOSITE REMAINING LIFE, YEARS..						5.45	

DEBARY UNITS 7 THROUGH 10
INTERIM SURVIVOR CURVE.. IOWA 85-R1.5
PROBABLE RETIREMENT YEAR.. 6-2037

1992	4,039,045.00	42.06	2.38	96,129.27	14.94	0.3552	1,434,709
1995	91,126.08	39.50	2.53	2,305.49	14.98	0.3792	34,559
1998	34,253.93	36.89	2.71	928.28	15.02	0.4072	13,947
1999	128,613.35	36.02	2.78	3,575.45	15.03	0.4173	53,666

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DEBARY UNITS 7 THROUGH 10							
INTERIM SURVIVOR CURVE.. IOWA 85-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2037							
2000	18,402.24	35.13	2.85	524.46	15.04	0.4281	7,878
2002	32,334.25	33.35	3.00	970.03	15.06	0.4516	14,601
2012	22,977.56	24.22	4.13	948.97	15.15	0.6255	14,373
2013	8,878.70	23.29	4.29	380.90	15.16	0.6509	5,779
2020	48,259.84	16.66	6.00	2,895.59	15.21	0.9130	44,060
2021	47,362.36	15.70	6.37	3,016.98	15.22	0.9694	45,914
	4,471,253.31			111,675.42			1,669,486

COMPOSITE REMAINING LIFE, YEARS.. 14.95

INTERCESSION CITY UNITS 1 THROUGH 6
INTERIM SURVIVOR CURVE.. IOWA 85-R1.5
PROBABLE RETIREMENT YEAR.. 6-2034

1974	1,855,484.36	54.10	1.85	34,326.46	11.94	0.2207	409,505
1975	112.73	53.34	1.87	2.11	11.95	0.2240	25
1977	951.79	51.81	1.93	18.37	11.98	0.2312	220
1978	133,479.03	51.03	1.96	2,616.19	11.99	0.2350	31,362
1980	11,037.07	49.45	2.02	222.95	12.02	0.2431	2,683
1984	4,078.17	46.22	2.16	88.09	12.07	0.2611	1,065
1992	51,949.75	39.50	2.53	1,314.33	12.15	0.3076	15,979
1994	405,281.20	37.77	2.65	10,739.95	12.16	0.3220	130,480
1997	121,004.20	35.13	2.85	3,448.62	12.19	0.3470	41,988
1999	103,384.55	33.35	3.00	3,101.54	12.20	0.3658	37,820
2000	7,070.99	32.46	3.08	217.79	12.21	0.3762	2,660
2001	62,413.97	31.56	3.17	1,978.52	12.21	0.3869	24,147
2002	5,807.42	30.66	3.26	189.32	12.22	0.3986	2,315
2003	698,831.13	29.75	3.36	23,480.73	12.23	0.4111	287,282
2005	5,423.51	27.92	3.58	194.16	12.24	0.4384	2,378
2007	102,209.89	26.08	3.83	3,914.64	12.25	0.4697	48,009
2008	24,134.15	25.15	3.98	960.54	12.26	0.4875	11,765
2009	34,225.79	24.22	4.13	1,413.53	12.26	0.5062	17,325
2010	10,752.85	23.29	4.29	461.30	12.27	0.5268	5,665
2011	4,993.26	22.35	4.47	223.20	12.27	0.5490	2,741
2012	60,098.36	21.41	4.67	2,806.59	12.28	0.5736	34,470
2013	27,800.40	20.47	4.89	1,359.44	12.28	0.5999	16,677
2016	35,326.87	17.62	5.68	2,006.57	12.30	0.6981	24,661
2018	38,754.75	15.70	6.37	2,468.68	12.31	0.7841	30,387

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INTERCESSION CITY UNITS 1 THROUGH 6 INTERIM SURVIVOR CURVE.. IOWA 85-R1.5 PROBABLE RETIREMENT YEAR.. 6-2034							
2019	693,820.97	14.74	6.78	47,041.06	12.31	0.8351	579,438
2020	186,816.80	13.78	7.26	13,562.90	12.32	0.8941	167,024
2021	88,122.01	12.81	7.81	6,882.33	12.32	0.9618	84,751
	4,773,365.97			165,039.91			2,012,822

COMPOSITE REMAINING LIFE, YEARS.. 12.20

INTERCESSION CITY UNITS 7 THROUGH 10
INTERIM SURVIVOR CURVE.. IOWA 85-R1.5
PROBABLE RETIREMENT YEAR.. 6-2038

1993	9,085,671.41	42.06	2.38	216,238.98	15.88	0.3776	3,430,386
1995	76,678.62	40.36	2.48	1,901.63	15.91	0.3942	30,227
1996	93,419.37	39.50	2.53	2,363.51	15.92	0.4030	37,652
1999	84,083.35	36.89	2.71	2,278.66	15.96	0.4326	36,378
2001	24,746.36	35.13	2.85	705.27	15.99	0.4552	11,264
2010	4,076.99	27.00	3.70	150.85	16.08	0.5956	2,428
2012	6,523.47	25.15	3.98	259.63	16.10	0.6402	4,176
2016	36,893.16	21.41	4.67	1,722.91	16.14	0.7539	27,812
2020	390,649.94	17.62	5.68	22,188.92	16.17	0.9177	358,503
2021	184,176.89	16.66	6.00	11,050.61	16.18	0.9712	178,871
	9,986,919.56			258,860.97			4,117,697

COMPOSITE REMAINING LIFE, YEARS.. 15.91

INTERCESSION CITY UNIT 11
INTERIM SURVIVOR CURVE.. IOWA 85-R1.5
PROBABLE RETIREMENT YEAR.. 6-2042

1997	1,785,488.58	42.06	2.38	42,494.63	19.61	0.4662	832,466
2001	35,808.76	38.63	2.59	927.45	19.69	0.5097	18,252
2004	94,191.88	36.02	2.78	2,618.53	19.74	0.5480	51,620
2009	19,791.33	31.56	3.17	627.39	19.82	0.6280	12,429
2010	11,279.45	30.66	3.26	367.71	19.84	0.6471	7,299
2011	662.42	29.75	3.36	22.26	19.85	0.6672	442
2015	9,733.74	26.08	3.83	372.80	19.91	0.7634	7,431
2016	120,942.87	25.15	3.98	4,813.53	19.92	0.7921	95,793
2017	2,486.70	24.22	4.13	102.70	19.94	0.8233	2,047
2018	3,697.82	23.29	4.29	158.64	19.95	0.8566	3,168

DUKE ENERGY FLORIDA

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
INTERCESSION CITY UNIT 11							
INTERIM SURVIVOR CURVE.. IOWA 85-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2042							
2019	8,031.55	22.35	4.47	359.01	19.96	0.8931	7,173
2020	86,832.26	21.41	4.67	4,055.07	19.98	0.9332	81,033
2021	40,938.44	20.47	4.89	2,001.89	19.99	0.9766	39,978
	2,219,885.80			58,921.61			1,159,131
						19.67	
COMPOSITE REMAINING LIFE, YEARS..							
INTERCESSION CITY UNITS 12 THROUGH 14							
INTERIM SURVIVOR CURVE.. IOWA 85-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2045							
2000	1,355,365.71	42.06	2.38	32,257.70	22.38	0.5321	721,190
2011	28,244.61	32.46	3.08	869.93	22.63	0.6972	19,691
2020	57,426.04	24.22	4.13	2,371.70	22.80	0.9414	54,059
2021	27,074.43	23.29	4.29	1,161.49	22.81	0.9794	26,516
	1,468,110.79			36,660.82			821,456
						22.41	
COMPOSITE REMAINING LIFE, YEARS..							
TIGER BAY COMBINED CYCLE							
INTERIM SURVIVOR CURVE.. IOWA 85-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2030							
1997	9,799,213.08	31.56	3.17	310,635.05	8.36	0.2649	2,595,714
1999	12,834.45	29.75	3.36	431.24	8.37	0.2813	3,611
2000	24,263.17	28.84	3.47	841.93	8.37	0.2902	7,042
2003	109,748.33	26.08	3.83	4,203.36	8.38	0.3213	35,264
2009	69,149.37	20.47	4.89	3,381.40	8.39	0.4099	28,342
2010	35,646.24	19.52	5.12	1,825.09	8.40	0.4303	15,340
2011	3,575.90	18.57	5.39	192.74	8.40	0.4523	1,618
2012	9,785.21	17.62	5.68	555.80	8.40	0.4767	4,665
2013	9,819.02	16.66	6.00	589.14	8.40	0.5042	4,951
2014	587,424.13	15.70	6.37	37,418.92	8.40	0.5350	314,290
2016	316,380.92	13.78	7.26	22,969.25	8.41	0.6103	193,087
2017	111,384.68	12.81	7.81	8,699.14	8.41	0.6565	73,126

DUKE ENERGY FLORIDA

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
TIGER BAY COMBINED CYCLE							
INTERIM SURVIVOR CURVE.. IOWA 85-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2030							
2018	108,116.43	11.84	8.45	9,135.84	8.41	0.7103	76,795
2019	23,252.30	10.86	9.21	2,141.54	8.42	0.7753	18,028
2020	158,780.76	9.89	10.11	16,052.73	8.42	0.8514	135,181
	11,379,373.99			419,073.17			3,507,054
						8.37	
COMPOSITE REMAINING LIFE, YEARS..							
UNIVERSITY OF FLORIDA COGENERATION							
INTERIM SURVIVOR CURVE.. IOWA 85-R1.5							
PROBABLE RETIREMENT YEAR.. 10-2027							
1994	6,041,656.52	31.86	3.14	189,708.01	5.76	0.1808	1,092,271
1996	64,296.76	30.05	3.33	2,141.08	5.77	0.1920	12,346
1999	21,222.85	27.31	3.66	776.76	5.77	0.2113	4,484
2001	6,354.29	25.46	3.93	249.72	5.77	0.2266	1,440
2002	8,844.90	24.53	4.08	360.87	5.78	0.2356	2,084
2003	171,918.24	23.60	4.24	7,289.33	5.78	0.2449	42,106
2005	70,042.77	21.72	4.60	3,221.97	5.78	0.2661	18,639
2007	37,618.89	19.84	5.04	1,895.99	5.78	0.2913	10,960
2008	29,527.19	18.89	5.29	1,561.99	5.78	0.3060	9,035
2009	19,769.30	17.94	5.57	1,101.15	5.78	0.3222	6,369
2012	21,577.43	15.06	6.64	1,432.74	5.79	0.3845	8,296
2013	5,511.52	14.10	7.09	390.77	5.79	0.4106	2,263
2014	16,716.61	13.13	7.62	1,273.81	5.79	0.4410	7,372
2015	8,101.11	12.16	8.22	665.91	5.79	0.4762	3,857
2016	31,060.48	11.19	8.94	2,776.81	5.79	0.5174	16,072
2017	74,991.05	10.21	9.79	7,341.62	5.79	0.5671	42,527
2018	35,236.49	9.24	10.82	3,812.59	5.79	0.6266	22,080
2019	25,570.37	8.26	12.11	3,096.57	5.79	0.7010	17,924
2020	1,458,347.86	7.27	13.76	200,668.67	5.80	0.7978	1,163,470
2021	180,984.34	6.29	15.90	28,776.51	5.80	0.9221	166,886
	8,329,348.97			458,542.87			2,650,481
						5.78	
COMPOSITE REMAINING LIFE, YEARS..							
	715,906,519.99			22,463,412.61			523,583,651
						23.31	
COMPOSITE REMAINING LIFE, YEARS..							

DUKE ENERGY FLORIDA

ACCOUNT 341.66 STRUCTURES AND IMPROVEMENTS - SOLAR

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
OSCEOLA SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2046							
2007	27,920.32	39.00	2.56	714.76	24.50	0.6282	17,540
2008	9,473.04	38.00	2.63	249.14	24.50	0.6447	6,108
2017	39,576.41	29.00	3.45	1,365.39	24.50	0.8448	33,435
2018	8,659.19	28.00	3.57	309.13	24.50	0.8750	7,577
	85,628.96			2,638.42			64,660
	COMPOSITE REMAINING LIFE, YEARS..					24.51	
PERRY SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2046							
2019	344,937.05	27.00	3.70	12,762.67	24.50	0.9074	312,999
	344,937.05			12,762.67			312,999
	COMPOSITE REMAINING LIFE, YEARS..					24.52	
HAMILTON SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2048							
2018	2,945,049.93	30.00	3.33	98,070.16	26.50	0.8833	2,601,451
	2,945,049.93			98,070.16			2,601,451
	COMPOSITE REMAINING LIFE, YEARS..					26.53	
SUWANNEE SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2047							
2017	60,101.96	30.00	3.33	2,001.40	25.50	0.8500	51,087
	60,101.96			2,001.40			51,087
	COMPOSITE REMAINING LIFE, YEARS..					25.53	

DUKE ENERGY FLORIDA

ACCOUNT 341.66 STRUCTURES AND IMPROVEMENTS - SOLAR

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
DEBARY SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2050							
2020	2,380,845.33	30.00	3.33	79,282.15	28.50	0.9500	2,261,803
	2,380,845.33			79,282.15			2,261,803
						28.53	
COMPOSITE REMAINING LIFE, YEARS..							
LAKE PLACID SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2049							
2019	2,319,102.24	30.00	3.33	77,226.10	27.50	0.9167	2,125,851
2020	95,932.38	29.00	3.45	3,309.67	27.50	0.9483	90,971
	2,415,034.62			80,535.77			2,216,822
						27.53	
COMPOSITE REMAINING LIFE, YEARS..							
TRENTON SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2049							
2019	5,619,371.43	30.00	3.33	187,125.07	27.50	0.9167	5,151,109
2020	764,834.23	29.00	3.45	26,386.78	27.50	0.9483	725,277
	6,384,205.66			213,511.85			5,876,386
						27.52	
COMPOSITE REMAINING LIFE, YEARS..							
COLUMBIA SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2050							
2020	2,734,112.49	30.00	3.33	91,045.95	28.50	0.9500	2,597,407
	2,734,112.49			91,045.95			2,597,407
						28.53	
COMPOSITE REMAINING LIFE, YEARS..							

DUKE ENERGY FLORIDA

ACCOUNT 341.66 STRUCTURES AND IMPROVEMENTS - SOLAR

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
NEW SOLAR 2020							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2050							
2020	3,800,754.87	30.00	3.33	126,565.14	28.50	0.9500	3,610,717
2021	229,392.07	29.00	3.45	7,914.03	28.50	0.9828	225,437
	4,030,146.94			134,479.17			3,836,154
						28.53	
COMPOSITE REMAINING LIFE, YEARS..							
NEW SOLAR 2021							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2051							
2021	7,441,388.77	30.00	3.33	247,798.25	29.50	0.9833	7,317,341
	7,441,388.77			247,798.25			7,317,341
						29.53	
	28,821,451.71			962,125.79			27,136,110
						28.20	

DUKE ENERGY FLORIDA

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
BARTOW UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 50-R1							
PROBABLE RETIREMENT YEAR.. 6-2044							
1958	364,443.43	49.79	2.01	7,325.31	11.72	0.2354	85,786
1960	1,125.77	49.68	2.01	22.63	12.29	0.2474	278
1962	182.39	49.54	2.02	3.68	12.84	0.2592	47
1963	1,001.35	49.46	2.02	20.23	13.11	0.2651	265
1964	149.73	49.37	2.03	3.04	13.37	0.2708	41
1965	234,506.16	49.26	2.03	4,760.48	13.63	0.2767	64,888
1967	111.10	49.02	2.04	2.27	14.12	0.2881	32
1968	5,767.02	48.89	2.05	118.22	14.36	0.2937	1,694
1969	676.69	48.74	2.05	13.87	14.60	0.2996	203
1971	4,440.26	48.40	2.07	91.91	15.05	0.3110	1,381
1972	121,064.08	48.21	2.07	2,506.03	15.27	0.3167	38,346
1974	11,089.43	47.79	2.09	231.77	15.70	0.3285	3,643
1975	11,552.37	47.56	2.10	242.60	15.90	0.3343	3,862
1977	15,199.38	47.06	2.12	322.23	16.30	0.3464	5,265
1978	47,734.81	46.78	2.14	1,021.52	16.49	0.3525	16,827
1983	12,155.22	45.18	2.21	268.63	17.38	0.3847	4,676
1987	76,324.08	43.62	2.29	1,747.82	18.01	0.4129	31,513
1988	16,479.18	43.19	2.32	382.32	18.15	0.4202	6,925
1990	26,974.25	42.28	2.37	639.29	18.43	0.4359	11,758
1991	17,883.54	41.81	2.39	427.42	18.57	0.4442	7,943
1992	105,178.14	41.32	2.42	2,545.31	18.70	0.4526	47,600
1995	56,539.81	39.75	2.52	1,424.80	19.06	0.4795	27,111
1996	1,586,645.36	39.20	2.55	40,459.46	19.17	0.4890	775,917
2001	7,607.74	36.23	2.76	209.97	19.68	0.5432	4,133
2004	49,024.19	34.29	2.92	1,431.51	19.93	0.5812	28,494
2009	30,146,756.19	30.81	3.25	979,769.58	20.28	0.6582	19,843,499
2010	32,498.90	30.08	3.32	1,078.96	20.34	0.6762	21,976
2011	27,124.10	29.33	3.41	924.93	20.40	0.6955	18,866
2012	244,207.77	28.58	3.50	8,547.27	20.46	0.7159	174,826
2013	164,046.02	27.81	3.60	5,905.66	20.52	0.7379	121,043
2014	5,628,429.00	27.04	3.70	208,251.87	20.57	0.7607	4,281,659
2015	885,022.82	26.26	3.81	33,719.37	20.62	0.7852	694,938
2016	5,346.58	25.46	3.93	210.12	20.67	0.8119	4,341
2017	573,926.34	24.66	4.06	23,301.41	20.72	0.8402	482,230
2018	460,442.74	23.85	4.19	19,292.55	20.77	0.8709	400,981
2019	175,129.99	23.02	4.34	7,600.64	20.82	0.9044	158,393
2020	781,195.69	22.19	4.51	35,231.93	20.86	0.9401	734,371
2021	245,711.85	21.35	4.68	11,499.31	20.91	0.9794	240,648
	42,143,693.47			1,401,555.92			28,346,399

COMPOSITE REMAINING LIFE, YEARS..

20.22

DUKE ENERGY FLORIDA

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
CITRUS UNITS 1 AND 2							
INTERIM SURVIVOR CURVE.. IOWA 50-R1							
PROBABLE RETIREMENT YEAR.. 6-2053							
2018	68,804,861.78	30.81	3.25	2,236,158.01	27.86	0.9043	62,216,796
2020	499,035.62	29.33	3.41	17,017.11	28.06	0.9567	477,427
2021	127,886.23	28.58	3.50	4,476.02	28.15	0.9850	125,962
	69,431,783.63			2,257,651.14			62,820,185
						27.83	
COMPOSITE REMAINING LIFE, YEARS..							
OSPREY ENERGY CENTER							
INTERIM SURVIVOR CURVE.. IOWA 50-R1							
PROBABLE RETIREMENT YEAR.. 6-2039							
2004	13,453,926.88	30.81	3.25	437,252.62	16.01	0.5196	6,991,199
2017	362,791.19	20.50	4.88	17,704.21	16.46	0.8029	291,296
2020	17,904.01	17.91	5.58	999.04	16.55	0.9241	16,544
2021	119,140.30	17.03	5.87	6,993.54	16.57	0.9730	115,922
	13,953,762.38			462,949.41			7,414,961
						16.02	
COMPOSITE REMAINING LIFE, YEARS..							
HINES ENERGY COMPLEX UNIT 1							
INTERIM SURVIVOR CURVE.. IOWA 50-R1							
PROBABLE RETIREMENT YEAR.. 6-2034							
1999	13,491,917.37	30.81	3.25	438,487.31	11.64	0.3778	5,097,246
2006	20,780.74	25.46	3.93	816.68	11.81	0.4639	9,639
2007	1,915,793.06	24.66	4.06	77,781.20	11.83	0.4797	919,044
2009	112,353.21	23.02	4.34	4,876.13	11.87	0.5156	57,934
2012	33,303.29	20.50	4.88	1,625.20	11.91	0.5810	19,349
2013	237,955.64	19.65	5.09	12,111.94	11.93	0.6071	144,468
2014	39,318.53	18.78	5.32	2,091.75	11.95	0.6363	25,019
2015	960,769.50	17.91	5.58	53,610.94	11.96	0.6678	641,583
2016	630,502.88	17.03	5.87	37,010.52	11.97	0.7029	443,168
2018	36,401.22	15.24	6.56	2,387.92	12.00	0.7874	28,662
2019	128,958.27	14.34	6.97	8,988.39	12.02	0.8382	108,094
	17,608,053.71			639,787.98			7,494,206
						11.71	
COMPOSITE REMAINING LIFE, YEARS..							

DUKE ENERGY FLORIDA

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
HINES ENERGY COMPLEX UNIT 2							
INTERIM SURVIVOR CURVE.. IOWA 50-R1							
PROBABLE RETIREMENT YEAR.. 6-2038							
2003	12,149,624.29	30.81	3.25	394,862.79	15.14	0.4914	5,970,325
2008	5,857.36	27.04	3.70	216.72	15.33	0.5669	3,321
2013	2,102.02	23.02	4.34	91.23	15.48	0.6725	1,414
2015	81,924.92	21.35	4.68	3,834.09	15.53	0.7274	59,592
2016	16,150.62	20.50	4.88	788.15	15.56	0.7590	12,259
2019	10,450.06	17.91	5.58	583.11	15.63	0.8727	9,120
	12,266,109.27			400,376.09			6,056,031

COMPOSITE REMAINING LIFE, YEARS.. 15.13

HINES ENERGY COMPLEX UNIT 3
INTERIM SURVIVOR CURVE.. IOWA 50-R1
PROBABLE RETIREMENT YEAR.. 6-2040

2005	13,889,024.94	30.81	3.25	451,393.31	16.87	0.5476	7,604,936
2006	34,865.40	30.08	3.32	1,157.53	16.92	0.5625	19,612
2007	70,731.31	29.33	3.41	2,411.94	16.96	0.5783	40,900
2008	5,701.81	28.58	3.50	199.56	17.01	0.5952	3,394
2012	34,863.80	25.46	3.93	1,370.15	17.16	0.6740	23,498
2013	15,268.70	24.66	4.06	619.91	17.20	0.6975	10,650
2015	62,183.07	23.02	4.34	2,698.75	17.27	0.7502	46,651
2016	57,576.46	22.19	4.51	2,596.70	17.30	0.7796	44,888
2017	14,983.74	21.35	4.68	701.24	17.33	0.8117	12,162
	14,185,199.23			463,149.09			7,806,691

COMPOSITE REMAINING LIFE, YEARS.. 16.86

HINES ENERGY COMPLEX UNIT 4
INTERIM SURVIVOR CURVE.. IOWA 50-R1
PROBABLE RETIREMENT YEAR.. 6-2042

2007	7,287,495.58	30.81	3.25	236,843.61	18.58	0.6031	4,394,724
2009	10,741.68	29.33	3.41	366.29	18.69	0.6372	6,845
2011	42,932.13	27.81	3.60	1,545.56	18.79	0.6757	29,008
2014	143,105.83	25.46	3.93	5,624.06	18.92	0.7431	106,346

DUKE ENERGY FLORIDA

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
HINES ENERGY COMPLEX UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 50-R1							
PROBABLE RETIREMENT YEAR.. 6-2042							
2015	6,861.13	24.66	4.06	278.56	18.96	0.7689	5,275
2016	27,328.36	23.85	4.19	1,145.06	19.00	0.7967	21,771
2017	3,022.37	23.02	4.34	131.17	19.04	0.8271	2,500
	7,521,487.08			245,934.31			4,566,469
							COMPOSITE REMAINING LIFE, YEARS.. 18.57
BARTOW UNITS 1 AND 3							
INTERIM SURVIVOR CURVE.. IOWA 50-R1							
PROBABLE RETIREMENT YEAR.. 6-2034							
1958	6,802.54	48.89	2.05	139.45	8.91	0.1823	1,240
1972	560,184.85	45.53	2.20	12,324.07	10.28	0.2258	126,484
1983	12,344.41	40.81	2.45	302.44	10.99	0.2693	3,324
1984	9,913.94	40.29	2.48	245.87	11.05	0.2743	2,719
1993	79,195.00	34.95	2.86	2,264.98	11.45	0.3276	25,945
1994	295,368.37	34.29	2.92	8,624.76	11.48	0.3348	98,886
2003	241,517.03	27.81	3.60	8,694.61	11.75	0.4225	102,043
2007	428,100.88	24.66	4.06	17,380.90	11.83	0.4797	205,369
2010	1,354,874.84	22.19	4.51	61,104.86	11.88	0.5354	725,373
2016	309,645.35	17.03	5.87	18,176.18	11.97	0.7029	217,644
2020	78,430.62	13.43	7.45	5,843.08	12.03	0.8958	70,255
	3,376,377.83			135,101.20			1,579,282
							COMPOSITE REMAINING LIFE, YEARS.. 11.69
BARTOW UNITS 2 AND 4							
INTERIM SURVIVOR CURVE.. IOWA 50-R1							
PROBABLE RETIREMENT YEAR.. 6-2027							
1972	111,758.74	42.74	2.34	2,615.15	5.08	0.1189	13,284
1993	39,601.55	30.08	3.32	1,314.77	5.31	0.1765	6,991
2020	3,599.89	6.87	14.56	524.14	5.41	0.7875	2,835
	154,960.18			4,454.06			23,110
							COMPOSITE REMAINING LIFE, YEARS.. 5.19

DUKE ENERGY FLORIDA

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SUWANNEE RIVER UNITS 1 THROUGH 3 INTERIM SURVIVOR CURVE.. IOWA 50-R1 PROBABLE RETIREMENT YEAR.. 6-2034							
1953	3,032.82	49.46	2.02	61.26	8.24	0.1666	505
1956	480.45	49.15	2.03	9.75	8.65	0.1760	85
1980	2,469,837.89	42.28	2.37	58,535.16	10.82	0.2559	632,056
1992	108,341.93	35.60	2.81	3,044.41	11.41	0.3205	34,725
1993	226,465.88	34.95	2.86	6,476.92	11.45	0.3276	74,192
1995	4,480.06	33.62	2.97	133.06	11.52	0.3427	1,535
1998	39,640.03	31.53	3.17	1,256.59	11.61	0.3682	14,596
1999	460,784.04	30.81	3.25	14,975.48	11.64	0.3778	174,084
2007	536,103.05	24.66	4.06	21,765.78	11.83	0.4797	257,179
2008	36,201.28	23.85	4.19	1,516.83	11.85	0.4969	17,987
2011	2,080,108.12	21.35	4.68	97,349.06	11.90	0.5574	1,159,411
2012	28,908.60	20.50	4.88	1,410.74	11.91	0.5810	16,795
2015	260,194.69	17.91	5.58	14,518.86	11.96	0.6678	173,753
2016	36,768.71	17.03	5.87	2,158.32	11.97	0.7029	25,844
2019	20,696.68	14.34	6.97	1,442.56	12.02	0.8382	17,348
2020	185,329.42	13.43	7.45	13,807.04	12.03	0.8958	166,011
2021	170,497.11	12.51	7.99	13,622.72	12.05	0.9632	164,228
	6,667,870.76			252,084.54			2,930,334
						11.62	
COMPOSITE REMAINING LIFE, YEARS..							

BAYBORO UNITS 1 THROUGH 4
INTERIM SURVIVOR CURVE.. IOWA 50-R1
PROBABLE RETIREMENT YEAR.. 6-2024

1973	660,924.34	40.81	2.45	16,192.65	2.42	0.0593	39,193
1975	1,167.34	39.75	2.52	29.42	2.42	0.0609	71
1993	101,173.31	27.81	3.60	3,642.24	2.46	0.0885	8,950
1995	14,253.82	26.26	3.81	543.07	2.46	0.0937	1,335
1998	119,930.02	23.85	4.19	5,025.07	2.47	0.1036	12,420
1999	30,427.64	23.02	4.34	1,320.56	2.47	0.1073	3,265
2000	20,733.42	22.19	4.51	935.08	2.47	0.1113	2,308
2005	242,044.46	17.91	5.58	13,506.08	2.47	0.1379	33,380
2007	360,747.45	16.14	6.20	22,366.34	2.47	0.1530	55,209
2009	27,036.75	14.34	6.97	1,884.46	2.48	0.1729	4,676
2011	21,509.15	12.51	7.99	1,718.58	2.48	0.1982	4,264

DUKE ENERGY FLORIDA

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
BAYBORO UNITS 1 THROUGH 4							
INTERIM SURVIVOR CURVE.. IOWA 50-R1							
PROBABLE RETIREMENT YEAR.. 6-2024							
2017	231,915.28	6.87	14.56	33,766.86	2.48	0.3610	83,719
2018	28,252.81	5.90	16.95	4,788.85	2.48	0.4203	11,876
2020	58,960.06	3.96	25.25	14,887.42	2.48	0.6263	36,924
	1,919,075.85			120,606.68			297,590
COMPOSITE REMAINING LIFE, YEARS..						2.47	
DEBARY UNITS 2 THROUGH 6							
INTERIM SURVIVOR CURVE.. IOWA 50-R1							
PROBABLE RETIREMENT YEAR.. 6-2027							
1974	9,481.92	41.81	2.39	226.62	5.11	0.1222	1,159
1975	5,887,302.21	41.32	2.42	142,472.71	5.12	0.1239	729,496
1981	698.34	38.05	2.63	18.37	5.20	0.1367	95
1984	4,043.91	36.23	2.76	111.61	5.23	0.1444	584
1991	88,923.65	31.53	3.17	2,818.88	5.29	0.1678	14,920
1992	278,615.58	30.81	3.25	9,055.01	5.30	0.1720	47,927
1993	104,626.69	30.08	3.32	3,473.61	5.31	0.1765	18,470
1994	14,198.08	29.33	3.41	484.15	5.31	0.1810	2,570
1997	21,345.31	27.04	3.70	789.78	5.33	0.1971	4,208
1999	17,033.75	25.46	3.93	669.43	5.34	0.2097	3,573
2001	18,012.83	23.85	4.19	754.74	5.35	0.2243	4,041
2003	26,468.06	22.19	4.51	1,193.71	5.36	0.2416	6,393
2005	16,548.05	20.50	4.88	807.54	5.37	0.2620	4,335
2008	304,535.57	17.91	5.58	16,993.08	5.38	0.3004	91,479
2009	23,033.54	17.03	5.87	1,352.07	5.38	0.3159	7,277
2011	1,218,986.36	15.24	6.56	79,965.51	5.39	0.3537	431,119
2015	563,416.97	11.59	8.63	48,622.88	5.40	0.4659	262,507
2017	45,859.42	9.72	10.29	4,718.93	5.41	0.5566	25,524
2018	124,896.32	8.77	11.40	14,238.18	5.41	0.6169	77,046
2019	316,004.17	7.82	12.79	40,416.93	5.41	0.6918	218,618
	9,084,030.73			369,183.74			1,951,341
COMPOSITE REMAINING LIFE, YEARS..						5.29	

DUKE ENERGY FLORIDA

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
DEBARY UNITS 7 THROUGH 10 INTERIM SURVIVOR CURVE.. IOWA 50-R1 PROBABLE RETIREMENT YEAR.. 6-2037							
1992	5,494,748.88	37.46	2.67	146,709.80	13.78	0.3679	2,021,298
1996	85,705.05	34.95	2.86	2,451.16	14.01	0.4009	34,356
1997	38,837.33	34.29	2.92	1,134.05	14.06	0.4100	15,924
1999	1,774,150.96	32.93	3.04	53,934.19	14.15	0.4297	762,353
2001	105,764.87	31.53	3.17	3,352.75	14.24	0.4516	47,767
2002	67,637.55	30.81	3.25	2,198.22	14.27	0.4632	31,327
2005	58,848.98	28.58	3.50	2,059.71	14.38	0.5032	29,610
2010	47,499.47	24.66	4.06	1,928.48	14.53	0.5892	27,987
2011	7,614.48	23.85	4.19	319.05	14.56	0.6105	4,648
2016	49,658.30	19.65	5.09	2,527.61	14.68	0.7471	37,098
2017	43,453.22	18.78	5.32	2,311.71	14.70	0.7828	34,013
2019	7,793.43	17.03	5.87	457.47	14.74	0.8655	6,745
2020	86,919.64	16.14	6.20	5,389.02	14.76	0.9145	79,488
2021	85,660.58	15.24	6.56	5,619.33	14.78	0.9698	83,075
	7,954,292.74			230,392.55			3,215,689

COMPOSITE REMAINING LIFE, YEARS.. 13.96

INTERCESSION CITY UNITS 1 THROUGH 6
INTERIM SURVIVOR CURVE.. IOWA 50-R1
PROBABLE RETIREMENT YEAR.. 6-2034

1974	1,083,259.71	44.81	2.23	24,156.69	10.43	0.2328	252,140
1976	933.41	44.03	2.27	21.19	10.57	0.2401	224
1996	3,622.18	32.93	3.04	110.11	11.55	0.3507	1,270
2001	255,797.06	29.33	3.41	8,722.68	11.70	0.3989	102,040
2002	149,336.93	28.58	3.50	5,226.79	11.72	0.4101	61,240
2003	19,084.88	27.81	3.60	687.06	11.75	0.4225	8,064
2006	1,633,483.78	25.46	3.93	64,195.91	11.81	0.4639	757,708
2009	465,004.98	23.02	4.34	20,181.22	11.87	0.5156	239,775
2018	6,530.36	15.24	6.56	428.39	12.00	0.7874	5,142
2019	28,748.71	14.34	6.97	2,003.79	12.02	0.8382	24,097
2020	151,483.55	13.43	7.45	11,285.52	12.03	0.8958	135,693
2021	71,516.05	12.51	7.99	5,714.13	12.05	0.9632	68,886
	3,868,801.60			142,733.48			1,656,279

COMPOSITE REMAINING LIFE, YEARS.. 11.60

DUKE ENERGY FLORIDA

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
INTERCESSION CITY UNITS 7 THROUGH 10 INTERIM SURVIVOR CURVE.. IOWA 50-R1 PROBABLE RETIREMENT YEAR.. 6-2038							
1993	6,746,227.08	37.46	2.67	180,124.26	14.61	0.3900	2,631,163
2001	44,236.45	32.24	3.10	1,371.33	15.06	0.4671	20,664
2003	81,546.03	30.81	3.25	2,650.25	15.14	0.4914	40,072
2008	73,688.17	27.04	3.70	2,726.46	15.33	0.5669	41,777
2011	15,978.31	24.66	4.06	648.72	15.42	0.6253	9,991
2012	1,010.03	23.85	4.19	42.32	15.45	0.6478	654
2014	30,159.84	22.19	4.51	1,360.21	15.51	0.6990	21,081
2015	93,442.68	21.35	4.68	4,373.12	15.53	0.7274	67,970
2019	703,248.15	17.91	5.58	39,241.25	15.63	0.8727	613,725
2020	323,656.26	17.03	5.87	18,998.62	15.66	0.9196	297,618
2021	152,799.36	16.14	6.20	9,473.56	15.68	0.9715	148,445
	8,265,992.36			261,010.10			3,893,160
						14.92	
COMPOSITE REMAINING LIFE, YEARS..							
INTERCESSION CITY UNIT 11 INTERIM SURVIVOR CURVE.. IOWA 50-R1 PROBABLE RETIREMENT YEAR.. 6-2042							
1997	2,022,198.85	37.46	2.67	53,992.71	17.87	0.4770	964,670
2001	127,168.19	34.95	2.86	3,637.01	18.19	0.5205	66,186
2020	89,303.88	20.50	4.88	4,358.03	19.16	0.9346	83,466
2021	42,161.43	19.65	5.09	2,146.02	19.20	0.9771	41,196
	2,280,832.35			64,133.77			1,155,518
						18.02	
COMPOSITE REMAINING LIFE, YEARS..							
INTERCESSION CITY UNITS 12 THROUGH 14 INTERIM SURVIVOR CURVE.. IOWA 50-R1 PROBABLE RETIREMENT YEAR.. 6-2045							
2000	3,728,599.15	37.46	2.67	99,553.60	20.29	0.5416	2,019,558
2003	135,437.30	35.60	2.81	3,805.79	20.58	0.5781	78,295
2008	30,235.77	32.24	3.10	937.31	20.99	0.6511	19,685
2011	12,324.54	30.08	3.32	409.17	21.20	0.7048	8,686
2012	5,478.71	29.33	3.41	186.82	21.26	0.7249	3,971
2014	10,059.72	27.81	3.60	362.15	21.38	0.7688	7,734
2016	19,340.74	26.26	3.81	736.88	21.49	0.8184	15,827

DUKE ENERGY FLORIDA

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
INTERCESSION CITY UNITS 12 THROUGH 14 INTERIM SURVIVOR CURVE.. IOWA 50-R1 PROBABLE RETIREMENT YEAR.. 6-2045							
2019	703,113.57	23.85	4.19	29,460.46	21.65	0.9078	638,258
2020	192,950.73	23.02	4.34	8,374.06	21.70	0.9427	181,887
2021	91,101.65	22.19	4.51	4,108.68	21.75	0.9802	89,295
	4,928,641.88			147,934.92			3,063,196
							COMPOSITE REMAINING LIFE, YEARS.. 20.71

TIGER BAY COMBINED CYCLE INTERIM SURVIVOR CURVE.. IOWA 50-R1 PROBABLE RETIREMENT YEAR.. 6-2030							
1997	592,726.30	29.33	3.41	20,211.97	8.09	0.2758	163,492
2000	21,651.53	27.04	3.70	801.11	8.13	0.3007	6,510
2002	57,181.65	25.46	3.93	2,247.24	8.15	0.3201	18,304
2012	16,733.73	17.03	5.87	982.27	8.24	0.4839	8,097
2014	6,722.35	15.24	6.56	440.99	8.25	0.5413	3,639
2016	3,991,283.34	13.43	7.45	297,350.61	8.26	0.6150	2,454,799
2018	5,242.33	11.59	8.63	452.41	8.28	0.7144	3,745
2019	32,391.12	10.66	9.38	3,038.29	8.28	0.7767	25,159
2020	75,904.48	9.72	10.29	7,810.57	8.29	0.8529	64,737
	4,799,836.83			333,335.46			2,748,482
							COMPOSITE REMAINING LIFE, YEARS.. 8.25

UNIVERSITY OF FLORIDA COGENERATION INTERIM SURVIVOR CURVE.. IOWA 50-R1 PROBABLE RETIREMENT YEAR.. 10-2027							
1994	4,379,494.65	29.58	3.38	148,026.92	5.62	0.1900	832,060
1995	70,675.24	28.83	3.47	2,452.43	5.63	0.1953	13,801
1998	5,080.41	26.52	3.77	191.53	5.65	0.2131	1,082
2000	16,844.81	24.93	4.01	675.48	5.66	0.2270	3,824
2002	285,908.28	23.30	4.29	12,265.47	5.67	0.2434	69,576
2003	108,126.08	22.47	4.45	4,811.61	5.68	0.2528	27,332
2005	117,320.63	20.79	4.81	5,643.12	5.69	0.2737	32,109
2006	138,392.14	19.93	5.02	6,947.29	5.69	0.2855	39,511
2008	36,149.29	18.20	5.49	1,984.60	5.70	0.3132	11,322
2010	142,979.00	16.44	6.08	8,693.12	5.70	0.3467	49,574
2011	12,205.24	15.54	6.44	786.02	5.71	0.3674	4,485

DUKE ENERGY FLORIDA

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATION OF COMPOSITE REMAINING LIFE
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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
UNIVERSITY OF FLORIDA COGENERATION							
INTERIM SURVIVOR CURVE.. IOWA 50-R1							
PROBABLE RETIREMENT YEAR.. 10-2027							
2012	109,314.30	14.64	6.83	7,466.17	5.71	0.3900	42,636
2013	6,265.90	13.74	7.28	456.16	5.71	0.4156	2,604
2014	194,138.98	12.82	7.80	15,142.84	5.72	0.4462	86,621
2015	257,776.99	11.90	8.40	21,653.27	5.72	0.4807	123,906
2016	102,356.01	10.97	9.12	9,334.87	5.72	0.5214	53,370
2017	123,257.75	10.03	9.97	12,288.80	5.73	0.5713	70,416
2018	74,977.38	9.09	11.00	8,247.51	5.73	0.6304	47,263
2019	20,615.53	8.14	12.29	2,533.65	5.73	0.7039	14,512
2020	1,379,838.04	7.19	13.91	191,935.47	5.74	0.7983	1,101,566
2021	172,223.02	6.22	16.08	27,693.46	5.74	0.9228	158,933
	7,753,939.67			489,229.79			2,786,503
						COMPOSITE REMAINING LIFE, YEARS..	5.70
	238,164,741.55			8,421,604.23			149,805,426
						COMPOSITE REMAINING LIFE, YEARS..	17.79

DUKE ENERGY FLORIDA

ACCOUNT 343 PRIME MOVERS - GENERAL

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
BARTOW UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 40-R0.5							
PROBABLE RETIREMENT YEAR.. 6-2044							
1974	134,839.96	39.63	2.52	3,397.97	12.89	0.3253	43,858
1991	491,566.11	36.46	2.74	13,468.91	16.68	0.4575	224,887
2009	341,799,950.08	28.35	3.53	12,065,538.24	19.04	0.6716	229,552,846
2010	130,915.45	27.75	3.60	4,712.96	19.13	0.6894	90,249
2011	517,939.61	27.14	3.68	19,060.18	19.21	0.7078	366,603
2012	2,678,037.15	26.52	3.77	100,962.00	19.29	0.7274	1,947,951
2013	1,606,294.61	25.88	3.86	62,002.97	19.36	0.7481	1,201,621
2014	2,602,088.16	25.22	3.97	103,302.90	19.44	0.7708	2,005,742
2015	2,765,466.57	24.55	4.07	112,554.49	19.50	0.7943	2,196,610
2016	13,938,650.18	23.87	4.19	584,029.44	19.57	0.8199	11,427,742
2017	8,686,934.08	23.18	4.31	374,406.86	19.63	0.8469	7,356,530
2018	759,100.67	22.47	4.45	33,779.98	19.69	0.8763	665,185
2019	62,495,030.54	21.75	4.60	2,874,771.40	19.75	0.9081	56,748,612
2020	5,658,847.31	21.02	4.76	269,361.13	19.81	0.9424	5,333,124
2021	2,620,504.08	20.27	4.93	129,190.85	19.87	0.9803	2,568,802
	446,886,164.56			16,750,540.28			321,730,362

COMPOSITE REMAINING LIFE, YEARS.. 19.21

CITRUS UNITS 1 AND 2
INTERIM SURVIVOR CURVE.. IOWA 40-R0.5
PROBABLE RETIREMENT YEAR.. 6-2053

2018	527,422,389.74	28.35	3.53	18,618,010.36	25.78	0.9094	479,611,550
2019	1,193,033.34	27.75	3.60	42,949.20	25.91	0.9337	1,113,923
2020	1,682,104.56	27.14	3.68	61,901.45	26.03	0.9591	1,613,306
2021	982,737.83	26.52	3.77	37,049.22	26.14	0.9857	968,655
	531,280,265.47			18,759,910.23			483,307,434

COMPOSITE REMAINING LIFE, YEARS.. 25.76

OSPREY ENERGY CENTER
INTERIM SURVIVOR CURVE.. IOWA 40-R0.5
PROBABLE RETIREMENT YEAR.. 6-2039

2004	146,908,326.42	28.35	3.53	5,185,863.92	15.17	0.5351	78,610,645
2012	123,059.53	23.18	4.31	5,303.87	15.60	0.6730	82,818
2013	117,982.03	22.47	4.45	5,250.20	15.64	0.6960	82,120
2017	8,381,053.08	19.51	5.13	429,948.02	15.80	0.8098	6,787,312

DUKE ENERGY FLORIDA

ACCOUNT 343 PRIME MOVERS - GENERAL

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
OSPREY ENERGY CENTER							
INTERIM SURVIVOR CURVE.. IOWA 40-R0.5							
PROBABLE RETIREMENT YEAR.. 6-2039							
2018	21,251,438.01	18.74	5.34	1,134,826.79	15.84	0.8453	17,962,778
2019	509,244.18	17.96	5.57	28,364.90	15.87	0.8836	449,983
2020	3,693,722.76	17.17	5.82	214,974.66	15.90	0.9260	3,420,498
2021	1,538,343.34	16.36	6.11	93,992.78	15.94	0.9743	1,498,854
	182,523,169.35			7,098,525.14			108,895,008
						15.34	
COMPOSITE REMAINING LIFE, YEARS..							

HINES ENERGY COMPLEX UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 40-R0.5
PROBABLE RETIREMENT YEAR.. 6-2034

1999	80,498,394.99	28.35	3.53	2,841,593.34	11.16	0.3937	31,688,193
2004	47,210.04	25.22	3.97	1,874.24	11.34	0.4496	21,228
2005	338,015.50	24.55	4.07	13,757.23	11.37	0.4631	156,548
2006	165,729.07	23.87	4.19	6,944.05	11.40	0.4776	79,151
2008	116,351.93	22.47	4.45	5,177.66	11.46	0.5100	59,341
2009	148,351.92	21.75	4.60	6,824.19	11.48	0.5278	78,303
2010	529,630.38	21.02	4.76	25,210.41	11.51	0.5476	290,010
2011	8,437,353.39	20.27	4.93	415,961.52	11.53	0.5688	4,799,335
2012	30,587.34	19.51	5.13	1,569.13	11.55	0.5920	18,108
2013	1,206,570.27	18.74	5.34	64,430.85	11.57	0.6174	744,936
2014	721,966.79	17.96	5.57	40,213.55	11.59	0.6453	465,900
2015	1,780,152.27	17.17	5.82	103,604.86	11.61	0.6762	1,203,703
2016	1,015,946.87	16.36	6.11	62,074.35	11.63	0.7109	722,216
2017	73,258,275.98	15.54	6.44	4,717,832.97	11.65	0.7497	54,920,264
2018	954,445.13	14.71	6.80	64,902.27	11.67	0.7933	757,199
2019	1,504,650.27	13.87	7.21	108,485.28	11.68	0.8421	1,267,081
2020	15,827,123.30	13.02	7.68	1,215,523.07	11.70	0.8986	14,222,570
2021	19,675,624.09	12.16	8.22	1,617,336.30	11.72	0.9638	18,963,760
	206,256,379.53			11,313,315.27			130,457,846
						11.53	
COMPOSITE REMAINING LIFE, YEARS..							

DUKE ENERGY FLORIDA

ACCOUNT 343 PRIME MOVERS - GENERAL

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
HINES ENERGY COMPLEX UNIT 2							
INTERIM SURVIVOR CURVE.. IOWA 40-R0.5							
PROBABLE RETIREMENT YEAR.. 6-2038							
2003	67,638,550.92	28.35	3.53	2,387,640.85	14.38	0.5072	34,308,302
2005	129,445.57	27.14	3.68	4,763.60	14.50	0.5343	69,159
2006	151,489.34	26.52	3.77	5,711.15	14.55	0.5486	83,113
2007	73,474.73	25.88	3.86	2,836.12	14.60	0.5641	41,450
2008	121,240.98	25.22	3.97	4,813.27	14.65	0.5809	70,428
2009	3,262,193.49	24.55	4.07	132,771.28	14.69	0.5984	1,951,999
2010	434,847.31	23.87	4.19	18,220.10	14.74	0.6175	268,523
2011	1,464,358.00	23.18	4.31	63,113.83	14.78	0.6376	933,704
2012	67,575.32	22.47	4.45	3,007.10	14.82	0.6596	44,569
2013	425,445.27	21.75	4.60	19,570.48	14.86	0.6832	290,673
2014	384,347.73	21.02	4.76	18,294.95	14.89	0.7084	272,260
2015	986,316.13	20.27	4.93	48,625.39	14.93	0.7366	726,481
2016	3,429,297.89	19.51	5.13	175,922.98	14.96	0.7668	2,629,551
2017	17,716,477.97	18.74	5.34	946,059.92	14.99	0.7999	14,171,234
2018	252,255.79	17.96	5.57	14,050.65	15.03	0.8369	211,103
2019	146,227.73	17.17	5.82	8,510.45	15.06	0.8771	128,258
2020	8,960,326.84	16.36	6.11	547,475.97	15.09	0.9224	8,264,737
2021	11,139,686.59	15.54	6.44	717,395.82	15.11	0.9723	10,831,451
	116,783,557.60			5,118,783.91			75,296,995
						14.71	
							COMPOSITE REMAINING LIFE, YEARS..

HINES ENERGY COMPLEX UNIT 3
INTERIM SURVIVOR CURVE.. IOWA 40-R0.5
PROBABLE RETIREMENT YEAR.. 6-2040

2005	84,808,501.24	28.35	3.53	2,993,740.09	15.95	0.5626	47,714,111
2007	365,490.78	27.14	3.68	13,450.06	16.09	0.5929	216,681
2008	1,013,705.59	26.52	3.77	38,216.70	16.15	0.6090	617,316
2009	61,087.25	25.88	3.86	2,357.97	16.21	0.6264	38,262
2010	1,006,914.66	25.22	3.97	39,974.51	16.27	0.6451	649,581
2011	592,744.97	24.55	4.07	24,124.72	16.32	0.6648	394,039
2012	156,654.61	23.87	4.19	6,563.83	16.37	0.6858	107,434
2013	996,567.91	23.18	4.31	42,952.08	16.42	0.7084	705,939
2014	1,006,272.37	22.47	4.45	44,779.12	16.46	0.7325	737,125
2015	368,068.46	21.75	4.60	16,931.15	16.51	0.7591	279,393
2016	1,442,685.38	21.02	4.76	68,671.82	16.55	0.7874	1,135,898
2017	15,820,931.35	20.27	4.93	779,971.92	16.59	0.8185	12,948,641
2018	869,510.21	19.51	5.13	44,605.87	16.63	0.8524	741,153

DUKE ENERGY FLORIDA

ACCOUNT 343 PRIME MOVERS - GENERAL

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
HINES ENERGY COMPLEX UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 40-R0.5							
PROBABLE RETIREMENT YEAR.. 6-2040							
2019	4,302,115.57	18.74	5.34	229,732.97	16.67	0.8895	3,826,904
2020	10,447,419.79	17.96	5.57	581,921.28	16.71	0.9304	9,720,279
2021	12,992,944.47	17.17	5.82	756,189.37	16.75	0.9755	12,675,137
	136,251,614.61			5,684,183.46			92,507,893
							COMPOSITE REMAINING LIFE, YEARS.. 16.27

HINES ENERGY COMPLEX UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 40-R0.5							
PROBABLE RETIREMENT YEAR.. 6-2042							
2007	105,822,263.99	28.35	3.53	3,735,525.92	17.51	0.6176	65,360,063
2008	660,354.00	27.75	3.60	23,772.74	17.59	0.6339	418,579
2009	2,656,475.33	27.14	3.68	97,758.29	17.66	0.6507	1,728,568
2010	39,781.74	26.52	3.77	1,499.77	17.73	0.6686	26,596
2012	355,663.29	25.22	3.97	14,119.83	17.86	0.7082	251,870
2013	397,158.81	24.55	4.07	16,164.36	17.92	0.7299	289,902
2014	641,765.60	23.87	4.19	26,889.98	17.98	0.7533	483,410
2015	399,814.81	23.18	4.31	17,232.02	18.03	0.7778	310,988
2016	4,938,641.33	22.47	4.45	219,769.54	18.09	0.8051	3,975,952
2017	17,000,951.47	21.75	4.60	782,043.77	18.14	0.8340	14,179,134
2018	259,106.57	21.02	4.76	12,333.47	18.19	0.8654	224,223
2019	319,447.64	20.27	4.93	15,748.77	18.24	0.8999	287,455
	133,491,424.58			4,962,858.46			87,536,740
							COMPOSITE REMAINING LIFE, YEARS.. 17.64

BARTOW UNITS 1 AND 3							
INTERIM SURVIVOR CURVE.. IOWA 40-R0.5							
PROBABLE RETIREMENT YEAR.. 6-2034							
1972	2,907,131.44	38.62	2.59	75,294.70	9.17	0.2374	690,269
1991	8,910.60	32.59	3.07	273.56	10.76	0.3302	2,942
1992	830,701.11	32.11	3.11	25,834.80	10.81	0.3367	279,664
1994	50,338.23	31.11	3.21	1,615.86	10.92	0.3510	17,669
1995	19,486.50	30.59	3.27	637.21	10.97	0.3586	6,988
1999	73,053.49	28.35	3.53	2,578.79	11.16	0.3937	28,758
2000	204,908.44	27.75	3.60	7,376.70	11.20	0.4036	82,701
2005	572,428.18	24.55	4.07	23,297.83	11.37	0.4631	265,114

DUKE ENERGY FLORIDA

ACCOUNT 343 PRIME MOVERS - GENERAL

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
BARTOW UNITS 1 AND 3							
INTERIM SURVIVOR CURVE.. IOWA 40-R0.5							
PROBABLE RETIREMENT YEAR.. 6-2034							
2007	2,262,293.31	23.18	4.31	97,504.84	11.43	0.4931	1,115,537
2008	44,205.93	22.47	4.45	1,967.16	11.46	0.5100	22,545
2013	115,050.26	18.74	5.34	6,143.68	11.57	0.6174	71,032
2017	84,079.89	15.54	6.44	5,414.74	11.65	0.7497	63,033
2018	2,615,932.15	14.71	6.80	177,883.39	11.67	0.7933	2,075,324
2019	281,496.96	13.87	7.21	20,295.93	11.68	0.8421	237,051
2020	244,457.62	13.02	7.68	18,774.35	11.70	0.8986	219,675
	10,314,474.11			464,893.54			5,178,302

COMPOSITE REMAINING LIFE, YEARS.. 11.14

BARTOW UNITS 2 AND 4							
INTERIM SURVIVOR CURVE.. IOWA 40-R0.5							
PROBABLE RETIREMENT YEAR.. 6-2027							
1972	844,515.14	37.05	2.70	22,801.91	4.84	0.1306	110,319
1992	816,191.13	28.35	3.53	28,811.55	5.18	0.1827	149,134
2002	442,704.43	21.75	4.60	20,364.40	5.27	0.2423	107,267
2013	4,038,443.25	13.02	7.68	310,152.44	5.32	0.4086	1,650,108
2014	5,268,762.51	12.16	8.22	433,092.28	5.33	0.4383	2,309,404
2015	61,833.16	11.29	8.86	5,478.42	5.33	0.4721	29,191
2017	441,379.10	9.51	10.52	46,433.08	5.34	0.5615	247,839
2020	288,257.36	6.76	14.79	42,633.26	5.35	0.7914	228,133
	12,202,086.08			909,767.34			4,831,395

COMPOSITE REMAINING LIFE, YEARS.. 5.31

SUWANNEE RIVER UNITS 1 THROUGH 3							
INTERIM SURVIVOR CURVE.. IOWA 40-R0.5							
PROBABLE RETIREMENT YEAR.. 6-2034							
1954	754,087.79	40.00	2.50	18,852.19	5.67	0.1418	106,892
1956	15,444.93	39.99	2.50	386.12	6.37	0.1593	2,460
1958	854.96	39.95	2.50	21.37	6.92	0.1732	148
1980	12,628,715.81	36.76	2.72	343,501.07	9.97	0.2712	3,425,160
1990	293,689.49	33.05	3.03	8,898.79	10.70	0.3238	95,082
1991	5,229.12	32.59	3.07	160.53	10.76	0.3302	1,726
1992	5,095.85	32.11	3.11	158.48	10.81	0.3367	1,716
1993	236,327.19	31.62	3.16	7,467.94	10.87	0.3438	81,242

DUKE ENERGY FLORIDA

ACCOUNT 343 PRIME MOVERS - GENERAL

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SUWANNEE RIVER UNITS 1 THROUGH 3							
INTERIM SURVIVOR CURVE.. IOWA 40-R0.5							
PROBABLE RETIREMENT YEAR.. 6-2034							
1997	14,614.86	29.50	3.39	495.44	11.07	0.3753	5,484
1999	146,228.52	28.35	3.53	5,161.87	11.16	0.3937	57,563
2001	24,118.77	27.14	3.68	887.57	11.24	0.4142	9,989
2003	152,872.50	25.88	3.86	5,900.88	11.31	0.4370	66,808
2004	128,256.45	25.22	3.97	5,091.78	11.34	0.4496	57,669
2005	555,714.42	24.55	4.07	22,617.58	11.37	0.4631	257,374
2006	167,136.14	23.87	4.19	7,003.00	11.40	0.4776	79,823
2007	10,806.14	23.18	4.31	465.74	11.43	0.4931	5,329
2008	28,572.58	22.47	4.45	1,271.48	11.46	0.5100	14,572
2009	45,871.30	21.75	4.60	2,110.08	11.48	0.5278	24,212
2010	43,667.76	21.02	4.76	2,078.59	11.51	0.5476	23,911
2011	2,002,463.60	20.27	4.93	98,721.46	11.53	0.5688	1,139,041
2012	216,324.39	19.51	5.13	11,097.44	11.55	0.5920	128,064
2014	1,627,113.79	17.96	5.57	90,630.24	11.59	0.6453	1,050,009
2015	504,728.45	17.17	5.82	29,375.20	11.61	0.6762	341,287
2016	262,824.71	16.36	6.11	16,058.59	11.63	0.7109	186,837
2017	3,277,526.77	15.54	6.44	211,072.72	11.65	0.7497	2,457,096
2018	1,245,314.89	14.71	6.80	84,681.41	11.67	0.7933	987,958
2019	440,286.53	13.87	7.21	31,744.66	11.68	0.8421	370,770
2020	751,565.92	13.02	7.68	57,720.26	11.70	0.8986	675,372
2021	696,827.67	12.16	8.22	57,279.23	11.72	0.9638	671,616
	26,282,281.30			1,120,911.71			12,325,210
						COMPOSITE REMAINING LIFE, YEARS..	11.00

BAYBORO UNITS 1 THROUGH 4
INTERIM SURVIVOR CURVE.. IOWA 40-R0.5
PROBABLE RETIREMENT YEAR.. 6-2024

1973	7,405,176.59	35.82	2.79	206,604.43	2.37	0.0662	489,926
1988	407,760.25	28.93	3.46	14,108.50	2.43	0.0840	34,252
1989	414,126.67	28.35	3.53	14,618.67	2.43	0.0857	35,495
1990	28,395.43	27.75	3.60	1,022.24	2.43	0.0876	2,487
1991	12,621.33	27.14	3.68	464.46	2.43	0.0895	1,130
1995	40,089.30	24.55	4.07	1,631.63	2.44	0.0994	3,984
2000	65,898.09	21.02	4.76	3,136.75	2.45	0.1166	7,681
2001	292,077.15	20.27	4.93	14,399.40	2.45	0.1209	35,303
2002	2,254,558.65	19.51	5.13	115,658.86	2.45	0.1256	283,127
2003	234,098.52	18.74	5.34	12,500.86	2.45	0.1307	30,606
2005	250,068.76	17.17	5.82	14,554.00	2.46	0.1433	35,827
2006	997,233.71	16.36	6.11	60,930.98	2.46	0.1504	149,954

DUKE ENERGY FLORIDA

ACCOUNT 343 PRIME MOVERS - GENERAL

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
BAYBORO UNITS 1 THROUGH 4							
INTERIM SURVIVOR CURVE.. IOWA 40-R0.5							
PROBABLE RETIREMENT YEAR.. 6-2024							
2007	1,447,401.01	15.54	6.44	93,212.63	2.46	0.1583	229,124
2008	34,400.81	14.71	6.80	2,339.26	2.46	0.1672	5,753
2009	60,311.91	13.87	7.21	4,348.49	2.46	0.1774	10,697
2010	2,043,898.84	13.02	7.68	156,971.43	2.46	0.1889	386,174
2011	859,215.25	12.16	8.22	70,627.49	2.46	0.2023	173,819
2012	547,447.56	11.29	8.86	48,503.85	2.46	0.2179	119,283
2017	237,854.91	6.76	14.79	35,178.74	2.47	0.3654	86,907
2018	78,466.52	5.83	17.15	13,457.01	2.47	0.4237	33,244
2020	538,893.49	3.92	25.51	137,471.73	2.47	0.6301	339,557
	18,249,994.75			1,021,741.41			2,494,330

COMPOSITE REMAINING LIFE, YEARS.. 2.44

DEBARY UNITS 2 THROUGH 6							
INTERIM SURVIVOR CURVE.. IOWA 40-R0.5							
PROBABLE RETIREMENT YEAR.. 6-2027							
1975	10,929,836.85	36.15	2.77	302,756.48	4.91	0.1358	1,484,490
1991	56,422.02	28.93	3.46	1,952.20	5.17	0.1787	10,083
1992	268,921.75	28.35	3.53	9,492.94	5.18	0.1827	49,137
1993	11,149.53	27.75	3.60	401.38	5.19	0.1870	2,085
1994	2,374,766.80	27.14	3.68	87,391.42	5.20	0.1916	455,005
1998	599,669.52	24.55	4.07	24,406.55	5.24	0.2134	127,993
1999	254,079.97	23.87	4.19	10,645.95	5.25	0.2199	55,882
2000	1,173,933.83	23.18	4.31	50,596.55	5.26	0.2269	266,389
2001	484,585.02	22.47	4.45	21,564.03	5.26	0.2341	113,437
2002	1,789,435.28	21.75	4.60	82,314.02	5.27	0.2423	433,580
2003	2,308,220.04	21.02	4.76	109,871.27	5.28	0.2512	579,802
2005	393,309.71	19.51	5.13	20,176.79	5.29	0.2711	106,642
2007	97,907.60	17.96	5.57	5,453.45	5.30	0.2951	28,893
2008	96,343.09	17.17	5.82	5,607.17	5.30	0.3087	29,739
2009	172,199.71	16.36	6.11	10,521.40	5.31	0.3246	55,891
2010	2,475,619.38	15.54	6.44	159,429.89	5.31	0.3417	845,919
2011	563,038.55	14.71	6.80	38,286.62	5.32	0.3617	203,629
2012	40,864.76	13.87	7.21	2,946.35	5.32	0.3836	15,674
2013	68,231.76	13.02	7.68	5,240.20	5.32	0.4086	27,879

DUKE ENERGY FLORIDA

ACCOUNT 343 PRIME MOVERS - GENERAL

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
DEBARY UNITS 2 THROUGH 6							
INTERIM SURVIVOR CURVE.. IOWA 40-R0.5							
PROBABLE RETIREMENT YEAR.. 6-2027							
2015	17,382.35	11.29	8.86	1,540.08	5.33	0.4721	8,206
2016	14,311.92	10.40	9.62	1,376.81	5.34	0.5135	7,349
2019	4,324.58	7.69	13.00	562.20	5.35	0.6957	3,009
	24,194,554.02			952,533.75			4,910,713
						5.16	

COMPOSITE REMAINING LIFE, YEARS..

DEBARY UNITS 7 THROUGH 10							
INTERIM SURVIVOR CURVE.. IOWA 40-R0.5							
PROBABLE RETIREMENT YEAR.. 6-2037							
1992	41,762,711.44	33.49	2.99	1,248,705.07	12.88	0.3846	16,061,521
1995	250,188.13	32.11	3.11	7,780.85	13.12	0.4086	102,227
1997	15,921.68	31.11	3.21	511.09	13.27	0.4266	6,791
1998	18,132.57	30.59	3.27	592.94	13.34	0.4361	7,907
1999	2,072,395.11	30.06	3.33	69,010.76	13.40	0.4458	923,832
2000	2,091,913.03	29.50	3.39	70,915.85	13.47	0.4566	955,188
2001	308,573.05	28.93	3.46	10,676.63	13.53	0.4677	144,313
2003	1,288,217.57	27.75	3.60	46,375.83	13.64	0.4915	633,198
2004	300,358.85	27.14	3.68	11,053.21	13.69	0.5044	151,507
2005	3,082,025.06	26.52	3.77	116,192.34	13.74	0.5181	1,596,797
2006	141,600.28	25.88	3.86	5,465.77	13.79	0.5328	75,450
2007	1,173,684.48	25.22	3.97	46,595.27	13.83	0.5484	643,613
2008	211,948.18	24.55	4.07	8,626.29	13.87	0.5650	119,744
2009	1,244,510.44	23.87	4.19	52,144.99	13.91	0.5827	725,226
2010	1,601,297.27	23.18	4.31	69,015.91	13.95	0.6018	963,677
2011	1,915,689.52	22.47	4.45	85,248.18	13.99	0.6226	1,192,727
2012	2,897,292.19	21.75	4.60	133,275.44	14.02	0.6446	1,867,595
2013	10,260.04	21.02	4.76	488.38	14.06	0.6689	6,863
2014	1,505,203.62	20.27	4.93	74,206.54	14.09	0.6951	1,046,297
2016	1,094,583.98	18.74	5.34	58,450.78	14.15	0.7551	826,488
2017	1,280,634.34	17.96	5.57	71,331.33	14.18	0.7895	1,011,099
2018	3,258,631.35	17.17	5.82	189,652.34	14.20	0.8270	2,694,953
2019	2,484,953.28	16.36	6.11	151,830.65	14.23	0.8698	2,161,412
2020	779,251.62	15.54	6.44	50,183.80	14.26	0.9176	715,065
2021	769,644.65	14.71	6.80	52,335.84	14.28	0.9708	747,148
	71,559,621.73			2,630,666.08			35,380,638
						13.45	

COMPOSITE REMAINING LIFE, YEARS..

DUKE ENERGY FLORIDA

ACCOUNT 343 PRIME MOVERS - GENERAL

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCURAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
INTERCESSION CITY UNITS 1 THROUGH 6 INTERIM SURVIVOR CURVE.. IOWA 40-R0.5 PROBABLE RETIREMENT YEAR.. 6-2034							
1974	10,972,411.88	38.24	2.62	287,477.19	9.39	0.2456	2,694,276
1990	53,757.96	33.05	3.03	1,628.87	10.70	0.3238	17,404
1993	279,489.91	31.62	3.16	8,831.88	10.87	0.3438	96,080
1994	73,250.97	31.11	3.21	2,351.36	10.92	0.3510	25,712
1998	59,401.20	28.93	3.46	2,055.28	11.11	0.3840	22,812
1999	52,709.32	28.35	3.53	1,860.64	11.16	0.3937	20,749
2001	988,094.77	27.14	3.68	36,361.89	11.24	0.4142	409,219
2002	2,010,788.74	26.52	3.77	75,806.74	11.27	0.4250	854,505
2003	202,975.71	25.88	3.86	7,834.86	11.31	0.4370	88,704
2004	23,040.82	25.22	3.97	914.72	11.34	0.4496	10,360
2005	675,102.53	24.55	4.07	27,476.67	11.37	0.4631	312,667
2006	855,283.23	23.87	4.19	35,836.37	11.40	0.4776	408,475
2007	642,942.24	23.18	4.31	27,710.81	11.43	0.4931	317,035
2008	552,351.32	22.47	4.45	24,579.63	11.46	0.5100	281,705
2009	515,139.26	21.75	4.60	23,696.41	11.48	0.5278	271,901
2010	2,352,560.21	21.02	4.76	111,981.87	11.51	0.5476	1,288,191
2011	1,715,576.88	20.27	4.93	84,577.94	11.53	0.5688	975,854
2012	5,066,676.57	19.51	5.13	259,920.51	11.55	0.5920	2,999,473
2013	211,378.36	18.74	5.34	11,287.60	11.57	0.6174	130,505
2014	6,518.52	17.96	5.57	363.08	11.59	0.6453	4,207
2015	990,684.27	17.17	5.82	57,657.82	11.61	0.6762	669,881
2016	369,316.23	16.36	6.11	22,565.22	11.63	0.7109	262,540
2017	1,247,811.79	15.54	6.44	80,359.08	11.65	0.7497	935,460
2018	32,388.10	14.71	6.80	2,202.39	11.67	0.7933	25,695
2019	16,136.90	13.87	7.21	1,163.47	11.68	0.8421	13,589
2020	1,245,582.90	13.02	7.68	95,660.77	11.70	0.8986	1,119,306
2021	588,276.11	12.16	8.22	48,356.30	11.72	0.9638	566,992
	31,799,646.70			1,340,519.37			14,823,297

COMPOSITE REMAINING LIFE, YEARS..

11.06

INTERCESSION CITY UNITS 7 THROUGH 10
INTERIM SURVIVOR CURVE.. IOWA 40-R0.5
PROBABLE RETIREMENT YEAR.. 6-2038

1993	40,411,149.47	33.49	2.99	1,208,293.37	13.61	0.4064	16,422,687
1995	224,297.32	32.59	3.07	6,885.93	13.79	0.4231	94,909
1997	30,188.90	31.62	3.16	953.97	13.96	0.4415	13,328
1999	1,157,055.81	30.59	3.27	37,835.72	14.11	0.4613	533,704
2000	636,186.50	30.06	3.33	21,185.01	14.18	0.4717	300,102
2001	1,957,881.18	29.50	3.39	66,372.17	14.25	0.4831	945,755

DUKE ENERGY FLORIDA

ACCOUNT 343 PRIME MOVERS - GENERAL

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
INTERCESSION CITY UNITS 7 THROUGH 10 INTERIM SURVIVOR CURVE.. IOWA 40-R0.5 PROBABLE RETIREMENT YEAR.. 6-2038							
2002	133,507.77	28.93	3.46	4,619.37	14.32	0.4950	66,085
2003	197,960.69	28.35	3.53	6,988.01	14.38	0.5072	100,412
2005	707,724.45	27.14	3.68	26,044.26	14.50	0.5343	378,116
2006	2,746,092.72	26.52	3.77	103,527.70	14.55	0.5486	1,506,616
2007	360,388.79	25.88	3.86	13,911.01	14.60	0.5641	203,310
2008	173,736.14	25.22	3.97	6,897.32	14.65	0.5809	100,922
2010	3,316.98	23.87	4.19	138.98	14.74	0.6175	2,048
2011	4,258,074.57	23.18	4.31	183,523.01	14.78	0.6376	2,715,034
2012	352,756.87	22.47	4.45	15,697.68	14.82	0.6596	232,661
2014	112,818.46	21.02	4.76	5,370.16	14.89	0.7084	79,917
2015	1,365,048.12	20.27	4.93	67,296.87	14.93	0.7366	1,005,440
2016	756,931.79	19.51	5.13	38,830.60	14.96	0.7668	580,408
2017	1,217,584.88	18.74	5.34	65,019.03	14.99	0.7999	973,934
2018	10,011,990.61	17.96	5.57	557,667.88	15.03	0.8369	8,378,634
2019	10,057,507.75	17.17	5.82	585,346.95	15.06	0.8771	8,821,541
2020	3,192,030.67	16.36	6.11	195,033.07	15.09	0.9224	2,944,233
2021	1,505,506.34	15.54	6.44	96,954.61	15.11	0.9723	1,463,849
	81,569,736.78			3,314,392.68			47,863,645

COMPOSITE REMAINING LIFE, YEARS.. 14.44

INTERCESSION CITY UNIT 11
INTERIM SURVIVOR CURVE.. IOWA 40-R0.5
PROBABLE RETIREMENT YEAR.. 6-2042

1996	24,240.12	33.92	2.95	715.08	16.38	0.4829	11,706
1997	13,291,332.11	33.49	2.99	397,410.83	16.51	0.4930	6,552,361
2005	7,590,300.28	29.50	3.39	257,311.18	17.34	0.5878	4,461,579
2010	50,321.02	26.52	3.77	1,897.10	17.73	0.6686	33,642
2012	930,418.86	25.22	3.97	36,937.63	17.86	0.7082	658,895
2013	2,356,654.52	24.55	4.07	95,915.84	17.92	0.7299	1,720,216
2014	214,866.31	23.87	4.19	9,002.90	17.98	0.7533	161,848
2016	33,798.60	22.47	4.45	1,504.04	18.09	0.8051	27,210
2020	1,016,996.19	19.51	5.13	52,171.90	18.28	0.9370	952,885
2021	479,660.76	18.74	5.34	25,613.88	18.33	0.9781	469,166
	25,988,588.77			878,480.38			15,049,508

COMPOSITE REMAINING LIFE, YEARS.. 17.13

DUKE ENERGY FLORIDA

ACCOUNT 343 PRIME MOVERS - GENERAL

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
INTERCESSION CITY UNITS 12 THROUGH 14							
INTERIM SURVIVOR CURVE.. IOWA 40-R0.5							
PROBABLE RETIREMENT YEAR.. 6-2045							
2000	35,950,703.40	33.49	2.99	1,074,926.03	18.64	0.5566	20,009,442
2002	2,307,707.41	32.59	3.07	70,846.62	18.92	0.5806	1,339,740
2003	40,628.68	32.11	3.11	1,263.55	19.05	0.5933	24,104
2006	204,165.04	30.59	3.27	6,676.20	19.40	0.6342	129,479
2007	197,384.32	30.06	3.33	6,572.90	19.51	0.6490	128,110
2008	1,741,271.03	29.50	3.39	59,029.09	19.61	0.6648	1,157,510
2009	1,040,483.99	28.93	3.46	36,000.75	19.71	0.6813	708,882
2011	9,669,462.41	27.75	3.60	348,100.65	19.90	0.7171	6,934,165
2012	5,297,684.75	27.14	3.68	194,954.80	19.98	0.7362	3,900,050
2013	63,945.99	26.52	3.77	2,410.76	20.06	0.7564	48,369
2014	4,727,389.10	25.88	3.86	182,477.22	20.14	0.7782	3,678,901
2015	3,087,075.24	25.22	3.97	122,556.89	20.22	0.8017	2,475,032
2016	2,455,194.44	24.55	4.07	99,926.41	20.29	0.8265	2,029,169
2017	35,102.94	23.87	4.19	1,470.81	20.36	0.8530	29,941
2018	3,227,200.80	23.18	4.31	139,092.35	20.43	0.8814	2,844,326
2019	47,015.00	22.47	4.45	2,092.17	20.49	0.9119	42,872
2020	2,910,503.04	21.75	4.60	133,883.14	20.55	0.9448	2,749,931
2021	1,372,732.26	21.02	4.76	65,342.06	20.62	0.9810	1,346,609
	74,375,649.84			2,547,622.40			49,576,632
						19.46	
COMPOSITE REMAINING LIFE, YEARS..						19.46	

TIGER BAY COMBINED CYCLE
INTERIM SURVIVOR CURVE.. IOWA 40-R0.5
PROBABLE RETIREMENT YEAR.. 6-2030

1997	19,780,990.83	27.14	3.68	727,940.46	7.85	0.2892	5,721,454
1998	1,450,970.06	26.52	3.77	54,701.57	7.87	0.2968	430,590
1999	138,196.10	25.88	3.86	5,334.37	7.89	0.3049	42,132
2001	98,679.17	24.55	4.07	4,016.24	7.93	0.3230	31,874
2003	284,632.37	23.18	4.31	12,267.66	7.96	0.3434	97,743
2004	213,624.86	22.47	4.45	9,506.31	7.97	0.3547	75,773
2008	284,944.86	19.51	5.13	14,617.67	8.03	0.4116	117,278
2009	3,400.72	18.74	5.34	181.60	8.04	0.4290	1,459
2010	14,425.11	17.96	5.57	803.48	8.05	0.4482	6,466
2011	837,844.59	17.17	5.82	48,762.56	8.06	0.4694	393,301
2012	1,459,110.35	16.36	6.11	89,151.64	8.07	0.4933	719,750
2013	83,258.20	15.54	6.44	5,361.83	8.08	0.5200	43,290
2014	761,937.37	14.71	6.80	51,811.74	8.09	0.5500	419,043
2015	192,739.21	13.87	7.21	13,896.50	8.09	0.5833	112,419
2016	552,547.51	13.02	7.68	42,435.65	8.10	0.6221	343,751

DUKE ENERGY FLORIDA

ACCOUNT 343 PRIME MOVERS - GENERAL

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
TIGER BAY COMBINED CYCLE							
INTERIM SURVIVOR CURVE.. IOWA 40-R0.5							
PROBABLE RETIREMENT YEAR.. 6-2030							
2017	35,866.36	12.16	8.22	2,948.21	8.11	0.6669	23,921
2018	1,824,572.39	11.29	8.86	161,657.11	8.12	0.7192	1,312,269
2019	248,173.53	10.40	9.62	23,874.29	8.13	0.7817	194,005
2020	399,552.80	9.51	10.52	42,032.95	8.14	0.8559	341,993
	28,665,466.39			1,311,301.84			10,428,511
						7.95	
COMPOSITE REMAINING LIFE, YEARS..							
UNIVERSITY OF FLORIDA COGENERATION							
INTERIM SURVIVOR CURVE.. IOWA 40-R0.5							
PROBABLE RETIREMENT YEAR.. 10-2027							
1994	7,267,636.70	27.35	3.66	265,995.50	5.50	0.2011	1,461,522
1995	252,452.86	26.73	3.74	9,441.74	5.51	0.2061	52,041
1999	22,830.11	24.10	4.15	947.45	5.55	0.2303	5,258
2000	15,679.40	23.41	4.27	669.51	5.56	0.2375	3,724
2002	13,082.79	21.99	4.55	595.27	5.57	0.2533	3,314
2005	201,194.20	19.77	5.06	10,180.43	5.60	0.2833	56,990
2007	29,493.70	18.22	5.49	1,619.20	5.61	0.3079	9,081
2008	34,581.31	17.43	5.74	1,984.97	5.61	0.3219	11,130
2009	40,084.44	16.63	6.01	2,409.07	5.62	0.3379	13,546
2010	553,837.11	15.82	6.32	35,002.51	5.62	0.3553	196,751
2011	1,061,854.23	14.99	6.67	70,825.68	5.63	0.3756	398,811
2012	27,525.32	14.15	7.07	1,946.04	5.63	0.3979	10,952
2013	3,897,301.45	13.31	7.51	292,687.34	5.64	0.4237	1,651,443
2014	290,978.01	12.45	8.03	23,365.53	5.64	0.4530	131,816
2015	597,165.71	11.58	8.64	51,595.12	5.64	0.4871	290,850
2016	877,366.21	10.70	9.35	82,033.74	5.65	0.5280	463,284
2017	3,520,972.90	9.81	10.19	358,787.14	5.65	0.5759	2,027,869
2018	2,997,064.15	8.91	11.22	336,270.60	5.66	0.6352	1,903,855
2019	236,324.92	7.99	12.52	29,587.88	5.66	0.7084	167,410
2020	5,373,043.50	7.07	14.14	759,748.35	5.66	0.8006	4,301,497
2021	681,012.20	6.14	16.29	110,936.89	5.67	0.9235	628,881
	27,991,481.22			2,446,629.96			13,790,025
						5.64	
COMPOSITE REMAINING LIFE, YEARS..							
	2,186,666,157.39			88,627,577.21			1,516,384,484
						17.11	
COMPOSITE REMAINING LIFE, YEARS..							

DUKE ENERGY FLORIDA

ACCOUNT 343.1 PRIME MOVERS - ROTABLE PARTS

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
BARTOW UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 7-L0.5							
PROBABLE RETIREMENT YEAR.. 6-2044							
2009	18,594,727.54	7.00	14.29	2,657,186.57	2.32	0.3314	6,162,851
2014	432,583.66	7.00	14.29	61,816.21	3.50	0.5000	216,292
2015	12,689,520.39	7.00	14.29	1,813,332.46	3.80	0.5429	6,888,633
2016	9,870,580.11	7.00	14.29	1,410,505.90	4.12	0.5886	5,809,527
2018	607,821.87	7.00	14.29	86,857.75	4.86	0.6943	422,005
2019	9,710,002.61	7.00	14.29	1,387,559.37	5.31	0.7586	7,365,717
	51,905,236.18			7,417,258.26			26,865,025
						3.62	
COMPOSITE REMAINING LIFE, YEARS..							
CITRUS UNITS 1 AND 2							
INTERIM SURVIVOR CURVE.. IOWA 7-L0.5							
PROBABLE RETIREMENT YEAR.. 6-2053							
2018	172,954,461.56	7.00	14.29	24,715,192.56	4.86	0.6943	120,080,553
	172,954,461.56			24,715,192.56			120,080,553
						4.86	
COMPOSITE REMAINING LIFE, YEARS..							
OSPREY ENERGY CENTER							
INTERIM SURVIVOR CURVE.. IOWA 7-L0.5							
PROBABLE RETIREMENT YEAR.. 6-2039							
2000	358,397.22	7.00	14.29	51,214.96	1.14	0.1629	58,369
2001	317,679.60	7.00	14.29	45,396.41	1.27	0.1814	57,637
2002	5,265,977.06	7.00	14.29	752,508.12	1.39	0.1986	1,045,665
2003	6,188,507.51	7.00	14.29	884,337.72	1.49	0.2129	1,317,286
2004	6,108,703.99	7.00	14.29	872,933.80	1.59	0.2271	1,387,531
2005	796,235.22	7.00	14.29	113,782.01	1.70	0.2429	193,374
2006	136,844.06	7.00	14.29	19,555.02	1.83	0.2614	35,775
2007	2,716,393.22	7.00	14.29	388,172.59	1.97	0.2814	764,475
2009	68,199.12	7.00	14.29	9,745.65	2.32	0.3314	22,603
2013	567,955.02	7.00	14.29	81,160.77	3.22	0.4600	261,259

DUKE ENERGY FLORIDA

ACCOUNT 343.1 PRIME MOVERS - ROTABLE PARTS

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
OSPREY ENERGY CENTER							
INTERIM SURVIVOR CURVE.. IOWA 7-L0.5							
PROBABLE RETIREMENT YEAR.. 6-2039							
2014	203,915.15	7.00	14.29	29,139.47	3.50	0.5000	101,958
2017	19,922,580.28	7.00	14.29	2,846,936.72	4.47	0.6386	12,721,962
2018	2,283,169.83	7.00	14.29	326,264.97	4.86	0.6943	1,585,182
	44,934,557.28			6,421,148.21			19,553,076
						3.05	
COMPOSITE REMAINING LIFE, YEARS..							
HINES ENERGY COMPLEX UNIT 1							
INTERIM SURVIVOR CURVE.. IOWA 7-L0.5							
PROBABLE RETIREMENT YEAR.. 6-2034							
1999	9,839,758.95	7.00	14.29	1,406,101.55	1.00	0.1429	1,405,708
2012	423,195.30	7.00	14.29	60,474.61	2.96	0.4229	178,952
2013	22,004,045.27	7.00	14.29	3,144,378.07	3.22	0.4600	10,121,861
2017	19,820,761.00	6.98	14.33	2,840,315.05	4.44	0.6361	12,607,986
2018	77,533.71	6.96	14.37	11,141.59	4.80	0.6897	53,472
2019	5,518,946.29	6.93	14.43	796,383.95	5.23	0.7547	4,165,094
2020	4,836,456.90	6.88	14.53	702,737.19	5.75	0.8358	4,042,117
2021	6,060,909.21	6.80	14.71	891,559.74	6.38	0.9382	5,686,587
	68,581,606.63			9,853,091.75			38,261,777
						3.88	
COMPOSITE REMAINING LIFE, YEARS..							
HINES ENERGY COMPLEX UNIT 2							
INTERIM SURVIVOR CURVE.. IOWA 7-L0.5							
PROBABLE RETIREMENT YEAR.. 6-2038							
2015	7,726.18	7.00	14.29	1,104.07	3.80	0.5429	4,194
2016	7,891,654.31	7.00	14.29	1,127,717.40	4.12	0.5886	4,644,791
2018	2,611,442.11	7.00	14.29	373,175.08	4.85	0.6929	1,809,364
2019	20,002.52	6.99	14.31	2,862.36	5.31	0.7597	15,195
2020	3,167,264.15	6.99	14.31	453,235.50	5.87	0.8398	2,659,773
2021	4,540,403.34	6.98	14.33	650,639.80	6.56	0.9398	4,267,207
	18,238,492.61			2,608,734.21			13,400,524
						5.14	
COMPOSITE REMAINING LIFE, YEARS..							

DUKE ENERGY FLORIDA

ACCOUNT 343.1 PRIME MOVERS - ROTABLE PARTS

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
HINES ENERGY COMPLEX UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 7-L0.5							
PROBABLE RETIREMENT YEAR.. 6-2040							
2005	16,550,162.54	7.00	14.29	2,365,018.23	1.70	0.2429	4,019,372
2007	128,096.74	7.00	14.29	18,305.02	1.97	0.2814	36,050
2011	182,840.00	7.00	14.29	26,127.84	2.73	0.3900	71,308
2013	3,295,755.97	7.00	14.29	470,963.53	3.22	0.4600	1,516,048
2014	330,170.57	7.00	14.29	47,181.37	3.50	0.5000	165,085
2015	1,569,457.45	7.00	14.29	224,275.47	3.80	0.5429	851,996
2016	16,309,029.87	7.00	14.29	2,330,560.37	4.12	0.5886	9,599,006
2017	8,630,202.95	7.00	14.29	1,233,256.00	4.47	0.6386	5,510,989
2018	4,903,686.20	7.00	14.29	700,736.76	4.86	0.6943	3,404,580
2020	4,346,353.95	7.00	14.29	621,093.98	5.88	0.8400	3,650,937
2021	5,449,497.18	6.99	14.31	779,823.05	6.58	0.9413	5,129,830
	61,695,253.42			8,817,341.62			33,955,201
						3.85	

COMPOSITE REMAINING LIFE, YEARS.. 3.85

HINES ENERGY COMPLEX UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 7-L0.5							
PROBABLE RETIREMENT YEAR.. 6-2042							
2007	7,155,728.58	7.00	14.29	1,022,553.61	1.97	0.2814	2,013,837
2011	58,815.17	7.00	14.29	8,404.69	2.73	0.3900	22,938
2015	13,139,464.64	7.00	14.29	1,877,629.50	3.80	0.5429	7,132,890
2018	11,495,768.34	7.00	14.29	1,642,745.30	4.86	0.6943	7,981,397
2019	14,890,314.79	7.00	14.29	2,127,825.98	5.31	0.7586	11,295,346
2020	3,873,489.65	7.00	14.29	553,521.67	5.88	0.8400	3,253,731
2021	4,890,814.53	7.00	14.29	698,897.40	6.58	0.9400	4,597,366
	55,504,395.70			7,931,578.15			36,297,505
						4.58	

COMPOSITE REMAINING LIFE, YEARS.. 4.58

TIGER BAY COMBINED CYCLE							
INTERIM SURVIVOR CURVE.. IOWA 7-L0.5							
PROBABLE RETIREMENT YEAR.. 6-2030							
1997	259,062.88	7.00	14.29	37,020.09	0.75	0.1071	27,756
1998	1,178,711.00	7.00	14.29	168,437.80	0.87	0.1243	146,502
2008	3,605,501.63	7.00	14.29	515,226.18	2.13	0.3043	1,097,118
2012	1,846,769.72	6.99	14.31	264,272.75	2.92	0.4177	771,470

DUKE ENERGY FLORIDA

ACCOUNT 343.1 PRIME MOVERS - ROTABLE PARTS

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
TIGER BAY COMBINED CYCLE							
INTERIM SURVIVOR CURVE.. IOWA 7-L0.5							
PROBABLE RETIREMENT YEAR.. 6-2030							
2016	1,226,061.53	6.88	14.53	178,146.74	3.91	0.5683	696,783
2018	16,319,556.29	6.70	14.93	2,436,509.75	4.47	0.6672	10,887,755
2020	342,771.48	6.35	15.75	53,986.51	5.19	0.8173	280,154
	24,778,434.53			3,653,599.82			13,907,538
						3.81	
	498,592,437.91			71,417,944.58			302,321,199
						4.23	

DUKE ENERGY FLORIDA

ACCOUNT 344 GENERATORS

CALCULATION OF COMPOSITE REMAINING LIFE
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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
BARTOW UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 65-R1							
PROBABLE RETIREMENT YEAR.. 6-2044							
1994	9,230.91	43.23	2.31	213.23	20.38	0.4714	4,352
2009	42,287,118.89	31.97	3.13	1,323,586.82	20.99	0.6566	27,763,608
2013	60,537.77	28.68	3.49	2,112.77	21.11	0.7361	44,559
2019	271,709.72	23.55	4.25	11,547.66	21.27	0.9032	245,403
2020	7,428,970.51	22.67	4.41	327,617.60	21.30	0.9396	6,980,038
2021	272,699.27	21.78	4.59	12,516.90	21.33	0.9793	267,065
	50,330,267.07			1,677,594.98			35,305,025
						21.05	
COMPOSITE REMAINING LIFE, YEARS..							
CITRUS UNITS 1 AND 2							
INTERIM SURVIVOR CURVE.. IOWA 65-R1							
PROBABLE RETIREMENT YEAR.. 6-2053							
2018	156,906,710.15	31.97	3.13	4,911,180.03	28.91	0.9043	141,889,169
2020	487,155.50	30.34	3.30	16,076.13	29.02	0.9565	465,959
2021	291,334.74	29.52	3.39	9,876.25	29.07	0.9848	286,895
	157,685,200.39			4,937,132.41			142,642,023
						28.89	
COMPOSITE REMAINING LIFE, YEARS..							
OSPREY ENERGY CENTER							
INTERIM SURVIVOR CURVE.. IOWA 65-R1							
PROBABLE RETIREMENT YEAR.. 6-2039							
2004	30,590,289.50	31.97	3.13	957,476.06	16.51	0.5164	15,797,437
2017	729,433.80	20.89	4.79	34,939.88	16.75	0.8018	584,875
2019	18,003.40	19.10	5.24	943.38	16.78	0.8785	15,817
2020	40,608.11	18.19	5.50	2,233.45	16.80	0.9236	37,505
2021	270,222.35	17.28	5.79	15,645.87	16.81	0.9728	262,872
	31,648,557.16			1,011,238.64			16,698,506
						16.51	
COMPOSITE REMAINING LIFE, YEARS..							

DUKE ENERGY FLORIDA

ACCOUNT 344 GENERATORS

CALCULATION OF COMPOSITE REMAINING LIFE
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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
HINES ENERGY COMPLEX UNIT 1							
INTERIM SURVIVOR CURVE.. IOWA 65-R1							
PROBABLE RETIREMENT YEAR.. 6-2034							
1999	43,794,285.23	31.97	3.13	1,370,761.13	11.95	0.3738	16,369,866
2012	45,433.84	20.89	4.79	2,176.28	12.08	0.5783	26,273
2014	931,361.39	19.10	5.24	48,803.34	12.10	0.6335	590,027
2017	50,428.24	16.36	6.11	3,081.17	12.13	0.7414	37,390
	44,821,508.70			1,424,821.92			17,023,556
						11.95	
COMPOSITE REMAINING LIFE, YEARS..							
HINES ENERGY COMPLEX UNIT 2							
INTERIM SURVIVOR CURVE.. IOWA 65-R1							
PROBABLE RETIREMENT YEAR.. 6-2038							
2003	33,280,270.07	31.97	3.13	1,041,672.45	15.61	0.4883	16,249,757
2011	3,204,933.26	25.28	3.96	126,915.36	15.74	0.6226	1,995,488
2015	51,832.66	21.78	4.59	2,379.12	15.80	0.7254	37,601
	36,537,035.99			1,170,966.93			18,282,846
						15.61	
COMPOSITE REMAINING LIFE, YEARS..							
HINES ENERGY COMPLEX UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 65-R1							
PROBABLE RETIREMENT YEAR.. 6-2040							
2005	46,091,843.07	31.97	3.13	1,442,674.69	17.41	0.5446	25,100,235
2007	209,133.29	30.34	3.30	6,901.40	17.46	0.5755	120,352
2010	3,278,425.80	27.84	3.59	117,695.49	17.52	0.6293	2,063,146
2012	3,793,377.97	26.14	3.83	145,286.38	17.56	0.6718	2,548,278
2018	20,041.40	20.89	4.79	959.98	17.67	0.8459	16,952
	53,392,821.53			1,713,517.94			29,848,963
						17.42	
COMPOSITE REMAINING LIFE, YEARS..							
HINES ENERGY COMPLEX UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 65-R1							
PROBABLE RETIREMENT YEAR.. 6-2042							
2007	44,517,557.09	31.97	3.13	1,393,399.54	19.20	0.6006	26,735,464
2010	33,953.89	29.52	3.39	1,151.04	19.28	0.6531	22,176

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ACCOUNT 344 GENERATORS

CALCULATION OF COMPOSITE REMAINING LIFE
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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
HINES ENERGY COMPLEX UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 65-R1							
PROBABLE RETIREMENT YEAR.. 6-2042							
2015	53,431.04	25.28	3.96	2,115.87	19.40	0.7674	41,004
2016	75,623.09	24.42	4.10	3,100.55	19.43	0.7957	60,170
2017	678,280.48	23.55	4.25	28,826.92	19.45	0.8259	560,192
	45,358,845.59			1,428,593.92			27,419,006
						19.19	
COMPOSITE REMAINING LIFE, YEARS..							
BARTOW UNITS 1 AND 3							
INTERIM SURVIVOR CURVE.. IOWA 65-R1							
PROBABLE RETIREMENT YEAR.. 6-2034							
1972	3,770,840.16	50.74	1.97	74,285.55	11.38	0.2243	845,724
1990	116,039.00	38.95	2.57	2,982.20	11.82	0.3035	35,214
1992	438,614.44	37.46	2.67	11,711.01	11.85	0.3163	138,751
2002	118,225.18	29.52	3.39	4,007.83	11.99	0.4062	48,020
2010	32,506.07	22.67	4.41	1,433.52	12.07	0.5324	17,307
2020	113,674.59	13.57	7.37	8,377.82	12.15	0.8954	101,780
	4,589,899.44			102,797.93			1,186,796
						11.54	
COMPOSITE REMAINING LIFE, YEARS..							
BARTOW UNITS 2 AND 4							
INTERIM SURVIVOR CURVE.. IOWA 65-R1							
PROBABLE RETIREMENT YEAR.. 6-2027							
1972	1,245,319.58	46.53	2.15	26,774.37	5.29	0.1137	141,580
1992	239,383.11	31.97	3.13	7,492.69	5.38	0.1683	40,283
2002	58,935.07	23.55	4.25	2,504.74	5.40	0.2293	13,514
2006	567,719.04	20.00	5.00	28,385.95	5.41	0.2705	153,568
2020	53,577.49	6.90	14.49	7,763.38	5.44	0.7884	42,241
	2,164,934.29			72,921.13			391,186
						5.36	
COMPOSITE REMAINING LIFE, YEARS..							

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SUWANNEE RIVER UNITS 1 THROUGH 3							
INTERIM SURVIVOR CURVE.. IOWA 65-R1							
PROBABLE RETIREMENT YEAR.. 6-2034							
1980	4,825,706.12	45.89	2.18	105,200.39	11.60	0.2528	1,219,842
1992	11,063.98	37.46	2.67	295.41	11.85	0.3163	3,500
2020	142,981.05	13.57	7.37	10,537.70	12.15	0.8954	128,020
2021	131,756.01	12.64	7.91	10,421.90	12.16	0.9620	126,753
	5,111,507.16			126,455.40			1,478,115
						11.69	
COMPOSITE REMAINING LIFE, YEARS..							
BAYBORO UNITS 1 THROUGH 4							
INTERIM SURVIVOR CURVE.. IOWA 65-R1							
PROBABLE RETIREMENT YEAR.. 6-2024							
1973	1,734,540.98	43.91	2.28	39,547.53	2.46	0.0560	97,169
1985	34,142.41	35.15	2.84	969.64	2.47	0.0703	2,399
1998	328,829.84	24.42	4.10	13,482.02	2.48	0.1016	33,396
2000	40,301.01	22.67	4.41	1,777.27	2.48	0.1094	4,409
2002	924,925.65	20.89	4.79	44,303.94	2.48	0.1187	109,807
2007	37,734.77	16.36	6.11	2,305.59	2.48	0.1516	5,720
2015	4,415.92	8.83	11.33	500.32	2.49	0.2820	1,245
2017	622,645.14	6.90	14.49	90,221.28	2.49	0.3609	224,694
2020	117,356.15	3.97	25.19	29,562.01	2.49	0.6272	73,606
	3,844,891.87			222,669.60			552,445
						2.48	
COMPOSITE REMAINING LIFE, YEARS..							
DEBARY UNITS 2 THROUGH 6							
INTERIM SURVIVOR CURVE.. IOWA 65-R1							
PROBABLE RETIREMENT YEAR.. 6-2027							
1975	6,753,935.37	44.58	2.24	151,288.15	5.31	0.1191	804,461
1990	185,192.50	33.58	2.98	5,518.74	5.37	0.1599	29,616
1992	618,882.00	31.97	3.13	19,371.01	5.38	0.1683	104,145
2002	292,704.74	23.55	4.25	12,439.95	5.40	0.2293	67,117
	7,850,714.61			188,617.85			1,005,339
						5.33	
COMPOSITE REMAINING LIFE, YEARS..							

DUKE ENERGY FLORIDA

ACCOUNT 344 GENERATORS

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
DEBARY UNITS 7 THROUGH 10 INTERIM SURVIVOR CURVE.. IOWA 65-R1 PROBABLE RETIREMENT YEAR.. 6-2037							
1992	15,263,953.66	39.68	2.52	384,651.63	14.49	0.3652	5,573,938
2001	513,355.73	32.78	3.05	15,657.35	14.68	0.4478	229,896
2002	453,934.41	31.97	3.13	14,208.15	14.70	0.4598	208,724
2003	452,535.96	31.16	3.21	14,526.40	14.72	0.4724	213,778
2004	424,711.16	30.34	3.30	14,015.47	14.73	0.4855	206,197
2009	98,526.57	26.14	3.83	3,773.57	14.81	0.5666	55,821
2010	228,904.77	25.28	3.96	9,064.63	14.82	0.5862	134,191
2011	128,739.22	24.42	4.10	5,278.31	14.84	0.6077	78,235
2018	128,965.95	18.19	5.50	7,093.13	14.93	0.8208	105,853
2020	201,970.73	16.36	6.11	12,340.41	14.95	0.9138	184,563
2021	199,475.82	15.44	6.48	12,926.03	14.97	0.9696	193,404
	18,095,073.98			493,535.08			7,184,600

COMPOSITE REMAINING LIFE, YEARS.. 14.56

INTERCESSION CITY UNITS 1 THROUGH 6
INTERIM SURVIVOR CURVE.. IOWA 65-R1
PROBABLE RETIREMENT YEAR.. 6-2034

1974	3,291,610.60	49.59	2.02	66,490.53	11.44	0.2307	759,342
1999	366,615.12	31.97	3.13	11,475.05	11.95	0.3738	137,037
2002	799,155.10	29.52	3.39	27,091.36	11.99	0.4062	324,593
2004	116,079.78	27.84	3.59	4,167.26	12.01	0.4314	50,076
2020	189,890.50	13.57	7.37	13,994.93	12.15	0.8954	170,020
2021	89,541.20	12.64	7.91	7,082.71	12.16	0.9620	86,141
	4,852,892.30			130,301.84			1,527,209

COMPOSITE REMAINING LIFE, YEARS.. 11.72

INTERCESSION CITY UNITS 7 THROUGH 10
INTERIM SURVIVOR CURVE.. IOWA 65-R1
PROBABLE RETIREMENT YEAR.. 6-2038

1993	14,313,691.25	39.68	2.52	360,705.02	15.37	0.3874	5,544,408
2001	488,070.28	33.58	2.98	14,544.49	15.57	0.4637	226,304
2002	524,154.22	32.78	3.05	15,986.70	15.59	0.4756	249,283
2003	475,775.07	31.97	3.13	14,891.76	15.61	0.4883	232,307
2005	474,878.35	30.34	3.30	15,670.99	15.64	0.5155	244,795
2008	197,514.32	27.84	3.59	7,090.76	15.70	0.5639	111,386

DUKE ENERGY FLORIDA

ACCOUNT 344 GENERATORS

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
INTERCESSION CITY UNITS 7 THROUGH 10 INTERIM SURVIVOR CURVE.. IOWA 65-R1 PROBABLE RETIREMENT YEAR.. 6-2038							
2009	99,598.16	27.00	3.70	3,685.13	15.71	0.5819	57,951
2010	112,169.61	26.14	3.83	4,296.10	15.73	0.6018	67,499
2018	842,270.58	19.10	5.24	44,134.98	15.85	0.8298	698,950
2020	727,727.75	17.28	5.79	42,135.44	15.88	0.9190	668,767
2021	343,162.92	16.36	6.11	20,967.25	15.89	0.9713	333,304
	18,599,012.51			544,108.62			8,434,954
						15.50	
COMPOSITE REMAINING LIFE, YEARS..							
INTERCESSION CITY UNIT 11 INTERIM SURVIVOR CURVE.. IOWA 65-R1 PROBABLE RETIREMENT YEAR.. 6-2042							
1997	4,161,652.45	39.68	2.52	104,873.64	18.88	0.4758	1,980,156
2020	172,781.88	20.89	4.79	8,276.25	19.52	0.9344	161,451
2021	81,476.09	20.00	5.00	4,073.80	19.54	0.9770	79,602
	4,415,910.42			117,223.69			2,221,209
						18.95	
COMPOSITE REMAINING LIFE, YEARS..							
INTERCESSION CITY UNITS 12 THROUGH 14 INTERIM SURVIVOR CURVE.. IOWA 65-R1 PROBABLE RETIREMENT YEAR.. 6-2045							
2000	16,266,713.71	39.68	2.52	409,921.19	21.48	0.5413	8,805,660
2013	3,708.99	29.52	3.39	125.73	21.97	0.7442	2,760
2014	740,620.51	28.68	3.49	25,847.66	22.00	0.7671	568,123
2020	706,246.03	23.55	4.25	30,015.46	22.18	0.9418	665,164
2021	333,036.23	22.67	4.41	14,686.90	22.21	0.9797	326,279
	18,050,325.47			480,596.94			10,367,986
						21.57	
COMPOSITE REMAINING LIFE, YEARS..							

DUKE ENERGY FLORIDA

ACCOUNT 344 GENERATORS

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
TIGER BAY COMBINED CYCLE							
INTERIM SURVIVOR CURVE.. IOWA 65-R1							
PROBABLE RETIREMENT YEAR.. 6-2030							
1997	7,309,724.85	30.34	3.30	241,220.92	8.24	0.2716	1,985,248
2000	430,952.11	27.84	3.59	15,471.18	8.26	0.2967	127,863
2011	199,472.01	18.19	5.50	10,970.96	8.31	0.4568	91,127
2017	33,238.43	12.64	7.91	2,629.16	8.33	0.6590	21,905
2018	1,847,035.50	11.69	8.55	157,921.54	8.34	0.7134	1,317,731
2020	147,321.55	9.79	10.21	15,041.53	8.34	0.8519	125,502
	9,967,744.45			443,255.29			3,669,376
	COMPOSITE REMAINING LIFE, YEARS..					8.28	
UNIVERSITY OF FLORIDA COGENERATION							
INTERIM SURVIVOR CURVE.. IOWA 65-R1							
PROBABLE RETIREMENT YEAR.. 10-2027							
1994	3,531,164.99	30.62	3.27	115,469.10	5.70	0.1862	657,326
2018	24,469.93	9.15	10.93	2,674.56	5.76	0.6295	15,404
2020	775,078.24	7.22	13.85	107,348.34	5.76	0.7978	618,342
2021	96,099.29	6.25	16.00	15,375.89	5.76	0.9216	88,565
	4,426,812.45			240,867.89			1,379,637
	COMPOSITE REMAINING LIFE, YEARS..					5.73	
	521,743,955.38			16,527,218.00			326,618,777
	COMPOSITE REMAINING LIFE, YEARS..					19.76	

DUKE ENERGY FLORIDA

ACCOUNT 344.66 GENERATORS - SOLAR

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
OSCEOLA SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2046							
2016	6,908,131.71	30.00	3.33	230,040.79	24.50	0.8167	5,641,664
	6,908,131.71			230,040.79			5,641,664
	COMPOSITE REMAINING LIFE, YEARS..						24.52
PERRY SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2046							
2016	9,048,086.45	30.00	3.33	301,301.28	24.50	0.8167	7,389,301
	9,048,086.45			301,301.28			7,389,301
	COMPOSITE REMAINING LIFE, YEARS..						24.52
HAMILTON SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2048							
2018	99,352,468.14	30.00	3.33	3,308,437.19	26.50	0.8833	87,761,016
	99,352,468.14			3,308,437.19			87,761,016
	COMPOSITE REMAINING LIFE, YEARS..						26.53
SUWANNEE SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2047							
2017	15,702,553.64	30.00	3.33	522,895.04	25.50	0.8500	13,347,171
	15,702,553.64			522,895.04			13,347,171
	COMPOSITE REMAINING LIFE, YEARS..						25.53

DUKE ENERGY FLORIDA

ACCOUNT 344.66 GENERATORS - SOLAR

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
DEBARY SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2050							
2020	90,786,702.56	30.00	3.33	3,023,197.20	28.50	0.9500	86,247,367
	90,786,702.56			3,023,197.20			86,247,367
							COMPOSITE REMAINING LIFE, YEARS.. 28.53
LAKE PLACID SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2049							
2019	47,510,184.06	30.00	3.33	1,582,089.13	27.50	0.9167	43,551,160
2020	1,965,314.48	29.00	3.45	67,803.35	27.50	0.9483	1,863,668
	49,475,498.54			1,649,892.48			45,414,828
							COMPOSITE REMAINING LIFE, YEARS.. 27.53
TRENTON SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2049							
2019	77,607,658.09	30.00	3.33	2,584,335.01	27.50	0.9167	71,140,612
2020	10,562,924.00	29.00	3.45	364,420.88	27.50	0.9483	10,016,610
	88,170,582.09			2,948,755.89			81,157,222
							COMPOSITE REMAINING LIFE, YEARS.. 27.52
COLUMBIA SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2050							
2020	104,257,531.39	30.00	3.33	3,471,775.80	28.50	0.9500	99,044,655
	104,257,531.39			3,471,775.80			99,044,655
							COMPOSITE REMAINING LIFE, YEARS.. 28.53

DUKE ENERGY FLORIDA

ACCOUNT 344.66 GENERATORS - SOLAR

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
NEW SOLAR 2020							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2050							
2020	144,930,876.85	30.00	3.33	4,826,198.20	28.50	0.9500	137,684,333
2021	8,747,208.02	29.00	3.45	301,778.68	28.50	0.9828	8,596,406
	153,678,084.87			5,127,976.88			146,280,739
						28.53	
COMPOSITE REMAINING LIFE, YEARS..							
NEW SOLAR 2021							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2051							
2021	283,756,000.35	30.00	3.33	9,449,074.81	29.50	0.9833	279,025,788
	283,756,000.35			9,449,074.81			279,025,788
						29.53	
COMPOSITE REMAINING LIFE, YEARS..							
ST PETE PIER SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2049							
2019	1,349,216.35	30.00	3.33	44,928.90	27.50	0.9167	1,236,786
	1,349,216.35			44,928.90			1,236,786
						27.53	
COMPOSITE REMAINING LIFE, YEARS..							
	902,484,856.09			30,078,276.26			852,546,537
						28.34	
COMPOSITE REMAINING LIFE, YEARS..							

DUKE ENERGY FLORIDA

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	ACCRUALS-- AMOUNT (8)
BARTOW UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 60-S0							
PROBABLE RETIREMENT YEAR.. 6-2044							
1974	80,763.23	52.50	1.90	1,534.50	17.99	0.3427	27,675
2007	15,119.03	33.56	2.98	450.55	20.42	0.6085	9,199
2009	32,742,773.43	32.03	3.12	1,021,574.53	20.56	0.6419	21,017,586
2012	52,180.56	29.66	3.37	1,758.48	20.78	0.7006	36,558
2013	63,708.92	28.84	3.47	2,210.70	20.85	0.7230	46,058
2014	1,110,149.02	28.02	3.57	39,632.32	20.93	0.7470	829,248
2015	44,156.90	27.19	3.68	1,624.97	21.01	0.7727	34,120
2016	817,340.10	26.35	3.80	31,058.92	21.09	0.8004	654,183
2017	1,915,016.96	25.51	3.92	75,068.66	21.17	0.8299	1,589,215
2018	280,372.83	24.65	4.06	11,383.14	21.25	0.8621	241,701
2019	585,190.67	23.78	4.21	24,636.53	21.34	0.8974	525,144
2020	520,594.43	22.91	4.36	22,697.92	21.43	0.9354	486,964
2021	227,508.26	22.03	4.54	10,328.88	21.53	0.9773	222,344
	38,454,874.34			1,243,960.10			25,719,995

COMPOSITE REMAINING LIFE, YEARS.. 20.68

CITRUS UNITS 1 AND 2
INTERIM SURVIVOR CURVE.. IOWA 60-S0
PROBABLE RETIREMENT YEAR.. 6-2053

2018	41,681,786.35	32.03	3.12	1,300,471.73	28.67	0.8951	37,309,367
2019	871,847.09	31.25	3.20	27,899.11	28.82	0.9222	804,052
2020	132,118.23	30.46	3.28	4,333.48	28.99	0.9517	125,742
2021	79,010.97	29.66	3.37	2,662.67	29.16	0.9831	77,679
	42,764,762.64			1,335,366.99			38,316,840

COMPOSITE REMAINING LIFE, YEARS.. 28.69

OSPREY ENERGY CENTER
INTERIM SURVIVOR CURVE.. IOWA 60-S0
PROBABLE RETIREMENT YEAR.. 6-2039

2004	39,215,611.79	32.03	3.12	1,223,527.09	16.16	0.5045	19,785,453
2017	567,001.33	21.13	4.73	26,819.16	16.77	0.7937	450,006
2018	658,506.34	20.24	4.94	32,530.21	16.82	0.8310	547,239

DUKE ENERGY FLORIDA

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
OSPREY ENERGY CENTER							
INTERIM SURVIVOR CURVE.. IOWA 60-S0							
PROBABLE RETIREMENT YEAR.. 6-2039							
2019	216,713.98	19.33	5.17	11,204.11	16.88	0.8733	189,245
2020	52,685.31	18.42	5.43	2,860.81	16.93	0.9191	48,424
2021	350,588.78	17.50	5.71	20,018.62	17.00	0.9714	340,572
	41,061,107.53			1,316,960.00			21,360,939
						16.22	
COMPOSITE REMAINING LIFE, YEARS..							

HINES ENERGY COMPLEX UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 60-S0
PROBABLE RETIREMENT YEAR.. 6-2034

1998	54,621.70	32.80	3.05	1,665.96	11.71	0.3570	19,500
1999	19,177,700.64	32.03	3.12	598,344.26	11.73	0.3662	7,023,258
2000	17,426.80	31.25	3.20	557.66	11.75	0.3760	6,552
2005	38,962.18	27.19	3.68	1,433.81	11.87	0.4366	17,009
2006	48,597.11	26.35	3.80	1,846.69	11.89	0.4512	21,928
2007	1,469,190.94	25.51	3.92	57,592.28	11.91	0.4669	685,936
2008	12,304.20	24.65	4.06	499.55	11.94	0.4844	5,960
2009	190,108.02	23.78	4.21	8,003.55	11.96	0.5029	95,613
2010	52,491.44	22.91	4.36	2,288.63	11.98	0.5229	27,449
2011	300,183.26	22.03	4.54	13,628.32	12.01	0.5452	163,651
2012	405,755.26	21.13	4.73	19,192.22	12.03	0.5693	231,009
2013	86,889.18	20.24	4.94	4,292.33	12.06	0.5959	51,773
2014	43,350.87	19.33	5.17	2,241.24	12.08	0.6249	27,092
2015	179,680.42	18.42	5.43	9,756.65	12.11	0.6574	118,129
2016	709,607.57	17.50	5.71	40,518.59	12.14	0.6937	492,262
2017	22,390,389.75	16.57	6.04	1,352,379.54	12.17	0.7345	16,444,846
2018	423,709.24	15.63	6.40	27,117.39	12.19	0.7799	330,455
2019	100,402.46	14.69	6.81	6,837.41	12.22	0.8319	83,521
	45,701,371.04			2,148,196.08			25,845,943
						12.03	
COMPOSITE REMAINING LIFE, YEARS..							

HINES ENERGY COMPLEX UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 60-S0
PROBABLE RETIREMENT YEAR.. 6-2038

2003	13,206,765.62	32.03	3.12	412,051.09	15.28	0.4771	6,300,288
2011	8,427.20	25.51	3.92	330.35	15.60	0.6115	5,153

DUKE ENERGY FLORIDA

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
HINES ENERGY COMPLEX UNIT 2							
INTERIM SURVIVOR CURVE.. IOWA 60-S0							
PROBABLE RETIREMENT YEAR.. 6-2038							
2013	3,173,319.83	23.78	4.21	133,596.76	15.68	0.6594	2,092,424
2014	104,710.42	22.91	4.36	4,565.37	15.72	0.6862	71,848
2015	76,466.75	22.03	4.54	3,471.59	15.77	0.7158	54,738
2016	211,165.93	21.13	4.73	9,988.15	15.81	0.7482	158,001
2017	523,721.54	20.24	4.94	25,871.84	15.86	0.7836	410,388
2019	14,152.94	18.42	5.43	768.50	15.96	0.8665	12,263
	17,318,730.23			590,643.65			9,105,103

COMPOSITE REMAINING LIFE, YEARS.. 15.42

HINES ENERGY COMPLEX UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 60-S0							
PROBABLE RETIREMENT YEAR.. 6-2040							
2005	21,108,559.47	32.03	3.12	658,587.06	17.04	0.5320	11,229,754
2007	91,664.55	30.46	3.28	3,006.60	17.14	0.5627	51,581
2010	95,592.34	28.02	3.57	3,412.65	17.29	0.6171	58,986
2012	7,181.57	26.35	3.80	272.90	17.39	0.6600	4,740
2015	435,863.48	23.78	4.21	18,349.85	17.55	0.7380	321,676
2016	66,520.31	22.91	4.36	2,900.29	17.60	0.7682	51,102
2017	255,549.36	22.03	4.54	11,601.94	17.66	0.8016	204,856
2019	132,848.39	20.24	4.94	6,562.71	17.78	0.8785	116,702
	22,193,779.47			704,694.00			12,039,397

COMPOSITE REMAINING LIFE, YEARS.. 17.08

HINES ENERGY COMPLEX UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 60-S0							
PROBABLE RETIREMENT YEAR.. 6-2042							
2007	21,949,961.38	32.03	3.12	684,838.80	18.80	0.5870	12,883,530
2011	21,182.63	28.84	3.47	735.04	19.04	0.6602	13,985
2013	113,773.79	27.19	3.68	4,186.88	19.17	0.7050	80,215
2015	31,182.38	25.51	3.92	1,222.35	19.30	0.7566	23,592
2016	445,106.51	24.65	4.06	18,071.32	19.36	0.7854	349,587

DUKE ENERGY FLORIDA

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
HINES ENERGY COMPLEX UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 60-S0							
PROBABLE RETIREMENT YEAR.. 6-2042							
2017	1,749,510.70	23.78	4.21	73,654.40	19.43	0.8171	1,429,473
2018	271,079.26	22.91	4.36	11,819.06	19.50	0.8512	230,732
2019	186,748.35	22.03	4.54	8,478.38	19.58	0.8888	165,980
	24,768,545.00			803,006.23			15,177,094
						18.90	

BARTOW UNITS 1 AND 3
INTERIM SURVIVOR CURVE.. IOWA 60-S0
PROBABLE RETIREMENT YEAR.. 6-2034

1963	9,841.91	52.87	1.89	186.01	10.76	0.2035	2,003
1972	1,205,180.66	49.05	2.04	24,585.69	11.06	0.2255	271,744
1974	15,364.63	48.07	2.08	319.58	11.12	0.2313	3,554
1990	6,290.97	38.60	2.59	162.94	11.53	0.2987	1,879
1991	6,661.02	37.91	2.64	175.85	11.55	0.3047	2,029
1995	22,892.09	35.06	2.85	652.42	11.64	0.3320	7,600
1996	61,477.33	34.32	2.91	1,788.99	11.66	0.3397	20,886
2005	49,181.18	27.19	3.68	1,809.87	11.87	0.4366	21,471
2013	1,123,054.46	20.24	4.94	55,478.89	12.06	0.5959	669,172
2014	360,245.60	19.33	5.17	18,624.70	12.08	0.6249	225,132
2016	80,473.38	17.50	5.71	4,595.03	12.14	0.6937	55,825
2017	183,508.29	16.57	6.04	11,083.90	12.17	0.7345	134,779
2019	311,222.62	14.69	6.81	21,194.26	12.22	0.8319	258,894
2020	85,362.00	13.74	7.28	6,214.35	12.26	0.8923	76,168
	3,520,756.14			146,872.48			1,751,136
						11.92	

BARTOW UNITS 2 AND 4
INTERIM SURVIVOR CURVE.. IOWA 60-S0
PROBABLE RETIREMENT YEAR.. 6-2027

1972	142,942.66	45.43	2.20	3,144.74	5.22	0.1149	16,424
1995	23,166.94	29.66	3.37	780.73	5.34	0.1800	4,171
1996	31,090.90	28.84	3.47	1,078.85	5.34	0.1852	5,757

DUKE ENERGY FLORIDA

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCURAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
BARTOW UNITS 2 AND 4							
INTERIM SURVIVOR CURVE.. IOWA 60-S0							
PROBABLE RETIREMENT YEAR.. 6-2027							
2001	23,347.77	24.65	4.06	947.92	5.37	0.2179	5,086
2018	22,702.91	8.92	11.21	2,545.00	5.45	0.6110	13,871
2020	6,047.77	6.96	14.37	869.06	5.47	0.7859	4,753
	249,298.95			9,366.30			50,062
						5.34	

SUWANNEE RIVER UNITS 1 THROUGH 3
INTERIM SURVIVOR CURVE.. IOWA 60-S0
PROBABLE RETIREMENT YEAR.. 6-2034

1980	1,345,763.33	44.86	2.23	30,010.52	11.28	0.2515	338,392
1985	7,392.58	41.87	2.39	176.68	11.41	0.2725	2,015
1995	48,638.70	35.06	2.85	1,386.20	11.64	0.3320	16,148
1997	64,681.66	33.56	2.98	1,927.51	11.69	0.3483	22,531
2005	45,138.71	27.19	3.68	1,661.10	11.87	0.4366	19,706
2007	253,609.33	25.51	3.92	9,941.49	11.91	0.4669	118,405
2013	3,122.84	20.24	4.94	154.27	12.06	0.5959	1,861
2014	171,579.65	19.33	5.17	8,870.67	12.08	0.6249	107,227
2015	279,115.06	18.42	5.43	15,155.95	12.11	0.6574	183,501
2016	1,187,725.53	17.50	5.71	67,819.13	12.14	0.6937	823,937
2017	446,134.76	16.57	6.04	26,946.54	12.17	0.7345	327,668
2019	2,466,980.99	14.69	6.81	168,001.41	12.22	0.8319	2,052,183
2020	185,408.73	13.74	7.28	13,497.76	12.26	0.8923	165,438
2021	170,327.98	12.79	7.82	13,319.65	12.29	0.9609	163,670
	6,675,619.85			358,868.88			4,342,682
						12.10	

BAYBORO UNITS 1 THROUGH 4
INTERIM SURVIVOR CURVE.. IOWA 60-S0
PROBABLE RETIREMENT YEAR.. 6-2024

1953	3,076.64	52.87	1.89	58.15	2.41	0.0456	140
1962	1,071.70	49.05	2.04	21.86	2.43	0.0495	53
1973	668,091.86	43.10	2.32	15,499.73	2.44	0.0566	37,821
1974	24.55	42.50	2.35	0.58	2.45	0.0577	1
1976	11,997.09	41.24	2.42	290.33	2.45	0.0594	713
1980	28,041.61	38.60	2.59	726.28	2.45	0.0635	1,780

DUKE ENERGY FLORIDA

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
BAYBORO UNITS 1 THROUGH 4							
INTERIM SURVIVOR CURVE.. IOWA 60-S0							
PROBABLE RETIREMENT YEAR.. 6-2024							
1984	7,619.31	35.79	2.79	212.58	2.46	0.0687	524
1990	31,354.20	31.25	3.20	1,003.33	2.46	0.0787	2,468
1995	79,323.01	27.19	3.68	2,919.09	2.47	0.0908	7,206
1998	24,016.15	24.65	4.06	975.06	2.47	0.1002	2,406
2006	12,964.85	17.50	5.71	740.29	2.48	0.1417	1,837
2007	8,367.81	16.57	6.04	505.42	2.48	0.1497	1,252
2008	25,583.18	15.63	6.40	1,637.32	2.48	0.1587	4,059
2014	312,826.16	9.90	10.10	31,595.44	2.49	0.2515	78,682
2018	197,575.67	5.97	16.75	33,093.92	2.49	0.4171	82,407
2019	18,256.95	4.98	20.08	3,666.00	2.49	0.5000	9,128
2020	43,953.87	3.99	25.06	11,014.84	2.49	0.6241	27,430
	1,474,144.61			103,960.22			257,907
						2.48	
COMPOSITE REMAINING LIFE, YEARS..						2.48	

DEBARY UNITS 2 THROUGH 6
INTERIM SURVIVOR CURVE.. IOWA 60-S0
PROBABLE RETIREMENT YEAR.. 6-2027

1975	4,110,796.77	43.70	2.29	94,137.25	5.24	0.1199	492,926
1978	46,937.03	41.87	2.39	1,121.80	5.26	0.1256	5,897
1979	5,386.27	41.24	2.42	130.35	5.26	0.1276	687
1980	3,137.91	40.60	2.46	77.19	5.27	0.1298	407
1990	17,924.75	33.56	2.98	534.16	5.32	0.1585	2,841
1991	49,224.72	32.80	3.05	1,501.35	5.32	0.1622	7,984
1992	31,413.78	32.03	3.12	980.11	5.33	0.1664	5,228
1993	1,356.82	31.25	3.20	43.42	5.33	0.1706	231
1994	130,795.01	30.46	3.28	4,290.08	5.34	0.1753	22,930
1995	21,068.02	29.66	3.37	709.99	5.34	0.1800	3,793
1996	176,251.80	28.84	3.47	6,115.94	5.34	0.1852	32,635
1997	574.59	28.02	3.57	20.51	5.35	0.1909	110
1999	10,739.60	26.35	3.80	408.10	5.36	0.2034	2,185
2003	31,170.97	22.91	4.36	1,359.05	5.38	0.2348	7,320
2004	14,547.33	22.03	4.54	660.45	5.38	0.2442	3,553
2005	122,864.25	21.13	4.73	5,811.48	5.39	0.2551	31,341
2006	217,768.56	20.24	4.94	10,757.77	5.39	0.2663	57,992
2008	14,401.73	18.42	5.43	782.01	5.40	0.2932	4,222
2009	4,599.47	17.50	5.71	262.63	5.40	0.3086	1,419
2011	30,643.00	15.63	6.40	1,961.15	5.41	0.3461	10,606
2014	179,690.59	12.79	7.82	14,051.80	5.43	0.4246	76,288

DUKE ENERGY FLORIDA

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
DEBARY UNITS 2 THROUGH 6							
INTERIM SURVIVOR CURVE.. IOWA 60-S0							
PROBABLE RETIREMENT YEAR.. 6-2027							
2015	32,148.84	11.83	8.45	2,716.58	5.44	0.4599	14,784
2016	526,678.23	10.87	9.20	48,454.40	5.44	0.5005	263,581
2017	27,244.31	9.90	10.10	2,751.68	5.45	0.5505	14,998
2018	285,284.17	8.92	11.21	31,980.36	5.45	0.6110	174,306
2019	28,204.35	7.94	12.59	3,550.93	5.46	0.6877	19,395
	6,120,852.87			235,170.54			1,257,659
COMPOSITE REMAINING LIFE, YEARS..						5.35	

DEBARY UNITS 7 THROUGH 10
INTERIM SURVIVOR CURVE.. IOWA 60-S0
PROBABLE RETIREMENT YEAR.. 6-2037

1992	4,164,622.28	39.28	2.55	106,197.87	14.06	0.3579	1,490,685
1993	77,678.47	38.60	2.59	2,011.87	14.09	0.3650	28,355
1994	41,736.83	37.91	2.64	1,101.85	14.13	0.3727	15,556
1996	57,255.83	36.51	2.74	1,568.81	14.20	0.3889	22,269
1997	11,191.12	35.79	2.79	312.23	14.23	0.3976	4,450
1998	712.97	35.06	2.85	20.32	14.26	0.4067	290
1999	19,564.89	34.32	2.91	569.34	14.30	0.4167	8,152
2001	99,223.75	32.80	3.05	3,026.32	14.36	0.4378	43,440
2002	10,462.70	32.03	3.12	326.44	14.40	0.4496	4,704
2003	26,746.70	31.25	3.20	855.89	14.43	0.4618	12,351
2008	88,637.91	27.19	3.68	3,261.88	14.61	0.5373	47,628
2010	74,692.28	25.51	3.92	2,927.94	14.68	0.5755	42,982
2011	113,257.57	24.65	4.06	4,598.26	14.71	0.5968	67,586
2016	16,173.84	20.24	4.94	798.99	14.91	0.7367	11,915
2017	3,452.14	19.33	5.17	178.48	14.95	0.7734	2,670
2020	56,631.52	16.57	6.04	3,420.54	15.08	0.9101	51,539
2021	55,692.26	15.63	6.40	3,564.30	15.14	0.9687	53,946
	4,917,733.06			134,741.33			1,908,518
COMPOSITE REMAINING LIFE, YEARS..						14.16	

DUKE ENERGY FLORIDA

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
INTERCESSION CITY UNITS 1 THROUGH 6 INTERIM SURVIVOR CURVE.. IOWA 60-S0 PROBABLE RETIREMENT YEAR.. 6-2034							
1958	286.77	54.60	1.83	5.25	10.56	0.1934	55
1974	1,290,074.68	48.07	2.08	26,833.55	11.12	0.2313	298,433
1977	10,002.63	46.52	2.15	215.06	11.20	0.2408	2,408
1978	7,635.55	45.98	2.17	165.69	11.23	0.2442	1,865
1979	3,726.60	45.43	2.20	81.99	11.25	0.2476	923
1980	21,792.53	44.86	2.23	485.97	11.28	0.2515	5,480
1984	21,106.94	42.50	2.35	496.01	11.38	0.2678	5,652
1990	17,949.85	38.60	2.59	464.90	11.53	0.2987	5,362
1993	732,151.89	36.51	2.74	20,060.96	11.60	0.3177	232,619
1994	178,645.40	35.79	2.79	4,984.21	11.62	0.3247	58,001
1995	23,306.55	35.06	2.85	664.24	11.64	0.3320	7,738
1997	120,993.97	33.56	2.98	3,605.62	11.69	0.3483	42,146
1999	10,501.13	32.03	3.12	327.64	11.73	0.3662	3,846
2001	17,770.16	30.46	3.28	582.86	11.78	0.3867	6,872
2005	396,930.25	27.19	3.68	14,607.03	11.87	0.4366	173,284
2007	12,230.25	25.51	3.92	479.43	11.91	0.4669	5,710
2008	46,446.27	24.65	4.06	1,885.72	11.94	0.4844	22,498
2009	270,845.31	23.78	4.21	11,402.59	11.96	0.5029	136,219
2011	13,346.54	22.03	4.54	605.93	12.01	0.5452	7,276
2014	48,772.81	19.33	5.17	2,521.55	12.08	0.6249	30,480
2015	521,492.37	18.42	5.43	28,317.04	12.11	0.6574	342,850
2016	1,827,096.54	17.50	5.71	104,327.21	12.14	0.6937	1,267,475
2017	261,473.42	16.57	6.04	15,792.99	12.17	0.7345	192,042
2020	244,216.53	13.74	7.28	17,778.96	12.26	0.8923	217,912
2021	115,148.06	12.79	7.82	9,004.58	12.29	0.9609	110,647
	6,213,943.00			265,696.98			3,177,793

COMPOSITE REMAINING LIFE, YEARS.. 11.96

INTERCESSION CITY UNITS 7 THROUGH 10
INTERIM SURVIVOR CURVE.. IOWA 60-S0
PROBABLE RETIREMENT YEAR.. 6-2038

1993	4,361,166.92	39.28	2.55	111,209.76	14.90	0.3793	1,654,321
1995	17,916.00	37.91	2.64	472.98	14.98	0.3952	7,080
1999	399,820.53	35.06	2.85	11,394.89	15.13	0.4316	172,543
2001	14,789.67	33.56	2.98	440.73	15.21	0.4532	6,703
2003	88,753.34	32.03	3.12	2,769.10	15.28	0.4771	42,340
2005	24,388.17	30.46	3.28	799.93	15.36	0.5043	12,298
2008	551.20	28.02	3.57	19.68	15.48	0.5525	305

DUKE ENERGY FLORIDA

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
INTERCESSION CITY UNITS 7 THROUGH 10 INTERIM SURVIVOR CURVE.. IOWA 60-S0 PROBABLE RETIREMENT YEAR.. 6-2038							
2009	52,797.32	27.19	3.68	1,942.94	15.52	0.5708	30,137
2011	2,546.09	25.51	3.92	99.81	15.60	0.6115	1,557
2012	178,539.47	24.65	4.06	7,248.70	15.64	0.6345	113,280
2016	96,123.44	21.13	4.73	4,546.64	15.81	0.7482	71,922
2017	46,612.00	20.24	4.94	2,302.63	15.86	0.7836	36,525
2018	50,378.80	19.33	5.17	2,604.58	15.91	0.8231	41,465
2019	1,406,085.12	18.42	5.43	76,350.42	15.96	0.8665	1,218,302
2020	281,006.56	17.50	5.71	16,045.47	16.01	0.9149	257,082
2021	132,490.96	16.57	6.04	8,002.45	16.07	0.9698	128,492
	7,153,965.59			246,250.71			3,794,352

COMPOSITE REMAINING LIFE, YEARS.. 15.41

INTERCESSION CITY UNIT 11 INTERIM SURVIVOR CURVE.. IOWA 60-S0 PROBABLE RETIREMENT YEAR.. 6-2042							
1997	4,464,359.16	39.28	2.55	113,841.16	18.22	0.4639	2,070,793
1998	23,778.10	38.60	2.59	615.85	18.28	0.4736	11,261
2005	9,531.29	33.56	2.98	284.03	18.68	0.5566	5,305
2007	5,136.91	32.03	3.12	160.27	18.80	0.5870	3,015
2011	204,572.96	28.84	3.47	7,098.68	19.04	0.6602	135,057
2012	1,698.85	28.02	3.57	60.65	19.10	0.6817	1,158
2014	6,329.88	26.35	3.80	240.54	19.23	0.7298	4,619
2020	196,470.82	21.13	4.73	9,293.07	19.66	0.9304	182,802
2021	92,628.22	20.24	4.94	4,575.83	19.74	0.9753	90,340
	5,004,506.19			136,170.08			2,504,350

COMPOSITE REMAINING LIFE, YEARS.. 18.39

INTERCESSION CITY UNITS 12 THROUGH 14 INTERIM SURVIVOR CURVE.. IOWA 60-S0 PROBABLE RETIREMENT YEAR.. 6-2045							
2000	6,487,159.96	39.28	2.55	165,422.58	20.69	0.5267	3,416,982
2001	10,796.64	38.60	2.59	279.63	20.76	0.5378	5,807
2003	60,904.09	37.22	2.69	1,638.32	20.91	0.5618	34,215
2007	8,504.47	34.32	2.91	247.48	21.21	0.6180	5,256
2008	367.57	33.56	2.98	10.95	21.29	0.6344	233

DUKE ENERGY FLORIDA

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
INTERCESSION CITY UNITS 12 THROUGH 14 INTERIM SURVIVOR CURVE.. IOWA 60-S0 PROBABLE RETIREMENT YEAR.. 6-2045							
2012	36,222.61	30.46	3.28	1,188.10	21.60	0.7091	25,687
2013	395,767.87	29.66	3.37	13,337.38	21.68	0.7310	289,287
2018	50,898.07	25.51	3.92	1,995.20	22.11	0.8667	44,114
2019	619,326.92	24.65	4.06	25,144.67	22.21	0.9010	558,020
2020	319,551.04	23.78	4.21	13,453.10	22.31	0.9382	299,796
2021	150,664.51	22.91	4.36	6,568.97	22.41	0.9782	147,377
	8,140,163.75			229,286.38			4,826,774

COMPOSITE REMAINING LIFE, YEARS.. 21.05

TIGER BAY COMBINED CYCLE
INTERIM SURVIVOR CURVE.. IOWA 60-S0
PROBABLE RETIREMENT YEAR.. 6-2030

1997	2,543,521.99	30.46	3.28	83,427.52	8.13	0.2669	678,891
2001	6,813.84	27.19	3.68	250.75	8.18	0.3009	2,050
2002	14,382.72	26.35	3.80	546.54	8.19	0.3108	4,470
2010	75,123.47	19.33	5.17	3,883.88	8.27	0.4278	32,140
2012	120,200.75	17.50	5.71	6,863.46	8.30	0.4743	57,010
2013	277,633.59	16.57	6.04	16,769.07	8.31	0.5015	139,236
2014	85,717.08	15.63	6.40	5,485.89	8.32	0.5323	45,628
2015	33,475.02	14.69	6.81	2,279.65	8.33	0.5671	18,982
2016	4,252,977.22	13.74	7.28	309,616.74	8.35	0.6077	2,584,577
2017	24,414.62	12.79	7.82	1,909.22	8.36	0.6536	15,958
2018	377,807.91	11.83	8.45	31,924.77	8.38	0.7084	267,628
2019	7,008.91	10.87	9.20	644.82	8.39	0.7719	5,410
2020	123,492.14	9.90	10.10	12,472.71	8.41	0.8495	104,905
	7,942,569.26			476,075.02			3,956,885

COMPOSITE REMAINING LIFE, YEARS.. 8.31

UNIVERSITY OF FLORIDA COGENERATION
INTERIM SURVIVOR CURVE.. IOWA 60-S0
PROBABLE RETIREMENT YEAR.. 10-2027

1994	3,993,906.32	30.72	3.26	130,201.35	5.65	0.1839	734,559
1995	3,014.31	29.92	3.34	100.68	5.65	0.1888	569
1998	4,269.69	27.47	3.64	155.42	5.67	0.2064	881
1999	3,883.13	26.63	3.76	146.01	5.67	0.2129	827

DUKE ENERGY FLORIDA

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
UNIVERSITY OF FLORIDA COGENERATION							
INTERIM SURVIVOR CURVE.. IOWA 60-S0							
PROBABLE RETIREMENT YEAR.. 10-2027							
2000	10,405.92	25.79	3.88	403.75	5.68	0.2202	2,292
2007	61,590.24	19.63	5.09	3,134.94	5.71	0.2909	17,915
2009	417,090.32	17.80	5.62	23,440.48	5.73	0.3219	134,266
2012	656,825.82	15.01	6.66	43,744.60	5.74	0.3824	251,177
2013	13,793.36	14.06	7.11	980.71	5.75	0.4090	5,641
2014	192,711.11	13.11	7.63	14,703.86	5.75	0.4386	84,523
2015	256,605.29	12.15	8.23	21,118.62	5.76	0.4741	121,649
2016	29,414.95	11.19	8.94	2,629.70	5.77	0.5156	15,168
2017	261,298.43	10.22	9.78	25,554.99	5.77	0.5646	147,524
2019	10,573.24	8.27	12.09	1,278.30	5.79	0.7001	7,403
2020	1,310,129.48	7.29	13.72	179,749.76	5.80	0.7956	1,042,352
2021	162,626.85	6.30	15.87	25,808.88	5.80	0.9206	149,719
	7,388,138.46			473,152.05			2,716,465
						5.74	
	297,064,861.98			10,958,438.02			178,109,894
						16.25	

DUKE ENERGY FLORIDA

ACCOUNT 345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
OSCEOLA SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2046							
2016	616,931.52	30.00	3.33	20,543.82	24.50	0.8167	503,829
	616,931.52			20,543.82			503,829
	COMPOSITE REMAINING LIFE, YEARS..					24.52	
PERRY SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2046							
2016	849,520.96	30.00	3.33	28,289.05	24.50	0.8167	693,778
	849,520.96			28,289.05			693,778
	COMPOSITE REMAINING LIFE, YEARS..					24.52	
HAMILTON SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2048							
2018	4,851,458.38	30.00	3.33	161,553.56	26.50	0.8833	4,285,439
	4,851,458.38			161,553.56			4,285,439
	COMPOSITE REMAINING LIFE, YEARS..					26.53	
SUWANNEE SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2047							
2017	952,233.60	30.00	3.33	31,709.38	25.50	0.8500	809,399
	952,233.60			31,709.38			809,399
	COMPOSITE REMAINING LIFE, YEARS..					25.53	

DUKE ENERGY FLORIDA

ACCOUNT 345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
DEBARY SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2050							
2020	5,037,983.33	30.00	3.33	167,764.84	28.50	0.9500	4,786,084
	5,037,983.33			167,764.84			4,786,084
							COMPOSITE REMAINING LIFE, YEARS.. 28.53
LAKE PLACID SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2049							
2019	8,234,098.13	30.00	3.33	274,195.47	27.50	0.9167	7,547,951
2020	340,613.13	29.00	3.45	11,751.15	27.50	0.9483	322,997
	8,574,711.26			285,946.62			7,870,948
							COMPOSITE REMAINING LIFE, YEARS.. 27.53
TRENTON SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2049							
2019	7,854,658.15	30.00	3.33	261,560.12	27.50	0.9167	7,200,129
2020	1,069,071.78	29.00	3.45	36,882.98	27.50	0.9483	1,013,779
	8,923,729.93			298,443.10			8,213,908
							COMPOSITE REMAINING LIFE, YEARS.. 27.52
COLUMBIA SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2050							
2020	5,785,513.63	30.00	3.33	192,657.60	28.50	0.9500	5,496,238
	5,785,513.63			192,657.60			5,496,238
							COMPOSITE REMAINING LIFE, YEARS.. 28.53

DUKE ENERGY FLORIDA

ACCOUNT 345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
NEW SOLAR 2020							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2050							
2020	8,042,580.25	30.00	3.33	267,817.92	28.50	0.9500	7,640,451
2021	485,404.66	29.00	3.45	16,746.46	28.50	0.9828	477,036
	8,527,984.91			284,564.38			8,117,487
						28.53	
COMPOSITE REMAINING LIFE, YEARS..							
NEW SOLAR 2021							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2051							
2021	15,746,336.84	30.00	3.33	524,353.02	29.50	0.9833	15,483,845
	15,746,336.84			524,353.02			15,483,845
						29.53	
COMPOSITE REMAINING LIFE, YEARS..							
ST PETE PIER SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2049							
2019	87,035.44	30.00	3.33	2,898.28	27.50	0.9167	79,783
	87,035.44			2,898.28			79,783
						27.53	
COMPOSITE REMAINING LIFE, YEARS..							
	59,953,439.80			1,998,723.65			56,340,738
						28.19	
COMPOSITE REMAINING LIFE, YEARS..							

DUKE ENERGY FLORIDA

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
BARTOW UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 35-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2044							
1954	4,571.51	35.00	2.86	130.75	0.94	0.0269	123
1961	751.53	35.00	2.86	21.49	2.96	0.0846	64
1966	387.77	35.00	2.86	11.09	4.15	0.1186	46
1969	3,930.65	35.00	2.86	112.42	4.97	0.1420	558
1978	298.83	34.99	2.86	8.55	7.76	0.2218	66
1981	1,205.32	34.97	2.86	34.47	8.82	0.2522	304
1982	260.86	34.96	2.86	7.46	9.19	0.2629	69
1983	732.60	34.94	2.86	20.95	9.57	0.2739	201
1991	2,293.78	34.49	2.90	66.52	12.72	0.3688	846
1993	4,880.44	34.24	2.92	142.51	13.51	0.3946	1,926
1994	10,814.38	34.09	2.93	316.86	13.90	0.4077	4,409
1995	34,473.10	33.92	2.95	1,016.96	14.28	0.4210	14,513
1997	25,541.92	33.52	2.98	761.15	15.03	0.4484	11,453
2001	40,207.37	32.42	3.08	1,238.39	16.42	0.5065	20,364
2005	13,589.51	30.92	3.23	438.94	17.62	0.5699	7,744
2006	17,714.78	30.47	3.28	581.04	17.89	0.5871	10,401
2008	306,206.90	29.51	3.39	10,380.41	18.38	0.6228	190,718
2009	15,763,050.83	28.99	3.45	543,825.25	18.61	0.6420	10,119,090
2010	638,087.20	28.44	3.52	22,460.67	18.83	0.6621	422,478
2011	257,309.04	27.87	3.59	9,237.39	19.03	0.6828	175,693
2012	277,139.46	27.27	3.67	10,171.02	19.22	0.7048	195,328
2013	241,659.47	26.65	3.75	9,062.23	19.40	0.7280	175,916
2014	499,341.81	26.01	3.84	19,174.73	19.57	0.7524	375,705
2015	850,746.81	25.35	3.94	33,519.42	19.73	0.7783	662,136
2016	1,307,640.48	24.66	4.06	53,090.20	19.88	0.8062	1,054,167
2017	132,741.54	23.96	4.17	5,535.32	20.03	0.8360	110,969
2018	194,356.33	23.24	4.30	8,357.32	20.16	0.8675	168,598
2019	690,972.04	22.50	4.44	30,679.16	20.29	0.9018	623,105
2020	307,996.31	21.74	4.60	14,167.83	20.41	0.9388	289,153
2021	126,983.79	20.97	4.77	6,057.13	20.52	0.9785	124,259
	21,755,886.36			780,627.63			14,760,402
						18.91	
							COMPOSITE REMAINING LIFE, YEARS..

DUKE ENERGY FLORIDA

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
CITRUS UNITS 1 AND 2							
INTERIM SURVIVOR CURVE.. IOWA 35-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2053							
2018	26,249,050.45	28.99	3.45	905,592.24	26.02	0.8976	23,559,835
2019	1,260,546.29	28.44	3.52	44,371.23	26.31	0.9251	1,166,144
2020	85,410.31	27.87	3.59	3,066.23	26.58	0.9537	81,457
2021	51,078.13	27.27	3.67	1,874.57	26.84	0.9842	50,273
	27,646,085.18			954,904.27			24,857,709
						26.03	
COMPOSITE REMAINING LIFE, YEARS..							
OSPREY ENERGY CENTER							
INTERIM SURVIVOR CURVE.. IOWA 35-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2039							
2004	5,473,256.90	28.99	3.45	188,827.36	14.60	0.5036	2,756,442
2017	1,914,978.68	20.18	4.96	94,982.94	16.14	0.7998	1,531,600
2018	1,184,885.75	19.37	5.16	61,140.10	16.21	0.8369	991,583
2019	82,489.64	18.55	5.39	4,446.19	16.28	0.8776	72,395
2020	11,216.13	17.72	5.64	632.59	16.35	0.9227	10,349
2021	74,636.54	16.87	5.93	4,425.95	16.41	0.9727	72,601
	8,741,463.64			354,455.13			5,434,970
						15.33	
COMPOSITE REMAINING LIFE, YEARS..							
HINES ENERGY COMPLEX UNIT 1							
INTERIM SURVIVOR CURVE.. IOWA 35-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2034							
1999	2,776,764.72	28.99	3.45	95,798.38	10.64	0.3670	1,019,128
2000	42,604.70	28.44	3.52	1,499.69	10.75	0.3780	16,104
2003	13,910.90	26.65	3.75	521.66	11.05	0.4146	5,768
2005	280,780.27	25.35	3.94	11,062.74	11.22	0.4426	124,273
2008	38,305.71	23.24	4.30	1,647.15	11.44	0.4923	18,856
2009	175,601.77	22.50	4.44	7,796.72	11.50	0.5111	89,752
2010	282,223.94	21.74	4.60	12,982.30	11.56	0.5317	150,070
2011	196,463.83	20.97	4.77	9,371.32	11.61	0.5537	108,772
2012	219,581.81	20.18	4.96	10,891.26	11.66	0.5778	126,874
2013	330,918.24	19.37	5.16	17,075.38	11.71	0.6045	200,053
2014	132,064.03	18.55	5.39	7,118.25	11.75	0.6334	83,652
2015	337,563.80	17.72	5.64	19,038.60	11.79	0.6654	224,598
2016	636,594.09	16.87	5.93	37,750.03	11.83	0.7012	446,405

DUKE ENERGY FLORIDA

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
HINES ENERGY COMPLEX UNIT 1							
INTERIM SURVIVOR CURVE.. IOWA 35-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2034							
2017	881,688.72	16.01	6.25	55,105.54	11.87	0.7414	653,693
2018	655,299.20	15.14	6.61	43,315.28	11.90	0.7860	515,065
2019	2,041,202.71	14.26	7.01	143,088.31	11.93	0.8366	1,707,691
	9,041,568.44			474,062.61			5,490,754
							COMPOSITE REMAINING LIFE, YEARS.. 11.58
HINES ENERGY COMPLEX UNIT 2							
INTERIM SURVIVOR CURVE.. IOWA 35-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2038							
2003	2,544,271.22	28.99	3.45	87,777.36	13.81	0.4764	1,212,014
2009	64,343.11	25.35	3.94	2,535.12	14.62	0.5767	37,109
2012	10,652.62	23.24	4.30	458.06	14.93	0.6424	6,844
2014	1,697.47	21.74	4.60	78.08	15.10	0.6946	1,179
2015	55,474.75	20.97	4.77	2,646.15	15.17	0.7234	40,131
2016	16,682.34	20.18	4.96	827.44	15.25	0.7557	12,607
2017	2,127.41	19.37	5.16	109.77	15.31	0.7904	1,682
2018	115,240.96	18.55	5.39	6,211.49	15.38	0.8291	95,547
	2,810,489.88			100,643.47			1,407,113
							COMPOSITE REMAINING LIFE, YEARS.. 13.98
HINES ENERGY COMPLEX UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 35-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2040							
2005	1,345,580.99	28.99	3.45	46,422.54	15.40	0.5312	714,800
2007	13,028.34	27.87	3.59	467.72	15.75	0.5651	7,363
2014	1,912.31	23.24	4.30	82.23	16.67	0.7173	1,372
2015	22,087.32	22.50	4.44	980.68	16.77	0.7453	16,462
2016	10,782.36	21.74	4.60	495.99	16.86	0.7755	8,362
2017	42,122.82	20.97	4.77	2,009.26	16.95	0.8083	34,048
2018	69,566.86	20.18	4.96	3,450.52	17.04	0.8444	58,742
2019	69,936.26	19.37	5.16	3,608.71	17.11	0.8833	61,776
	1,575,017.26			57,517.65			902,925
							COMPOSITE REMAINING LIFE, YEARS.. 15.70

DUKE ENERGY FLORIDA

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
HINES ENERGY COMPLEX UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 35-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2042							
2007	7,074,781.02	28.99	3.45	244,079.95	17.00	0.5864	4,148,722
2008	66,765.14	28.44	3.52	2,350.13	17.20	0.6048	40,378
2012	744,923.91	26.01	3.84	28,605.08	17.88	0.6874	512,083
2014	103,131.21	24.66	4.06	4,187.13	18.16	0.7364	75,948
2015	9,184.14	23.96	4.17	382.98	18.29	0.7634	7,011
2016	31,187.17	23.24	4.30	1,341.05	18.41	0.7922	24,706
2017	6,261.46	22.50	4.44	278.01	18.52	0.8231	5,154
2018	32,603.73	21.74	4.60	1,499.77	18.63	0.8570	27,940
2019	60,280.61	20.97	4.77	2,875.39	18.73	0.8932	53,841
	8,129,118.39			285,599.49			4,895,783

COMPOSITE REMAINING LIFE, YEARS.. 17.14

BARTOW UNITS 1 AND 3
INTERIM SURVIVOR CURVE.. IOWA 35-R1.5
PROBABLE RETIREMENT YEAR.. 6-2034

1973	4,085.00	34.94	2.86	116.83	5.83	0.1669	682
1974	7,133.00	34.92	2.86	204.00	6.06	0.1735	1,238
1977	3,844.00	34.80	2.87	110.32	6.73	0.1934	743
1978	3,195.00	34.74	2.88	92.02	6.94	0.1998	638
1979	3,989.00	34.67	2.88	114.88	7.16	0.2065	824
1980	580.00	34.59	2.89	16.76	7.37	0.2131	124
1981	444.00	34.49	2.90	12.88	7.58	0.2198	98
1982	2,736.00	34.37	2.91	79.62	7.78	0.2264	619
1983	1,503.00	34.24	2.92	43.89	7.99	0.2334	351
1989	3,032.28	33.02	3.03	91.88	9.15	0.2771	840
1990	6,893.00	32.73	3.06	210.93	9.33	0.2851	1,965
1997	2,562.00	30.00	3.33	85.31	10.40	0.3467	888
1998	1,370.00	29.51	3.39	46.44	10.52	0.3565	488
1999	86,305.00	28.99	3.45	2,977.52	10.64	0.3670	31,676
2001	5,402.54	27.87	3.59	193.95	10.86	0.3897	2,105
2004	4,721.72	26.01	3.84	181.31	11.14	0.4283	2,022
2008	14,620.35	23.24	4.30	628.68	11.44	0.4923	7,197
2009	24,537.42	22.50	4.44	1,089.46	11.50	0.5111	12,541
2011	2,761.45	20.97	4.77	131.72	11.61	0.5537	1,529
2012	18,723.73	20.18	4.96	928.70	11.66	0.5778	10,819

DUKE ENERGY FLORIDA

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCUMULATED AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
BARTOW UNITS 1 AND 3							
INTERIM SURVIVOR CURVE.. IOWA 35-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2034							
2013	6,227.59	19.37	5.16	321.34	11.71	0.6045	3,765
2016	3,969.23	16.87	5.93	235.38	11.83	0.7012	2,783
2020	4,958.53	13.37	7.48	370.90	11.96	0.8945	4,436
	213,593.84			8,284.72			88,371
						10.67	
COMPOSITE REMAINING LIFE, YEARS..							
BARTOW UNITS 2 AND 4							
INTERIM SURVIVOR CURVE.. IOWA 35-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2027							
1973	2,407.00	34.59	2.89	69.56	3.97	0.1148	276
2008	1,975.00	17.72	5.64	111.39	5.32	0.3002	593
2020	104.14	6.86	14.58	15.18	5.41	0.7886	82
	4,486.14			196.13			951
						4.85	
COMPOSITE REMAINING LIFE, YEARS..							
SUWANNEE RIVER UNITS 1 THROUGH 3							
INTERIM SURVIVOR CURVE.. IOWA 35-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2034							
1954	9,938.81	35.00	2.86	284.25	0.94	0.0269	267
1962	6,434.79	35.00	2.86	184.03	3.18	0.0909	585
1970	2,376.47	34.98	2.86	67.97	5.12	0.1464	348
1971	577.06	34.97	2.86	16.50	5.36	0.1533	88
1972	3,194.56	34.96	2.86	91.36	5.60	0.1602	512
1973	1,674.98	34.94	2.86	47.90	5.83	0.1669	279
1974	2,668.76	34.92	2.86	76.33	6.06	0.1735	463
1975	126.20	34.89	2.87	3.62	6.29	0.1803	23
1978	2,251.45	34.74	2.88	64.84	6.94	0.1998	450
1980	14,438.25	34.59	2.89	417.27	7.37	0.2131	3,076
1981	13,820.16	34.49	2.90	400.78	7.58	0.2198	3,037
1982	16,363.20	34.37	2.91	476.17	7.78	0.2264	3,704
1985	1,756.64	33.92	2.95	51.82	8.39	0.2474	435
1986	314.36	33.73	2.96	9.31	8.58	0.2544	80
1988	6,868.26	33.28	3.00	206.05	8.96	0.2692	1,849
1990	12,744.76	32.73	3.06	389.99	9.33	0.2851	3,633
1991	2,250.19	32.42	3.08	69.31	9.50	0.2930	659

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SUWANNEE RIVER UNITS 1 THROUGH 3 INTERIM SURVIVOR CURVE.. IOWA 35-R1.5 PROBABLE RETIREMENT YEAR.. 6-2034							
1992	10,147.07	32.09	3.12	316.59	9.66	0.3010	3,055
1994	5,416.28	31.33	3.19	172.78	9.98	0.3185	1,725
1997	4,904.73	30.00	3.33	163.33	10.40	0.3467	1,700
1999	21,558.65	28.99	3.45	743.77	10.64	0.3670	7,912
2000	4,047.33	28.44	3.52	142.47	10.75	0.3780	1,530
2001	41,624.24	27.87	3.59	1,494.31	10.86	0.3897	16,220
2002	11,343.35	27.27	3.67	416.30	10.96	0.4019	4,559
2006	20,603.14	24.66	4.06	836.49	11.30	0.4582	9,441
2007	43,000.55	23.96	4.17	1,793.12	11.37	0.4745	20,405
2008	38,294.94	23.24	4.30	1,646.68	11.44	0.4923	18,851
2009	49,930.55	22.50	4.44	2,216.92	11.50	0.5111	25,520
2010	32,067.90	21.74	4.60	1,475.12	11.56	0.5317	17,052
2011	10,542.58	20.97	4.77	502.88	11.61	0.5537	5,837
2012	28,052.24	20.18	4.96	1,391.39	11.66	0.5778	16,209
2013	28,380.16	19.37	5.16	1,464.42	11.71	0.6045	17,157
2014	94,023.90	18.55	5.39	5,067.89	11.75	0.6334	59,557
2015	35,119.16	17.72	5.64	1,980.72	11.79	0.6654	23,367
2016	95,388.30	16.87	5.93	5,656.53	11.83	0.7012	66,890
2019	1,316,138.53	14.26	7.01	92,261.31	11.93	0.8366	1,101,095
2020	58,359.84	13.37	7.48	4,365.32	11.96	0.8945	52,205
2021	53,687.80	12.46	8.03	4,311.13	11.99	0.9623	51,663
	2,100,430.14			131,276.97			1,541,438
						COMPOSITE REMAINING LIFE, YEARS..	11.74

BAYBORO UNITS 1 THROUGH 4
INTERIM SURVIVOR CURVE.. IOWA 35-R1.5
PROBABLE RETIREMENT YEAR.. 6-2024

1953	84,219.28	35.00	2.86	2,408.67	0.61	0.0174	1,468
1973	4,977.48	34.24	2.92	145.34	2.16	0.0631	314
1986	14,739.18	30.47	3.28	483.45	2.35	0.0771	1,137
1987	857.97	30.00	3.33	28.57	2.36	0.0787	67
1988	9,973.94	29.51	3.39	338.12	2.36	0.0800	798
1989	21,355.91	28.99	3.45	736.78	2.37	0.0818	1,746
1990	25,750.63	28.44	3.52	906.42	2.38	0.0837	2,155
1991	13,620.08	27.87	3.59	488.96	2.39	0.0858	1,168
1993	18,596.59	26.65	3.75	697.37	2.40	0.0901	1,675
1994	16,869.24	26.01	3.84	647.78	2.41	0.0927	1,563
1997	3,444.24	23.96	4.17	143.62	2.43	0.1014	349

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
BAYBORO UNITS 1 THROUGH 4							
INTERIM SURVIVOR CURVE.. IOWA 35-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2024							
1998	78,252.97	23.24	4.30	3,364.88	2.43	0.1046	8,182
1999	30,853.56	22.50	4.44	1,369.90	2.44	0.1084	3,346
2007	28,559.36	16.01	6.25	1,784.96	2.46	0.1537	4,388
2008	16,851.92	15.14	6.61	1,113.91	2.46	0.1625	2,738
2011	52,182.59	12.46	8.03	4,190.26	2.47	0.1982	10,344
2012	14,457.06	11.55	8.66	1,251.98	2.47	0.2139	3,092
2018	4,082.11	5.90	16.95	691.92	2.48	0.4203	1,716
2019	124,755.32	4.93	20.28	25,300.38	2.48	0.5030	62,757
2020	17,192.80	3.96	25.25	4,341.18	2.48	0.6263	10,767
	581,592.23			50,434.45			119,770

COMPOSITE REMAINING LIFE, YEARS.. 2.37

DEBARY UNITS 2 THROUGH 6							
INTERIM SURVIVOR CURVE.. IOWA 35-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2027							
1974	3,095.91	34.49	2.90	89.78	4.04	0.1171	363
1975	196,574.67	34.37	2.91	5,720.32	4.11	0.1196	23,506
1976	4,630.95	34.24	2.92	135.22	4.18	0.1221	565
1977	11,445.50	34.09	2.93	335.35	4.24	0.1244	1,424
1978	8,861.27	33.92	2.95	261.41	4.31	0.1271	1,126
1979	8,050.05	33.73	2.96	238.28	4.37	0.1296	1,043
1980	893.78	33.52	2.98	26.63	4.42	0.1319	118
1981	636.29	33.28	3.00	19.09	4.48	0.1346	86
1982	4,988.28	33.02	3.03	151.14	4.54	0.1375	686
1983	6,233.62	32.73	3.06	190.75	4.59	0.1402	874
1986	10,778.09	31.72	3.15	339.51	4.74	0.1494	1,611
1987	295.69	31.33	3.19	9.43	4.79	0.1529	45
1988	3,256.21	30.92	3.23	105.18	4.83	0.1562	509
1989	23,154.94	30.47	3.28	759.48	4.87	0.1598	3,701
1990	16,259.82	30.00	3.33	541.45	4.91	0.1637	2,661
1991	10,433.82	29.51	3.39	353.71	4.95	0.1677	1,750
1992	2,616.80	28.99	3.45	90.28	4.98	0.1718	450
1993	1,706.41	28.44	3.52	60.07	5.02	0.1765	301
1994	27,010.32	27.87	3.59	969.67	5.05	0.1812	4,894
1996	1,244.09	26.65	3.75	46.65	5.10	0.1914	238
2000	7,738.87	23.96	4.17	322.71	5.20	0.2170	1,680
2001	44,759.98	23.24	4.30	1,924.68	5.22	0.2246	10,054
2002	7,269.52	22.50	4.44	322.77	5.23	0.2324	1,690

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
DEBARY UNITS 2 THROUGH 6 INTERIM SURVIVOR CURVE.. IOWA 35-R1.5 PROBABLE RETIREMENT YEAR.. 6-2027							
2003	10,798.67	21.74	4.60	496.74	5.25	0.2415	2,608
2005	75,826.74	20.18	4.96	3,761.01	5.28	0.2617	19,840
2007	74,591.99	18.55	5.39	4,020.51	5.31	0.2863	21,352
2008	48,973.61	17.72	5.64	2,762.11	5.32	0.3002	14,703
2009	57,580.55	16.87	5.93	3,414.53	5.33	0.3160	18,193
2010	149,058.79	16.01	6.25	9,316.17	5.34	0.3335	49,717
2011	14,329.62	15.14	6.61	947.19	5.35	0.3534	5,064
2012	24,712.93	14.26	7.01	1,732.38	5.36	0.3759	9,289
2013	34,021.52	13.37	7.48	2,544.81	5.36	0.4009	13,639
2014	73,232.53	12.46	8.03	5,880.57	5.37	0.4310	31,562
2015	61,823.26	11.55	8.66	5,353.89	5.38	0.4658	28,797
2016	6,979.63	10.63	9.41	656.78	5.39	0.5071	3,539
2017	5,736.45	9.70	10.31	591.43	5.39	0.5557	3,188
2018	78,831.74	8.76	11.42	9,002.58	5.40	0.6164	48,595
2019	215,053.02	7.81	12.80	27,526.79	5.40	0.6914	148,692
	1,333,485.93			91,021.05			478,153
						5.25	

COMPOSITE REMAINING LIFE, YEARS.. 5.25

DEBARY UNITS 7 THROUGH 10
INTERIM SURVIVOR CURVE.. IOWA 35-R1.5
PROBABLE RETIREMENT YEAR.. 6-2037

1970	41.77	35.00	2.86	1.19	5.23	0.1494	6
1972	1,094.99	34.99	2.86	31.32	5.78	0.1652	181
1992	53,138.28	33.02	3.03	1,610.09	11.07	0.3353	17,815
1998	16,431.20	30.92	3.23	530.73	12.34	0.3991	6,558
1999	709,830.18	30.47	3.28	23,282.43	12.52	0.4109	291,669
2000	10,962.45	30.00	3.33	365.05	12.70	0.4233	4,641
2011	49,336.60	23.24	4.30	2,121.47	14.06	0.6050	29,848
2013	24,409.07	21.74	4.60	1,122.82	14.21	0.6536	15,955
2014	177,654.46	20.97	4.77	8,474.12	14.28	0.6810	120,977
2020	11,500.97	16.01	6.25	718.81	14.63	0.9138	10,510
2021	11,288.12	15.14	6.61	746.14	14.68	0.9696	10,945
	1,065,688.09			39,004.17			509,105
						13.05	

COMPOSITE REMAINING LIFE, YEARS.. 13.05

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
INTERCESSION CITY UNITS 1 THROUGH 6							
INTERIM SURVIVOR CURVE.. IOWA 35-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2034							
1974	2,820.06	34.92	2.86	80.65	6.06	0.1735	489
1975	6,164.86	34.89	2.87	176.93	6.29	0.1803	1,111
1976	13,675.91	34.85	2.87	392.50	6.51	0.1868	2,555
1977	285.74	34.80	2.87	8.20	6.73	0.1934	55
1978	1,073.97	34.74	2.88	30.93	6.94	0.1998	215
1979	43,042.91	34.67	2.88	1,239.64	7.16	0.2065	8,889
1981	4,645.11	34.49	2.90	134.71	7.58	0.2198	1,021
1986	3,864.91	33.73	2.96	114.40	8.58	0.2544	983
1987	1,206.64	33.52	2.98	35.96	8.78	0.2619	316
1989	522.32	33.02	3.03	15.83	9.15	0.2771	145
1993	9,603.99	31.72	3.15	302.53	9.82	0.3096	2,973
1994	46,860.13	31.33	3.19	1,494.84	9.98	0.3185	14,927
1995	30,055.94	30.92	3.23	970.81	10.12	0.3273	9,837
1997	3,501.12	30.00	3.33	116.59	10.40	0.3467	1,214
2000	10,612.36	28.44	3.52	373.56	10.75	0.3780	4,011
2001	68,070.22	27.87	3.59	2,443.72	10.86	0.3897	26,525
2002	153,878.64	27.27	3.67	5,647.35	10.96	0.4019	61,845
2003	95,501.67	26.65	3.75	3,581.31	11.05	0.4146	39,598
2005	126,602.11	25.35	3.94	4,988.12	11.22	0.4426	56,034
2006	23,347.40	24.66	4.06	947.90	11.30	0.4582	10,698
2007	202,327.82	23.96	4.17	8,437.07	11.37	0.4745	96,013
2008	18,641.45	23.24	4.30	801.58	11.44	0.4923	9,176
2009	91,691.26	22.50	4.44	4,071.09	11.50	0.5111	46,864
2010	78,042.12	21.74	4.60	3,589.94	11.56	0.5317	41,498
2011	8,265.10	20.97	4.77	394.25	11.61	0.5537	4,576
2012	81,788.93	20.18	4.96	4,056.73	11.66	0.5778	47,258
2013	58,756.52	19.37	5.16	3,031.84	11.71	0.6045	35,521
2014	254,257.56	18.55	5.39	13,704.48	11.75	0.6334	161,052
2015	83,531.55	17.72	5.64	4,711.18	11.79	0.6654	55,578
2016	61,203.12	16.87	5.93	3,629.35	11.83	0.7012	42,918
2017	17,307.26	16.01	6.25	1,081.70	11.87	0.7414	12,832
2018	21,584.81	15.14	6.61	1,426.76	11.90	0.7860	16,966
2019	239,644.13	14.26	7.01	16,799.05	11.93	0.8366	200,489
2020	77,626.46	13.37	7.48	5,806.46	11.96	0.8945	69,440
2021	36,674.55	12.46	8.03	2,944.97	11.99	0.9623	35,291
	1,976,678.65			97,582.93			1,118,913
						11.47	
							COMPOSITE REMAINING LIFE, YEARS..

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INTERCESSION CITY UNITS 7 THROUGH 10							
INTERIM SURVIVOR CURVE.. IOWA 35-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2038							
1993	200,822.08	33.02	3.03	6,084.91	11.72	0.3549	71,280
1998	23,384.66	31.33	3.19	745.97	12.88	0.4111	9,614
1999	439,532.07	30.92	3.23	14,196.89	13.08	0.4230	185,935
2000	63,966.53	30.47	3.28	2,098.10	13.28	0.4358	27,879
2005	22,798.99	27.87	3.59	818.48	14.12	0.5066	11,551
2011	5,806.30	23.96	4.17	242.12	14.83	0.6190	3,594
2013	32,433.22	22.50	4.44	1,440.03	15.01	0.6671	21,637
2014	182,897.95	21.74	4.60	8,413.31	15.10	0.6946	127,035
2016	41,183.86	20.18	4.96	2,042.72	15.25	0.7557	31,123
2017	3,563.21	19.37	5.16	183.86	15.31	0.7904	2,816
2020	42,198.80	16.87	5.93	2,502.39	15.50	0.9188	38,772
2021	19,908.03	16.01	6.25	1,244.25	15.55	0.9713	19,336
	1,078,495.70			40,013.03			550,572
	COMPOSITE REMAINING LIFE, YEARS..					13.76	

INTERCESSION CITY UNIT 11							
INTERIM SURVIVOR CURVE.. IOWA 35-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2042							
1997	33,145.74	33.02	3.03	1,004.32	14.38	0.4355	14,435
2004	110,927.29	30.47	3.28	3,638.42	16.34	0.5363	59,487
2005	52,857.27	30.00	3.33	1,760.15	16.57	0.5523	29,195
2014	59,086.28	24.66	4.06	2,398.90	18.16	0.7364	43,512
2020	10,628.81	20.18	4.96	527.19	18.83	0.9331	9,918
2021	5,014.48	19.37	5.16	258.75	18.92	0.9768	4,898
	271,659.87			9,587.73			161,445
	COMPOSITE REMAINING LIFE, YEARS..					16.84	

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INTERCESSION CITY UNITS 12 THROUGH 14 INTERIM SURVIVOR CURVE.. IOWA 35-R1.5 PROBABLE RETIREMENT YEAR.. 6-2045							
2014	157,704.05	26.65	3.75	5,913.90	20.25	0.7599	119,831
2020	6,546.24	22.50	4.44	290.65	21.17	0.9409	6,159
2021	3,088.68	21.74	4.60	142.08	21.29	0.9793	3,025
	167,338.97			6,346.63			129,015
	COMPOSITE REMAINING LIFE, YEARS..					20.33	

TIGER BAY COMBINED CYCLE
INTERIM SURVIVOR CURVE.. IOWA 35-R1.5
PROBABLE RETIREMENT YEAR.. 6-2030

1997	627,121.55	27.87	3.59	22,513.66	7.58	0.2720	170,565
2000	425,461.04	26.01	3.84	16,337.70	7.74	0.2976	126,609
2001	25,501.40	25.35	3.94	1,004.76	7.79	0.3073	7,837
2003	122,866.02	23.96	4.17	5,123.51	7.88	0.3289	40,408
2007	49,198.44	20.97	4.77	2,346.77	8.01	0.3820	18,792
2009	13,174.98	19.37	5.16	679.83	8.07	0.4166	5,489
2011	17,663.27	17.72	5.64	996.21	8.12	0.4582	8,094
2014	31,388.16	15.14	6.61	2,074.76	8.18	0.5403	16,959
2016	120,531.89	13.37	7.48	9,015.79	8.21	0.6141	74,014
2018	128,657.42	11.55	8.66	11,141.73	8.24	0.7134	91,787
2019	12,407.81	10.63	9.41	1,167.57	8.26	0.7771	9,641
2020	23,297.85	9.70	10.31	2,402.01	8.27	0.8526	19,863
	1,597,269.83			74,804.30			590,058
	COMPOSITE REMAINING LIFE, YEARS..					7.89	

UNIVERSITY OF FLORIDA COGENERATION
INTERIM SURVIVOR CURVE.. IOWA 35-R1.5
PROBABLE RETIREMENT YEAR.. 10-2027

1994	746,143.00	28.06	3.56	26,562.69	5.32	0.1896	141,461
1995	2,305.16	27.47	3.64	83.91	5.36	0.1951	450
1996	40,767.02	26.86	3.72	1,516.53	5.39	0.2007	8,181
1997	58,230.52	26.23	3.81	2,218.58	5.42	0.2066	12,032
1998	20,571.52	25.57	3.91	804.35	5.44	0.2128	4,377
1999	4,010.82	24.89	4.02	161.23	5.47	0.2198	881
2000	27,677.60	24.20	4.13	1,143.08	5.49	0.2269	6,279
2010	4,621.68	16.30	6.13	283.31	5.65	0.3466	1,602

DUKE ENERGY FLORIDA

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
UNIVERSITY OF FLORIDA COGENERATION							
INTERIM SURVIVOR CURVE.. IOWA 35-R1.5							
PROBABLE RETIREMENT YEAR.. 10-2027							
2013	58,488.48	13.66	7.32	4,281.36	5.68	0.4158	24,320
2014	64,312.71	12.76	7.84	5,042.12	5.69	0.4459	28,678
2015	48,704.40	11.86	8.43	4,105.78	5.70	0.4806	23,408
2016	111,839.37	10.94	9.14	10,222.12	5.70	0.5210	58,271
2017	130,348.57	10.01	9.99	13,021.82	5.71	0.5704	74,355
2018	61,483.43	9.07	11.03	6,781.62	5.72	0.6307	38,775
2019	12,332.73	8.13	12.30	1,516.93	5.72	0.7036	8,677
2020	306,456.76	7.18	13.93	42,689.43	5.73	0.7981	244,568
2021	38,135.67	6.22	16.08	6,132.22	5.74	0.9228	35,193
	1,736,429.44			126,567.08			711,508
						5.62	
	91,826,777.98			3,682,929.44			63,748,955
						17.31	

DUKE ENERGY FLORIDA

ACCOUNT 346.66 MISCELLANEOUS POWER PLANT EQUIPMENT - SOLAR

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
PERRY SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2046							
2017	14,558.00	29.00	3.45	502.25	24.50	0.8448	12,299
	14,558.00			502.25			12,299
	COMPOSITE REMAINING LIFE, YEARS..						24.49
HAMILTON SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2048							
2018	3,040,795.79	30.00	3.33	101,258.50	26.50	0.8833	2,686,026
2019	10,467.88	29.00	3.45	361.14	26.50	0.9138	9,565
	3,051,263.67			101,619.64			2,695,591
	COMPOSITE REMAINING LIFE, YEARS..						26.53
DEBARY SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2050							
2020	2,124,518.79	30.00	3.33	70,746.48	28.50	0.9500	2,018,293
	2,124,518.79			70,746.48			2,018,293
	COMPOSITE REMAINING LIFE, YEARS..						28.53
COLUMBIA SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2050							
2020	2,439,752.49	30.00	3.33	81,243.76	28.50	0.9500	2,317,765
	2,439,752.49			81,243.76			2,317,765
	COMPOSITE REMAINING LIFE, YEARS..						28.53

DUKE ENERGY FLORIDA

ACCOUNT 346.66 MISCELLANEOUS POWER PLANT EQUIPMENT - SOLAR

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
NEW SOLAR 2020							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2050							
2020	3,391,558.03	30.00	3.33	112,938.88	28.50	0.9500	3,221,980
2021	204,695.26	29.00	3.45	7,061.99	28.50	0.9828	201,166
	3,596,253.29			120,000.87			3,423,146
						28.53	
COMPOSITE REMAINING LIFE, YEARS..							
NEW SOLAR 2021							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2051							
2021	6,640,234.04	30.00	3.33	221,119.79	29.50	0.9833	6,529,541
	6,640,234.04			221,119.79			6,529,541
						29.53	
	17,866,580.28			595,232.79			16,996,635
						28.55	

DUKE ENERGY FLORIDA

ACCOUNT 348 ENERGY STORAGE EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 15-S3							
2020	43,901,034.40	15.00	6.67	2,928,198.99	13.50	0.9000	39,510,931
2021	70,639,465.60	15.00	6.67	4,711,652.36	14.50	0.9667	68,285,052
	114,540,500.00			7,639,851.35			107,795,983
	COMPOSITE REMAINING LIFE, YEARS..					14.11	

DUKE ENERGY FLORIDA

ACCOUNT 350.01 RIGHTS OF WAY

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRA-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R3							
1925	116,723.00	75.00	1.33	1,552.42	7.57	0.1009	11,781
1927	23,432.00	75.00	1.33	311.65	8.12	0.1083	2,537
1928	205,008.00	75.00	1.33	2,726.61	8.39	0.1119	22,934
1929	22,629.00	75.00	1.33	300.97	8.68	0.1157	2,619
1931	1,317.00	75.00	1.33	17.52	9.26	0.1235	163
1936	3,687.00	75.00	1.33	49.04	10.87	0.1449	534
1937	214,355.00	75.00	1.33	2,850.92	11.22	0.1496	32,068
1939	94.00	75.00	1.33	1.25	11.96	0.1595	15
1940	20,257.00	75.00	1.33	269.42	12.34	0.1645	3,333
1941	80.00	75.00	1.33	1.06	12.74	0.1699	14
1942	31,803.00	75.00	1.33	422.98	13.14	0.1752	5,572
1943	6,320.00	75.00	1.33	84.06	13.56	0.1808	1,143
1944	154,132.00	75.00	1.33	2,049.96	14.00	0.1867	28,772
1945	24,583.00	75.00	1.33	326.95	14.44	0.1925	4,733
1946	17,591.00	75.00	1.33	233.96	14.90	0.1987	3,495
1947	56,751.00	75.00	1.33	754.79	15.37	0.2049	11,630
1948	89,613.00	75.00	1.33	1,191.85	15.85	0.2113	18,938
1949	61,486.00	75.00	1.33	817.76	16.35	0.2180	13,404
1950	138,932.00	75.00	1.33	1,847.80	16.85	0.2247	31,214
1951	91,603.00	75.00	1.33	1,218.32	17.37	0.2316	21,215
1952	114,113.00	75.00	1.33	1,517.70	17.91	0.2388	27,250
1953	544,310.00	75.00	1.33	7,239.32	18.45	0.2460	133,900
1954	78,351.00	75.00	1.33	1,042.07	19.01	0.2535	19,860
1955	190,577.00	75.00	1.33	2,534.67	19.58	0.2611	49,754
1956	425,296.00	75.00	1.33	5,656.44	20.16	0.2688	114,320
1957	105,707.00	75.00	1.33	1,405.90	20.75	0.2767	29,246
1958	375,149.00	75.00	1.33	4,989.48	21.36	0.2848	106,842
1959	188,512.00	75.00	1.33	2,507.21	21.98	0.2931	55,247
1960	219,962.00	75.00	1.33	2,925.49	22.60	0.3013	66,281
1961	140,613.00	75.00	1.33	1,870.15	23.24	0.3099	43,572
1962	1,059,444.00	75.00	1.33	14,090.61	23.89	0.3185	337,465
1963	1,061,298.78	75.00	1.33	14,115.27	24.55	0.3273	347,395
1964	594,941.00	75.00	1.33	7,912.72	25.22	0.3363	200,061
1965	30,695.00	75.00	1.33	408.24	25.89	0.3452	10,596
1966	850,336.00	75.00	1.33	11,309.47	26.58	0.3544	301,359
1967	1,777,127.00	75.00	1.33	23,635.79	27.28	0.3637	646,394
1968	312,819.00	75.00	1.33	4,160.49	27.98	0.3731	116,703
1969	422,682.00	75.00	1.33	5,621.67	28.70	0.3827	161,748
1970	269,035.00	75.00	1.33	3,578.17	29.42	0.3923	105,534
1971	481,631.00	75.00	1.33	6,405.69	30.15	0.4020	193,616
1972	424,699.00	75.00	1.33	5,648.50	30.89	0.4119	174,921
1973	781,760.00	75.00	1.33	10,397.41	31.64	0.4219	329,801
1974	1,470,220.00	75.00	1.33	19,553.93	32.39	0.4319	634,944
1975	95,752.00	75.00	1.33	1,273.50	33.15	0.4420	42,322

DUKE ENERGY FLORIDA

ACCOUNT 350.01 RIGHTS OF WAY

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCURAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R3							
1976	378,752.00	75.00	1.33	5,037.40	33.92	0.4523	171,298
1977	329,065.00	75.00	1.33	4,376.56	34.70	0.4627	152,249
1978	48,791.00	75.00	1.33	648.92	35.49	0.4732	23,088
1979	350,032.00	75.00	1.33	4,655.43	36.28	0.4837	169,321
1980	311,753.00	75.00	1.33	4,146.31	37.08	0.4944	154,131
1981	486,813.00	75.00	1.33	6,474.61	37.88	0.5051	245,875
1982	261,291.00	75.00	1.33	3,475.17	38.70	0.5160	134,826
1983	789,627.00	75.00	1.33	10,502.04	39.52	0.5269	416,078
1984	3,193,571.00	75.00	1.33	42,474.49	40.34	0.5379	1,717,726
1985	339,612.00	75.00	1.33	4,516.84	41.18	0.5491	186,471
1986	522,946.00	75.00	1.33	6,955.18	42.02	0.5603	292,991
1987	467,387.00	75.00	1.33	6,216.25	42.86	0.5715	267,098
1988	2,537,196.00	75.00	1.33	33,744.71	43.72	0.5829	1,479,008
1989	933,324.00	75.00	1.33	12,413.21	44.57	0.5943	554,646
1990	571,321.00	75.00	1.33	7,598.57	45.44	0.6059	346,146
1991	176,511.00	75.00	1.33	2,347.60	46.31	0.6175	108,990
1992	2,491,826.00	75.00	1.33	33,141.29	47.18	0.6291	1,567,533
1993	1,385,885.00	75.00	1.33	18,432.27	48.07	0.6409	888,255
1994	1,141,052.00	75.00	1.33	15,175.99	48.95	0.6527	744,730
1995	3,300,887.00	75.00	1.33	43,901.80	49.85	0.6647	2,194,001
1996	838,579.00	75.00	1.33	11,153.10	50.74	0.6765	567,324
1997	133,189.00	75.00	1.33	1,771.41	51.65	0.6887	91,723
1998	489,664.00	75.00	1.33	6,512.53	52.56	0.7008	343,157
2000	342,402.00	75.00	1.33	4,553.95	54.39	0.7252	248,310
2003	200,000.00	75.00	1.33	2,660.00	57.17	0.7623	152,454
2004	11,768,097.84	75.00	1.33	156,515.70	58.11	0.7748	9,117,922
2005	379,056.88	75.00	1.33	5,041.46	59.05	0.7873	298,443
2006	66,588.10	75.00	1.33	885.62	59.99	0.7999	53,262
2008	908,696.48	75.00	1.33	12,085.66	61.89	0.8252	749,856
2009	477,490.50	75.00	1.33	6,350.62	62.84	0.8379	400,075
2011	3,093,662.83	75.00	1.33	41,145.72	64.76	0.8635	2,671,285
2012	64,051.98	75.00	1.33	851.89	65.73	0.8764	56,135
2013	800,271.29	75.00	1.33	10,643.61	66.69	0.8892	711,601
2014	486,733.51	75.00	1.33	6,473.56	67.66	0.9021	439,097
2016	1,340,481.61	75.00	1.33	17,828.41	69.61	0.9281	1,244,141
	54,702,032.80			727,537.06			33,424,491
						45.94	
							COMPOSITE REMAINING LIFE, YEARS..

DUKE ENERGY FLORIDA

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R2.5							
1927	7,408.17	75.00	1.33	98.53	11.01	0.1468	1,088
1928	16,716.39	75.00	1.33	222.33	11.28	0.1504	2,514
1929	9,446.40	75.00	1.33	125.64	11.56	0.1541	1,456
1940	133.52	75.00	1.33	1.78	15.18	0.2024	27
1942	13,441.85	75.00	1.33	178.78	15.97	0.2129	2,862
1943	11,026.70	75.00	1.33	146.66	16.39	0.2185	2,410
1944	76.92	75.00	1.33	1.02	16.81	0.2241	17
1945	18,386.30	75.00	1.33	244.54	17.25	0.2300	4,229
1946	13,765.08	75.00	1.33	183.08	17.69	0.2359	3,247
1947	11,180.66	75.00	1.33	148.70	18.15	0.2420	2,706
1948	87,450.86	75.00	1.33	1,163.10	18.62	0.2483	21,711
1949	132,936.68	75.00	1.33	1,768.06	19.11	0.2548	33,872
1951	63,604.41	75.00	1.33	845.94	20.10	0.2680	17,046
1952	35,900.23	75.00	1.33	477.47	20.62	0.2749	9,870
1953	19,690.51	75.00	1.33	261.88	21.15	0.2820	5,553
1954	55,074.51	75.00	1.33	732.49	21.69	0.2892	15,928
1955	51,161.60	75.00	1.33	680.45	22.24	0.2965	15,171
1956	103,142.83	75.00	1.33	1,371.80	22.80	0.3040	31,355
1957	79,642.31	75.00	1.33	1,059.24	23.37	0.3116	24,817
1958	103,523.31	75.00	1.33	1,376.86	23.95	0.3193	33,058
1959	26,700.53	75.00	1.33	355.12	24.54	0.3272	8,736
1960	94,132.84	75.00	1.33	1,251.97	25.14	0.3352	31,553
1961	70,753.72	75.00	1.33	941.02	25.75	0.3433	24,292
1962	298,927.12	75.00	1.33	3,975.73	26.37	0.3516	105,103
1963	518,581.21	75.00	1.33	6,897.13	27.00	0.3600	186,689
1964	194,410.59	75.00	1.33	2,585.66	27.64	0.3685	71,646
1965	59,943.51	75.00	1.33	797.25	28.29	0.3772	22,611
1966	119,213.58	75.00	1.33	1,585.54	28.95	0.3860	46,016
1967	389,075.17	75.00	1.33	5,174.70	29.61	0.3948	153,607
1968	226,569.86	75.00	1.33	3,013.38	30.28	0.4037	91,473
1969	28,568.96	75.00	1.33	379.97	30.96	0.4128	11,793
1970	146,422.02	75.00	1.33	1,947.41	31.65	0.4220	61,790
1971	38,549.33	75.00	1.33	512.71	32.35	0.4313	16,627
1972	60,168.39	75.00	1.33	800.24	33.05	0.4407	26,514
1973	1,348,297.19	75.00	1.33	17,932.35	33.76	0.4501	606,909
1974	503,851.49	75.00	1.33	6,701.22	34.48	0.4597	231,636
1975	163,858.06	75.00	1.33	2,179.31	35.21	0.4695	76,926
1976	99,982.67	75.00	1.33	1,329.77	35.94	0.4792	47,912
1977	280,611.60	75.00	1.33	3,732.13	36.68	0.4891	137,239
1978	1,143,973.30	75.00	1.33	15,214.84	37.43	0.4991	570,923
1979	147,046.84	75.00	1.33	1,955.72	38.18	0.5091	74,857
1980	195,409.81	75.00	1.33	2,598.95	38.94	0.5192	101,457
1981	342,803.49	75.00	1.33	4,559.29	39.70	0.5293	181,456
1982	487,792.18	75.00	1.33	6,487.64	40.48	0.5397	263,276

DUKE ENERGY FLORIDA

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCUMULATED AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)	
SURVIVOR CURVE.. IOWA 75-R2.5								
1983	309,426.73	75.00	1.33	4,115.38	41.26	0.5501	170,225	
1984	1,199,792.33	75.00	1.33	15,957.24	42.04	0.5605	672,520	
1985	1,075,502.68	75.00	1.33	14,304.19	42.83	0.5711	614,187	
1986	32,633.24	75.00	1.33	434.02	43.63	0.5817	18,984	
1987	74,120.34	75.00	1.33	985.80	44.43	0.5924	43,909	
1988	755,996.73	75.00	1.33	10,054.76	45.24	0.6032	456,017	
1989	381,390.71	75.00	1.33	5,072.50	46.05	0.6140	234,174	
1990	607,631.62	75.00	1.33	8,081.50	46.87	0.6249	379,727	
1991	30,051.15	75.00	1.33	399.68	47.70	0.6360	19,113	
1992	357,818.94	75.00	1.33	4,758.99	48.53	0.6471	231,534	
1993	1,074,332.41	75.00	1.33	14,288.62	49.37	0.6583	707,201	
1994	474,421.77	75.00	1.33	6,309.81	50.21	0.6695	317,611	
1995	710,524.41	75.00	1.33	9,449.97	51.05	0.6807	483,633	
1996	152,474.66	75.00	1.33	2,027.91	51.91	0.6921	105,532	
1997	296,203.34	75.00	1.33	3,939.50	52.76	0.7035	208,370	
1998	388,713.03	75.00	1.33	5,169.88	53.62	0.7149	277,903	
1999	37,600.04	75.00	1.33	500.08	54.49	0.7265	27,318	
2000	96,021.18	75.00	1.33	1,277.08	55.36	0.7381	70,876	
2001	199,747.70	75.00	1.33	2,656.64	56.24	0.7499	149,785	
2002	581,625.75	75.00	1.33	7,735.62	57.11	0.7615	442,891	
2003	623,050.62	75.00	1.33	8,286.57	58.00	0.7733	481,824	
2004	410,693.71	75.00	1.33	5,462.23	58.89	0.7852	322,477	
2005	3,788,705.29	75.00	1.33	50,389.78	59.78	0.7971	3,019,863	
2006	647,674.59	75.00	1.33	8,614.07	60.68	0.8091	524,014	
2007	509,047.92	75.00	1.33	6,770.34	61.58	0.8211	417,964	
2008	268,139.52	75.00	1.33	3,566.26	62.48	0.8331	223,379	
2009	439,355.01	75.00	1.33	5,843.42	63.39	0.8452	371,343	
2010	70,345.93	75.00	1.33	935.60	64.30	0.8573	60,310	
2011	564,584.89	75.00	1.33	7,508.98	65.21	0.8695	490,890	
2012	1,428,429.82	75.00	1.33	18,998.12	66.13	0.8817	1,259,489	
2013	978,051.33	75.00	1.33	13,008.08	67.05	0.8940	874,378	
2014	266,940.97	75.00	1.33	3,550.31	67.98	0.9064	241,955	
2015	1,068,915.59	75.00	1.33	14,216.58	68.90	0.9187	981,981	
2016	4,158,401.43	75.00	1.33	55,306.74	69.84	0.9312	3,872,303	
2017	323,194.92	75.00	1.33	4,298.49	70.77	0.9436	304,967	
2018	4,650,268.70	75.00	1.33	61,848.57	71.70	0.9560	4,445,657	
2019	5,886,191.66	75.00	1.33	78,286.35	72.64	0.9685	5,700,953	
2020	258,152,577.10	75.00	1.33	3,433,429.28	73.58	0.9811	253,265,749	
2021	67,334,520.28	75.00	1.33	895,549.12	74.53	0.9937	66,912,333	
	368,224,470.74			4,897,385.46			352,783,317	
	COMPOSITE REMAINING LIFE, YEARS..					72.04		

DUKE ENERGY FLORIDA

ACCOUNT 353 STATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 53-R0.5							
1944	559,623.01	53.00	1.89	10,576.87	12.27	0.2315	129,558
1945	357,949.65	53.00	1.89	6,765.25	12.66	0.2389	85,503
1946	306,609.17	53.00	1.89	5,794.91	13.07	0.2466	75,610
1947	71,379.55	53.00	1.89	1,349.07	13.47	0.2542	18,141
1948	490,836.52	53.00	1.89	9,276.81	13.87	0.2617	128,452
1949	184,502.37	53.00	1.89	3,487.09	14.28	0.2694	49,710
1950	203,221.27	53.00	1.89	3,840.88	14.69	0.2772	56,327
1951	732,770.87	53.00	1.89	13,849.37	15.10	0.2849	208,774
1952	691,919.87	53.00	1.89	13,077.29	15.52	0.2928	202,615
1953	1,043,175.66	53.00	1.89	19,716.02	15.94	0.3008	313,735
1954	892,511.74	53.00	1.89	16,868.47	16.36	0.3087	275,501
1955	367,007.14	53.00	1.89	6,936.43	16.78	0.3166	116,194
1956	562,705.33	53.00	1.89	10,635.13	17.21	0.3247	182,722
1957	550,771.09	53.00	1.89	10,409.57	17.64	0.3328	183,313
1958	1,166,058.97	53.00	1.89	22,038.51	18.08	0.3411	397,778
1959	125,950.98	53.00	1.89	2,380.47	18.52	0.3494	44,011
1960	228,940.28	53.00	1.89	4,326.97	18.96	0.3577	81,901
1961	965,072.62	53.00	1.89	18,239.87	19.41	0.3662	353,439
1962	1,007,203.86	53.00	1.89	19,036.15	19.86	0.3747	377,419
1963	3,118,515.15	53.00	1.89	58,939.94	20.31	0.3832	1,195,046
1964	1,438,460.74	53.00	1.89	27,186.91	20.77	0.3919	563,718
1965	90,083.28	53.00	1.89	1,702.57	21.23	0.4006	36,085
1966	1,321,289.74	53.00	1.89	24,972.38	21.70	0.4094	540,976
1967	1,324,846.18	53.00	1.89	25,039.59	22.17	0.4183	554,183
1968	1,227,088.28	53.00	1.89	23,191.97	22.64	0.4272	524,175
1969	760,708.69	53.00	1.89	14,377.39	23.12	0.4362	331,844
1970	1,277,063.82	53.00	1.89	24,136.51	23.61	0.4455	568,894
1971	1,169,613.09	53.00	1.89	22,105.69	24.10	0.4547	531,846
1972	933,676.32	53.00	1.89	17,646.48	24.59	0.4640	433,188
1973	9,732,527.56	53.00	1.89	183,944.77	25.09	0.4734	4,607,379
1974	8,620,494.32	53.00	1.89	162,927.34	25.59	0.4828	4,162,233
1975	2,571,029.25	53.00	1.89	48,592.45	26.09	0.4923	1,265,615
1976	1,455,623.20	53.00	1.89	27,511.28	26.60	0.5019	730,563
1977	4,441,489.25	53.00	1.89	83,944.15	27.12	0.5117	2,272,710
1978	6,024,557.21	53.00	1.89	113,864.13	27.64	0.5215	3,141,867
1979	1,829,229.29	53.00	1.89	34,572.43	28.16	0.5313	971,906
1980	6,563,973.41	53.00	1.89	124,059.10	28.69	0.5413	3,553,210
1981	7,148,520.97	53.00	1.89	135,107.05	29.22	0.5513	3,941,123
1982	4,595,281.13	53.00	1.89	86,850.81	29.75	0.5613	2,579,423
1983	5,176,942.23	53.00	1.89	97,844.21	30.29	0.5715	2,958,674
1984	24,145,516.80	53.00	1.89	456,350.27	30.84	0.5819	14,050,035
1985	4,482,664.93	53.00	1.89	84,722.37	31.38	0.5921	2,654,096
1986	3,460,925.83	53.00	1.89	65,411.50	31.94	0.6026	2,085,692
1987	2,502,070.08	53.00	1.89	47,289.12	32.49	0.6130	1,533,819

DUKE ENERGY FLORIDA

ACCOUNT 353 STATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 53-R0.5							
1988	6,223,220.66	53.00	1.89	117,618.87	33.05	0.6236	3,880,676
1989	7,834,369.32	53.00	1.89	148,069.58	33.61	0.6342	4,968,165
1990	8,237,659.43	53.00	1.89	155,691.76	34.18	0.6449	5,312,549
1991	3,617,991.63	53.00	1.89	68,380.04	34.74	0.6555	2,371,485
1992	13,710,302.25	53.00	1.89	259,124.71	35.32	0.6664	9,136,820
1993	15,628,134.27	53.00	1.89	295,371.74	35.89	0.6772	10,582,904
1994	15,009,597.85	53.00	1.89	283,681.40	36.47	0.6881	10,328,254
1995	15,078,284.46	53.00	1.89	284,979.58	37.05	0.6991	10,540,626
1996	7,669,423.01	53.00	1.89	144,952.09	37.63	0.7100	5,445,290
1997	1,886,296.41	53.00	1.89	35,651.00	38.21	0.7209	1,359,907
1998	5,994,243.73	53.00	1.89	113,291.21	38.80	0.7321	4,388,266
1999	4,041,515.73	53.00	1.89	76,384.65	39.39	0.7432	3,003,695
2000	13,943,214.36	53.00	1.89	263,526.75	39.98	0.7543	10,517,924
2001	5,311,803.62	53.00	1.89	100,393.09	40.57	0.7655	4,066,026
2002	14,473,079.27	53.00	1.89	273,541.20	41.16	0.7766	11,239,793
2003	9,586,089.53	53.00	1.89	181,177.09	41.76	0.7879	7,553,072
2004	7,090,675.19	53.00	1.89	134,013.76	42.35	0.7991	5,665,875
2005	11,776,718.91	53.00	1.89	222,579.99	42.95	0.8104	9,543,617
2006	18,121,320.78	53.00	1.89	342,492.96	43.55	0.8217	14,890,289
2007	27,227,727.26	53.00	1.89	514,604.05	44.15	0.8330	22,681,241
2008	87,840,937.90	53.00	1.89	1,660,193.73	44.75	0.8443	74,167,618
2009	45,549,684.11	53.00	1.89	860,889.03	45.35	0.8557	38,975,043
2010	40,770,960.87	53.00	1.89	770,571.16	45.95	0.8670	35,347,608
2011	30,018,627.71	53.00	1.89	567,352.06	46.56	0.8785	26,371,064
2012	49,786,317.28	53.00	1.89	940,961.40	47.17	0.8900	44,309,822
2013	69,630,140.63	53.00	1.89	1,316,009.66	47.77	0.9013	62,759,038
2014	40,899,630.13	53.00	1.89	773,003.01	48.38	0.9128	37,334,409
2015	48,957,511.88	53.00	1.89	925,296.97	48.99	0.9243	45,253,387
2016	66,718,217.42	53.00	1.89	1,260,974.31	49.60	0.9359	62,438,244
2017	113,836,284.11	53.00	1.89	2,151,505.77	50.22	0.9476	107,865,571
2018	110,533,766.04	53.00	1.89	2,089,088.18	50.83	0.9591	106,008,514
2019	159,413,496.70	53.00	1.89	3,012,915.09	51.45	0.9708	154,750,652
2020	284,958,848.86	53.00	1.89	5,385,722.24	52.07	0.9825	279,957,821
2021	223,053,981.96	53.00	1.89	4,215,720.26	52.69	0.9942	221,749,116
	1,700,350,473.97			32,136,623.93			1,513,833,384
						47.11	
							COMPOSITE REMAINING LIFE, YEARS..

DUKE ENERGY FLORIDA

ACCOUNT 353.01 STATION EQUIPMENT - STEP-UP TRANSFORMERS

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 30-R1.5							
1967	158,609.00	30.00	3.33	5,281.68	1.90	0.0633	10,045
1969	197,015.00	30.00	3.33	6,560.60	2.39	0.0797	15,696
1972	185,875.00	30.00	3.33	6,189.64	3.08	0.1027	19,084
1973	492,269.16	30.00	3.33	16,392.56	3.32	0.1107	54,479
1974	679,827.74	30.00	3.33	22,638.26	3.58	0.1193	81,124
1975	1,093,271.38	30.00	3.33	36,405.94	3.84	0.1280	139,939
1981	949,725.05	30.00	3.33	31,625.84	5.60	0.1867	177,285
1982	1,582,761.50	30.00	3.33	52,705.96	5.92	0.1973	312,326
1986	15,981.00	30.00	3.33	532.17	7.32	0.2440	3,899
1991	130,359.76	30.00	3.33	4,340.98	9.41	0.3137	40,890
1992	3,185,800.66	30.00	3.33	106,087.16	9.88	0.3293	1,049,180
1993	3,015,449.96	30.00	3.33	100,414.48	10.37	0.3457	1,042,351
1994	516,806.00	30.00	3.33	17,209.64	10.87	0.3623	187,254
1997	3,214,690.92	30.00	3.33	107,049.21	12.49	0.4163	1,338,372
1998	3,430,323.00	30.00	3.33	114,229.76	13.06	0.4353	1,493,323
1999	5,574,376.00	30.00	3.33	185,626.72	13.65	0.4550	2,536,341
2002	816,533.08	30.00	3.33	27,190.55	15.50	0.5167	421,878
2003	7,665,897.66	30.00	3.33	255,274.39	16.15	0.5383	4,126,783
2004	4,587,196.57	30.00	3.33	152,753.65	16.81	0.5603	2,570,344
2005	7,587,188.27	30.00	3.33	252,653.37	17.49	0.5830	4,423,331
2007	4,042,738.63	30.00	3.33	134,623.20	18.87	0.6290	2,542,883
2008	566,429.69	30.00	3.33	18,862.11	19.58	0.6527	369,692
2009	8,271,014.39	30.00	3.33	275,424.78	20.30	0.6767	5,596,747
2010	599,147.15	30.00	3.33	19,951.60	21.03	0.7010	420,002
2011	312,273.82	30.00	3.33	10,398.72	21.76	0.7253	226,502
2012	6,846,932.94	30.00	3.33	228,002.87	22.51	0.7503	5,137,459
2013	3,718,460.53	30.00	3.33	123,824.74	23.26	0.7753	2,883,034
2014	2,475,815.85	30.00	3.33	82,444.67	24.03	0.8010	1,983,128
2015	5,688,261.32	30.00	3.33	189,419.10	24.80	0.8267	4,702,315
2016	5,843,564.64	30.00	3.33	194,590.70	25.58	0.8527	4,982,632
2017	923,381.91	30.00	3.33	30,748.62	26.36	0.8787	811,348
2018	20,124,467.28	30.00	3.33	670,144.76	27.16	0.9053	18,219,284
2019	1,442,208.79	30.00	3.33	48,025.55	27.96	0.9320	1,344,139
	105,934,653.65			3,527,623.98			69,263,089
						19.63	
							COMPOSITE REMAINING LIFE, YEARS..

DUKE ENERGY FLORIDA

ACCOUNT 353.04 STATION EQUIPMENT - STEP-UP EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 30-R1.5							
1973	8,796.00	30.00	3.33	292.91	3.32	0.1107	973
2005	241,319.49	30.00	3.33	8,035.94	17.49	0.5830	140,689
2009	1,607,501.14	30.00	3.33	53,529.79	20.30	0.6767	1,087,748
2015	198,107.36	30.00	3.33	6,596.98	24.80	0.8267	163,769
2019	274,286.08	30.00	3.33	9,133.73	27.96	0.9320	255,635
	2,330,010.07			77,589.35			1,648,814
	COMPOSITE REMAINING LIFE, YEARS..					21.25	

DUKE ENERGY FLORIDA

ACCOUNT 353.91 STATION EQUIPMENT - ENERGY CONTROL

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 30-S0.5							
1978	168,396.21	30.00	3.33	5,607.59	5.64	0.1880	31,658
1979	68,271.10	30.00	3.33	2,273.43	5.99	0.1997	13,632
1982	828.50	30.00	3.33	27.59	7.06	0.2353	195
1983	1,787.27	30.00	3.33	59.52	7.43	0.2477	443
1986	16,980.48	30.00	3.33	565.45	8.56	0.2853	4,845
1987	90,393.68	30.00	3.33	3,010.11	8.95	0.2983	26,967
1988	76,062.79	30.00	3.33	2,532.89	9.34	0.3113	23,681
1989	13,199.93	30.00	3.33	439.56	9.74	0.3247	4,286
1990	66,907.52	30.00	3.33	2,228.02	10.15	0.3383	22,637
1991	22,486,018.08	30.00	3.33	748,784.40	10.57	0.3523	7,922,499
1992	68,156.25	30.00	3.33	2,269.60	10.99	0.3663	24,968
1993	248,122.81	30.00	3.33	8,262.49	11.42	0.3807	94,453
1994	346,701.22	30.00	3.33	11,545.15	11.87	0.3957	137,179
1995	1,555,507.95	30.00	3.33	51,798.41	12.32	0.4107	638,800
1996	2,994,018.48	30.00	3.33	99,700.82	12.78	0.4260	1,275,452
1997	1,427,093.10	30.00	3.33	47,522.20	13.25	0.4417	630,304
1998	223,963.97	30.00	3.33	7,458.00	13.73	0.4577	102,502
1999	91,956.33	30.00	3.33	3,062.15	14.22	0.4740	43,587
2000	618,342.96	30.00	3.33	20,590.82	14.73	0.4910	303,606
2001	433,252.76	30.00	3.33	14,427.32	15.24	0.5080	220,092
2002	718,465.59	30.00	3.33	23,924.90	15.77	0.5257	377,676
2003	426,103.56	30.00	3.33	14,189.25	16.32	0.5440	231,800
2004	589,480.16	30.00	3.33	19,629.69	16.88	0.5627	331,683
2005	396,389.05	30.00	3.33	13,199.76	17.45	0.5817	230,568
2006	1,588,130.51	30.00	3.33	52,884.75	18.05	0.6017	955,530
2007	92,553.46	30.00	3.33	3,082.03	18.65	0.6217	57,538
2008	5,679.66	30.00	3.33	189.13	19.28	0.6427	3,650
2009	350,070.24	30.00	3.33	11,657.34	19.93	0.6643	232,562
2010	909,532.36	30.00	3.33	30,287.43	20.59	0.6863	624,239
2011	605,052.16	30.00	3.33	20,148.24	21.28	0.7093	429,182
2012	1,946,434.11	30.00	3.33	64,816.26	21.99	0.7330	1,426,736
2013	4,897,245.84	30.00	3.33	163,078.29	22.72	0.7573	3,708,831
2014	43,220.35	30.00	3.33	1,439.24	23.47	0.7823	33,813
2015	710,313.43	30.00	3.33	23,653.44	24.25	0.8083	574,168
2016	1,732,145.66	30.00	3.33	57,680.45	25.06	0.8353	1,446,913
2017	1,127,233.63	30.00	3.33	37,536.88	25.89	0.8630	972,803
2018	1,686,695.70	30.00	3.33	56,166.97	26.75	0.8917	1,503,976
2019	3,538,271.20	30.00	3.33	117,824.43	27.64	0.9213	3,259,915
2021	24,568,073.40	30.00	3.33	818,116.84	29.51	0.9837	24,166,877
	76,927,051.46			2,561,670.84			52,090,246
						20.33	
							COMPOSITE REMAINING LIFE, YEARS..

DUKE ENERGY FLORIDA

ACCOUNT 354 TOWERS AND FIXTURES

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCURAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 70-R3							
1928	216,781.07	70.00	1.43	3,099.97	6.16	0.0880	19,077
1942	28,093.27	70.00	1.43	401.73	10.25	0.1464	4,114
1944	33,946.83	70.00	1.43	485.44	10.97	0.1567	5,320
1946	892.04	70.00	1.43	12.76	11.74	0.1677	150
1947	8,653.43	70.00	1.43	123.74	12.15	0.1736	1,502
1953	2,650,969.23	70.00	1.43	37,908.86	14.84	0.2120	562,005
1954	7,745.69	70.00	1.43	110.76	15.34	0.2191	1,697
1955	884,022.48	70.00	1.43	12,641.52	15.85	0.2264	200,169
1956	175,773.59	70.00	1.43	2,513.56	16.37	0.2339	41,106
1958	440,704.81	70.00	1.43	6,302.08	17.46	0.2494	109,925
1959	262,513.10	70.00	1.43	3,753.94	18.03	0.2576	67,615
1960	128,377.49	70.00	1.43	1,835.80	18.60	0.2657	34,111
1961	388,613.12	70.00	1.43	5,557.17	19.19	0.2741	106,534
1962	2,423,105.55	70.00	1.43	34,650.41	19.79	0.2827	685,036
1963	3,277,292.08	70.00	1.43	46,865.28	20.41	0.2916	955,560
1964	468,105.04	70.00	1.43	6,693.90	21.03	0.3004	140,633
1965	2,357,083.74	70.00	1.43	33,706.30	21.67	0.3096	729,682
1966	8,915,250.97	70.00	1.43	127,488.09	22.32	0.3189	2,842,717
1967	3,462,282.29	70.00	1.43	49,510.64	22.98	0.3283	1,136,633
1968	5,199,967.75	70.00	1.43	74,359.54	23.65	0.3379	1,756,861
1969	346,735.82	70.00	1.43	4,958.32	24.33	0.3476	120,515
1971	325,127.72	70.00	1.43	4,649.33	25.72	0.3674	119,462
1973	12,895,228.37	70.00	1.43	184,401.77	27.14	0.3877	4,999,609
1974	1,436,924.36	70.00	1.43	20,548.02	27.87	0.3981	572,097
1975	75,439.65	70.00	1.43	1,078.79	28.61	0.4087	30,833
1984	14,342,999.26	70.00	1.43	205,104.89	35.60	0.5086	7,294,419
1985	38,749.15	70.00	1.43	554.11	36.42	0.5203	20,161
1986	2,867,573.79	70.00	1.43	41,006.31	37.24	0.5320	1,525,549
1987	17,748.10	70.00	1.43	253.80	38.07	0.5439	9,652
1993	105,419.20	70.00	1.43	1,507.49	43.19	0.6170	65,044
2004	1,035.90	70.00	1.43	14.81	53.14	0.7591	786
2005	37,956.69	70.00	1.43	542.78	54.08	0.7726	29,324
2006	44,094.30	70.00	1.43	630.55	55.02	0.7860	34,658
2010	118,808.88	70.00	1.43	1,698.97	58.81	0.8401	99,816
2011	568,359.77	70.00	1.43	8,127.54	59.77	0.8539	485,300
2015	8,060.10	70.00	1.43	115.26	63.64	0.9091	7,328
2016	91,790.10	70.00	1.43	1,312.60	64.61	0.9230	84,722
2018	343,504.03	70.00	1.43	4,912.11	66.56	0.9509	326,624
2019	1,335,288.56	70.00	1.43	19,094.63	67.54	0.9649	1,288,367
2021	1,999,918.18	70.00	1.43	28,598.83	69.51	0.9930	1,985,919
	68,330,935.50			977,132.40			28,500,632

COMPOSITE REMAINING LIFE, YEARS..

29.17

DUKE ENERGY FLORIDA

ACCOUNT 355 POLES AND FIXTURES

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 40-R2							
1971	39,482.81	40.00	2.50	987.07	6.84	0.1710	6,752
1972	53,397.25	40.00	2.50	1,334.93	7.19	0.1798	9,598
1973	381,110.10	40.00	2.50	9,527.75	7.54	0.1885	71,839
1974	2,171,715.80	40.00	2.50	54,292.90	7.90	0.1975	428,914
1975	1,691,164.89	40.00	2.50	42,279.12	8.28	0.2070	350,071
1976	724,151.48	40.00	2.50	18,103.79	8.67	0.2168	156,960
1977	1,816,480.73	40.00	2.50	45,412.02	9.07	0.2268	411,887
1978	3,002,224.32	40.00	2.50	75,055.61	9.49	0.2373	712,278
1979	2,646,964.65	40.00	2.50	66,174.12	9.92	0.2480	656,447
1980	1,216,853.79	40.00	2.50	30,421.34	10.37	0.2593	315,469
1981	1,328,862.44	40.00	2.50	33,221.56	10.83	0.2708	359,790
1982	3,198,597.65	40.00	2.50	79,964.94	11.31	0.2828	904,403
1983	1,944,648.70	40.00	2.50	48,616.22	11.80	0.2950	573,671
1984	4,249,621.25	40.00	2.50	106,240.53	12.30	0.3075	1,306,759
1985	2,437,598.29	40.00	2.50	60,939.96	12.82	0.3205	781,250
1986	4,779,780.61	40.00	2.50	119,494.52	13.36	0.3340	1,596,447
1987	1,192,158.74	40.00	2.50	29,803.97	13.91	0.3478	414,573
1988	8,754,543.68	40.00	2.50	218,863.59	14.47	0.3618	3,166,956
1989	4,455,911.94	40.00	2.50	111,397.80	15.05	0.3763	1,676,537
1990	5,639,554.02	40.00	2.50	140,988.85	15.64	0.3910	2,205,066
1991	2,643,747.44	40.00	2.50	66,093.69	16.25	0.4063	1,074,022
1992	7,828,725.81	40.00	2.50	195,718.15	16.87	0.4218	3,301,765
1993	3,111,582.92	40.00	2.50	77,789.57	17.50	0.4375	1,361,318
1994	10,974,763.41	40.00	2.50	274,369.09	18.15	0.4538	4,979,799
1995	18,187,166.58	40.00	2.50	454,679.16	18.81	0.4703	8,552,515
1996	9,313,281.78	40.00	2.50	232,832.04	19.48	0.4870	4,535,568
1997	4,944,016.26	40.00	2.50	123,600.41	20.16	0.5040	2,491,784
1998	5,298,618.11	40.00	2.50	132,465.45	20.86	0.5215	2,763,229
1999	10,131,730.53	40.00	2.50	253,293.26	21.56	0.5390	5,461,003
2000	4,274,357.19	40.00	2.50	106,858.93	22.28	0.5570	2,380,817
2001	10,027,568.47	40.00	2.50	250,689.21	23.01	0.5753	5,768,359
2002	18,091,297.75	40.00	2.50	452,282.44	23.75	0.5938	10,741,708
2003	19,482,141.18	40.00	2.50	487,053.53	24.50	0.6125	11,932,811
2004	15,590,932.93	40.00	2.50	389,773.32	25.26	0.6315	9,845,674
2005	12,607,661.28	40.00	2.50	315,191.53	26.03	0.6508	8,204,436
2006	43,751,877.77	40.00	2.50	1,093,796.94	26.82	0.6705	29,335,634
2007	50,424,997.47	40.00	2.50	1,260,624.94	27.61	0.6903	34,805,855
2008	62,411,354.72	40.00	2.50	1,560,283.87	28.41	0.7103	44,327,665
2009	39,760,905.21	40.00	2.50	994,022.63	29.21	0.7303	29,035,401
2010	78,706,884.27	40.00	2.50	1,967,672.11	30.03	0.7508	59,089,193
2011	58,912,593.13	40.00	2.50	1,472,814.83	30.86	0.7715	45,451,066
2012	51,653,703.85	40.00	2.50	1,291,342.60	31.69	0.7923	40,922,647
2013	103,763,246.32	40.00	2.50	2,594,081.16	32.54	0.8135	84,411,401
2014	114,977,277.04	40.00	2.50	2,874,431.93	33.39	0.8348	95,977,282

DUKE ENERGY FLORIDA

ACCOUNT 355 POLES AND FIXTURES

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)	
SURVIVOR CURVE.. IOWA 40-R2								
2015	97,271,708.03	40.00	2.50	2,431,792.70	34.24	0.8560	83,264,582	
2016	76,021,843.06	40.00	2.50	1,900,546.08	35.11	0.8778	66,728,173	
2017	103,685,050.35	40.00	2.50	2,592,126.26	35.98	0.8995	93,264,703	
2018	68,610,853.26	40.00	2.50	1,715,271.33	36.87	0.9218	63,242,054	
2019	119,003,485.43	40.00	2.50	2,975,087.14	37.75	0.9438	112,309,539	
2020	41,242,156.85	40.00	2.50	1,031,053.92	38.65	0.9663	39,850,234	
2021	156,004,913.35	40.00	2.50	3,900,122.83	39.55	0.9888	154,249,858	
	1,470,435,264.89			36,760,881.64			1,175,765,762	
	COMPOSITE REMAINING LIFE, YEARS..					31.98		

DUKE ENERGY FLORIDA

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRA-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 60-R1							
1946	613.13	60.00	1.67	10.24	15.15	0.2525	155
1947	2,156.90	60.00	1.67	36.02	15.55	0.2592	559
1948	18,874.79	60.00	1.67	315.21	15.97	0.2662	5,024
1949	902.40	60.00	1.67	15.07	16.38	0.2730	246
1950	34,107.08	60.00	1.67	569.59	16.81	0.2802	9,556
1951	269,869.63	60.00	1.67	4,506.82	17.23	0.2872	77,498
1952	44,904.33	60.00	1.67	749.90	17.66	0.2943	13,217
1953	356,761.27	60.00	1.67	5,957.91	18.10	0.3017	107,624
1954	298,789.28	60.00	1.67	4,989.78	18.54	0.3090	92,326
1955	179,036.73	60.00	1.67	2,989.91	18.99	0.3165	56,665
1956	790,205.82	60.00	1.67	13,196.44	19.45	0.3242	256,161
1957	84,824.21	60.00	1.67	1,416.56	19.90	0.3317	28,134
1958	333,937.05	60.00	1.67	5,576.75	20.37	0.3395	113,372
1959	707,766.56	60.00	1.67	11,819.70	20.84	0.3473	245,829
1960	685,078.59	60.00	1.67	11,440.81	21.31	0.3552	243,319
1961	176,883.93	60.00	1.67	2,953.96	21.79	0.3632	64,239
1962	2,209,342.90	60.00	1.67	36,896.03	22.28	0.3713	820,395
1963	568,367.34	60.00	1.67	9,491.73	22.77	0.3795	215,695
1964	638,028.60	60.00	1.67	10,655.08	23.27	0.3878	247,447
1965	1,326,605.00	60.00	1.67	22,154.30	23.77	0.3962	525,561
1966	3,641,114.71	60.00	1.67	60,806.62	24.28	0.4047	1,473,450
1967	2,224,673.70	60.00	1.67	37,152.05	24.79	0.4132	919,168
1968	1,785,765.72	60.00	1.67	29,822.29	25.32	0.4220	753,593
1969	2,679,199.54	60.00	1.67	44,742.63	25.84	0.4307	1,153,851
1970	933,946.13	60.00	1.67	15,596.90	26.37	0.4395	410,469
1971	1,457,727.54	60.00	1.67	24,344.05	26.91	0.4485	653,791
1972	850,349.86	60.00	1.67	14,200.84	27.46	0.4577	389,180
1973	9,021,843.88	60.00	1.67	150,664.79	28.01	0.4668	4,211,667
1974	4,150,548.45	60.00	1.67	69,314.16	28.56	0.4760	1,975,661
1975	3,266,160.59	60.00	1.67	54,544.88	29.12	0.4853	1,585,166
1976	3,079,588.78	60.00	1.67	51,429.13	29.69	0.4948	1,523,873
1977	3,245,442.37	60.00	1.67	54,198.89	30.26	0.5043	1,636,774
1978	4,594,034.47	60.00	1.67	76,720.38	30.84	0.5140	2,361,334
1979	2,614,120.08	60.00	1.67	43,655.81	31.42	0.5237	1,368,936
1980	5,958,394.25	60.00	1.67	99,505.18	32.01	0.5335	3,178,803
1981	1,514,153.68	60.00	1.67	25,286.37	32.61	0.5435	822,943
1982	6,327,042.93	60.00	1.67	105,661.62	33.21	0.5535	3,502,018
1983	4,797,046.68	60.00	1.67	80,110.68	33.81	0.5635	2,703,136
1984	5,414,482.35	60.00	1.67	90,421.86	34.43	0.5738	3,106,992
1985	7,419,436.92	60.00	1.67	123,904.60	35.04	0.5840	4,332,951
1986	2,827,423.04	60.00	1.67	47,217.96	35.66	0.5943	1,680,422
1987	1,984,084.10	60.00	1.67	33,134.20	36.29	0.6048	1,200,034
1988	5,770,820.71	60.00	1.67	96,372.71	36.92	0.6153	3,550,959
1989	3,515,662.63	60.00	1.67	58,711.57	37.55	0.6258	2,200,207

DUKE ENERGY FLORIDA

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)	
SURVIVOR CURVE.. IOWA 60-R1								
1990	4,545,318.23	60.00	1.67	75,906.81	38.19	0.6365	2,893,095	
1991	2,761,093.99	60.00	1.67	46,110.27	38.84	0.6473	1,787,339	
1992	6,158,063.18	60.00	1.67	102,839.66	39.49	0.6582	4,053,052	
1993	2,463,443.42	60.00	1.67	41,139.51	40.14	0.6690	1,648,044	
1994	9,277,883.18	60.00	1.67	154,940.65	40.79	0.6798	6,307,383	
1995	11,756,761.42	60.00	1.67	196,337.92	41.45	0.6908	8,121,923	
1996	5,212,704.37	60.00	1.67	87,052.16	42.12	0.7020	3,659,318	
1997	4,468,270.79	60.00	1.67	74,620.12	42.78	0.7130	3,185,877	
1998	3,754,973.17	60.00	1.67	62,708.05	43.45	0.7242	2,719,239	
1999	3,295,069.32	60.00	1.67	55,027.66	44.12	0.7353	2,422,963	
2000	2,335,972.58	60.00	1.67	39,010.74	44.80	0.7467	1,744,201	
2001	4,272,175.83	60.00	1.67	71,345.34	45.48	0.7580	3,238,309	
2002	11,707,331.81	60.00	1.67	195,512.44	46.16	0.7693	9,006,802	
2003	8,911,712.26	60.00	1.67	148,825.59	46.84	0.7807	6,957,106	
2004	5,353,159.45	60.00	1.67	89,397.76	47.52	0.7920	4,239,702	
2005	9,290,475.28	60.00	1.67	155,150.94	48.21	0.8035	7,464,897	
2006	23,090,293.38	60.00	1.67	385,607.90	48.90	0.8150	18,818,589	
2007	25,750,835.98	60.00	1.67	430,038.96	49.60	0.8267	21,287,444	
2008	35,767,055.30	60.00	1.67	597,309.82	50.29	0.8382	29,978,873	
2009	24,875,235.09	60.00	1.67	415,416.43	50.99	0.8498	21,139,721	
2010	36,987,657.32	60.00	1.67	617,693.88	51.69	0.8615	31,864,867	
2011	23,218,318.93	60.00	1.67	387,745.93	52.40	0.8733	20,277,254	
2012	23,336,606.66	60.00	1.67	389,721.33	53.10	0.8850	20,652,897	
2013	25,269,656.38	60.00	1.67	422,003.26	53.81	0.8968	22,662,586	
2014	36,563,945.07	60.00	1.67	610,617.88	54.53	0.9088	33,230,410	
2015	34,674,163.36	60.00	1.67	579,058.53	55.25	0.9208	31,929,010	
2016	27,632,375.35	60.00	1.67	461,460.67	55.97	0.9328	25,776,309	
2017	30,311,465.49	60.00	1.67	506,201.47	56.69	0.9448	28,639,182	
2018	29,312,697.41	60.00	1.67	489,522.05	57.42	0.9570	28,052,251	
2019	69,378,097.24	60.00	1.67	1,158,614.22	58.15	0.9692	67,239,171	
2020	22,370,131.29	60.00	1.67	373,581.19	58.89	0.9815	21,956,284	
2021	64,025,440.70	60.00	1.67	1,069,224.86	59.63	0.9938	63,630,404	
	725,928,501.88			12,123,005.98			606,402,902	
	COMPOSITE REMAINING LIFE, YEARS..					50.02		

DUKE ENERGY FLORIDA

ACCOUNT 357 UNDERGROUND CONDUIT

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCUMULATED AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)	
SURVIVOR CURVE.. IOWA 55-R3								
1958	1,270,948.00	55.00	1.82	23,131.25	7.70	0.1400	177,933	
1960	388,352.00	55.00	1.82	7,068.01	8.40	0.1527	59,313	
1961	1,150,308.00	55.00	1.82	20,935.61	8.77	0.1595	183,417	
1962	2,027.00	55.00	1.82	36.89	9.16	0.1666	338	
1963	1,326,095.00	55.00	1.82	24,134.93	9.56	0.1738	230,502	
1964	599,833.00	55.00	1.82	10,916.96	9.98	0.1815	108,840	
1965	121,694.00	55.00	1.82	2,214.83	10.41	0.1893	23,033	
1966	415.00	55.00	1.82	7.55	10.86	0.1975	82	
1967	216,260.00	55.00	1.82	3,935.93	11.33	0.2060	44,550	
1968	2,858.00	55.00	1.82	52.02	11.82	0.2149	614	
1969	1,492,502.75	55.00	1.82	27,163.55	12.33	0.2242	334,589	
1970	1,109.00	55.00	1.82	20.18	12.85	0.2336	259	
1971	47,809.00	55.00	1.82	870.12	13.39	0.2435	11,639	
1972	218.00	55.00	1.82	3.97	13.94	0.2535	55	
1973	94,152.00	55.00	1.82	1,713.57	14.51	0.2638	24,839	
1974	4,585.00	55.00	1.82	83.45	15.10	0.2746	1,259	
1976	3,737.00	55.00	1.82	68.01	16.32	0.2967	1,109	
1977	2,019.00	55.00	1.82	36.75	16.96	0.3084	623	
1978	7,454.00	55.00	1.82	135.66	17.61	0.3202	2,387	
2004	153,272.36	55.00	1.82	2,789.56	38.30	0.6964	106,733	
2006	2,457.73	55.00	1.82	44.73	40.13	0.7296	1,793	
2009	25,229,345.51	55.00	1.82	459,174.09	42.93	0.7806	19,692,766	
2011	41,522.38	55.00	1.82	755.71	44.81	0.8147	33,830	
2012	57,878.39	55.00	1.82	1,053.39	45.77	0.8322	48,165	
	32,216,852.12			586,346.72			21,088,668	
	COMPOSITE REMAINING LIFE, YEARS..					35.97		

DUKE ENERGY FLORIDA

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCURAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)	
SURVIVOR CURVE.. IOWA 55-R3								
1961	81,147.53	55.00	1.82	1,476.89	8.77	0.1595	12,939	
1963	942,264.62	55.00	1.82	17,149.22	9.56	0.1738	163,784	
1964	254,070.20	55.00	1.82	4,624.08	9.98	0.1815	46,101	
1965	61,039.74	55.00	1.82	1,110.92	10.41	0.1893	11,553	
1967	148,554.38	55.00	1.82	2,703.69	11.33	0.2060	30,602	
1969	890,893.92	55.00	1.82	16,214.27	12.33	0.2242	199,721	
1970	7,549.21	55.00	1.82	137.40	12.85	0.2336	1,764	
1971	3,037.21	55.00	1.82	55.28	13.39	0.2435	739	
1973	102,104.33	55.00	1.82	1,858.30	14.51	0.2638	26,937	
1994	409,358.88	55.00	1.82	7,450.33	29.59	0.5380	220,235	
1998	20,300.65	55.00	1.82	369.47	32.97	0.5995	12,169	
2007	13,130.95	55.00	1.82	238.98	41.06	0.7466	9,803	
2009	63,247,018.36	55.00	1.82	1,151,095.73	42.93	0.7806	49,367,460	
2019	12,715,682.34	55.00	1.82	231,425.42	52.54	0.9553	12,146,910	
2020	6,771,610.00	55.00	1.82	123,243.30	53.52	0.9731	6,589,386	
	85,667,762.32			1,559,153.28			68,840,103	
	COMPOSITE REMAINING LIFE, YEARS..					44.15		

DUKE ENERGY FLORIDA

ACCOUNT 359 ROADS AND TRAILS

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)	
SURVIVOR CURVE.. IOWA 75-R3								
1949	2,831.00	75.00	1.33	37.65	16.35	0.2180	617	
1951	3,378.00	75.00	1.33	44.93	17.37	0.2316	782	
1953	46,939.00	75.00	1.33	624.29	18.45	0.2460	11,547	
1954	14,185.00	75.00	1.33	188.66	19.01	0.2535	3,595	
1956	806.00	75.00	1.33	10.72	20.16	0.2688	217	
1958	24,063.00	75.00	1.33	320.04	21.36	0.2848	6,853	
1961	10,302.00	75.00	1.33	137.02	23.24	0.3099	3,192	
1962	26,350.00	75.00	1.33	350.46	23.89	0.3185	8,393	
1964	782.00	75.00	1.33	10.40	25.22	0.3363	263	
1966	67,004.00	75.00	1.33	891.15	26.58	0.3544	23,746	
1967	16,496.00	75.00	1.33	219.40	27.28	0.3637	6,000	
1969	4,700.00	75.00	1.33	62.51	28.70	0.3827	1,799	
1974	677,391.00	75.00	1.33	9,009.30	32.39	0.4319	292,545	
1975	43,774.00	75.00	1.33	582.19	33.15	0.4420	19,348	
1976	57,535.00	75.00	1.33	765.22	33.92	0.4523	26,021	
1977	53,225.00	75.00	1.33	707.89	34.70	0.4627	24,626	
1978	439,505.00	75.00	1.33	5,845.42	35.49	0.4732	207,974	
1979	189,484.00	75.00	1.33	2,520.14	36.28	0.4837	91,659	
1993	244,425.00	75.00	1.33	3,250.85	48.07	0.6409	156,659	
2005	1,210,296.01	75.00	1.33	16,096.94	59.05	0.7873	952,902	
2012	778.88	75.00	1.33	10.36	65.73	0.8764	683	
2018	14,021,237.21	75.00	1.33	186,482.45	71.56	0.9541	13,378,083	
2019	46,860,528.39	75.00	1.33	623,245.03	72.54	0.9672	45,323,503	
	64,016,015.49			851,413.02			60,541,007	
	COMPOSITE REMAINING LIFE, YEARS..					71.11		

DUKE ENERGY FLORIDA

ACCOUNT 360.01 RIGHTS OF WAY

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R3							
1927	2,833.00	75.00	1.33	37.68	8.12	0.1083	307
1928	1,764.00	75.00	1.33	23.46	8.39	0.1119	197
1938	724.00	75.00	1.33	9.63	11.59	0.1545	112
1939	37.00	75.00	1.33	0.49	11.96	0.1595	6
1940	2,596.00	75.00	1.33	34.53	12.34	0.1645	427
1941	364.00	75.00	1.33	4.84	12.74	0.1699	62
1942	1,410.00	75.00	1.33	18.75	13.14	0.1752	247
1943	284.00	75.00	1.33	3.78	13.56	0.1808	51
1944	21,281.00	75.00	1.33	283.04	14.00	0.1867	3,973
1945	37.00	75.00	1.33	0.49	14.44	0.1925	7
1946	2,470.00	75.00	1.33	32.85	14.90	0.1987	491
1947	13,332.00	75.00	1.33	177.32	15.37	0.2049	2,732
1948	5,155.00	75.00	1.33	68.56	15.85	0.2113	1,089
1949	10,875.00	75.00	1.33	144.64	16.35	0.2180	2,371
1950	130.00	75.00	1.33	1.73	16.85	0.2247	29
1951	4,815.00	75.00	1.33	64.04	17.37	0.2316	1,115
1952	57.00	75.00	1.33	0.76	17.91	0.2388	14
1953	1,056.00	75.00	1.33	14.04	18.45	0.2460	260
1954	310.00	75.00	1.33	4.12	19.01	0.2535	79
1955	121.00	75.00	1.33	1.61	19.58	0.2611	32
1957	7,200.00	75.00	1.33	95.76	20.75	0.2767	1,992
1958	687.00	75.00	1.33	9.14	21.36	0.2848	196
1959	22,191.00	75.00	1.33	295.14	21.98	0.2931	6,504
1960	9,592.00	75.00	1.33	127.57	22.60	0.3013	2,890
1961	6,739.00	75.00	1.33	89.63	23.24	0.3099	2,088
1962	6,690.00	75.00	1.33	88.98	23.89	0.3185	2,131
1963	12,126.00	75.00	1.33	161.28	24.55	0.3273	3,969
1964	2,234.00	75.00	1.33	29.71	25.22	0.3363	751
1965	360.00	75.00	1.33	4.79	25.89	0.3452	124
1966	4,150.00	75.00	1.33	55.20	26.58	0.3544	1,471
1967	3,826.00	75.00	1.33	50.89	27.28	0.3637	1,392
1968	9,075.00	75.00	1.33	120.70	27.98	0.3731	3,386
1969	2,022.00	75.00	1.33	26.89	28.70	0.3827	774
1970	1,699.00	75.00	1.33	22.60	29.42	0.3923	666
1971	11,077.00	75.00	1.33	147.32	30.15	0.4020	4,453
1980	15,733.00	75.00	1.33	209.25	37.08	0.4944	7,778
1981	1,262.00	75.00	1.33	16.78	37.88	0.5051	637
1986	5,272.00	75.00	1.33	70.12	42.02	0.5603	2,954
1987	5,251.00	75.00	1.33	69.84	42.86	0.5715	3,001
1990	15,300.00	75.00	1.33	203.49	45.44	0.6059	9,270
1995	155,217.00	75.00	1.33	2,064.39	49.85	0.6647	103,168
1997	184,186.00	75.00	1.33	2,449.67	51.65	0.6887	126,843
2000	4,931.00	75.00	1.33	65.58	54.39	0.7252	3,576
2014	204,692.00	75.00	1.33	2,722.40	67.66	0.9021	184,659

DUKE ENERGY FLORIDA

ACCOUNT 360.01 RIGHTS OF WAY

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)	
SURVIVOR CURVE.. IOWA 75-R3								
2018	55,000,000.00	75.00	1.33	731,500.00	71.56	0.9541	52,477,150	
2019	2,246,590.32	75.00	1.33	29,879.65	72.54	0.9672	2,172,902	
2020	3,122,194.02	75.00	1.33	41,525.18	73.52	0.9803	3,060,593	
2021	5,379,112.02	75.00	1.33	71,542.19	74.51	0.9935	5,343,986	
	66,509,059.36			884,570.50			63,542,905	
	COMPOSITE REMAINING LIFE, YEARS..					71.83		

DUKE ENERGY FLORIDA

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 65-R2.5							
1952	1,863.38	65.00	1.54	28.70	13.60	0.2092	390
1953	10,877.67	65.00	1.54	167.52	14.01	0.2155	2,345
1954	27,963.15	65.00	1.54	430.63	14.43	0.2220	6,208
1955	26,681.98	65.00	1.54	410.90	14.86	0.2286	6,100
1956	74,859.87	65.00	1.54	1,152.84	15.30	0.2354	17,621
1957	70,410.68	65.00	1.54	1,084.32	15.76	0.2425	17,072
1958	87,641.08	65.00	1.54	1,349.67	16.24	0.2499	21,897
1959	65,414.06	65.00	1.54	1,007.38	16.72	0.2572	16,826
1960	24,922.84	65.00	1.54	383.81	17.22	0.2649	6,603
1961	33,442.90	65.00	1.54	515.02	17.73	0.2728	9,122
1962	33,967.66	65.00	1.54	523.10	18.26	0.2809	9,542
1963	132,121.55	65.00	1.54	2,034.67	18.80	0.2892	38,214
1964	194,574.06	65.00	1.54	2,996.44	19.35	0.2977	57,923
1965	32,847.46	65.00	1.54	505.85	19.91	0.3063	10,062
1966	106,917.78	65.00	1.54	1,646.53	20.48	0.3151	33,688
1967	192,790.71	65.00	1.54	2,968.98	21.07	0.3242	62,493
1968	129,615.26	65.00	1.54	1,996.08	21.67	0.3334	43,211
1969	98,857.01	65.00	1.54	1,522.40	22.28	0.3428	33,885
1970	123,356.99	65.00	1.54	1,899.70	22.90	0.3523	43,460
1971	139,978.08	65.00	1.54	2,155.66	23.53	0.3620	50,672
1972	238,777.90	65.00	1.54	3,677.18	24.17	0.3719	88,790
1973	167,504.53	65.00	1.54	2,579.57	24.82	0.3819	63,962
1974	535,697.78	65.00	1.54	8,249.75	25.48	0.3920	209,994
1975	60,051.80	65.00	1.54	924.80	26.16	0.4025	24,168
1976	134,322.73	65.00	1.54	2,068.57	26.84	0.4129	55,465
1977	133,216.12	65.00	1.54	2,051.53	27.53	0.4235	56,422
1978	376,006.43	65.00	1.54	5,790.50	28.22	0.4342	163,243
1979	323,923.86	65.00	1.54	4,988.43	28.93	0.4451	144,172
1980	140,716.52	65.00	1.54	2,167.03	29.64	0.4560	64,167
1981	71,947.82	65.00	1.54	1,108.00	30.37	0.4672	33,616
1982	182,116.28	65.00	1.54	2,804.59	31.10	0.4785	87,135
1983	294,066.80	65.00	1.54	4,528.63	31.84	0.4899	144,049
1984	411,349.47	65.00	1.54	6,334.78	32.59	0.5014	206,242
1985	212,784.23	65.00	1.54	3,276.88	33.34	0.5129	109,141
1986	407,905.40	65.00	1.54	6,281.74	34.10	0.5246	213,995
1987	500,191.41	65.00	1.54	7,702.95	34.87	0.5365	268,333
1988	762,550.89	65.00	1.54	11,743.28	35.65	0.5485	418,229
1989	975,777.20	65.00	1.54	15,026.97	36.44	0.5606	547,040
1990	521,646.46	65.00	1.54	8,033.36	37.23	0.5728	298,783
1991	1,096,604.77	65.00	1.54	16,887.71	38.02	0.5849	641,426
1992	1,499,917.72	65.00	1.54	23,098.73	38.83	0.5974	896,021
1993	501,573.59	65.00	1.54	7,724.23	39.64	0.6099	305,885
1994	1,059,499.39	65.00	1.54	16,316.29	40.46	0.6225	659,496
1995	963,166.66	65.00	1.54	14,832.77	41.28	0.6351	611,688

DUKE ENERGY FLORIDA

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCUMULATED AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)	
SURVIVOR CURVE.. IOWA 65-R2.5								
1996	619,391.86	65.00	1.54	9,538.63	42.11	0.6479	401,273	
1997	303,699.91	65.00	1.54	4,676.98	42.95	0.6608	200,676	
1998	189,544.02	65.00	1.54	2,918.98	43.79	0.6737	127,694	
1999	121,634.41	65.00	1.54	1,873.17	44.64	0.6868	83,535	
2000	150,335.30	65.00	1.54	2,315.16	45.50	0.7000	105,235	
2001	407,067.70	65.00	1.54	6,268.84	46.36	0.7132	290,333	
2002	2,861,914.76	65.00	1.54	44,073.49	47.22	0.7265	2,079,067	
2003	538,780.05	65.00	1.54	8,297.21	48.10	0.7400	398,697	
2004	1,360,282.14	65.00	1.54	20,948.34	48.97	0.7534	1,024,809	
2005	1,537,687.16	65.00	1.54	23,680.38	49.85	0.7669	1,179,283	
2006	1,058,704.29	65.00	1.54	16,304.05	50.74	0.7806	826,446	
2007	13,711.46	65.00	1.54	211.16	51.63	0.7943	10,891	
2008	159,926.00	65.00	1.54	2,462.86	52.53	0.8082	129,244	
2009	1,485,851.20	65.00	1.54	22,882.11	53.43	0.8220	1,221,370	
2010	715,756.89	65.00	1.54	11,022.66	54.33	0.8359	598,265	
2011	667,611.81	65.00	1.54	10,281.22	55.24	0.8499	567,370	
2012	1,558,926.49	65.00	1.54	24,007.47	56.15	0.8639	1,346,679	
2013	12,119.27	65.00	1.54	186.64	57.07	0.8780	10,641	
2014	171,001.02	65.00	1.54	2,633.42	57.99	0.8922	152,559	
2015	1,153,305.19	65.00	1.54	17,760.90	58.91	0.9063	1,045,252	
2016	1,077,604.84	65.00	1.54	16,595.11	59.84	0.9206	992,065	
2017	761,955.22	65.00	1.54	11,734.11	60.77	0.9349	712,367	
2018	149,942.49	65.00	1.54	2,309.11	61.71	0.9494	142,352	
2019	929,681.79	65.00	1.54	14,317.10	62.64	0.9637	895,925	
	31,186,855.20			480,277.57			21,340,824	
	COMPOSITE REMAINING LIFE, YEARS..					44.43		

DUKE ENERGY FLORIDA

ACCOUNT 362 STATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-R1							
1955	153,380.50	50.00	2.00	3,067.61	11.21	0.2242	34,388
1956	431,221.86	50.00	2.00	8,624.44	11.59	0.2318	99,957
1957	363,995.55	50.00	2.00	7,279.91	11.99	0.2398	87,286
1958	749,567.49	50.00	2.00	14,991.35	12.39	0.2478	185,743
1959	162,609.30	50.00	2.00	3,252.19	12.79	0.2558	41,595
1960	305,122.34	50.00	2.00	6,102.45	13.20	0.2640	80,552
1961	135,092.80	50.00	2.00	2,701.86	13.62	0.2724	36,799
1962	296,111.82	50.00	2.00	5,922.24	14.04	0.2808	83,148
1963	899,817.28	50.00	2.00	17,996.35	14.47	0.2894	260,407
1964	1,255,443.99	50.00	2.00	25,108.88	14.90	0.2980	374,122
1965	822,272.37	50.00	2.00	16,445.45	15.34	0.3068	252,273
1966	725,895.37	50.00	2.00	14,517.91	15.79	0.3158	229,238
1967	1,136,735.87	50.00	2.00	22,734.72	16.24	0.3248	369,212
1968	1,588,087.81	50.00	2.00	31,761.76	16.70	0.3340	530,421
1969	538,064.84	50.00	2.00	10,761.30	17.17	0.3434	184,771
1970	853,871.43	50.00	2.00	17,077.43	17.64	0.3528	301,246
1971	1,268,813.71	50.00	2.00	25,376.27	18.12	0.3624	459,818
1972	1,787,448.43	50.00	2.00	35,748.97	18.61	0.3722	665,288
1973	2,315,587.28	50.00	2.00	46,311.75	19.10	0.3820	884,554
1974	4,026,559.11	50.00	2.00	80,531.18	19.60	0.3920	1,578,411
1975	2,304,167.77	50.00	2.00	46,083.36	20.11	0.4022	926,736
1976	763,788.85	50.00	2.00	15,275.78	20.62	0.4124	314,987
1977	3,142,886.61	50.00	2.00	62,857.73	21.14	0.4228	1,328,812
1978	3,472,254.23	50.00	2.00	69,445.08	21.67	0.4334	1,504,875
1979	6,293,825.98	50.00	2.00	125,876.52	22.20	0.4440	2,794,459
1980	3,227,464.35	50.00	2.00	64,549.29	22.74	0.4548	1,467,851
1981	4,509,469.62	50.00	2.00	90,189.39	23.29	0.4658	2,100,511
1982	5,989,862.22	50.00	2.00	119,797.24	23.85	0.4770	2,857,164
1983	6,857,414.45	50.00	2.00	137,148.29	24.41	0.4882	3,347,790
1984	5,838,749.01	50.00	2.00	116,774.98	24.98	0.4996	2,917,039
1985	3,776,074.21	50.00	2.00	75,521.48	25.55	0.5110	1,929,574
1986	6,239,147.89	50.00	2.00	124,782.96	26.14	0.5228	3,261,827
1987	7,522,032.21	50.00	2.00	150,440.64	26.73	0.5346	4,021,278
1988	9,063,580.16	50.00	2.00	181,271.60	27.32	0.5464	4,952,340
1989	10,958,336.95	50.00	2.00	219,166.74	27.93	0.5586	6,121,327
1990	10,370,927.51	50.00	2.00	207,418.55	28.53	0.5706	5,917,651
1991	12,672,141.27	50.00	2.00	253,442.83	29.15	0.5830	7,387,858
1992	16,754,905.93	50.00	2.00	335,098.12	29.77	0.5954	9,975,871
1993	9,087,138.60	50.00	2.00	181,742.77	30.40	0.6080	5,524,980
1994	15,005,962.19	50.00	2.00	300,119.24	31.03	0.6206	9,312,700
1995	19,187,878.02	50.00	2.00	383,757.56	31.67	0.6334	12,153,602
1996	7,000,749.88	50.00	2.00	140,015.00	32.31	0.6462	4,523,885
1997	9,012,276.38	50.00	2.00	180,245.53	32.96	0.6592	5,940,893
1998	6,376,756.43	50.00	2.00	127,535.13	33.61	0.6722	4,286,456

DUKE ENERGY FLORIDA

ACCOUNT 362 STATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-R1							
1999	6,091,606.27	50.00	2.00	121,832.13	34.27	0.6854	4,175,187
2000	3,804,406.80	50.00	2.00	76,088.14	34.93	0.6986	2,657,759
2001	6,542,808.63	50.00	2.00	130,856.17	35.60	0.7120	4,658,480
2002	17,453,332.94	50.00	2.00	349,066.66	36.26	0.7252	12,657,157
2003	11,117,770.51	50.00	2.00	222,355.41	36.94	0.7388	8,213,809
2004	12,820,658.54	50.00	2.00	256,413.17	37.61	0.7522	9,643,699
2005	17,546,714.48	50.00	2.00	350,934.29	38.29	0.7658	13,437,274
2006	20,786,465.06	50.00	2.00	415,729.30	38.98	0.7796	16,205,128
2007	45,636,142.67	50.00	2.00	912,722.85	39.66	0.7932	36,198,588
2008	33,898,219.07	50.00	2.00	677,964.38	40.35	0.8070	27,355,863
2009	54,302,482.42	50.00	2.00	1,086,049.65	41.04	0.8208	44,571,478
2010	31,584,034.18	50.00	2.00	631,680.68	41.74	0.8348	26,366,352
2011	32,949,622.82	50.00	2.00	658,992.46	42.43	0.8486	27,961,050
2012	43,766,020.38	50.00	2.00	875,320.41	43.13	0.8626	37,752,569
2013	24,754,838.89	50.00	2.00	495,096.78	43.84	0.8768	21,705,043
2014	33,614,519.56	50.00	2.00	672,290.39	44.55	0.8910	29,950,537
2015	32,102,827.55	50.00	2.00	642,056.55	45.26	0.9052	29,059,479
2016	50,831,510.46	50.00	2.00	1,016,630.21	45.98	0.9196	46,744,657
2017	94,481,996.15	50.00	2.00	1,889,639.92	46.70	0.9340	88,246,184
2018	103,681,421.76	50.00	2.00	2,073,628.44	47.43	0.9486	98,352,197
2019	105,323,308.17	50.00	2.00	2,106,466.16	48.16	0.9632	101,447,410
2020	271,611,800.50	50.00	2.00	5,432,236.01	48.89	0.9778	265,582,019
2021	93,171,140.71	50.00	2.00	1,863,422.81	49.63	0.9926	92,481,674
	1,353,117,138.39			27,062,342.80			1,157,033,288
	COMPOSITE REMAINING LIFE, YEARS..					42.75	

DUKE ENERGY FLORIDA

ACCOUNT 364 POLES, TOWERS AND FIXTURES

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 40-R3							
1966	23,536.45	40.00	2.50	588.41	2.99	0.0748	1,759
1967	16,700.83	40.00	2.50	417.52	3.25	0.0813	1,357
1968	4,391.54	40.00	2.50	109.79	3.50	0.0875	384
1969	9,293.00	40.00	2.50	232.32	3.76	0.0940	874
1970	1,054.24	40.00	2.50	26.36	4.03	0.1008	106
1971	221.98	40.00	2.50	5.55	4.30	0.1075	24
1973	187,041.04	40.00	2.50	4,676.03	4.87	0.1218	22,772
1974	926,836.59	40.00	2.50	23,170.91	5.18	0.1295	120,025
1975	579,185.86	40.00	2.50	14,479.65	5.50	0.1375	79,638
1976	3,015,455.32	40.00	2.50	75,386.38	5.83	0.1458	439,503
1977	3,506,913.91	40.00	2.50	87,672.85	6.19	0.1548	542,695
1978	3,975,254.76	40.00	2.50	99,381.37	6.57	0.1643	652,936
1979	5,457,213.80	40.00	2.50	136,430.34	6.97	0.1743	950,920
1980	6,784,608.11	40.00	2.50	169,615.20	7.39	0.1848	1,253,456
1981	5,582,813.00	40.00	2.50	139,570.32	7.84	0.1960	1,094,231
1982	7,140,745.64	40.00	2.50	178,518.64	8.31	0.2078	1,483,490
1983	8,369,149.42	40.00	2.50	209,228.74	8.80	0.2200	1,841,213
1984	9,794,276.36	40.00	2.50	244,856.91	9.32	0.2330	2,282,066
1985	11,934,691.00	40.00	2.50	298,367.28	9.86	0.2465	2,941,901
1986	11,792,761.89	40.00	2.50	294,819.05	10.42	0.2605	3,072,014
1987	11,529,125.59	40.00	2.50	288,228.14	11.01	0.2753	3,173,392
1988	12,068,239.81	40.00	2.50	301,706.00	11.62	0.2905	3,505,824
1989	13,219,627.14	40.00	2.50	330,490.68	12.25	0.3063	4,048,511
1990	15,924,474.34	40.00	2.50	398,111.86	12.89	0.3223	5,131,662
1991	16,163,905.42	40.00	2.50	404,097.64	13.56	0.3390	5,479,564
1992	16,189,098.37	40.00	2.50	404,727.46	14.25	0.3563	5,767,366
1993	16,194,438.17	40.00	2.50	404,860.95	14.95	0.3738	6,052,671
1994	17,023,588.33	40.00	2.50	425,589.71	15.67	0.3918	6,668,991
1995	13,222,589.31	40.00	2.50	330,564.73	16.40	0.4100	5,421,262
1996	14,320,116.17	40.00	2.50	358,002.90	17.15	0.4288	6,139,750
1997	16,049,604.74	40.00	2.50	401,240.12	17.91	0.4478	7,186,211
1998	14,475,196.15	40.00	2.50	361,879.90	18.69	0.4673	6,763,535
1999	12,378,176.83	40.00	2.50	309,454.42	19.48	0.4870	6,028,172
2000	11,204,657.44	40.00	2.50	280,116.44	20.29	0.5073	5,683,562
2001	34,022,073.39	40.00	2.50	850,551.83	21.10	0.5275	17,946,644
2002	13,855,280.20	40.00	2.50	346,382.00	21.93	0.5483	7,596,157
2003	27,696,551.15	40.00	2.50	692,413.78	22.78	0.5695	15,773,186
2004	21,515,731.92	40.00	2.50	537,893.30	23.63	0.5908	12,710,419
2005	24,914,134.35	40.00	2.50	622,853.36	24.49	0.6123	15,253,679
2006	19,025,947.76	40.00	2.50	475,648.69	25.37	0.6343	12,067,207
2007	23,700,974.30	40.00	2.50	592,524.36	26.26	0.6565	15,559,690
2008	13,771,531.05	40.00	2.50	344,288.28	27.15	0.6788	9,347,427
2009	16,246,199.79	40.00	2.50	406,154.99	28.06	0.7015	11,396,709
2010	22,428,572.35	40.00	2.50	560,714.31	28.98	0.7245	16,249,501

DUKE ENERGY FLORIDA

ACCOUNT 364 POLES, TOWERS AND FIXTURES

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 40-R3							
2011	25,742,648.40	40.00	2.50	643,566.21	29.90	0.7475	19,242,630
2012	30,180,408.86	40.00	2.50	754,510.22	30.83	0.7708	23,261,550
2013	19,094,814.67	40.00	2.50	477,370.37	31.77	0.7943	15,166,057
2014	28,286,588.85	40.00	2.50	707,164.72	32.72	0.8180	23,138,430
2015	22,338,912.75	40.00	2.50	558,472.82	33.68	0.8420	18,809,365
2016	24,636,272.38	40.00	2.50	615,906.81	34.64	0.8660	21,335,012
2017	51,352,606.42	40.00	2.50	1,283,815.16	35.60	0.8900	45,703,820
2018	44,663,917.11	40.00	2.50	1,116,597.93	36.57	0.9143	40,833,986
2019	87,586,590.39	40.00	2.50	2,189,664.76	37.55	0.9388	82,221,912
2020	43,567,581.48	40.00	2.50	1,089,189.54	38.53	0.9633	41,966,473
2021	123,519,583.99	40.00	2.50	3,087,989.60	39.51	0.9878	122,006,469
	997,211,904.11			24,930,297.61			681,418,160
						27.33	
							COMPOSITE REMAINING LIFE, YEARS..

DUKE ENERGY FLORIDA

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 45-R1							
1956	6,589.55	45.00	2.22	146.29	8.00	0.1778	1,171
1957	251,016.83	45.00	2.22	5,572.57	8.36	0.1858	46,634
1958	221,220.22	45.00	2.22	4,911.09	8.72	0.1938	42,868
1959	440,352.92	45.00	2.22	9,775.83	9.09	0.2020	88,951
1960	390,954.24	45.00	2.22	8,679.18	9.46	0.2102	82,186
1961	355,505.32	45.00	2.22	7,892.22	9.84	0.2187	77,738
1962	449,700.30	45.00	2.22	9,983.35	10.22	0.2271	102,131
1963	574,172.23	45.00	2.22	12,746.62	10.61	0.2358	135,378
1964	558,220.84	45.00	2.22	12,392.50	11.01	0.2447	136,580
1965	462,883.35	45.00	2.22	10,276.01	11.41	0.2536	117,369
1966	546,196.06	45.00	2.22	12,125.55	11.82	0.2627	143,469
1967	450,673.77	45.00	2.22	10,004.96	12.24	0.2720	122,583
1968	518,886.21	45.00	2.22	11,519.27	12.66	0.2813	145,978
1969	1,041,092.69	45.00	2.22	23,112.26	13.09	0.2909	302,843
1970	903,642.25	45.00	2.22	20,060.86	13.52	0.3004	271,490
1971	1,603,803.75	45.00	2.22	35,604.44	13.96	0.3102	497,532
1972	2,228,478.36	45.00	2.22	49,472.22	14.41	0.3202	713,603
1973	4,578,957.22	45.00	2.22	101,652.85	14.87	0.3304	1,513,071
1974	5,416,954.68	45.00	2.22	120,256.39	15.33	0.3407	1,845,394
1975	2,106,829.13	45.00	2.22	46,771.61	15.81	0.3513	740,192
1976	4,037,895.77	45.00	2.22	89,641.29	16.28	0.3618	1,460,830
1977	3,758,352.63	45.00	2.22	83,435.43	16.77	0.3727	1,400,625
1978	2,952,647.11	45.00	2.22	65,548.77	17.26	0.3836	1,132,517
1979	5,601,687.17	45.00	2.22	124,357.46	17.77	0.3949	2,212,050
1980	6,327,365.04	45.00	2.22	140,467.50	18.27	0.4060	2,568,910
1981	5,349,598.18	45.00	2.22	118,761.08	18.79	0.4176	2,233,778
1982	6,202,562.79	45.00	2.22	137,696.89	19.32	0.4293	2,662,946
1983	8,924,208.23	45.00	2.22	198,117.42	19.85	0.4411	3,936,557
1984	10,244,875.23	45.00	2.22	227,436.23	20.39	0.4531	4,642,055
1985	9,950,941.76	45.00	2.22	220,910.91	20.93	0.4651	4,628,283
1986	11,033,822.89	45.00	2.22	244,950.87	21.49	0.4776	5,269,312
1987	9,215,265.26	45.00	2.22	204,578.89	22.05	0.4900	4,515,480
1988	14,422,299.23	45.00	2.22	320,175.04	22.62	0.5027	7,249,657
1989	16,418,525.07	45.00	2.22	364,491.26	23.20	0.5156	8,464,735
1990	19,017,889.86	45.00	2.22	422,197.15	23.79	0.5287	10,054,188
1991	22,779,956.74	45.00	2.22	505,715.04	24.38	0.5418	12,341,725
1992	19,728,128.70	45.00	2.22	437,964.46	24.98	0.5551	10,951,282
1993	20,361,448.28	45.00	2.22	452,024.15	25.59	0.5687	11,578,945
1994	17,381,380.40	45.00	2.22	385,866.64	26.20	0.5822	10,119,787
1995	13,934,842.66	45.00	2.22	309,353.51	26.82	0.5960	8,305,166
1996	14,752,562.58	45.00	2.22	327,506.89	27.45	0.6100	8,999,063
1997	16,277,963.12	45.00	2.22	361,370.78	28.09	0.6242	10,161,030
1998	9,334,930.71	45.00	2.22	207,235.46	28.73	0.6384	5,959,793
1999	13,656,881.10	45.00	2.22	303,182.76	29.37	0.6527	8,913,437

DUKE ENERGY FLORIDA

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)	
SURVIVOR CURVE.. IOWA 45-R1								
2000	13,608,677.11	45.00	2.22	302,112.63	30.02	0.6671	9,078,485	
2001	3,170,695.76	45.00	2.22	70,389.45	30.68	0.6818	2,161,717	
2002	13,400,771.93	45.00	2.22	297,497.14	31.34	0.6964	9,332,834	
2003	17,305,940.73	45.00	2.22	384,191.88	32.00	0.7111	12,306,428	
2004	15,819,283.91	45.00	2.22	351,188.10	32.67	0.7260	11,484,800	
2005	35,846,232.84	45.00	2.22	795,786.37	33.35	0.7411	26,566,002	
2006	18,752,207.28	45.00	2.22	416,299.00	34.02	0.7560	14,176,669	
2007	30,276,811.37	45.00	2.22	672,145.21	34.70	0.7711	23,346,752	
2008	18,141,396.59	45.00	2.22	402,739.00	35.39	0.7864	14,267,120	
2009	29,985,204.34	45.00	2.22	665,671.54	36.07	0.8016	24,034,940	
2010	28,723,509.15	45.00	2.22	637,661.90	36.76	0.8169	23,463,947	
2011	26,544,741.73	45.00	2.22	589,293.27	37.46	0.8324	22,096,905	
2012	24,665,387.30	45.00	2.22	547,571.60	38.15	0.8478	20,910,822	
2013	34,501,170.30	45.00	2.22	765,925.98	38.86	0.8636	29,793,831	
2014	25,409,239.53	45.00	2.22	564,085.12	39.56	0.8791	22,337,517	
2015	46,915,308.04	45.00	2.22	1,041,519.84	40.27	0.8949	41,984,040	
2016	47,293,595.09	45.00	2.22	1,049,917.81	40.99	0.9109	43,079,263	
2017	85,416,201.89	45.00	2.22	1,896,239.68	41.71	0.9269	79,171,423	
2018	41,826,749.25	45.00	2.22	928,553.83	42.43	0.9429	39,438,024	
2019	88,372,535.03	45.00	2.22	1,961,870.28	43.16	0.9591	84,758,982	
2020	199,547,308.21	45.00	2.22	4,429,950.24	43.89	0.9753	194,624,476	
2021	237,063,711.86	45.00	2.22	5,262,814.40	44.63	0.9918	235,115,048	
	1,387,358,839.67			30,799,366.22			1,140,419,337	
	COMPOSITE REMAINING LIFE, YEARS..					37.03		

DUKE ENERGY FLORIDA

ACCOUNT 366 UNDERGROUND CONDUIT

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCURAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 70-R3							
1941	1,737.10	70.00	1.43	24.84	9.91	0.1416	246
1943	569.09	70.00	1.43	8.14	10.61	0.1516	86
1945	972.72	70.00	1.43	13.91	11.35	0.1621	158
1947	1,156.10	70.00	1.43	16.53	12.15	0.1736	201
1948	6,897.78	70.00	1.43	98.64	12.56	0.1794	1,238
1949	88.77	70.00	1.43	1.27	12.99	0.1856	16
1950	10,797.19	70.00	1.43	154.40	13.43	0.1919	2,072
1951	17,621.79	70.00	1.43	251.99	13.89	0.1984	3,497
1952	74,125.45	70.00	1.43	1,059.99	14.36	0.2051	15,206
1953	153,276.17	70.00	1.43	2,191.85	14.84	0.2120	32,495
1954	550,415.72	70.00	1.43	7,870.94	15.34	0.2191	120,618
1955	360,624.20	70.00	1.43	5,156.93	15.85	0.2264	81,656
1956	344,058.25	70.00	1.43	4,920.03	16.37	0.2339	80,461
1957	538,203.54	70.00	1.43	7,696.31	16.91	0.2416	130,014
1958	484,585.63	70.00	1.43	6,929.57	17.46	0.2494	120,870
1959	557,939.58	70.00	1.43	7,978.54	18.03	0.2576	143,708
1960	396,507.71	70.00	1.43	5,670.06	18.60	0.2657	105,356
1961	337,449.26	70.00	1.43	4,825.52	19.19	0.2741	92,508
1962	424,279.53	70.00	1.43	6,067.20	19.79	0.2827	119,948
1963	246,345.87	70.00	1.43	3,522.75	20.41	0.2916	71,827
1964	295,420.00	70.00	1.43	4,224.51	21.03	0.3004	88,753
1965	115,275.68	70.00	1.43	1,648.44	21.67	0.3096	35,686
1966	93,056.52	70.00	1.43	1,330.71	22.32	0.3189	29,672
1967	61,721.32	70.00	1.43	882.61	22.98	0.3283	20,262
1968	94,757.45	70.00	1.43	1,355.03	23.65	0.3379	32,015
1969	73,970.56	70.00	1.43	1,057.78	24.33	0.3476	25,710
1970	206,740.43	70.00	1.43	2,956.39	25.02	0.3574	73,895
1971	122,358.82	70.00	1.43	1,749.73	25.72	0.3674	44,958
1972	198,137.70	70.00	1.43	2,833.37	26.43	0.3776	74,811
1973	472,066.85	70.00	1.43	6,750.56	27.14	0.3877	183,025
1974	591,855.79	70.00	1.43	8,463.54	27.87	0.3981	235,641
1975	468,831.29	70.00	1.43	6,704.29	28.61	0.4087	191,616
1976	262,204.11	70.00	1.43	3,749.52	29.35	0.4193	109,940
1977	158,556.79	70.00	1.43	2,267.36	30.11	0.4301	68,202
1978	619,256.87	70.00	1.43	8,855.37	30.87	0.4410	273,092
1979	960,614.46	70.00	1.43	13,736.79	31.64	0.4520	434,198
1980	1,312,657.80	70.00	1.43	18,771.01	32.42	0.4631	607,944
1981	2,111,136.96	70.00	1.43	30,189.26	33.20	0.4743	1,001,291
1982	1,748,599.45	70.00	1.43	25,004.97	33.99	0.4856	849,067
1983	2,555,267.47	70.00	1.43	36,540.32	34.79	0.4970	1,269,968
1984	3,411,658.97	70.00	1.43	48,786.72	35.60	0.5086	1,735,067
1985	4,427,392.54	70.00	1.43	63,311.71	36.42	0.5203	2,303,528
1986	5,188,886.51	70.00	1.43	74,201.08	37.24	0.5320	2,760,488
1987	3,180,824.66	70.00	1.43	45,485.79	38.07	0.5439	1,729,923

DUKE ENERGY FLORIDA

ACCOUNT 366 UNDERGROUND CONDUIT

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)	
SURVIVOR CURVE.. IOWA 70-R3								
1988	2,776,427.89	70.00	1.43	39,702.92	38.91	0.5559	1,543,305	
1989	3,863,353.53	70.00	1.43	55,245.96	39.75	0.5679	2,193,844	
1990	3,765,090.99	70.00	1.43	53,840.80	40.60	0.5800	2,183,753	
1991	3,662,888.89	70.00	1.43	52,379.31	41.46	0.5923	2,169,492	
1992	4,178,685.25	70.00	1.43	59,755.20	42.32	0.6046	2,526,308	
1993	4,909,184.59	70.00	1.43	70,201.34	43.19	0.6170	3,028,967	
1994	5,056,685.21	70.00	1.43	72,310.60	44.07	0.6296	3,183,537	
1995	5,141,399.38	70.00	1.43	73,522.01	44.95	0.6421	3,301,498	
1996	3,679,105.01	70.00	1.43	52,611.20	45.84	0.6549	2,409,299	
1997	4,947,959.93	70.00	1.43	70,755.83	46.73	0.6676	3,303,110	
1998	6,354,295.84	70.00	1.43	90,866.43	47.63	0.6804	4,323,654	
1999	7,967,400.16	70.00	1.43	113,933.82	48.54	0.6934	5,524,834	
2000	6,824,579.74	70.00	1.43	97,591.49	49.45	0.7064	4,821,088	
2001	15,235,925.77	70.00	1.43	217,873.74	50.36	0.7194	10,961,182	
2002	14,467,360.03	70.00	1.43	206,883.25	51.29	0.7327	10,600,379	
2003	10,120,051.89	70.00	1.43	144,716.74	52.21	0.7459	7,548,142	
2004	10,550,392.29	70.00	1.43	150,870.61	53.14	0.7591	8,009,225	
2005	18,908,689.47	70.00	1.43	270,394.26	54.08	0.7726	14,608,286	
2006	13,789,890.50	70.00	1.43	197,195.43	55.02	0.7860	10,838,854	
2007	18,938,787.88	70.00	1.43	270,824.67	55.96	0.7994	15,140,235	
2008	11,209,880.44	70.00	1.43	160,301.29	56.91	0.8130	9,113,633	
2009	12,909,307.90	70.00	1.43	184,603.10	57.86	0.8266	10,670,447	
2010	10,663,365.60	70.00	1.43	152,486.13	58.81	0.8401	8,958,720	
2011	15,778,633.90	70.00	1.43	225,634.46	59.77	0.8539	13,472,744	
2012	20,221,356.80	70.00	1.43	289,165.40	60.73	0.8676	17,543,443	
2013	9,496,091.93	70.00	1.43	135,794.11	61.70	0.8814	8,370,140	
2014	16,079,563.47	70.00	1.43	229,937.76	62.67	0.8953	14,395,872	
2015	11,747,519.62	70.00	1.43	167,989.53	63.64	0.9091	10,680,140	
2016	12,814,926.73	70.00	1.43	183,253.45	64.61	0.9230	11,828,177	
2017	12,401,674.11	70.00	1.43	177,343.94	65.59	0.9370	11,620,369	
2018	8,669,733.50	70.00	1.43	123,977.19	66.56	0.9509	8,243,703	
2019	10,228,044.14	70.00	1.43	146,261.03	67.54	0.9649	9,868,631	
2020	14,987,336.85	70.00	1.43	214,318.92	68.52	0.9789	14,670,505	
2021	26,275,578.79	70.00	1.43	375,740.78	69.51	0.9930	26,091,650	
	391,860,068.47			5,603,598.97			309,048,099	
	COMPOSITE REMAINING LIFE, YEARS..					55.15		

DUKE ENERGY FLORIDA

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCUMULATED AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 45-R1							
1949	207.77	45.00	2.22	4.61	5.67	0.1260	26
1950	630.39	45.00	2.22	13.99	5.98	0.1329	84
1951	1,407.50	45.00	2.22	31.25	6.31	0.1402	197
1952	4,648.45	45.00	2.22	103.20	6.64	0.1476	686
1953	13,017.11	45.00	2.22	288.98	6.97	0.1549	2,016
1954	55,337.51	45.00	2.22	1,228.49	7.31	0.1624	8,989
1955	71,409.74	45.00	2.22	1,585.30	7.65	0.1700	12,140
1956	106,068.23	45.00	2.22	2,354.71	8.00	0.1778	18,857
1957	80,912.40	45.00	2.22	1,796.26	8.36	0.1858	15,032
1958	146,484.61	45.00	2.22	3,251.96	8.72	0.1938	28,386
1959	105,330.62	45.00	2.22	2,338.34	9.09	0.2020	21,277
1960	74,845.29	45.00	2.22	1,661.57	9.46	0.2102	15,734
1961	56,833.60	45.00	2.22	1,261.71	9.84	0.2187	12,428
1962	65,223.76	45.00	2.22	1,447.97	10.22	0.2271	14,813
1963	49,102.67	45.00	2.22	1,090.08	10.61	0.2358	11,577
1964	176,095.38	45.00	2.22	3,909.32	11.01	0.2447	43,085
1965	120,701.89	45.00	2.22	2,679.58	11.41	0.2536	30,605
1966	347,110.41	45.00	2.22	7,705.85	11.82	0.2627	91,175
1967	281,282.63	45.00	2.22	6,244.47	12.24	0.2720	76,509
1968	608,391.10	45.00	2.22	13,506.28	12.66	0.2813	171,159
1969	568,867.23	45.00	2.22	12,628.85	13.09	0.2909	165,478
1970	471,031.96	45.00	2.22	10,456.91	13.52	0.3004	141,517
1971	296,166.63	45.00	2.22	6,574.90	13.96	0.3102	91,877
1972	211,976.47	45.00	2.22	4,705.88	14.41	0.3202	67,879
1973	222,939.43	45.00	2.22	4,949.26	14.87	0.3304	73,668
1974	476,554.54	45.00	2.22	10,579.51	15.33	0.3407	162,348
1975	1,892,241.94	45.00	2.22	42,007.77	15.81	0.3513	664,801
1976	1,578,547.39	45.00	2.22	35,043.75	16.28	0.3618	571,087
1977	1,111,037.18	45.00	2.22	24,665.03	16.77	0.3727	414,050
1978	1,218,083.24	45.00	2.22	27,041.45	17.26	0.3836	467,208
1979	1,979,087.46	45.00	2.22	43,935.74	17.77	0.3949	781,522
1980	2,342,646.25	45.00	2.22	52,006.75	18.27	0.4060	951,114
1981	2,709,261.89	45.00	2.22	60,145.61	18.79	0.4176	1,131,279
1982	2,216,514.74	45.00	2.22	49,206.63	19.32	0.4293	951,616
1983	3,146,352.04	45.00	2.22	69,849.02	19.85	0.4411	1,387,887
1984	4,265,387.04	45.00	2.22	94,691.59	20.39	0.4531	1,932,690
1985	6,520,144.74	45.00	2.22	144,747.21	20.93	0.4651	3,032,585
1986	7,628,081.37	45.00	2.22	169,343.41	21.49	0.4776	3,642,867
1987	8,551,608.04	45.00	2.22	189,845.70	22.05	0.4900	4,190,288
1988	9,971,071.91	45.00	2.22	221,357.80	22.62	0.5027	5,012,159
1989	11,625,814.05	45.00	2.22	258,093.07	23.20	0.5156	5,993,805
1990	12,720,337.11	45.00	2.22	282,391.48	23.79	0.5287	6,724,861
1991	16,199,103.43	45.00	2.22	359,620.10	24.38	0.5418	8,776,350
1992	13,188,644.62	45.00	2.22	292,787.91	24.98	0.5551	7,321,149

DUKE ENERGY FLORIDA

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 45-R1							
1993	17,925,716.24	45.00	2.22	397,950.90	25.59	0.5687	10,193,817
1994	18,020,846.36	45.00	2.22	400,062.79	26.20	0.5822	10,492,097
1995	19,138,994.69	45.00	2.22	424,885.68	26.82	0.5960	11,406,841
1996	21,027,448.93	45.00	2.22	466,809.37	27.45	0.6100	12,826,744
1997	19,564,510.82	45.00	2.22	434,332.14	28.09	0.6242	12,212,559
1998	29,429,656.69	45.00	2.22	653,338.38	28.73	0.6384	18,789,070
1999	33,284,190.78	45.00	2.22	738,909.04	29.37	0.6527	21,723,593
2000	34,519,197.98	45.00	2.22	766,326.20	30.02	0.6671	23,028,102
2001	9,019,584.35	45.00	2.22	200,234.77	30.68	0.6818	6,149,372
2002	14,731,825.69	45.00	2.22	327,046.53	31.34	0.6964	10,259,833
2003	10,705,550.64	45.00	2.22	237,663.22	32.00	0.7111	7,612,824
2004	9,221,721.07	45.00	2.22	204,722.21	32.67	0.7260	6,694,969
2005	20,595,980.08	45.00	2.22	457,230.76	33.35	0.7411	15,263,887
2006	18,345,267.02	45.00	2.22	407,264.93	34.02	0.7560	13,869,022
2007	27,566,243.47	45.00	2.22	611,970.61	34.70	0.7711	21,256,606
2008	14,830,876.43	45.00	2.22	329,245.46	35.39	0.7864	11,663,594
2009	24,109,422.57	45.00	2.22	535,229.18	36.07	0.8016	19,325,149
2010	20,928,425.00	45.00	2.22	464,611.04	36.76	0.8169	17,096,221
2011	26,865,620.40	45.00	2.22	596,416.77	37.46	0.8324	22,364,017
2012	26,647,450.54	45.00	2.22	591,573.40	38.15	0.8478	22,591,176
2013	38,604,047.64	45.00	2.22	857,009.86	38.86	0.8636	33,336,911
2014	53,354,914.09	45.00	2.22	1,184,479.09	39.56	0.8791	46,904,839
2015	71,739,890.52	45.00	2.22	1,592,625.57	40.27	0.8949	64,199,311
2016	24,979,364.49	45.00	2.22	554,541.89	40.99	0.9109	22,753,453
2017	95,483,354.41	45.00	2.22	2,119,730.47	41.71	0.9269	88,502,566
2018	60,800,303.16	45.00	2.22	1,349,766.73	42.43	0.9429	57,327,998
2019	99,879,238.81	45.00	2.22	2,217,319.10	43.16	0.9591	95,795,177
2020	37,295,649.06	45.00	2.22	827,963.41	43.89	0.9753	36,375,565
2021	70,060,428.00	45.00	2.22	1,555,341.50	44.63	0.9918	69,484,531
	1,082,152,261.69			24,023,780.25			864,724,704
						35.99	
							COMPOSITE REMAINING LIFE, YEARS..

DUKE ENERGY FLORIDA

ACCOUNT 368 LINE TRANSFORMERS

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 35-R0.5							
1949	1,156.88						
1950	1,288.90						
1951	1,890.46						
1952	314.62	35.00	2.86	9.00	0.25	0.0071	2
1953	9,229.14	35.00	2.86	263.95	0.74	0.0211	195
1954	92,938.51	35.00	2.86	2,658.04	1.22	0.0349	3,240
1955	47,296.69	35.00	2.86	1,352.69	1.70	0.0486	2,297
1956	68,434.89	35.00	2.86	1,957.24	2.17	0.0620	4,243
1957	103,708.43	35.00	2.86	2,966.06	2.63	0.0751	7,793
1958	121,527.81	35.00	2.86	3,475.70	3.08	0.0880	10,694
1959	156,333.25	35.00	2.86	4,471.13	3.52	0.1006	15,722
1960	111,205.01	35.00	2.86	3,180.46	3.94	0.1126	12,518
1961	56,917.54	35.00	2.86	1,627.84	4.37	0.1249	7,107
1962	116,627.91	35.00	2.86	3,335.56	4.78	0.1366	15,928
1963	46,313.16	35.00	2.86	1,324.56	5.19	0.1483	6,868
1964	212,296.62	35.00	2.86	6,071.68	5.59	0.1597	33,906
1965	318,234.61	35.00	2.86	9,101.51	5.99	0.1711	54,463
1966	459,213.27	35.00	2.86	13,133.50	6.39	0.1826	83,839
1967	647,954.38	35.00	2.86	18,531.50	6.78	0.1937	125,515
1968	587,957.60	35.00	2.86	16,815.59	7.18	0.2051	120,614
1969	507,017.02	35.00	2.86	14,500.69	7.57	0.2163	109,663
1970	1,101,035.44	35.00	2.86	31,489.61	7.97	0.2277	250,717
1971	1,013,743.14	35.00	2.86	28,993.05	8.37	0.2391	242,427
1972	1,168,179.51	35.00	2.86	33,409.93	8.77	0.2506	292,711
1973	2,346,047.62	35.00	2.86	67,096.96	9.18	0.2623	615,345
1974	3,522,517.68	35.00	2.86	100,744.01	9.59	0.2740	965,170
1975	519,260.49	35.00	2.86	14,850.85	10.00	0.2857	148,358
1976	275,524.66	35.00	2.86	7,880.01	10.41	0.2974	81,949
1977	771,444.93	35.00	2.86	22,063.32	10.84	0.3097	238,924
1978	1,287,027.04	35.00	2.86	36,808.97	11.26	0.3217	414,049
1979	1,965,448.99	35.00	2.86	56,211.84	11.69	0.3340	656,460
1980	3,565,649.79	35.00	2.86	101,977.58	12.13	0.3466	1,235,747
1981	4,818,213.54	35.00	2.86	137,800.91	12.57	0.3591	1,730,413
1982	3,985,725.11	35.00	2.86	113,991.74	13.02	0.3720	1,482,690
1983	6,438,805.78	35.00	2.86	184,149.85	13.47	0.3849	2,478,039
1984	12,088,937.27	35.00	2.86	345,743.61	13.93	0.3980	4,811,397
1985	11,172,784.53	35.00	2.86	319,541.64	14.40	0.4114	4,596,819
1986	10,499,323.87	35.00	2.86	300,280.66	14.87	0.4249	4,460,743
1987	9,273,355.59	35.00	2.86	265,217.97	15.35	0.4386	4,067,016
1988	8,072,312.02	35.00	2.86	230,868.12	15.84	0.4526	3,653,286
1989	11,069,678.87	35.00	2.86	316,592.82	16.33	0.4666	5,164,780
1990	11,010,508.44	35.00	2.86	314,900.54	16.83	0.4809	5,294,513
1991	9,069,318.98	35.00	2.86	259,382.52	17.34	0.4954	4,493,213
1992	10,216,179.24	35.00	2.86	292,182.73	17.85	0.5100	5,210,251

DUKE ENERGY FLORIDA

ACCOUNT 368 LINE TRANSFORMERS

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 35-R0.5							
1993	14,795,071.68	35.00	2.86	423,139.05	18.37	0.5249	7,765,341
1994	13,594,689.93	35.00	2.86	388,808.13	18.89	0.5397	7,337,190
1995	10,769,467.08	35.00	2.86	308,006.76	19.43	0.5551	5,978,562
1996	13,952,026.40	35.00	2.86	399,027.96	19.96	0.5703	7,956,701
1997	13,092,086.90	35.00	2.86	374,433.69	20.51	0.5860	7,671,963
1998	11,305,868.09	35.00	2.86	323,347.83	21.06	0.6017	6,802,854
1999	14,125,904.25	35.00	2.86	404,000.86	21.61	0.6174	8,721,757
2000	14,902,056.52	35.00	2.86	426,198.82	22.17	0.6334	9,439,410
2001	76,469,316.93	35.00	2.86	2,187,022.46	22.74	0.6497	49,682,880
2002	13,772,697.72	35.00	2.86	393,899.15	23.31	0.6660	9,172,617
2003	19,384,232.85	35.00	2.86	554,389.06	23.89	0.6826	13,231,096
2004	13,577,986.90	35.00	2.86	388,330.43	24.46	0.6989	9,489,112
2005	24,008,757.16	35.00	2.86	686,650.45	25.05	0.7157	17,183,308
2006	31,520,902.88	35.00	2.86	901,497.82	25.63	0.7323	23,082,442
2007	36,311,854.31	35.00	2.86	1,038,519.03	26.22	0.7491	27,202,663
2008	2,694,397.79	35.00	2.86	77,059.78	26.81	0.7660	2,063,909
2009	3,705,228.38	35.00	2.86	105,969.53	27.41	0.7831	2,901,713
2010	2,650,581.28	35.00	2.86	75,806.62	28.00	0.8000	2,120,465
2011	3,567,180.79	35.00	2.86	102,021.37	28.60	0.8171	2,914,886
2012	1,131,901.48	35.00	2.86	32,372.38	29.20	0.8343	944,334
2013	2,077,425.51	35.00	2.86	59,414.37	29.80	0.8514	1,768,782
2014	42,422,675.48	35.00	2.86	1,213,288.52	30.40	0.8686	36,847,063
2015	68,902,979.78	35.00	2.86	1,970,625.22	31.01	0.8860	61,048,040
2016	21,261,865.40	35.00	2.86	608,089.35	31.62	0.9034	19,208,607
2017	99,845,600.96	35.00	2.86	2,855,584.19	32.23	0.9209	91,943,820
2018	58,688,518.85	35.00	2.86	1,678,491.64	32.84	0.9383	55,066,850
2019	92,970,607.77	35.00	2.86	2,658,959.38	33.45	0.9557	88,852,940
2020	21,542,667.67	35.00	2.86	616,120.30	34.07	0.9734	20,970,279
2021	37,475,167.96	35.00	2.86	1,071,789.80	34.69	0.9911	37,143,138
	909,438,597.93			26,009,819.89			687,712,346
						26.44	
							COMPOSITE REMAINING LIFE, YEARS..

DUKE ENERGY FLORIDA

ACCOUNT 369.01 SERVICES - UNDERGROUND

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRA-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 40-R2.5							
1957	6,316.28	40.00	2.50	157.91	2.58	0.0645	407
1958	26,055.78	40.00	2.50	651.39	2.81	0.0703	1,830
1959	38,413.67	40.00	2.50	960.34	3.04	0.0760	2,919
1960	15,750.09	40.00	2.50	393.75	3.26	0.0815	1,284
1961	17,393.62	40.00	2.50	434.84	3.48	0.0870	1,513
1962	10,327.88	40.00	2.50	258.20	3.69	0.0923	953
1963	14,473.99	40.00	2.50	361.85	3.91	0.0978	1,415
1964	18,784.43	40.00	2.50	469.61	4.14	0.1035	1,944
1965	48,370.42	40.00	2.50	1,209.26	4.37	0.1093	5,284
1966	45,183.54	40.00	2.50	1,129.59	4.60	0.1150	5,196
1967	67,405.68	40.00	2.50	1,685.14	4.83	0.1208	8,139
1968	203,349.33	40.00	2.50	5,083.73	5.08	0.1270	25,825
1969	321,028.57	40.00	2.50	8,025.71	5.32	0.1330	42,697
1970	177,845.05	40.00	2.50	4,446.13	5.58	0.1395	24,809
1971	1,086,219.60	40.00	2.50	27,155.49	5.84	0.1460	158,588
1972	2,278,554.77	40.00	2.50	56,963.87	6.12	0.1530	348,619
1973	3,036,612.68	40.00	2.50	75,915.32	6.40	0.1600	485,858
1974	3,258,683.94	40.00	2.50	81,467.10	6.71	0.1678	546,644
1975	1,589,638.67	40.00	2.50	39,740.97	7.02	0.1755	278,982
1976	2,176,100.06	40.00	2.50	54,402.50	7.36	0.1840	400,402
1977	2,972,555.88	40.00	2.50	74,313.90	7.71	0.1928	572,960
1978	3,657,394.62	40.00	2.50	91,434.87	8.08	0.2020	738,794
1979	4,419,053.43	40.00	2.50	110,476.34	8.48	0.2120	936,839
1980	4,311,705.51	40.00	2.50	107,792.64	8.89	0.2223	958,277
1981	6,803,718.50	40.00	2.50	170,092.96	9.33	0.2333	1,586,967
1982	3,223,873.05	40.00	2.50	80,596.83	9.79	0.2448	789,043
1983	4,132,097.27	40.00	2.50	103,302.43	10.27	0.2568	1,060,916
1984	7,504,340.16	40.00	2.50	187,608.50	10.77	0.2693	2,020,544
1985	10,463,364.39	40.00	2.50	261,584.11	11.30	0.2825	2,955,900
1986	7,138,189.03	40.00	2.50	178,454.73	11.84	0.2960	2,112,904
1987	9,120,637.31	40.00	2.50	228,015.93	12.41	0.3103	2,829,678
1988	7,612,562.95	40.00	2.50	190,314.07	12.99	0.3248	2,472,180
1989	7,679,130.51	40.00	2.50	191,978.26	13.59	0.3398	2,608,985
1990	7,184,675.16	40.00	2.50	179,616.88	14.21	0.3553	2,552,356
1991	8,566,363.21	40.00	2.50	214,159.08	14.85	0.3713	3,180,262
1992	9,043,650.84	40.00	2.50	226,091.27	15.50	0.3875	3,504,415
1993	9,778,571.85	40.00	2.50	244,464.30	16.17	0.4043	3,952,988
1994	8,449,479.70	40.00	2.50	211,236.99	16.86	0.4215	3,561,456
1995	10,014,351.34	40.00	2.50	250,358.78	17.56	0.4390	4,396,300
1996	9,403,509.04	40.00	2.50	235,087.73	18.27	0.4568	4,295,053
1997	13,756,391.21	40.00	2.50	343,909.78	19.00	0.4750	6,534,286
1998	17,330,218.86	40.00	2.50	433,255.47	19.74	0.4935	8,552,463
1999	19,707,151.64	40.00	2.50	492,678.79	20.49	0.5123	10,094,988
2000	20,231,903.68	40.00	2.50	505,797.59	21.25	0.5313	10,748,199

DUKE ENERGY FLORIDA

ACCOUNT 369.01 SERVICES - UNDERGROUND

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)	
SURVIVOR CURVE.. IOWA 40-R2.5								
2001	5,013,498.21	40.00	2.50	125,337.46	22.03	0.5508	2,761,184	
2002	6,839,657.02	40.00	2.50	170,991.43	22.82	0.5705	3,902,024	
2003	23,600,564.11	40.00	2.50	590,014.10	23.62	0.5905	13,936,133	
2004	21,910,738.89	40.00	2.50	547,768.47	24.43	0.6108	13,381,984	
2005	27,943,045.53	40.00	2.50	698,576.14	25.25	0.6313	17,639,047	
2006	22,302,460.43	40.00	2.50	557,561.51	26.08	0.6520	14,541,204	
2007	27,003,166.25	40.00	2.50	675,079.16	26.92	0.6730	18,173,131	
2008	14,410,423.07	40.00	2.50	360,260.58	27.77	0.6943	10,004,436	
2009	15,465,649.94	40.00	2.50	386,641.25	28.63	0.7158	11,069,539	
2010	19,529,757.56	40.00	2.50	488,243.94	29.50	0.7375	14,403,196	
2011	11,147,065.76	40.00	2.50	278,676.64	30.37	0.7593	8,463,410	
2012	1,795,522.28	40.00	2.50	44,888.06	31.26	0.7815	1,403,201	
2013	671,264.79	40.00	2.50	16,781.62	32.15	0.8038	539,529	
2014	5,581,229.50	40.00	2.50	139,530.74	33.05	0.8263	4,611,491	
2015	4,218,476.88	40.00	2.50	105,461.92	33.96	0.8490	3,581,487	
2016	12,598,644.53	40.00	2.50	314,966.11	34.87	0.8718	10,982,868	
2017	16,406,502.09	40.00	2.50	410,162.55	35.79	0.8948	14,679,718	
2018	11,361,324.32	40.00	2.50	284,033.11	36.72	0.9180	10,429,696	
2019	20,811,089.05	40.00	2.50	520,277.23	37.65	0.9413	19,588,438	
2020	10,288,081.46	40.00	2.50	257,202.04	38.59	0.9648	9,925,427	
2021	19,863,603.89	40.00	2.50	496,590.10	39.53	0.9883	19,630,207	
	525,703,162.75			13,142,579.09			309,007,411	
	COMPOSITE REMAINING LIFE, YEARS..					23.51		

DUKE ENERGY FLORIDA

ACCOUNT 369.02 SERVICES - OVERHEAD

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCUMULATED AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 40-R2.5							
1978	13,257.51	40.00	2.50	331.44	8.08	0.2020	2,678
1979	114,612.13	40.00	2.50	2,865.30	8.48	0.2120	24,298
1980	234,990.69	40.00	2.50	5,874.77	8.89	0.2223	52,227
1981	413,109.24	40.00	2.50	10,327.73	9.33	0.2333	96,358
1982	452,142.45	40.00	2.50	11,303.56	9.79	0.2448	110,662
1983	631,460.35	40.00	2.50	15,786.51	10.27	0.2568	162,127
1984	685,523.05	40.00	2.50	17,138.08	10.77	0.2693	184,577
1985	884,994.81	40.00	2.50	22,124.87	11.30	0.2825	250,011
1986	996,957.21	40.00	2.50	24,923.93	11.84	0.2960	295,099
1987	1,155,396.61	40.00	2.50	28,884.92	12.41	0.3103	358,462
1988	1,084,848.09	40.00	2.50	27,121.20	12.99	0.3248	352,304
1989	1,325,954.63	40.00	2.50	33,148.87	13.59	0.3398	450,493
1990	1,242,790.67	40.00	2.50	31,069.77	14.21	0.3553	441,501
1991	1,443,330.74	40.00	2.50	36,083.27	14.85	0.3713	535,837
1992	1,588,701.64	40.00	2.50	39,717.54	15.50	0.3875	615,622
1993	1,741,654.77	40.00	2.50	43,541.37	16.17	0.4043	704,064
1994	1,778,514.81	40.00	2.50	44,462.87	16.86	0.4215	749,644
1995	1,818,489.98	40.00	2.50	45,462.25	17.56	0.4390	798,317
1996	2,233,375.26	40.00	2.50	55,834.38	18.27	0.4568	1,020,094
1997	674,390.61	40.00	2.50	16,859.77	19.00	0.4750	320,336
1998	892,825.10	40.00	2.50	22,320.63	19.74	0.4935	440,609
1999	1,193,329.82	40.00	2.50	29,833.25	20.49	0.5123	611,283
2000	1,469,531.01	40.00	2.50	36,738.28	21.25	0.5313	780,688
2001	486,712.13	40.00	2.50	12,167.80	22.03	0.5508	268,057
2003	145,427.07	40.00	2.50	3,635.68	23.62	0.5905	85,875
2004	191,154.13	40.00	2.50	4,778.85	24.43	0.6108	116,747
2005	137,640.97	40.00	2.50	3,441.02	25.25	0.6313	86,886
2006	27,018.75	40.00	2.50	675.47	26.08	0.6520	17,616
2010	131.83	40.00	2.50	3.30	29.50	0.7375	97
2012	437.51	40.00	2.50	10.94	31.26	0.7815	342
2013	4,143.35	40.00	2.50	103.58	32.15	0.8038	3,330
2014	434,216.98	40.00	2.50	10,855.42	33.05	0.8263	358,772
2015	569,497.10	40.00	2.50	14,237.43	33.96	0.8490	483,503
2016	5,802,697.19	40.00	2.50	145,067.43	34.87	0.8718	5,058,501
2017	524,744.16	40.00	2.50	13,118.60	35.79	0.8948	469,515
2018	5,523,792.39	40.00	2.50	138,094.81	36.72	0.9180	5,070,841
2019	4,319,804.43	40.00	2.50	107,995.11	37.65	0.9413	4,066,016
2020	2,178,946.37	40.00	2.50	54,473.66	38.59	0.9648	2,102,139
2021	1,644,967.35	40.00	2.50	41,124.18	39.53	0.9883	1,625,639
	46,061,512.89			1,151,537.84			29,171,167
						25.33	
							COMPOSITE REMAINING LIFE, YEARS..

DUKE ENERGY FLORIDA

ACCOUNT 370 METERS

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 25-R1							
1945	14.80						
1946	41.20						
1948	21.89						
1949	157.73						
1950	368.89						
1951	52.15						
1953	50.22						
1955	27.68						
1956	236.41						
1957	218.25						
1958	47.00						
1959	33.48						
1960	741.64						
1961	171.25						
1962	786.71						
1963	472.43						
1964	206.01						
1966	61.80						
1967	415.89						
1968	103.01						
1969	19,981.00						
1970	72,788.67						
1971	66,741.57						
1972	41,455.48	25.00	4.00	1,658.22	0.26	0.0104	431
1973	160,663.13	25.00	4.00	6,426.53	0.58	0.0232	3,727
1974	78,210.66	25.00	4.00	3,128.43	0.91	0.0364	2,847
1975	5,470.18	25.00	4.00	218.81	1.25	0.0500	274
1976	35,586.70	25.00	4.00	1,423.47	1.57	0.0628	2,235
1977	29,604.07	25.00	4.00	1,184.16	1.87	0.0748	2,214
1978	31,149.64	25.00	4.00	1,245.99	2.17	0.0868	2,704
1979	50,920.35	25.00	4.00	2,036.81	2.46	0.0984	5,011
1980	57,416.64	25.00	4.00	2,296.67	2.77	0.1108	6,362
1981	196,416.57	25.00	4.00	7,856.66	3.08	0.1232	24,199
1982	268,285.58	25.00	4.00	10,731.42	3.40	0.1360	36,487
1983	283,570.37	25.00	4.00	11,342.81	3.72	0.1488	42,195
1984	370,945.15	25.00	4.00	14,837.81	4.06	0.1624	60,241
1985	473,355.18	25.00	4.00	18,934.21	4.41	0.1764	83,500
1986	314,521.70	25.00	4.00	12,580.87	4.76	0.1904	59,885
1987	265,205.34	25.00	4.00	10,608.21	5.13	0.2052	54,420
1988	361,769.68	25.00	4.00	14,470.79	5.51	0.2204	79,734
1989	511,333.30	25.00	4.00	20,453.33	5.90	0.2360	120,675
1990	756,520.63	25.00	4.00	30,260.83	6.29	0.2516	190,341
1991	695,547.67	25.00	4.00	27,821.91	6.70	0.2680	186,407
1992	599,216.57	25.00	4.00	23,968.66	7.13	0.2852	170,897

DUKE ENERGY FLORIDA

ACCOUNT 370 METERS

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 25-R1							
1993	698,774.62	25.00	4.00	27,950.98	7.56	0.3024	211,309
1994	352,935.23	25.00	4.00	14,117.41	8.01	0.3204	113,080
1995	368,576.09	25.00	4.00	14,743.04	8.47	0.3388	124,874
1996	139,655.99	25.00	4.00	5,586.24	8.94	0.3576	49,941
1997	89,544.90	25.00	4.00	3,581.80	9.43	0.3772	33,776
1998	102,492.71	25.00	4.00	4,099.71	9.93	0.3972	40,710
1999	107,224.17	25.00	4.00	4,288.97	10.44	0.4176	44,777
2000	175,117.00	25.00	4.00	7,004.68	10.97	0.4388	76,841
2001	1,046,154.18	25.00	4.00	41,846.17	11.51	0.4604	481,649
2002	163,012.03	25.00	4.00	6,520.48	12.06	0.4824	78,637
2003	654,597.67	25.00	4.00	26,183.91	12.63	0.5052	330,703
2004	42,106.54	25.00	4.00	1,684.26	13.22	0.5288	22,266
2005	838,913.75	25.00	4.00	33,556.55	13.81	0.5524	463,416
2006	849.79	25.00	4.00	33.99	14.42	0.5768	490
2008	230,935.64	25.00	4.00	9,237.43	15.67	0.6268	144,750
2009	1,281,949.11	25.00	4.00	51,277.96	16.32	0.6528	836,856
2010	437.02	25.00	4.00	17.48	16.97	0.6788	297
2012	1,825,115.77	25.00	4.00	73,004.63	18.30	0.7320	1,335,985
2013	14.70	25.00	4.00	0.59	18.98	0.7592	11
2014	813,474.95	25.00	4.00	32,539.00	19.66	0.7864	639,717
2015	44,789.98	25.00	4.00	1,791.60	20.35	0.8140	36,459
2016	1,627,227.57	25.00	4.00	65,089.10	21.04	0.8416	1,369,475
2017	297,746.08	25.00	4.00	11,909.84	21.74	0.8696	258,920
2018	79,775.07	25.00	4.00	3,191.00	22.45	0.8980	71,638
2019	15,446,761.85	25.00	4.00	617,870.47	23.17	0.9268	14,316,059
	32,179,086.68			1,280,613.89			22,217,422
						17.35	
							COMPOSITE REMAINING LIFE, YEARS..

DUKE ENERGY FLORIDA

ACCOUNT 370.02 METERS - AMI

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 15-R2.5							
2016	17,572,181.46	15.00	6.67	1,172,064.50	10.04	0.6693	11,761,588
2017	22,266,096.72	15.00	6.67	1,485,148.65	10.90	0.7267	16,180,105
2018	25,549,755.12	15.00	6.67	1,704,168.67	11.78	0.7853	20,064,989
2019	104,496,902.08	15.00	6.67	6,969,943.37	12.68	0.8453	88,334,366
2020	108,275,729.82	15.00	6.67	7,221,991.18	13.60	0.9067	98,170,356
2021	20,556,046.73	15.00	6.67	1,371,088.32	14.53	0.9687	19,912,026
	298,716,711.93			19,924,404.69			254,423,430
	COMPOSITE REMAINING LIFE, YEARS..					12.77	

DUKE ENERGY FLORIDA

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 25-R2							
1945	25,802.62						
1948	652.00						
1949	599.00						
1955	1,487.67						
1956	2,272.00						
1957	3,975.00						
1958	4,532.00						
1959	2,481.00						
1960	3,628.00						
1966	11,572.00						
1971	18,517.00						
1973	2,203.00						
1974	2,665.00						
1976	8,106.00	25.00	4.00	324.24	0.25	0.0100	81
1978	57,588.00	25.00	4.00	2,303.52	0.76	0.0304	1,751
1979	6,711.00	25.00	4.00	268.44	1.03	0.0412	276
1980	5,040.00	25.00	4.00	201.60	1.31	0.0524	264
1981	45,840.00	25.00	4.00	1,833.60	1.59	0.0636	2,915
1982	7,733.00	25.00	4.00	309.32	1.88	0.0752	582
1983	81,736.00	25.00	4.00	3,269.44	2.17	0.0868	7,095
1984	11,139.00	25.00	4.00	445.56	2.46	0.0984	1,096
1985	402,554.00	25.00	4.00	16,102.16	2.75	0.1100	44,281
1986	38,163.00	25.00	4.00	1,526.52	3.05	0.1220	4,656
1988	37,338.00	25.00	4.00	1,493.52	3.65	0.1460	5,451
1989	77,257.00	25.00	4.00	3,090.28	3.97	0.1588	12,268
1990	5.00	25.00	4.00	0.20	4.30	0.1720	1
1991	813,578.00	25.00	4.00	32,543.12	4.65	0.1860	151,326
1992	8,925.00	25.00	4.00	357.00	5.01	0.2004	1,789
1994	43,561.00	25.00	4.00	1,742.44	5.80	0.2320	10,106
1995	37,306.00	25.00	4.00	1,492.24	6.23	0.2492	9,297
1997	17,639.00	25.00	4.00	705.56	7.16	0.2864	5,052
1999	249,323.00	25.00	4.00	9,972.92	8.18	0.3272	81,578
2000	15,248.00	25.00	4.00	609.92	8.73	0.3492	5,325
2002	70,030.05	25.00	4.00	2,801.20	9.89	0.3956	27,704
2003	28,360.46	25.00	4.00	1,134.42	10.50	0.4200	11,911
2004	7,674.00	25.00	4.00	306.96	11.14	0.4456	3,420
2006	79,133.02	25.00	4.00	3,165.32	12.47	0.4988	39,472
2007	33,885.14	25.00	4.00	1,355.41	13.17	0.5268	17,851
2008	298,146.22	25.00	4.00	11,925.85	13.88	0.5552	165,531
2009	621,792.56	25.00	4.00	24,871.70	14.61	0.5844	363,376
2010	136.01	25.00	4.00	5.44	15.36	0.6144	84
2011	13,461.30	25.00	4.00	538.45	16.13	0.6452	8,685
2012	57,045.82	25.00	4.00	2,281.83	16.91	0.6764	38,586
2014	82,594.11	25.00	4.00	3,303.76	18.51	0.7404	61,153

DUKE ENERGY FLORIDA

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 25-R2							
2015	780,813.79	25.00	4.00	31,232.55	19.34	0.7736	604,038
2016	4,060,460.72	25.00	4.00	162,418.43	20.18	0.8072	3,277,604
2017	354,963.41	25.00	4.00	14,198.54	21.03	0.8412	298,595
2018	4,913,401.87	25.00	4.00	196,536.07	21.89	0.8756	4,302,175
2019	1,677,278.29	25.00	4.00	67,091.13	22.76	0.9104	1,526,994
	15,124,353.06			601,758.66			11,092,369
	COMPOSITE REMAINING LIFE, YEARS..					18.43	

DUKE ENERGY FLORIDA

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 25-S0							
1973	102,991.98	25.00	4.00	4,119.68	0.55	0.0220	2,266
1974	387,361.50	25.00	4.00	15,494.46	0.92	0.0368	14,255
1975	275,586.35	25.00	4.00	11,023.45	1.29	0.0516	14,220
1976	287,775.45	25.00	4.00	11,511.02	1.66	0.0664	19,108
1977	260,455.10	25.00	4.00	10,418.20	2.03	0.0812	21,149
1978	258,323.19	25.00	4.00	10,332.93	2.41	0.0964	24,902
1979	337,437.13	25.00	4.00	13,497.49	2.79	0.1116	37,658
1980	573,801.49	25.00	4.00	22,952.06	3.17	0.1268	72,758
1981	1,824,010.79	25.00	4.00	72,960.43	3.55	0.1420	259,010
1982	890,435.58	25.00	4.00	35,617.42	3.94	0.1576	140,333
1983	384,196.84	25.00	4.00	15,367.87	4.33	0.1732	66,543
1984	580,773.31	25.00	4.00	23,230.93	4.72	0.1888	109,650
1985	744,139.06	25.00	4.00	29,765.56	5.11	0.2044	152,102
1986	907,477.12	25.00	4.00	36,299.08	5.51	0.2204	200,008
1987	1,012,852.07	25.00	4.00	40,514.08	5.92	0.2368	239,843
1988	1,361,690.39	25.00	4.00	54,467.62	6.32	0.2528	344,235
1989	3,826,414.76	25.00	4.00	153,056.59	6.73	0.2692	1,030,071
1990	5,692,093.24	25.00	4.00	227,683.73	7.14	0.2856	1,625,662
1991	5,489,553.43	25.00	4.00	219,582.14	7.56	0.3024	1,660,041
1992	4,841,729.09	25.00	4.00	193,669.16	7.98	0.3192	1,545,480
1993	6,063,183.28	25.00	4.00	242,527.33	8.41	0.3364	2,039,655
1994	7,083,318.31	25.00	4.00	283,332.73	8.84	0.3536	2,504,661
1995	7,021,620.36	25.00	4.00	280,864.81	9.28	0.3712	2,606,425
1996	7,968,211.81	25.00	4.00	318,728.47	9.72	0.3888	3,098,041
1997	9,674,157.07	25.00	4.00	386,966.28	10.16	0.4064	3,931,577
1998	8,203,372.23	25.00	4.00	328,134.89	10.62	0.4248	3,484,793
1999	9,944,846.73	25.00	4.00	397,793.87	11.08	0.4432	4,407,556
2000	8,931,398.86	25.00	4.00	357,255.95	11.54	0.4616	4,122,734
2001	22,216,607.58	25.00	4.00	888,664.30	12.02	0.4808	10,681,745
2002	3,851,683.60	25.00	4.00	154,067.34	12.50	0.5000	1,925,842
2003	9,151,246.87	25.00	4.00	366,049.87	12.99	0.5196	4,754,988
2004	9,673,554.13	25.00	4.00	386,942.17	13.49	0.5396	5,219,850
2005	20,440,796.93	25.00	4.00	817,631.88	14.00	0.5600	11,446,846
2006	11,330,110.20	25.00	4.00	453,204.41	14.51	0.5804	6,575,996
2007	17,081,566.42	25.00	4.00	683,262.66	15.04	0.6016	10,276,270
2008	7,665,175.11	25.00	4.00	306,607.00	15.59	0.6236	4,780,003
2009	11,611,688.14	25.00	4.00	464,467.53	16.14	0.6456	7,496,506
2010	9,839,086.16	25.00	4.00	393,563.45	16.71	0.6684	6,576,445
2011	9,740,973.58	25.00	4.00	389,638.94	17.29	0.6916	6,736,857
2012	9,816,106.15	25.00	4.00	392,644.25	17.90	0.7160	7,028,332
2013	9,489,289.15	25.00	4.00	379,571.57	18.52	0.7408	7,029,665
2014	26,066,345.03	25.00	4.00	1,042,653.80	19.16	0.7664	19,977,247
2015	18,898,477.09	25.00	4.00	755,939.08	19.82	0.7928	14,982,713
2016	13,542,478.10	25.00	4.00	541,699.12	20.51	0.8204	11,110,249

DUKE ENERGY FLORIDA

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 25-S0							
2017	57,479,920.82	25.00	4.00	2,299,196.83	21.23	0.8492	48,811,949
2018	45,763,195.82	25.00	4.00	1,830,527.83	21.98	0.8792	40,235,002
2019	53,138,076.78	25.00	4.00	2,125,523.07	22.78	0.9112	48,419,416
2020	59,172,449.27	25.00	4.00	2,366,897.97	23.62	0.9448	55,906,130
2021	57,405,421.43	25.00	4.00	2,296,216.86	24.52	0.9808	56,303,237
	578,303,454.88			23,132,138.16			420,050,024
	COMPOSITE REMAINING LIFE, YEARS..					18.16	

DUKE ENERGY FLORIDA

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCURAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 35-R0.5							
1963	31,529.93	35.00	2.86	901.76	5.19	0.1483	4,676
1964	348,640.32	35.00	2.86	9,971.11	5.59	0.1597	55,681
1965	253,419.97	35.00	2.86	7,247.81	5.99	0.1711	43,370
1966	6,317.61	35.00	2.86	180.68	6.39	0.1826	1,153
1967	143,179.67	35.00	2.86	4,094.94	6.78	0.1937	27,735
1968	48,480.73	35.00	2.86	1,386.55	7.18	0.2051	9,945
1969	8,908.62	35.00	2.86	254.79	7.57	0.2163	1,927
1970	27,696.11	35.00	2.86	792.11	7.97	0.2277	6,307
1971	93,101.18	35.00	2.86	2,662.69	8.37	0.2391	22,264
1972	2,938.71	35.00	2.86	84.05	8.77	0.2506	736
1973	33,639.36	35.00	2.86	962.09	9.18	0.2623	8,823
1974	1,373,810.38	35.00	2.86	39,290.98	9.59	0.2740	376,424
1976	36,283.32	35.00	2.86	1,037.70	10.41	0.2974	10,792
1977	18,279.37	35.00	2.86	522.79	10.84	0.3097	5,661
1978	78,878.62	35.00	2.86	2,255.93	11.26	0.3217	25,376
1979	77,500.91	35.00	2.86	2,216.53	11.69	0.3340	25,885
1980	136,914.38	35.00	2.86	3,915.75	12.13	0.3466	47,450
1981	1,875,267.61	35.00	2.86	53,632.65	12.57	0.3591	673,484
1982	243,268.25	35.00	2.86	6,957.47	13.02	0.3720	90,496
1983	196,001.61	35.00	2.86	5,605.65	13.47	0.3849	75,433
1984	1,094,415.89	35.00	2.86	31,300.29	13.93	0.3980	435,578
1985	346,737.19	35.00	2.86	9,916.68	14.40	0.4114	142,658
1986	169,087.97	35.00	2.86	4,835.92	14.87	0.4249	71,839
1987	623,279.31	35.00	2.86	17,825.79	15.35	0.4386	273,352
1988	3,370,255.89	35.00	2.86	96,389.32	15.84	0.4526	1,525,277
1989	2,977,726.95	35.00	2.86	85,162.99	16.33	0.4666	1,389,318
1990	748,859.93	35.00	2.86	21,417.39	16.83	0.4809	360,097
1991	3,751,472.76	35.00	2.86	107,292.12	17.34	0.4954	1,858,592
1992	1,165,811.72	35.00	2.86	33,342.22	17.85	0.5100	594,564
1993	1,711,343.01	35.00	2.86	48,944.41	18.37	0.5249	898,215
1994	2,449,883.23	35.00	2.86	70,066.66	18.89	0.5397	1,322,226
1995	352,933.27	35.00	2.86	10,093.89	19.43	0.5551	195,927
1996	1,786,865.12	35.00	2.86	51,104.34	19.96	0.5703	1,019,031
1997	252,137.27	35.00	2.86	7,211.13	20.51	0.5860	147,752
1998	536,968.70	35.00	2.86	15,357.30	21.06	0.6017	323,099
1999	4,618,559.71	35.00	2.86	132,090.81	21.61	0.6174	2,851,637
2000	904,956.83	35.00	2.86	25,881.77	22.17	0.6334	573,227
2001	497,875.27	35.00	2.86	14,239.23	22.74	0.6497	323,475
2002	5,401,773.48	35.00	2.86	154,490.72	23.31	0.6660	3,597,581
2003	10,638,978.68	35.00	2.86	304,274.79	23.89	0.6826	7,261,848
2004	7,506,031.68	35.00	2.86	214,672.51	24.46	0.6989	5,245,665
2005	1,561,643.53	35.00	2.86	44,663.00	25.05	0.7157	1,117,684
2006	16,463,645.47	35.00	2.86	470,860.26	25.63	0.7323	12,056,163
2007	8,027,676.36	35.00	2.86	229,591.54	26.22	0.7491	6,013,853

DUKE ENERGY FLORIDA

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)	
SURVIVOR CURVE.. IOWA 35-R0.5								
2008	2,737,232.10	35.00	2.86	78,284.84	26.81	0.7660	2,096,720	
2009	3,032,258.99	35.00	2.86	86,722.61	27.41	0.7831	2,374,683	
2010	6,648,545.47	35.00	2.86	190,148.40	28.00	0.8000	5,318,836	
2011	2,458,161.86	35.00	2.86	70,303.43	28.60	0.8171	2,008,662	
2012	3,421,337.88	35.00	2.86	97,850.26	29.20	0.8343	2,854,388	
2013	5,064,062.67	35.00	2.86	144,832.19	29.80	0.8514	4,311,695	
2014	11,467,909.01	35.00	2.86	327,982.20	30.40	0.8686	9,960,682	
2015	22,117,460.28	35.00	2.86	632,559.36	31.01	0.8860	19,596,070	
2016	36,914,146.87	35.00	2.86	1,055,744.60	31.62	0.9034	33,349,348	
2017	10,152,017.35	35.00	2.86	290,347.70	32.23	0.9209	9,348,587	
2018	10,823,183.22	35.00	2.86	309,543.04	32.84	0.9383	10,155,285	
2019	23,110,276.37	35.00	2.86	660,953.90	33.45	0.9557	22,086,722	
2020	29,258,409.59	35.00	2.86	836,790.51	34.07	0.9734	28,481,014	
2021	27,438,913.38	35.00	2.86	784,752.92	34.69	0.9911	27,195,805	
	276,636,890.92			7,911,815.07			230,250,773	
	COMPOSITE REMAINING LIFE, YEARS..					29.10		

DUKE ENERGY FLORIDA

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - PASSENGER CARS

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 9-R3							
1998	15,165.61						
2002	227,301.77						
2003	84,599.96						
2004	1,968,000.57						
2005	133,593.09						
2006	105,944.07						
2013	67,359.37	9.00	11.11	7,483.63	2.06	0.2289	15,418
2017	1,531.91	9.00	11.11	170.20	4.84	0.5378	824
	2,603,496.35			7,653.83			16,242
	COMPOSITE REMAINING LIFE, YEARS..					2.12	

DUKE ENERGY FLORIDA

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)	
SURVIVOR CURVE.. IOWA 9-S3								
1991	864.00							
2001	24,772.11							
2002	31,819.22							
2004	302,595.77							
2006	224,672.14	9.00	11.11	24,961.07	0.31	0.0344	7,738	
2008	416,492.72	9.00	11.11	46,272.34	0.62	0.0689	28,692	
2009	1,079,193.53	9.00	11.11	119,898.40	0.81	0.0900	97,127	
2013	480,806.03	9.00	11.11	53,417.55	1.98	0.2200	105,777	
2017	359,178.02	9.00	11.11	39,904.68	4.59	0.5100	183,181	
2019	30,713.53	9.00	11.11	3,412.27	6.50	0.7222	22,182	
	2,951,107.07			287,866.31			444,697	
	COMPOSITE REMAINING LIFE, YEARS..						1.54	

DUKE ENERGY FLORIDA

ACCOUNT 392.3 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 12-S2							
2009	3,775.21	12.00	8.33	314.47	2.85	0.2375	897
2013	9,651,922.73	12.00	8.33	804,005.16	4.73	0.3942	3,804,498
2017	801,764.68	12.00	8.33	66,787.00	7.65	0.6375	511,125
2018	858,952.77	12.00	8.33	71,550.77	8.56	0.7133	612,717
	11,316,415.39			942,657.40			4,929,237
	COMPOSITE REMAINING LIFE, YEARS..					5.23	

DUKE ENERGY FLORIDA

ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - SPECIAL TRUCKS

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 15-L2.5							
2002	2,307.61	15.00	6.67	153.92	4.23	0.2820	651
2003	177,343.00	15.00	6.67	11,828.78	4.47	0.2980	52,848
2004	465,033.42	15.00	6.67	31,017.73	4.69	0.3127	145,402
2005	331,544.25	15.00	6.67	22,114.00	4.89	0.3260	108,083
2006	2,013,438.26	15.00	6.67	134,296.33	5.08	0.3387	681,891
2007	89,307.95	15.00	6.67	5,956.84	5.27	0.3513	31,377
2009	1,362,273.95	15.00	6.67	90,863.67	5.72	0.3813	519,476
2011	171,499.32	15.00	6.67	11,439.00	6.43	0.4287	73,517
2012	396,452.96	15.00	6.67	26,443.41	6.93	0.4620	183,161
2014	9,961.17	15.00	6.67	664.41	8.21	0.5473	5,452
2015	31,652.95	15.00	6.67	2,111.25	8.97	0.5980	18,928
2019	77,473.17	15.00	6.67	5,167.46	12.53	0.8353	64,716
	5,128,288.01			342,056.80			1,885,502
						5.51	
							COMPOSITE REMAINING LIFE, YEARS..

DUKE ENERGY FLORIDA

ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - TRAILERS

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCURUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)	
SURVIVOR CURVE.. IOWA 22-S0								
1990	479.30	22.00	4.55	21.81	4.75	0.2159	103	
1991	12,349.29	22.00	4.55	561.89	5.15	0.2341	2,891	
1992	63,927.68	22.00	4.55	2,908.71	5.55	0.2523	16,127	
1993	91,788.52	22.00	4.55	4,176.38	5.96	0.2709	24,866	
1994	73,024.76	22.00	4.55	3,322.63	6.38	0.2900	21,177	
1995	59,503.12	22.00	4.55	2,707.39	6.80	0.3091	18,392	
1996	15,750.81	22.00	4.55	716.66	7.22	0.3282	5,169	
1997	9,334.61	22.00	4.55	424.72	7.65	0.3477	3,246	
2002	601,002.47	22.00	4.55	27,345.61	9.89	0.4496	270,181	
2003	485,453.67	22.00	4.55	22,088.14	10.36	0.4709	228,605	
2004	530,862.07	22.00	4.55	24,154.22	10.83	0.4923	261,327	
2005	232,755.54	22.00	4.55	10,590.38	11.32	0.5146	119,764	
2006	178,783.67	22.00	4.55	8,134.66	11.82	0.5373	96,055	
2008	19,815.94	22.00	4.55	901.63	12.85	0.5841	11,574	
2009	934,740.17	22.00	4.55	42,530.68	13.38	0.6082	568,490	
2010	57,213.30	22.00	4.55	2,603.21	13.93	0.6332	36,226	
2011	1,433,123.31	22.00	4.55	65,207.11	14.49	0.6586	943,912	
2012	800,263.77	22.00	4.55	36,412.00	15.07	0.6850	548,181	
2013	7,395,847.61	22.00	4.55	336,511.07	15.66	0.7118	5,264,512	
2014	125,789.73	22.00	4.55	5,723.43	16.28	0.7400	93,084	
2017	856,844.78	22.00	4.55	38,986.44	18.29	0.8314	712,346	
2018	1,584,327.16	22.00	4.55	72,086.89	19.02	0.8646	1,369,730	
2019	174,708.60	22.00	4.55	7,949.24	19.80	0.9000	157,238	
	15,737,689.88			716,064.90			10,773,196	
	COMPOSITE REMAINING LIFE, YEARS..						15.04	

DUKE ENERGY FLORIDA

ACCOUNT 396 POWER OPERATED EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)	
SURVIVOR CURVE.. IOWA 18-L1.5								
2005	134,029.65	18.00	5.56	7,452.05	8.14	0.4522	60,611	
2006	74,971.04	18.00	5.56	4,168.39	8.42	0.4678	35,070	
2007	6,409.93	18.00	5.56	356.39	8.72	0.4844	3,105	
2008	6,191.16	18.00	5.56	344.23	9.04	0.5022	3,109	
2009	509,391.41	18.00	5.56	28,322.16	9.39	0.5217	265,734	
2011	21,663.26	18.00	5.56	1,204.48	10.20	0.5667	12,276	
2012	836,636.58	18.00	5.56	46,516.99	10.68	0.5933	496,402	
2013	80,494.61	18.00	5.56	4,475.50	11.21	0.6228	50,130	
2017	4,033,766.29	18.00	5.56	224,277.41	13.97	0.7761	3,130,646	
2018	776,629.54	18.00	5.56	43,180.60	14.79	0.8217	638,133	
2019	2,735,533.62	18.00	5.56	152,095.67	15.66	0.8700	2,379,914	
	9,215,717.09			512,393.87			7,075,130	
	COMPOSITE REMAINING LIFE, YEARS..					13.81		

PART X. DETAIL OF PRODUCTION PLANT

STEAM PRODUCTION PLANT

DEF's steam production fleet consists of two production facilities. Crystal River Units 4 and 5 are coal-fired generating units. Anclote was converted to burn natural gas since the last depreciation study. DEF has retired multiple steam production generating units in the time since the last study. A summary of the Company's current steam plants is provided in the table below.

<u>Plant</u>	<u>Fuel</u>	<u>Status</u>
Crystal River Units 4 and 5	Coal	Owner
Anclote	Natural Gas	Owner

The service lives for each plant are based on estimated probable retirement dates for each unit, combined with interim survivor curves estimated for each plant account. Net salvage for interim retirements has been incorporated into the depreciation rates. The capital recovery of terminal net salvage is estimated in a separate dismantlement study.

Interim survivor curves and interim net salvage were estimated for each account based on judgment incorporating a number of factors, including the historical analysis of interim retirements, cost of removal and gross salvage. The probable retirement dates estimated for each unit are consistent with the Company's current expectations for these facilities and result in life spans of 50 to 55 years.

DEF has retired a number of steam generating plants in recent years. The table below summarizes the retirement date and life span of each of these generating units. The average life span for these retired facilities was approximately 54 years.

<u>Generating Unit</u>	<u>Retirement Date</u>	<u>Life Span</u>
Crystal River Unit 1	2018	52
Crystal River Unit 2	2018	49
Bartow Unit 1	2009	51
Bartow Unit 2	2009	48
Bartow Unit 3	2009	46
Suwannee River Unit 1	2016	63
Suwannee River Unit 2	2016	62
Suwannee River Unit 3	2016	60

A description of each generating site, as well the estimated probable retirement dates for each generating unit, is included in the pages that follow. An account by account discussion of the development of the service life and net salvage parameters for interim retirements follows the discussion of each site.

Anclote Steam Generating Plant

The Anclote Plant is a two-unit natural gas-fired facility located at the mouth of the Anclote River, one mile west of Tarpon Springs, Florida. The site consists of two steam generating units (Units 1 and 2). Both units were constructed as oil-fired units. Unit 1 was placed in service in 1974 and Unit 2 was placed in service in 1978. In 2013, both units were converted to burn 100 percent natural gas. Unit 1 has a net summer capacity of 498 MW and Unit 2 has a net summer capacity of 505 MW.

The current depreciation rates for the Anclote plant are based on a probable retirement date of 2024. The recommendation is to increase the life span of the facility by five years and use a 2029 probable retirement date. This retirement date results in a 55-year life span for Unit 1 and a 51-year life span for Unit 2. These life spans are consistent with the experienced life spans of DEF steam generating facilities that have been retired and with the life spans of other steam production facilities in the industry.

Crystal River Units 4 and 5

The Crystal River Energy Complex is located near the mouth of the Crystal River in Citrus County Florida. Crystal River Units 1 and 2 were coal-fired generating units that were retired in 2018. Crystal River Unit 3 was a nuclear generating plant that was retired in 2013. Crystal River Units 4 and 5 are coal-fired units placed into service in 1982 and 1984. The Citrus Combined Cycle Station is also located on the site and was placed in service in 2018.

Crystal River Unit 4 has a net summer capacity of 712 MW and Unit 5 has a net summer capacity of 710 MW. Major work at the plant has included boiler work, generator rewinds and turbine work. A flue-gas desulfurization (FGD) system and other pollution-control equipment were installed in 2010. The current depreciation rates for Crystal River Units 4 and 5 are based on a probable retirement date of 2042. However, the outlook for coal-fired generation has changed since the last depreciation study, due to factors such as environmental regulations and the economics of operating coal-fired generation when compared to newer technologies such as gas combined cycle facilities and solar generation. The recommendation in this study is for a retirement date of 2034, which corresponds to life spans of 52 and 54 years for Units 4 and 5, respectively.

Account 311: Structures and Improvements

This account includes the cost of structures and improvements for steam power generation.

GENERAL INFORMATION:

The structures in this account include all structures located at the Company's steam power plants. Interim retirements for this account have averaged over \$1.2 million per year over the past 10 years.

SERVICE LIFE ANALYSIS:

Discussion: The 80-L2 survivor curve was proposed for interim retirements in the 2009 depreciation study. The Commission approved an 0.0009 interim retirement rate, which corresponds to an average service life for interim retirements of approximately 556 years.

Bands analyzed for this account include the overall band, as well as the most recent ten, twenty and thirty year experience bands. Most of the Company's older steam plants have been or are planned to be retired. For this reason, the data points through age 45 are considered to be most relevant to the Company's current steam production plants, as these are the only ages that represent the experience of the plants still in service.

Recommendation: The 90-R2 survivor curve represents a good fit of the data through the significant data points. The recommendation is to change currently authorized interim retirement rate to the 90-R2 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: The current net salvage estimate is (3) percent, which is a composite estimate that applies to the full account. The net salvage analysis for the current study based on forty-four years of historical data from 1976 to 2019 indicates a more negative estimate is more appropriate than the estimate from the last study. Cost of removal has been recorded every year but gross salvage has not been. The overall average cost of removal is (101) percent, the average gross salvage is 16 percent, and the average net salvage is (85) percent. However, there have been a number of major projects in the last 10 to 15 years, such as work related to the natural gas conversion at Anclote and pollution control equipment for Crystal River Units 4 and 5 that impact the overall average net

salvage. The most recent five-year average net salvage is (52) percent.

Recommendation:

The data supports a negative net salvage estimate. The recommendation is for a (25) percent net salvage estimate, which is conservative relative to the overall average net salvage. This estimate is adjusted for interim retirements to a (1) percent composite net salvage percent.

Account 312: Boiler Plant Equipment

This account includes the cost installed of furnaces, boilers, coal and ash handling and coal preparing equipment, steam and feed water piping, boiler apparatus and accessories used in the production of steam, mercury, or other vapor, to be used primarily for generating electricity.

GENERAL INFORMATION:

Some of the assets in this account, such as stacks, are likely to be in service for the full life of the plant. Other equipment, such as pumps, motors and piping, will be retired as interim retirements. Interim retirements for this account have averaged about \$16 million per year over the past ten years.

SERVICE LIFE ANALYSIS:

Discussion: The 48-S0 survivor curve was proposed for interim retirements in the 2009 depreciation study. The Commission approved a 0.0021 interim retirement rate, which corresponds to an average service life of approximately 238 years.

Bands analyzed for this account include the overall band, as well as the most recent ten, twenty and thirty year experience bands. The life indications for each band were similar. Most of the Company's older steam plants have been or are planned to be retired. For this reason, the data points through age 45 are considered to be most relevant to the Company's current steam production plants, as these are the only ages that represent the experience of the plants still in service. The 55-R1 survivor curve represents a good fit of the data.

Recommendation: Change currently authorized interim retirement rate to the 55-R1 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: The current net salvage estimate is (4) percent, which is a composite estimate that applies to the full account. Forty-five years of data, from 1975 through 2019 were available for the historical net salvage analysis. Most years have experienced cost of removal and gross salvage, with removal costs normally exceeding gross salvage. The overall average cost of removal is 37 percent, the average gross salvage is 6 percent, and the average net salvage is (31) percent. The most recent five year average is slightly more negative at (37) percent.

Recommendation: The recommendation is to use the negative net salvage

estimate of (20) percent, which is conservative compared to the data but gives less consideration to some of the larger cost of removal amounts recorded in recent years. This estimate is adjusted for interim retirements to a (2) percent composite net salvage percent.

Account 314: Turbogenerator Units

This account includes the cost installed of main turbine-driven units and accessory equipment used in generating electricity by steam.

GENERAL INFORMATION:

Interim retirements have averaged over \$5 million per year for the past ten years.

SERVICE LIFE ANALYSIS:

Discussion: The 55-L0.5 survivor curve was proposed for interim retirements in the 2009 depreciation study. The Commission ordered a 0.0053 interim retirement rate, which corresponds to an average service life of approximately 94 years.

In this study, bands analyzed for this account include the overall band, as well as the most recent ten, twenty and thirty year experience bands. For this reason, the data points through age 45 are considered to be most relevant to the Company's current steam production plants, as these are the only ages that represent the experience of the plants still in service. The 50-R1 survivor curve represents a good fit of the data.

Recommendation: Change currently-authorized interim retirement rate to the 50-R1 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: The current net salvage estimate is (4) percent, which is a composite estimate that applies to the full account. Data available for the net salvage analysis encompassed forty-four years of historical data, from 1976 through 2019. Most years have cost of removal and gross salvage. There are large gross salvage amounts in many years. Most of these transactions are the gross salvage for components that were refurbished and reused. Going forward, the Company will continue to refurbish components when possible, but as assets age the opportunity for refurbishment may be less frequent than in the historical data.

The overall average cost of removal is (30) percent, the average gross salvage is 8 percent, and the average net salvage is (22) percent. The most recent five-year average

and the most recent ten-year average have trended more negative at (50) and (40) percent.

Recommendation:

Use a negative net salvage estimate of (15) percent, which is conservative when compared to the data. This estimate is adjusted for interim retirements to a (2) percent composite net salvage percent for Anclote and Crystal River.

Account 315: Accessory Electric Equipment

This account includes the cost installed of auxiliary generating apparatus, conversion equipment, and equipment used primarily in connection with the control and switching of electric energy produced by steam power, and the protection of electric circuits and equipment, except electric motors used to drive equipment included in other accounts. Such motors shall be included in the account in which the equipment with which they are associated is included.

GENERAL INFORMATION:

This account includes accessory electric equipment at the Company's steam power plants. Step-up transformers are not contained in the account, and are instead in Account 353.01, Step-Up Transformers. Interim retirements for this account have averaged about \$500,000 per year over the past ten years.

SERVICE LIFE ANALYSIS:

Discussion: The 65-L0.5 survivor curve was proposed for interim retirements in the 2009 depreciation study. The Commission ordered a 0.0009 interim retirement rate, which corresponds to an average service life of approximately 556 years.

In this study bands analyzed for this account include the overall band, as well as the most recent ten, twenty and thirty year experience bands. For this reason, the data points through age 45 are considered to be most relevant to the Company's current steam production plants, as these are the only ages that represent the experience of the plants still in service. The 70-R1.5 survivor curve represents a good fit of the historical data.

Recommendation: The recommendation is to change current interim retirement rate to the 70-R1.5 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: The current net salvage estimate is (1) percent, which is a composite estimate that applies to the full account. Historical data available for the net salvage analysis encompassed a forty-five year period, from 1975 through 2019. Cost of removal has exceeded gross salvage in most years, with little gross salvage recorded since 2002. The overall average cost of removal is 16 percent, the average gross salvage is 5 percent, and the average net salvage is (12) percent. More recent years have experienced more negative net salvage, with the most recent the ten-year average of (40) percent and the most recent five-year average of (52) percent.

Recommendation:

The recommendation is to use the net salvage estimate of (15) percent, which is supported by the historical data. This estimate is adjusted for interim retirements to a (1) percent composite net salvage percent.

Account 316: Miscellaneous Power Plant Equipment

This account includes the cost installed of miscellaneous equipment in and about the steam generating plant devoted to general station use, and which is not properly includable in any of the foregoing steam-power production accounts.

GENERAL INFORMATION

Interim retirements for this account have averaged a little less than \$400,000 per year over the past ten years.

SERVICE LIFE ANALYSIS:

Discussion: The 36-S0.5 interim survivor curve was proposed for interim retirements in the 2009 depreciation study. The Commission ordered a 0.0103 interim retirement rate, which corresponds to an average service life of approximately 49 years.

In this study, bands analyzed for this account include the overall band, as well as the most recent ten, twenty and thirty year experience bands. For this reason, the data points through age 45 are considered to be most relevant to the Company's current steam production plants, as these are the only ages that represent the experience of the plants still in service. The 45-R1 survivor curve represents a good fit of the data, with less consideration given to the larger retirement at age 38.

Recommendation: The recommendation is to change current interim retirement rate to the 45-R1 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: The current net salvage estimate is (3) percent, which is a composite estimate that applies to the full account. Forty-four years of historical data, ranging from 1976 through 2019, was available for the net salvage analysis. There has been cost of removal and gross salvage in most years, and cost of removal has normally exceeded gross salvage. The overall average cost of removal is 15 percent, the average gross salvage is 6 percent, and the average net salvage is (9) percent.

Recommendation: Use an estimate of (5) percent. This estimate is adjusted for interim retirements to a (1) percent composite net salvage percent.

OTHER PRODUCTION PLANT

DEF's Other Production generating stations include four combined cycle plants, six simple cycle power plants, and multiple solar generating facilities. The Company has plans to construct additional solar generating plants. Some of the simple cycle facilities have different generations of generating technologies. The individual units at each facility were grouped together based on the estimated retirement date. For example, Debary Units 2 through 6 are older technologies than Units 7 through 10 and are expected to retire sooner than Units 7 through 10. Debary Units 2 through 6 were studied together and Units 7 through 10 were studied together for the depreciation study.

The table below shows DEF's fossil Other Production fleet by type of plant. The table is organized consistent with how the units are grouped in the depreciation study. The solar facilities are listed later in this report.

<u>Plant</u>	<u>Type</u>
Bartow Unit 4	Combined Cycle
Citrus Combined Cycle Plant	Combined Cycle
Osprey Combined Cycle Plant	Combined Cycle
Hines Energy Complex Unit 1	Combined Cycle
Hines Energy Complex Unit 2	Combined Cycle
Hines Energy Complex Unit 3	Combined Cycle
Hines Energy Complex Unit 4	Combined Cycle
Tiger Bay	Combined Cycle
Bartow Units 1 and 3	Simple Cycle Frame Units
Bartow Units 2 and 4	Simple Cycle Frame Units
Bayboro Units 1 through 4	Simple Cycle Aeroderivative Units
Debary Units 2 through 6	Simple Cycle Frame Units
Debary Units 7 through 10	Simple Cycle Frame Units
Intercession City Units 1 through 6	Simple Cycle Aeroderivative Units
Intercession City Units 7 through 10	Simple Cycle Frame Units
Intercession City Unit 11	Simple Cycle Frame Units
Intercession City Units 12 through 14	Simple Cycle Frame Units
Suwannee River Units 1 through 3	Simple Cycle Aeroderivative Units
University of Florida Cogeneration	Cogeneration

GENERAL INFORMATION:

Combined Cycle

The plants in DEF's combined cycle fleet range in age and efficiency. As an example, the Tiger Bay facility was placed in service in the 1990s whereas Citrus was placed in service in 2018. Citrus is a more efficient plant and also operates for more hours during the year. In general, many of the combined cycle plants are cycled to follow the load on the system. Even for baseload plants there may be some variation in output or cycling depending on the needs on the system. The additions of more solar facilities may impact the need to cycle plants in order to meet the load on the system. Cycling of facilities can have an impact on the service lives of components of the facilities and can potentially impact the overall life spans of facilities as well.

Combined cycle plants typically have life span estimates of 30 to 40 years. The current life spans for DEF's combined cycle plants are 35 years. This estimate is within the industry range and consistent with the expected timing of major capital expenditures on assets such as rotors, generators and the heat recovery steam generators. DEF has made investments in recent years to replace upgrade components at some of its combined cycle facilities. For example, there have been rotor replacements and advanced gas path upgrades for units at Hines. However, not all plants have had similar investments and upgraded parts may have more of an impact on interim retirements than the overall life span of the facilities.

DEF's combined cycles are still relatively young in terms of their overall life cycle and there is not historical experience for DEF that supports an overall expectation for the life span of these facilities. However, two combined cycle plants in the state of Florida have been retired in recent years (Florida Power and Light's Putnam and Ft. Lauderdale

facilities). These plants experienced life spans of around 35 years or less.

Modern combined cycle plants are highly efficient machines that require capital investments at scheduled intervals in order to ensure optimal operating conditions. Each unit is on a schedule that requires inspection, refurbishment and/or replacement of major gas turbine components. As a result, many assets in each combined cycle plant have significantly shorter lives than the plants themselves. These assets have been categorized as rotatable parts for this study. The recommendation in the study is that a subaccount be created for rotatable parts, which will be studied as a separate depreciable group. Rotatable parts are expected to have shorter service lives and more positive net salvage than most of the other assets at each plant.

The table below provides a summary of the configuration, in-service date, proposed retirement date and life span of each of the Company's combined cycle plants.

<u>PLANT</u>	<u>PLANT TYPE</u>	<u>MAJOR YEAR IN SERVICE</u>	<u>PROBABLE RETIREMENT YEAR</u>	<u>LIFE SPAN</u>
<u>Combined Cycle</u>				
Bartow	4 x 1	2009	2044	35
Citrus	2 x 1 (2 units)	2018	2053	35
Osprey	2 x 1	2004	2039	35
Hines Unit 1	2 x 1	1999	2034	35
Hines Unit 2	2 x 1	2003	2038	35
Hines Unit 3	2 x 1	2005	2040	35
Hines Unit 4	2 x 1	2007	2042	35
Tiger Bay	1 x 1	1995	2030	35

Simple Cycle

DEF's simple cycle fleet includes both aeroderivative units and frame units. While some units are older, the frame units are relatively similar to the combustion turbines found at the Company's combined cycle plants, but with no steam cycle. The life spans of the simple cycle plants vary based on the specifics of each facility. DEF has retired simple cycle plants at Turner, Higgins, Rio Pinar and Debary in the past few years and plans to retire the units at Avon Park. Additional units are planned to retire in the coming years, including Debary Units 2-6, two units at Bartow and the University of Florida cogeneration plant. The life spans for the remaining plants are 45 years or longer.

With the exception of the life analysis for rotatable parts, the simple cycle plants have been combined with the combined cycle plants for the analyses of interim survivor curves and interim net salvage. For most assets, the expected lives and net salvage costs are considered similar enough that the benefit of a larger sample size for the combined analysis results in the most appropriate results for each account. A separate estimate for rotatable parts was not used for simple cycle plants because the frame units have fewer run hours than the combined cycle plants and, therefore, do not have components replaced as frequently as is the case for the combined cycles.

The table below provides a summary of the plant type, in-service date, proposed retirement date and life span of each of the Company's simple cycle plants.

<u>DEPRECIABLE GROUP</u>	<u>PLANT TYPE</u>	<u>MAJOR YEAR IN SERVICE</u>	<u>PROBABLE RETIREMENT YEAR</u>	<u>LIFE SPAN</u>
<u>Simple Cycle Plants</u>				
Bartow Units 1 and 3	Frame Units	1972	2034	62
Bartow Units 2 and 4	Frame Units	1972	2027	55
Suwannee River	Aeroderivative Units	1980	2034	54
Bayboro	Aeroderivative Units	1973	2024	51
Debary Units 2-6	Frame Units	1975	2027	52
Debary Units 7-10	Frame Units	1992	2037	45
Intercession City Units 1-6	Aeroderivative Units	1974	2034	60
Intercession City Units 7-10	Frame Units	1993	2038	45
Intercession City Units 11	Frame Units	1997	2042	45
Intercession City Units 12-14	Frame Units	2000	2045	45
University of Florida	Cogeneration	1993	2027	34

Solar

The Company's current plants are photovoltaic solar plants. Newer plants have tracking systems. The Company also plans to add new solar plants in the coming years. The service lives for each plant are based on estimated probable retirement dates for each unit. A 30-year life span is currently used for each solar facility and the recommendation is to continue to use the 30-year life span. There have been minimal interim retirements for the Company's solar plants, and so there are currently no estimated interim retirements and no interim net salvage estimates incorporated with the proposed depreciation rates for solar production. However, it is possible that some assets such as inverters, will require capital replacements in the future.

The table below provides a summary of the in-service date, proposed retirement date and life span of each of the Company's solar plants.

<u>DEPRECIABLE GROUP</u>	<u>MAJOR YEAR IN SERVICE</u>	<u>PROBABLE RETIREMENT YEAR</u>	<u>LIFE SPAN</u>
<u>Solar</u>			
Osceola	2016	2046	30
Perry	2016	2046	30
Hamilton	2018	2048	30
Suwannee	2017	2047	30
Debary	2020	2050	30
Lake Placid	2019	2049	30
Trenton	2019	2049	30
Columbia	2020	2050	30
New Solar 2020	2020	2050	30
New Solar 2021	2021	2051	30

Energy Storage

The Company plans to add energy storage assets to its system. A typical service life for these types of assets is a 15-year average service life. The 15-S3 survivor curve is recommended with 0 net salvage.

LIFE AND NET SALVAGE ESTIMATES

The probable retirement dates for each type of facility are provided in the preceding sections. Interim survivor curves and interim net salvage were also estimated for each account based on judgment incorporating a number of factors, including the historical analysis of interim retirements, cost of removal and gross salvage. An account by account discussion of the development of the life and net salvage parameters for interim retirements is included in the pages that follow.

Account 341: Structures and Improvements

This account includes the cost of structures and improvements for other power generation.

GENERAL INFORMATION:

The structures in this account include all structures located at the Company's other production plants. Interim retirements for this account have averaged about \$660,000 per year over the past ten years.

SERVICE LIFE ANALYSIS:

Discussion: The 55-L2 survivor curve was proposed for interim retirements in the 2009 depreciation study. The Commission ordered a 0.006 interim retirement rate, which corresponds to an average service life of approximately 833 years.

For this study, bands analyzed included the overall experience, as well as the most recent ten, twenty and thirty year experience bands. The 85-R1.5 survivor curve represents a good fit of the historical data.

Recommendation: The recommendation is to change current interim retirement rate to the 85-R1.5 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: The current net salvage estimate is 0 percent, which is a composite estimate that applies to the full account. Forty-five years of data were available for the net salvage analysis, ranging from 1975 to 2019. The overall average cost of removal is 33 percent, the average gross salvage is 11 percent, and the average net salvage is (22) percent. More recent years show more negative net salvage. The most recent ten year average is (41) percent and the most recent five year average is (46). More recent years are also more representative of the current fleet of combined cycle plants.

The data supports a negative net salvage estimate. A more gradual change to (20), which is consistent with typical estimates for structures and improvements, is recommended at this time. This estimate is somewhat less negative than the net salvage percentage proposed for structures and improvements for steam production plant.

Recommendation:

The recommendation is an interim net salvage estimate of (20) percent. This estimate is adjusted for interim retirements to a (1) percent composite net salvage percent for simple cycle plants and a (2) for combined cycle plants.

Account 342: Fuel Holders, Producers and Accessories

This account includes the cost installed of fuel handling and storage equipment used between the point of fuel delivery to the station and the intake pipe through which fuel is directly drawn to the engine, also the cost of gas producers and accessories devoted to the production of gas for use in prime movers driving main electric generators.

GENERAL INFORMATION

Interim retirements have averaged around \$900,000 per year for this account.

SERVICE LIFE ANALYSIS:

Discussion: The 30-R0.5 survivor curve was proposed for interim retirements in the 2009 depreciation study. The Commission ordered a 0.0046 interim retirement rate, which corresponds to an average service life of approximately 109 years.

For this study, bands analyzed included the overall experience, as well as the most recent ten, twenty and thirty year experience bands. The 50-R1 survivor curve represents a good fit of the historical data.

Recommendation: Change current interim retirement rate to the 50-R1 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: The current net salvage estimate is (1) percent, which is a composite estimate that applies to the full account. In the historical net salvage analysis, which consists of data from 1979 through 2019, most years have experienced cost of removal, while fewer have experienced gross salvage. The overall average cost of removal was 24 percent, the average gross salvage was 11 percent, and the average net salvage is (14) percent. More recent years have shown higher removal costs. The most recent ten year average for net salvage is (22) percent and the most recent five year average is (28) percent. More recent years are also more representative of the current fleet of combined cycle plants.

The data indicates that there is typically negative net salvage for this account. While more recent years show more negative net salvage, an estimate of (10) percent is a reasonable, although conservative, indication of future expectations for

this account.

Recommendation:

The recommendation is to use an interim negative net salvage estimate of (10) percent. This estimate is adjusted for interim retirements to a (2) percent composite net salvage percent for both combined cycle plants and simple cycle plants.

Account 343: Prime Movers - General

This account includes the cost installed of Diesel or other prime movers devoted to the generation of electric energy, together with their auxiliaries.

GENERAL INFORMATION:

For this depreciation study, the recommendation for combined cycle plants is that this account be subdivided into two subaccounts – one for Rotable Parts and the other for the remaining assets in Account 343, referred to as Prime Movers – General. A similar subdivision of this account is used by affiliate Duke companies and by Florida Power and Light. Rotable parts include components of the gas cycle of the Company's combined cycle plants such as hot gas path and combustor components that are inspected and refurbished at regular intervals. The Prime Movers – General depreciable group includes the other components included in Account 343. The assets in Prime Movers – General are expected to have longer service lives than rotatable parts and also to experience lower levels of gross salvage.

For Prime Movers – General, interim retirements have averaged approximately \$22 million per year for the past 10 years.

SERVICE LIFE ANALYSIS:

Discussion: For Prime Movers – General, the 25-O1 survivor curve was proposed for interim retirements in the 2009 depreciation study. The Commission ordered a 0.0072 interim retirement rate, which corresponds to an average service life of approximately 69 years.

For this study, bands analyzed included the overall experience, as well as the most recent ten, twenty and thirty year experience bands. The service life indications for the various bands were relatively similar, and the life analysis of the historical data provides a decent indication of the interim survivor characteristics for this account. More consideration was given to the 12-year experience band from 2008-2019, which excludes the period prior to 2008 when data for rotatable parts was not available.

The 40-R0.5 survivor curve has a longer life than indicated by the statistical analysis. Because this is the first study with rotatable parts split out separately, a more gradual change in the service life estimate is proposed. As more data is available in future studies, the service life can be reviewed with additional data.

Recommendation: Change current interim retirement rate to the 40-R0.5 interim survivor curve. This represents a gradual change when

compared to the statistical analysis.

NET SALVAGE ANALYSIS:

Discussion:

The current net salvage estimate is (0) percent, which is a composite estimate that applies to the full account. Analyses were performed for all of Account 343 and, for the period for which data was available, separate analyses were performed for rotatable parts and the other assets in the accounts. For the separate analyses, data was available from 2008 through 2019 although, because the account has not historically had subaccounts the data has not been tracked separately on the Company's books. The combined analysis for Account 343 was given more consideration because a longer period of history was available and because the types of assets have not been accounted for in separate accounts previously. In future studies, the expectation is that more data will be available to perform separate net salvage analyses.

For the combined analysis, the overall average cost of removal is 9 percent and the overall average gross salvage is 60 percent. However, most of the gross salvage is related to rotatable parts. Further, while there may be negative net salvage, on average, for this account, the data is not as definitive.

For other companies that have separate accounts for rotatable parts, this account typically has a net salvage estimate that is zero or somewhat negative.

Recommendation:

The recommendation is to continue to use zero percent net salvage for this account. The estimate can be reviewed in future studies when more data specific to the non-rotatable parts is available.

Account 343.1: Prime Movers – Rotable Parts

FERC Account 343 includes the cost installed of Diesel or other prime movers devoted to the generation of electric energy, together with their auxiliaries.

GENERAL INFORMATION:

For the Depreciation Study, this account has been segregated between rotatable parts and the remaining assets in Account 343, referred to as Prime Movers – General. Rotable parts at DEF's combined cycle plants includes components such as blades, buckets and transition components.

Rotable parts include components of the gas cycle of the Company's combined cycle that have shorter service lives than the plants themselves. During these inspections, many assets are removed and refurbished. DEF retires each asset when refurbished and records a salvage value for the retired component. This amount, plus the refurbishment cost is then recapitalized when returned to service. Typically, after three replacement cycles, the assets can no longer be refurbished and are retired. DEF has upgraded components at some combined cycle plants, which could lead to longer intervals between inspections.

For Prime Movers – General, interim retirements have averaged approximately \$74.1 million per year for the past 10 years.

SERVICE LIFE ANALYSIS:

Discussion: In the 2009 study, the Commission ordered a 0.0072 interim retirement rate for all of Account 343, which corresponds to an average service life of approximately 69 years.

The overall experience band was studied for combined cycle rotatable parts. This band incorporates data from 2008 through 2019, which is the period for which data on rotatable parts was available for DEF.

The service life indications from the statistical analysis were for lower mode L curves with average service lives of around 6 years representing the best fits of the historical data. If more data points were emphasized, a curve with a somewhat longer life, such as the 7-L0.5 survivor curve is a good fit for the data.

Recommendation: Change current interim retirement rate to the 7-L0.5. This estimate is somewhat longer than the better fitting curves but is a more gradual change that incorporates the potential for component upgrades resulting in longer inspection intervals for some units.

NET SALVAGE ANALYSIS:

Discussion: In the 2009 depreciation study, an estimate of 0 percent was approved for all of FERC Account 343.

As discussed for Account 343, Prime Movers – General, both separate and combined net salvage analyses were performed. The combined data was given more consideration in this study. For the combined analysis, the overall net salvage was positive 51 percent. Most of the net salvage is likely related to rotatable parts. However, given the age of the Company's combined cycle plants, most of this gross salvage is likely for refurbishments and there will be a higher percentage of retirements for which scrap is the only gross salvage in the future (since the assets will eventually reach the number of replacements for which parts cannot be refurbished and are instead scrapped). As a result, there is the potential for gross salvage to be, on average, lower overall than indicated by the historical data.

Recommendation: Change the currently authorized net salvage estimate of 0 percent to positive 40 percent. Based on the 7-L0.5 survivor curve estimate for combined cycle, the majority of the retirements of plant in service will be interim retirements, and so the 40 percent net salvage estimate applies to all combined cycle rotatable parts.

Account 344: Generators

This account includes the cost installed of diesel or other power driven main generators.

GENERAL INFORMATION

Interim retirements for this account have averaged about \$2.1 million per year for the past ten years.

SERVICE LIFE ANALYSIS:

Discussion: The 55-R1.5 survivor curve was proposed for interim retirements in the 2009 depreciation study. The Commission ordered a 0.0004 interim retirement rate, which corresponds to an average service life of approximately 1250 years.

In the analysis for this study, bands studied include the overall band, as well as the most recent twenty, thirty and forty year experience bands. The statistical indications are similar across all of the bands.

The 65-R1 survivor curve represents a good fit of the historical data.

Recommendation: Change current interim retirement rate to the 65-R1 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: The current net salvage estimate is (0) percent, which is a composite estimate that applies to the full account. Thirty-two years of data were available for the net salvage analysis, ranging from 1988 through 2019. In aggregate, the gross salvage has been similar to the historic cost of removal recorded to this account. The overall average cost of removal was 13 percent, the average gross salvage was 14 percent, and the average net salvage was 1 percent. However, the gross salvage is influenced by two large gross salvage entries in 2003 and 2012. In recent years, the trend has been towards higher cost of removal and the five-year average of the net salvage percentage is (13).

The more recent data supports a more negative net salvage estimate than the approved 0 percent estimate.

Recommendation: The recommendation is for an interim net salvage estimate of (5) percent. This estimate is adjusted for interim retirements

to a (1) percent composite net salvage percent for both combined cycle and simple cycle plants.

Account 345: Accessory Electric Equipment

This account includes cost installed of auxiliary generating apparatus, conversion equipment, and equipment used primarily in connection with the control and switching of electric energy produced in other power generating stations, and the protection of electric circuits and equipment, except electric motors used to drive equipment included in other accounts. Such motors shall be included in the account in which the equipment with which it is associated is included.

GENERAL INFORMATION:

The Company's step-up transformers are not contained in the account, and are instead in Account 353.01, Step-Up Transformers. Interim retirements have averaged \$1.4 million per year for the past ten years.

SERVICE LIFE ANALYSIS:

Discussion: The 50-S0.5 survivor curve was proposed for interim retirements in the 2009 depreciation study. The Commission ordered a 0.0041 interim retirement rate, which corresponds to an average service life of approximately 122 years.

Bands studied in the life analysis for this study include the overall experience, as well as the most recent twenty, thirty and forty year bands. The historical data provide good indications of the service life for interim retirements.

The 60-S0 survivor curve represents a good fit of the historical data.

Recommendation: Change current interim survivor curve to the 60-S0 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: The current net salvage estimate is 0 percent, which is a composite estimate that applies to the full account. The historical data available for the net salvage analysis ranged from 1978 through 2019. The overall average cost of removal was 17 percent, the average gross salvage was 3 percent, and the average net salvage was (13) percent. The most recent ten-year net salvage average was (14) percent and the most recent five year average was (16) percent.

Recommendation: The recommendation is for a net salvage estimate of (10) percent. This estimate is adjusted for interim retirements to a (2) percent composite net salvage percent for combined cycle

a (1) percent composite net salvage percent for simple cycle plants.

Account 346: Miscellaneous Power Plant Equipment

This account includes the cost installed of miscellaneous equipment in and about the other power generating plant, devoted to general station use, and which is not properly includable in any of the foregoing other power production accounts.

GENERAL INFORMATION

Interim retirements for this account have averaged around \$200,000 per year for the past ten years.

SERVICE LIFE ANALYSIS:

Discussion: The 45-R1.5 survivor curve was proposed for interim retirements in the 2009 depreciation study. The Commission ordered a 0.0017 interim retirement rate, which corresponds to an average service life of approximately 294 years. Bands studied in the life analysis for this study include the overall band, as well as the most recent twenty, thirty and forty year experience bands.

The statistical analysis indicates a relatively short service life for this account. The recommendation is for a more gradual change from both the approved and proposed estimates from the last depreciation study.

Recommendation: Change current interim survivor curve to the 35-R1.5 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: The current net salvage estimate is (1) percent, which is a composite estimate that applies to the full account. Forty-four years of data were available for the net salvage analysis, ranging from 1976 through 2019. Most recent years with retirements show some cost of removal and limited gross salvage. The overall average cost of removal is 32 percent, the average gross salvage is 11 percent, and the average net salvage is (21) percent. The most recent ten-year (21) and five year (22) net salvage averages have been consistent with the overall average.

Recommendation: The recommendation is for a (10) percent estimate, which considers the historic net salvage data and the estimate used for steam's miscellaneous equipment (5). This estimate is adjusted for interim retirements to a (4) percent estimate for combined cycle and a (2) percent estimate for simple cycle plants.

**PART XI. DETAIL OF TRANSMISSION, DISTRIBUTION
AND GENERAL PLANT**

Account 350.01: Rights of Way

This account includes the cost of land and land rights for electric transmission.

GENERAL INFORMATION

This account includes easements used for transmission plant, both for substations and for transmission lines.

SERVICE LIFE ANALYSIS:

Discussion: For land rights accounts it is not uncommon to have a limited level of retirements in the historical data, and therefore the results of the life analyses do not provide definite results for this account. Typical average lives in the industry for this account are in the 60 to 80-year range. In the 2009 Study, a 75-R3 was recommended and approved by the Commission. The historical data does not provide support for modifying the current 75-R3 estimate.

Recommendation: Continue to use the approved 75-R3 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: There has been limited historical activity in this account. Typically estimates of 0 percent are used for land rights, as there is generally neither cost of removal nor gross salvage when land rights are retired.

Recommendation: Retain currently authorized net salvage rate of 0 percent.

Account 352: Structures and Improvements

This account includes the cost of structures and improvements for electric transmission. This includes the cost of all buildings and fixtures permanently attached to the structures and improvements.

GENERAL INFORMATION

Structures in this account are transmission buildings that usually house controls for substations and offices. There are also other types of property associated with transmission included fencing, walkways, lighting, etc. The buildings are a mix of masonry and prefab construction. Retirements are generally the result of deterioration or inadequacy. Structures are also retired when an entire substation is removed from service.

SERVICE LIFE ANALYSIS:

Discussion: In the 2009 depreciation study a 75-R2.5 survivor curve was recommended for this account and this estimate was adopted by the Commission. Bands analyzed in the statistical analysis include the overall experience band with activity since 1943, as well as more recent 20, 30 and 40 year experience bands. The current estimate continues to be a reasonable fit for the historical data.

Recommendation: Continue to use the approved 75-R2.5.

NET SALVAGE ANALYSIS:

Discussion: The net salvage recommended and approved in the 2009 depreciation study was (15) percent. Forty-five years of data were available for the net salvage analysis, ranging from 1975 to 2019. Through 2014, the cost of removal was consistent relative to the retirements. The most recent five year average with an average of 72 percent has experienced higher cost of removal than in earlier years. Little gross salvage has been recorded for this account.

The overall average for the net salvage is (22) percent. This, in conjunction with the more recent activity, support that an estimate at least as negative as the current estimate should be used.

Recommendation: Recommendation is to continue to use (15) percent net salvage for this account based in part on the overall and more recent averages.

Account 353: Station Equipment

This account includes the cost of station equipment for electric transmission, specifically transforming, conversion and switching equipment.

GENERAL INFORMATION

This account is made up of all transmission substation equipment and is the largest transmission account. Two types of assets that make up the largest portion of the investment in this account are transformers and circuit breakers. Transformers and circuit breakers are typically retired due to failure, proactive replacement and due to capacity needs or upgrades. Predictive replacements (i.e. the replacement of assets predicted to fail due to the results of analyses such as dissolved gas analysis) have become more common, and DEF has installed dissolved gas analysis monitoring on larger transformers. DEF has a program to replace older oil-filled breakers. Additionally, the expectation is that newer transformers and breakers may not last as long as those installed thirty or forty years ago due to the fact that newer transformers have tighter design tolerances. There is also a program to replace relays. Solid state relays are being replaced with microprocessor-based relays, which typically have shorter lives than the older style relays.

Retirement, cost of removal and gross salvage transactions related to events not expected to reoccur, such as the early failure of a transformer, were excluded from the life and net salvage analyses.

SERVICE LIFE ANALYSIS:

Discussion: A 53-R0.5 survivor curve was recommended in the 2009 depreciation study and adopted by the Commission. Bands analyzed in the statistical analysis include the overall experience band with activity since 1943, a band with data since 1959, as well as more recent 20, 30 and 40 year bands. Each of the bands produced fairly similar results, with the best fitting curves having average service lives around 50 years and low to mid mode R and S type curves.

The statistical analysis is considered to be indicative of the future experience for this account. While some factors, such as tighter design tolerances, could lead to shorter service lives in the future these may be offset by predictive maintenance and other programs. Even though the historical data indicates a slight trend towards shorter lives (and specifically in the more recent bands) the currently approved 53-R0.5 survivor curve estimate is still a reasonable fit for the data. This life and curve is consistent with estimates for other utilities for this type of property.

Recommendation: Continue to use the 53-R0.5 survivor curve for this account. This estimate also takes into consideration the statistical analysis as well as information provided by DEF personnel and experience of the industry.

NET SALVAGE ANALYSIS:

Discussion: In the 2009 depreciation study, the recommendation was for (0) percent net salvage, which the Commission approved. Forty-five years of data were available for the net salvage analysis, ranging from 1975 to 2019. In part because of the shorter history for which there is separate data for each subaccount, net salvage analysis was performed in which this subaccount was combined with 353.01 and 353.04, which contain assets related to the step-up transformers and equipment. The overall average cost of removal is 25 percent, the overall average gross salvage is 21 percent and the overall average net salvage is (4) percent. Cost of removal has trended upwards in the last ten years. The most recent ten-year average cost of removal is 35 percent.

Gross salvage has trended lower overall, although there have been some larger gross salvage amounts in recent years. Gross salvage was consistently recorded through 2002, but since that time has been more moderate. The most recent 20-year gross salvage is 15 percent and the most recent 10-year average gross salvage is 17 percent. Both are somewhat lower than the overall average gross salvage.

As a result of the decrease in gross salvage since 2002, net salvage has trended somewhat more negative. The most recent 20 year net salvage is (12) percent and the most recent ten-year average is (18) percent. The most recent five-year average is (17).

Recommendation: The overall net salvage data supports the recommended estimate of (5) percent, which is conservative when compared to the more recent data. If trends in cost of removal continue a more negative net salvage estimate may be appropriate in the future.

Account 353.01: Station Equipment – Step-Up Transformers

This account includes the cost of station equipment located at the Company's generating facilities, specifically step-up transformers.

GENERAL INFORMATION

Step-up transformers were part of Account 353, Station Equipment, until 2014 when the Company moved these assets to a separate subaccount. Historical data for the account is available from 2014 through 2019. The service life for assets in this account are impacted both by the physical life of the equipment as well as the potential retirement of generating facilities. Many of DEF's facilities, such as combined cycle plants and solar plants, have life spans of 35 years or less.

SERVICE LIFE ANALYSIS:

Discussion: Since this subaccount was included with Account 353 in the previous study, the current estimates are the same as that account. Data was available for actuarial analysis from 2014 through 2019. This account was studied in combination with Account 353.04, Step-Up Equipment. The statistical analysis indicated shorter service lives than the 53-R0.5 estimate used for Account 353, with best fitting curves having average service lives in the mid-20s. However, these service lives are somewhat shorter than is typically expected for this type of equipment and may be the result of the shorter period of data available for the study.

Recommendation: The 30-R1.5 survivor curve is recommended for this account. This estimate is somewhat longer than the better fitting curves (for example the 21-R1 or 21-S0.5) in the statistical analysis.

NET SALVAGE ANALYSIS:

Discussion: Since this subaccount was included with Account 353 in the previous study, the current estimates are the same as that account. Net salvage analysis was performed for this account in combination with Accounts 353 and 353.04 and the estimate for this account is the same as for those subaccounts.

Recommendation: Recommend a (5) percent net salvage, consistent with Account 353.

Account 353.04: Station Equipment – Step-Up Equipment

This account includes the cost of station equipment located at the Company's generating facilities, specifically equipment related to the step-up transformers.

GENERAL INFORMATION

Step-up equipment was part of Account 353, Station Equipment, until 2016 when the Company moved these assets to a separate subaccount. Historical data for the account is available from 2015 through 2019. The service life for assets in this account are impacted both by the physical life of the equipment as well as the potential retirement of generating facilities. Many of DEF's facilities, such as combined cycle plants and solar plants, have life spans of 35 years or less.

SERVICE LIFE ANALYSIS:

Discussion: Since this subaccount was included with Account 353 in the previous study, the current estimates are the same as that account. Data was available for actuarial analysis from 2015 through 2019. This account was studied in combination with account 353.01 Step-Up Transformers. The recommended service life is the same as for that account.

Recommendation: The recommendation is to use the same 30-R1.5 survivor curve as is recommended for Account 353.01.

NET SALVAGE ANALYSIS:

Discussion: Since this subaccount was included with Account 353 in the previous study, the current estimates are the same as that account. Net salvage analysis was performed for this account in combination with Accounts 353 and 353.04 and the estimate for this account is the same as for those subaccounts.

Recommendation: Recommend a (5) percent net salvage, consistent with Account 353.

Account 353.91: Station Equipment – Energy Control

This account include costs related to the Company's control centers. The largest investment in the account is for the energy control center placed in service in 1991.

GENERAL INFORMATION

DEF's St. Petersburg control center was placed in service in 1991 and is currently being renovated.

SERVICE LIFE ANALYSIS:

Discussion: In the 2009 depreciation study the recommended life and curve was 17-R3. The Commission approved the 17-L2 survivor curve. Data was available for actuarial analysis from 1980 through 2019. The statistical analysis indicated longer service lives than the existing estimate. The longer service lives are the result of fewer retirements since 2000. However, the St. Petersburg location is currently being renovated so a number of retirements are expected around 30 years of age. Additionally, some assets in the account have newer technologies that will likely have shorter lives than older types of assets.

Recommendation: The 30-S0.5 survivor curve is recommended for this account. This estimate is longer than the currently approved estimate, which reflects that retirements may occur at the same rate as in recent years. This estimate is a reasonable fit of the available data while also considering the age and outlook for the control center as well as newer equipment

NET SALVAGE ANALYSIS:

Discussion: In the 2009 depreciation study, the recommendation was for 0 percent net salvage, which was approved by the Commission. Twelve years of data were available for the net salvage analysis, ranging from 2008 to 2019. This account has had no gross salvage in that period. The overall cost of removal and overall net salvage has been 93 percent. However, given the somewhat limited data, there is no basis to move from the currently approved net salvage percent.

Recommendation: Continue to use the approved 0 percent net salvage.

Account 354: Towers and Fixtures

This account includes the cost of towers and fixtures used in electric transmission.

GENERAL INFORMATION

Most of the assets in this account were placed in service between 1966 and 1986, corresponding with the construction of the Company's nuclear plants and coal plants. Most lattice towers built in the 1950s and 1960s are on 230 kV circuits. Many towers built in the 1970s and 1980s are on 500 kV circuits.

SERVICE LIFE ANALYSIS:

Discussion: In the 2009 depreciation study the 65-R3 survivor curve was recommended and approved. Bands analyzed in the statistical analysis include the overall experience band with activity since 1943, a band with activity since 1959, as well as more recent 20, 30 and 40 year bands. The statistical results are not definitive, they do show an increase in retirement rates in the late 20 to 30 year age ranges. Estimates for other utilities typically range from 50 to 75 years. Higher mode R curves are also the most common for survivor curve estimates for this account.

A higher mode curve is indicative of the causes of retirement for these types of assets. Towers are generally retired when the transmission line is rerouted or replaced with conductors upgraded for heavier duty. Towers also are replaced due to foundation decay. It is possible that the environmental and climate conditions in Florida could impact the service lives of towers, as is the case with other types of assets.

Because there have been relatively few retirements through age 40, an increase in the average service life is appropriate for this account. The 70-R3 fits the available data well and represents a five-year increase in average service life. The R3 survivor curve is consistent with the current estimate.

Recommendation: The recommendation is for a change in the estimated survivor curve to the 70-R3.

NET SALVAGE ANALYSIS:

Discussion In the 2009 depreciation study, an estimate of (30) percent was recommended. The Commission approved a net salvage percent of (25). The overall net salvage percentage for this account is (77). After not experiencing any cost of removal from the period 1996 through 2002, DEF has experienced

more regular net salvage in the last 20 years. The 20-year average net salvage percentage is (108).

The data therefore supports a negative net salvage estimate. It is reasonable to expect negative net salvage for towers, as large transmission towers require manpower and equipment to remove

Recommendation:

A more negative estimate is supported by the historical data. However, there has not been as much activity for this account as for other overhead transmission line accounts. For this reason, consideration was also given to Accounts 355 and 356. An estimate of (50) percent net salvage is recommended. This estimate is consistent with the recommended net salvage percentage for Accounts 355 and 356. This is a conservative estimate compared to the overall average net salvage of (77) percent.

Account 355: Poles and Fixtures

This account includes cost of poles (all types) and fixtures used in electric transmission.

GENERAL INFORMATION

Most transmission poles currently in service are wood. However, as a part of DEF's storm protection plan, the Company plans to replace wood poles on 69 kV or higher circuits with concrete or steel poles over the next fifteen years. Retirements for transmission poles typically occur due to damage, deterioration, loading, capacity and relocations. Retirements also occur as a result of storm hardening.

SERVICE LIFE ANALYSIS:

Discussion: In the 2009 depreciation study the 38-R2 survivor curve was approved. For the current study, bands analyzed in the statistical analysis include the overall experience band with activity since 1943, a band with data since 1959, and more recent 20, 30 and 40 year bands. The most recent 20 year placement band was also analyzed. The actuarial analysis indicated best fitting curves with average service lives of around 40 years with the better fitting curves having average service lives that are somewhat shorter than 40 years. The R2 type curve continues to be a good fit of the historical data.

Due to the replacement of wood poles with concrete poles, the overall composition of this account has changed and will continue to change. Of approximately 50,000 transmission poles on the system, approximately 18,000 are wood and the remainder are steel or concrete. Steel and concrete poles are expected to have a longer average service life than wood poles. As a result, the service life for the account going forward may be for a longer life than experienced in the historical data. However, this is offset by the fact that the approximately 18,000 wood poles will be replaced over the next 15 years.

Recommendation: Increase the average service life and retain the same curve type. The 40-R2 survivor curve is recommended, which is a longer service life than the best fitting survivor curves from the statistical analysis. As wood poles are replaced over the next fifteen years, a longer service life may be appropriate in the future.

NET SALVAGE ANALYSIS:

Discussion: In the 2009 depreciation study, the recommendation was for (50) percent net salvage. The Commission adopted a (25)

percent net salvage. Forty-five years of data were available for the net salvage analysis, ranging from 1975 to 2019. The overall average cost of removal is 89 percent, the average gross salvage is 11 percent, and the overall average net salvage was (78) percent. The most recent five year average net salvage was (81) percent. Thus, the data supports a more negative estimate than the current estimate of (25) percent.

A portion of the increase in cost of removal in recent years has been due to the volume of work performed (both for DEF and across the state), in particular for storm hardening work. The volume of work has impacted the cost for pole replacements, in part due to contractor costs. In the future, it is possible that these costs will moderate.

Given these considerations, the overall and more recent averages are considered to provide a reasonable basis for the net salvage estimates for this account. However, a more gradual change in net salvage is appropriate at this time because over the long-term costs may moderate.

Recommendation:

The overall and five-year average of net salvage is more negative than the approved estimate. The recommendation is to use the previously proposed net salvage estimate of (50) percent, which is conservative and a gradual change when compared to the historical data.

Account 356: Overhead Conductors and Devices

This account includes the cost of overhead conductors and devices on tower lines used for electric transmission.

GENERAL INFORMATION

Transmission conductor is primarily for capacity and relocations. Damage and failure can also result in the replacement of conductor, as conductors exposed to greater wind loading suffer more metal fatigue.

SERVICE LIFE ANALYSIS:

Discussion: In the 2009 depreciation study the 55-R1.5 survivor curve was recommended, which was approved by the Commission. For the current study, bands analyzed in the statistical analysis include the overall experience band with activity since 1958, as well as more recent 20, 30 and 40 year bands. Most bands indicate similar service life indications.

The actuarial analysis indicates average service lives of around 60 years, with low to mid mode curves resulting in the best fits. The statistical analysis therefore indicates that an increase in average service life is appropriate for this account. The analysis also indicates a slightly lower mode curve type. The R1 curves and S0 curves fit the historical data better than the existing R1.5 curve.

The impact of the storm hardening program on conductor is uncertain at this time. The design of the program is to increase the strength of the structural assets on transmission and distribution lines (i.e. the poles). With stronger structures, more force from storms and wind could be transferred to the conductor, resulting in more retirements due to deterioration and damage. However, as many of the retirements for conductor occur due to capacity and relocations, the impact could be limited. For these reasons, the statistical analysis is considered to be indicative of future experience for this account.

The 60-R1 is a good fit for the representative data points. The data also indicates that historically all assets have retired before age 100, which provides an indication of the maximum life of the curve.

Recommendation: Modify currently authorized 55-R1.5 service life and curve to the 60-R1 life and curve, which is a good fit of the historical data in the statistical life analysis.

NET SALVAGE ANALYSIS:

Discussion: In the 2009 depreciation study, the recommendation was for (30) percent net salvage. The Commission adopted a (20) percent net salvage. Forty-five years of data were available for the net salvage analysis, ranging from 1975 to 2019. The overall average cost of removal was 113 percent, the average gross salvage was 27 percent and the overall average net salvage was (85) percent. More recent averages have experienced slightly more negative net salvage; the most recent five year average is (116) percent and the most recent ten year average at (126) percent. The historical data therefore supports a more negative estimate than the approved (20) percent.

Recommendation: Increase the currently authorized net salvage rate from (20) percent to (50) percent. This estimate is conservative, but it is consistent with the other transmission overhead line accounts.

Account 357: Underground Conduit

This account includes the cost of underground conduit and tunnels for housing of cables and wires for transmission conductors.

GENERAL INFORMATION

The Company has different types of construction for underground transmission lines. In St. Petersburg, some older underground transmission is gas or oil-filled pipe conduit. Newer construction is solid dielectric in conduit. The most significant investment in the account, \$25 million (or about 75% of the entire account), was added in 2009. These assets are solid dielectric cable in conduit primarily at the Bartow generating plant and the life may be tied to the life of the Bartow plant.

SERVICE LIFE ANALYSIS:

Discussion: In the 2009 depreciation study the 55-R3 survivor curve was recommended, which was approved by the Commission. For the current study, bands analyzed in the statistical analysis include the overall experience band with activity since 1958, as well as more recent 20, 30 and 40 year bands. Because most of the assets are 60 years old or less, there have been relatively few retirements for the account. The statistical analysis is therefore inconclusive. The historical data does indicate some retirements, but in general does not support any change in service life for the account from the approved 55-R3. If anything, the lives of the newer assets may be shorter than 55 years. Most estimates for others in the industry are in the 50 to 65 year range.

Recommendation: The recommendation is to continue to use the 55-R3 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: In the 2009 depreciation study, the recommendation was for 0 percent net salvage, which was adopted by the Commission. Similar to the life analysis, the historical data is not conclusive for the net salvage analysis, with removal costs and gross salvage not recorded for each year. The overall average cost of removal is 40 percent. The expectation is that in the future, when more conduit is retired, that cost of removal will moderate.

To the extent conduit is retired in place, there should be limited cost of removal and gross salvage, which supports the approved 0 percent net salvage. However, oil-filled conduit in

St. Petersburg may have removal requirements, which could result in cost of removal for oil-filled pipe.

Recommendation:

The recommendation at this time is to retain the currently authorized 0 percent net salvage rate. In future studies a negative net salvage estimate may be appropriate.

Account 358: Underground Conductors and Devices

This account includes the cost of underground conductors and devices for electric transmission.

GENERAL INFORMATION

Similar to Account 357, a large portion of the account was added in 2009 (\$63 million which is about 80% of the account) related to the construction of the Bartow combined cycle plant.

SERVICE LIFE ANALYSIS:

Discussion: In the 2009 depreciation study the 50-R3 survivor curve was recommended, which was approved by the Commission. For the current study, bands analyzed in the statistical analysis include the overall experience band with activity since 1957, as well as more recent 20, 30 and 40 year bands. The statistical analysis indicated a longer service life than the approved estimate, with the better fitting curves having longer average service lives.

The R3 curve continues to be a good fit of the historical data. An average service life of 55 is a better fit than the currently approved 50 years and is consistent with the average service life approved for Account 357.

Recommendation: The recommendation is to use the 55-R3 survivor curve. This is a good fit of the available historical data.

NET SALVAGE ANALYSIS:

Discussion: In the 2009 depreciation study, the recommendation was for (3) percent net salvage. The Commission adopted 0 percent net salvage. Forty-three years of data were available for the net salvage analysis, ranging from 1977 to 2019. The overall average cost of removal was 2 percent, the overall gross salvage was 1 percent and the overall average net salvage was (1) percent. There has not been any gross salvage since 1977.

Recommendation: The recommendation is to continue to use 0 percent net salvage.

Account 359: Roads and Trails

This account includes the cost of roads and trails for access to electric transmission facilities.

GENERAL INFORMATION

Most of the assets in this account have been installed since the 1970s, with 99.7 percent of the surviving assets as of 2019 are from vintages 1974 and subsequent. As a result, the retirement experience is somewhat limited.

SERVICE LIFE ANALYSIS:

Discussion: In the 2009 depreciation study the 75-R3 survivor curve was recommended. The Commission approved a 90-R3 survivor curve. For the current study, bands analyzed in the statistical analysis include the overall experience band with activity since 1943, a band since 1959, and more recent 20, 30 and 40 year bands. Because most of the assets are 50 years old or less, there have been relatively few retirements for the account. The statistical analysis is therefore inconclusive.

Most estimates for others in the industry are in the 55 to 75 year range. A 90-year average service life is long for roads and trails and outside of the typical industry range.

Recommendation: The 75-R3 survivor curve is recommended. This curve was proposed in the previous study and has the same average service life as the estimate for easements in Account 350.01.

NET SALVAGE ANALYSIS:

Discussion: In the 2009 depreciation study the recommended net salvage estimate was 0 percent, which was approved by the Commission. The net salvage analysis is somewhat limited, with cost of removal and gross salvage not recorded each year. The overall net salvage is (8) percent.

Recommendation: The recommendation is to continue to use the approved 0 percent net salvage.

Account 360.01: Rights of Way

This account includes the cost of land and land rights for electric distribution.

GENERAL INFORMATION:

This account includes easements used for distribution lines and structures.

SERVICE LIFE ANALYSIS:

Discussion: For land rights accounts it is not uncommon to have a limited level of retirements in the historical data, and therefore the results of the life analyses do not provide definite results for this account. Typical average lives in the industry for this account are in the 60 to 80 year range. In the 2009 Study, a 75-R3 was proposed and approved by the Commission. There is no new information based on the life analysis that would support a change in service life estimate.

Recommendation: Continue to use the approved 75-R3 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: There has been limited historical activity in this account. Typically estimates of 0 percent are used for land rights, as there is generally neither cost of removal nor gross salvage when land rights are retired.

Recommendation: Retain currently authorized net salvage rate of 0 percent.

Account 361: Structures and Improvements

This account includes the cost of structures and improvements used in connection with electric distribution substations. This includes the cost of all buildings and fixtures permanently attached to the structures.

GENERAL INFORMATION:

The structures in this account are typically small control buildings with the majority being constructed of concrete or metal. Improvements such as fencing are also included in the account.

SERVICE LIFE ANALYSIS:

Discussion: The 75-R2 survivor curve was recommended in the 2009 depreciation study, which was adopted by the Commission. Bands analyzed using the retirement rate method for this account include the overall experience band with activity since 1943, a band with data since 1959, and the most recent 20, 30 and 40 year experience bands..

The statistical analysis indicates a shorter life than the approved curve type. The 65-R2.5 life and curve is a good fit of the most representative data points and is within the range of other estimates for this account in the industry.

Recommendation: The 65-R2.5 curve is recommended. This estimate is a better fit to the historic data and the curve type is consistent with what was recommended for transmission structures and improvements.

NET SALVAGE ANALYSIS:

Discussion: In the 2009 depreciation study a net salvage estimate of (10) percent was recommended and was approved by the Commission. Forty-five years of data were available for the net salvage analysis, ranging from 1975 to 2019. The overall cost of removal was 15 percent and the overall gross salvage is 2 percent. The overall net salvage was (13) percent. Little gross salvage has been recorded in more recent years, but the overall net salvage has been relatively consistent over time. The most recent 10 and 5 year averages of net salvage have been (11) percent and (9) percent respectively. The approved (10) percent continues to be a reasonable estimate for this account.

Recommendation: The recommendation is to continue to use the approved (10) percent net salvage.

Account 362: Station Equipment

This account includes the cost of station equipment used for the purpose of changing the characteristics of electricity in connection with its distribution.

GENERAL INFORMATION:

This account includes distribution substation equipment. The two types of property that make up the largest portion of the investment in this account are circuit breakers and transformers. Transformers and circuit breakers are typically retired due to failure, proactive replacement and due to capacity needs or upgrades. Additionally, due to tighter design tolerances, the expectation is that newer transformers and breakers may not last as long as those installed thirty or forty years ago. There is also a program to replace relays. Solid state relays are being replaced with microprocessor based relays, which typically have shorter lives than the older style relays.

SERVICE LIFE ANALYSIS:

Discussion: The service life estimate for this account in the 2009 depreciation study was 60-R0.5, which was adopted by the Commission. Bands analyzed using the retirement rate method for this account include the overall experience band with activity since 1943 and the most recent 20, 30 and 40 year experience bands. The actuarial analysis indicates a trend to a somewhat shorter service life than the approved 60-R0.5, with the best fitting curves having average service lives around 50 years. More recent bands also support a trend towards a somewhat shorter average service life.

Newer transformers may not last as long as the older ones due to tighter design tolerances. Environmental and climate conditions in DEF's service territory, such as heat, rain, wind, lightening, and salt spray all have an impact on the life of substation equipment.

The 50-R1 is a good fit of the historical data for the most representative data points.

Recommendation: Use the 50-R1 survivor curve. This estimate is a good fit to the historic data and consistent with expectations for this account.

NET SALVAGE ANALYSIS:

Discussion: In the 2009 depreciation study the net salvage estimate was (15) percent. The Commission approved a net salvage percent of (10). Forty-five years of data were available for the net salvage analysis, ranging from 1975 to 2019. The overall

average cost of removal for this period was 27 percent, the average gross salvage was 13percent and the overall average net salvage was (13) percent. The more recent five year average indicates slightly more negative net salvage of (29) percent. Thus, the historical data supports continuing to use the approved estimate for this account.

Recommendation: Retain the current approved (10) percent net salvage for this account, which is consistent with the historical data.

Account 364: Poles, Towers and Fixtures

This account includes the cost of poles, towers, and appurtenant fixtures for supporting electric overhead distribution conductors and service wires.

GENERAL INFORMATION

The majority of DEF's distribution poles are wood poles. The Company's storm hardening program has led to the replacement of many wood poles with newer poles that are stronger, often spaced closer together and consistent with current standard. Most of these new poles are wood.

SERVICE LIFE ANALYSIS:

Discussion: The causes of pole retirements are from the pole replacement program due to deterioration, as well as loading, storms, road widening, inadequacy, reconductoring and car accidents. In the 2009 depreciation study the 29-R4 survivor curve was recommended. The 32-R4 survivor curve was approved by the Commission.

Bands analyzed using the retirement rate method for this account include the overall experience band with activity since 1943, data since 1959, and the most recent 20, 30 and 40 year experience bands.

The results of the statistical analysis showed that the best fitting curves had average service lives in the 40 year range. The statistical indications for poles were for slightly lower modes than the current estimate.

The 40-R3 survivor curve is a good fit of the historical data for poles. It is somewhat longer than the best fitting curves for the overall band but consistent with more recent bands. This is an increase in service life from the approved estimate and represents a lower mode curve type as approved estimate.

Recommendation: The 40-R3 survivor curve is recommended. This estimate is slightly longer than the overall indications in the historical data but is supported by the analysis of more recent bands and by information provided by management.

NET SALVAGE ANALYSIS:

Discussion: In general, distribution poles have become more costly to replace over the past 10 to 15 years. Reasons for increased costs include increases in labor and contractor costs, increases in permitting costs and traffic control costs. In the

2009 Study, a (50) percent net salvage estimate was recommended. A net salvage estimate of (35) percent was approved by the Commission.

The historical data supports that a more negative estimate than the approved (35) percent is appropriate for this account. Forty-five years of data were available for the net salvage analysis, ranging from 1975 to 2019. The overall average cost of removal was 112 percent, the overall average gross salvage was 30 percent, and the overall average net salvage was (82) percent. While removal costs have trended higher for the reasons described above, gross salvage has trended lower. Gross salvage for wood poles is lower due to disposal retirements, as wood poles typically can no longer be sold to third parties to use as mulch due to environmental rules.

The combination of higher removal costs and lower gross salvage results in the more recent data indicating even more negative net salvage. While the overall net salvage is (82) percent, the most recent five year average (211) percent. The three year moving averages have exceeded (90) percent each year since the 2004-2006 period

As noted above, discussions with Company management support that removal costs have been increasing for a number of reasons. However, there is also the potential that the storm hardening work in recent years has resulted in higher costs of removal and that costs may moderate somewhat going forward. Also, because storm hardening work typically occurs on critical lines, it is more likely to be located near main roads. Due to permitting and other work requirements, costs can be higher for this type of work than is the case for work on lateral lines. Thus, while it should be expected that much of the increase in removal costs should continue for the future, costs may moderate somewhat once the storm hardening program is completed and be lower than the (211) percent or more that has been experienced in the last five years.

Recommendation:

The overall average supports an estimate of at least (60) percent. The recommendation at this time is for an estimate of (60) percent, which is conservative compared to the historical data. If trends for more negative net salvage continue, a more negative estimate will be appropriate in future studies.

Account 365: Overhead Conductors and Devices

This account includes the cost of electric overhead conductors and devices used for distribution purposes.

GENERAL INFORMATION:

AAC is the most common type of conductor used on the system with 1.0 being the most common size. Overhead conductor is retired as the result of deterioration or too many splices, inadequate capacity or clearance, road widening, and storms. Older copper and open wire may also be proactively replaced. DEF is undergrounding many of its conductors as a part of its storm hardening program.

SERVICE LIFE ANALYSIS:

Discussion: In the 2009 depreciation study the recommendation was for the 36-R0.5 survivor curve, which the Commission approved. Bands analyzed using the retirement rate method for this account include the overall experience band with activity since 1943, a band with activity since 1959 and the most recent 20, 30 and 40 year experience bands. The statistical analysis indicated an increase in average service life for this account. The statistical indications were for average service lives in the 40-45 year range. The R0.5 is still a reasonable fit for the historic data; however, in recent years, many assets have been retired at earlier ages than is expected going forward. Given this, the R1 is more consistent with future retirement expectations, while also being a good fit to the historic data.

The impact of the storm hardening program on conductor is uncertain at this time. The design of the program is to increase the strength of the structural assets on transmission and distribution lines (i.e. the poles). With stronger structures, more force from storms and wind could be transferred to the conductor, resulting in more retirements for conductor due to deterioration. However, as many of the retirements for conductor occur due to capacity and relocations, the impact could be limited. The 45-R1 survivor curve is a good fit of the representative data points for this account. This estimate represents an increase over the approved estimate.

Recommendation: Change currently authorized service life and curve from the 36-R0.5 to the 45-R1.

NET SALVAGE ANALYSIS:

Discussion: In the 2009 depreciation study the net salvage estimate was (45) percent. The Commission approved an estimate of (20)

percent. Forty-five years of historical net salvage data were available for the net salvage analysis, ranging from 1975 to 2019. The overall average cost of removal for this period was 59 percent, the overall average gross salvage was 25 percent, and the overall average net salvage was (35) percent. However, cost of removal has trended higher and gross salvage lower in recent years. The most recent five year average cost of removal of 66 percent is more negative than the overall average, while the most five year average gross salvage is lower than the overall average. The most recent five years only experienced 6 percent gross salvage and the five year net salvage has been (61). The more recent data therefore indicates more negative net salvage than the overall average.

The reasons for increasing costs for overhead conductor are similar to those for poles, and include permitting requirements, safety requirements and traffic control requirements. However, similar to poles there is the possibility that storm hardening work, which is more likely to be adjacent to major roads, could experience higher removal costs. It is therefore possible that costs could moderate somewhat in the future.

Recommendation:

The historical data supports a more negative net salvage estimate than the approved estimate. The recommendation is for a (30) percent net salvage estimate. This estimate is slightly more negative than the overall average but is conservative when compared to more recent averages.

Account 366: Underground Conduit

This account includes the cost of electric underground conduit and tunnels used for housing distribution cables.

GENERAL INFORMATION:

Underground distribution conduit can be thin-wall conduit or PVC. DEF also has network systems in downtown Clearwater, Downtown St. Petersburg and Treasure Island. Underground conduit is generally retired only when accidentally dug up or abandoned due to relocations or upgrades. Over 97 percent of DEF's surviving investment in this account is vintage 1980 or newer. Starting in 2019, new installations will be in PVC conduit.

SERVICE LIFE ANALYSIS:

Discussion: In the 2009 depreciation study the recommendation was for the 67-R2.5 survivor curve, which was approved by the commission. Bands analyzed using the retirement rate method for this account include the overall experience band with activity since 1943, a band with data since 1959, and the most recent 20, 30 and 40 year experience bands. The statistical analysis indicated a higher mode curve than the approved R2.5. The 70-R3 is a better fit of the historical data than the approved estimate for the representative data points.

Recommendation: Use the 70-R3 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: In the 2009 depreciation study the net salvage estimate was (10) percent. The Commission approved an estimate of (5) percent. Forty-five years of historical net salvage data were available for the net salvage analysis, ranging from 1975 through 2019. The overall cost of removal has been 109 percent, the overall gross salvage 27 percent and the overall net salvage has been (82) percent. Both cost of removal and gross salvage have trended more negative in recent years. The most recent ten-year net salvage percent is (143) percent.

Recommendation: The recommendation is (10) percent net salvage for this account. This estimate is conservative relative to the historic trends but incorporates that many assets will be retired in place in the future.

Account 367: Underground Conductors and Devices

This account includes the cost of electric underground conductors and devices used for electric distribution.

GENERAL INFORMATION:

Approximately 80% of underground cable is direct buried. Cable that is not direct buried varies and can be thin-wall conduit or PVC conduit. DEF also has network systems in downtown Clearwater, Downtown St Petersburg and Treasure Island. DEF has a replacement program in place to remove older cable with concentric neutral. The Company is also doing cable injection in some instances. Typical causes of retirement in this account include failure, dig-ins and relocations. Underground cable that is in PVC conduit or ducts is more likely to be removed when replaced than direct buried cable.

SERVICE LIFE ANALYSIS:

Discussion: In the 2009 depreciation study the recommendation was for the 35-R2 survivor curve, which was approved by the Commission. Bands analyzed using the retirement rate method for this account include the overall experience band with activity since 1943 and the most recent 20, 30 and 40 year experience bands. Each band indicated similar service life characteristics.

The best fitting survivor curves typically had somewhat longer service lives than the approved estimate, with the best fitting curves having average service lives around 45 years. The R1 curve type is a better fit than the current R2 curve. An increase in service life is consistent with the expectation that the quality of underground cable has improved, as newer cable has improved dielectric properties. The 45-R1 is a good fit of the data and consistent with future expectations for this account.

Recommendation: The recommendation for this account is the 45-R1 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: In the 2009 depreciation study the recommendation was for a (10) percent net salvage estimate. The Commission approved an estimate of (5) percent. Forty-five years of data was available for the net salvage analysis, ranging from 1975 through 2019. The overall average cost of removal for this period was 37 percent and the overall gross salvage was 17 percent. The overall average net salvage was (20) percent. The most recent ten and five year averages have been more

negative than the overall average at (27) percent and (31) percent respectively.

Conductor in the network system is often removed when replaced, as the conductor is pulled from the duct to make room for new conductor. Costs can also be higher due to traffic control and other requirements. When conductor is abandoned in place the Company has to cut the cable at each joint and intersection below grade. There is no gross salvage when cable is abandoned in place.

The data, as well as the Company's practices, support that a negative net salvage estimate is appropriate for this account.

Recommendation:

The recommendation is for an estimate of (10) percent net salvage, which is conservative.

Account 368: Line Transformers

This account includes the cost installed of overhead and underground distribution line transformers and poletype and underground voltage regulators owned by the utility, for use in transforming electricity to the voltage at which it is to be used by the customer, whether actually in service or held in reserve.

GENERAL INFORMATION:

DEF has overhead, underground and pad mount transformers. Overhead transformers are more subject to lightning but pad mount transformers are more exposed to irrigation and other factors that can cause corrosion. Since 2000, DEF has installed stainless steel within 1,000 feet of coastline, which could mitigate corrosion.

SERVICE LIFE ANALYSIS:

Discussion: In the 2009 depreciation study the recommendation was for the 27-R2 survivor curve. The Commission approved the 31-R2 survivor curve. Bands analyzed using the retirement rate method for this account include the overall experience band with activity since 1943, a band with data since 1959 and the most recent 20, 30 and 40 year experience bands.

The statistical analysis indicated slightly longer average service lives than the approved estimate. Retirements in the past 10 years have been on average younger than those recorded in previous years. The result has been for a lower mode curve to be indicated in the data. A change of curve type to the R0.5 curve, which represents a very good fit of the historical data for the representative data points, is recommended. The 35-R0.5 survivor curve represents a slight increase in average service over the approved estimate and is a good fit of the historical data.

Recommendation: The recommendation is to change the approved 31-R2 survivor curve to the 35-R0.5 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: In the 2009 depreciation study the recommendation was for (15) percent net salvage. The Commission adopted a (10) percent net salvage. Forty-five years of data was available for the net salvage analysis, ranging from 1975 through 2019. The overall average cost of removal for this period was 28 percent, the overall gross salvage was 13 percent and the overall average net salvage was (15) percent. The most recent ten-year average is (19).

The current estimate of (10) percent, while on the conservative end, is consistent with more recent averages.

Recommendation:

The recommendation is to keep the approved net salvage estimate of (10).

Account 369.01: Services - Underground

This account includes the cost of electric distribution underground services.

GENERAL INFORMATION

Retirements of underground services typically occur due to third party damage, failure (i.e., if there are three or more outages), capacity, and customer requirements. The assets in the account have been installed since 1966, with almost 90 percent installed since 1985.

SERVICE LIFE ANALYSIS:

Discussion: In the 2009 depreciation study the recommendation was for the 43-R0.5 survivor curve, which the Commission approved. Bands analyzed using the retirement rate method for this account include the overall experience band with activity since 1943, a band with data since 1959, and the most recent 20, 30 and 40 year experience bands. An analysis was also performed for the combined data of Accounts 369.01 and 369.02.

The statistical analysis for Account 369.01 data was not conclusive but the combined analysis indicated a slightly shorter service life than the approved estimate for this account. Earlier-aged retirements have occurred in recent years that impact the original life table but are not expected to be reflective of future experience. Because the analysis for Account 369.01 is not conclusive, more consideration was given to the combined analysis. The 40-R2.5 curve is a better fit to the combined data than the existing curve.

Recommendation: The recommendation is to change the approved 43-R0.5 survivor curve to the 40-R2.5 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: In the 2009 depreciation study an estimate of (15) percent net salvage was recommended. The Commission approved an estimate of (5) percent. Forty-five years of data was available for the net salvage analysis, ranging from 1975 through 2019. The overall average cost of removal was 21 percent, the overall gross salvage was 8 percent and the overall average net salvage was (14) percent. There has been very little gross salvage recorded since 2002. Cost of removal has trended lower. The most recent ten-year average cost of removal is 13 percent.

The historical data supports that a more negative net salvage estimate is appropriate.

Recommendation:

The recommendation is for a (15) percent net salvage estimate, which is similar to the overall average net salvage.

Account 369.02: Services - Overhead

This account includes the cost of electric distribution overhead services.

GENERAL INFORMATION:

Overhead services are retired as the result of deterioration, weather or capacity. Services may also be replaced due to customer requirements.

SERVICE LIFE ANALYSIS:

Discussion: In the 2009 depreciation study the recommendation was for the 34-R3 survivor curve, which the Commission approved. Bands analyzed using the retirement rate method for this account include the overall experience band with activity since 1943, a band with data since 1959, and the most recent 20, 30 and 40 year experience bands. An analysis was also performed for the combined data of Accounts 369.01 and 369.02. The statistical analysis indicates a longer service life than the current estimate. The combined analysis indicates a longer service life than the analysis based only on Account 369.02 data. The 40-R2.5 curve is a good fit of the combined analysis and has a somewhat longer life than the analysis for data for only Account 369.02.

Recommendation: The recommendation is to use the 40-R2.5 survivor curve, which is the same recommendation as for Account 369.01 Services - Underground. This is a somewhat longer estimate than had only the data for Account 369.02 been considered.

NET SALVAGE ANALYSIS:

Discussion: In the 2009 depreciation study the recommendation was for (50) percent net salvage. The Commission approved an estimate of (40) percent. Forty-five years of data were available for the net salvage analysis, with years ranging from 1975 through 2019. The overall average cost of removal for this period was 30 percent, the average gross salvage was 7 percent and the average net salvage was (23) percent. Cost of removal has trended higher over the past decade while gross salvage has not experienced much activity since 2001. The most recent five-year average cost of removal is 53 percent and the most recent five-year average gross salvage is zero percent.

Overall, the historical data supports a less negative net salvage estimate than the approved (40) percent.

Recommendation:

The recommendation is for a net salvage estimate of (20) percent. This estimate is consistent with the overall average net salvage.

Account 370: Meters

This account includes the cost of meters or devices for use in measuring the electricity delivered to customers.

GENERAL INFORMATION:

DEF is currently replacing its existing meters with AMI meters. Most of the assets that remain in the account are related assets such as meter boxes and instrument transformers. AMI meters are in Account 370.02. Retirements related to the AMI program have been excluded from the life and net salvage analyses.

SERVICE LIFE ANALYSIS:

Discussion: The current estimate for this account is the 18-R0.5 survivor curve. Bands analyzed using the retirement rate method for this account include the overall experience band with activity since 1943, a band with activity since 1959 and the most recent 20, 30 and 40 year experience bands. The statistical analysis indicated a somewhat longer service life than the approved estimate. Since most assets that remain in this account are not meters, but other related equipment, a longer life is reasonable. The 25-R1 survivor curve is longer than the best fitting curves but incorporates that an expectation that the assets currently in this account may have longer lives than meters had historically experienced.

Recommendation: Increase the current approved 18-R0.5 survivor curve to the 25-R1 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: In the 2009 depreciation study the recommendation was for (10) percent net salvage. The Commission approved an estimate of (8) percent. Forty-five years of data were available for the net salvage analysis, ranging from 1975-2019. The overall average for this period was (11) percent. The historic data supports the (10) percent net salvage that was proposed in the previous study.

Recommendation: Use the (10) percent net salvage estimate. This estimate is consistent with the overall average net salvage.

Account 370.02: Meters - AMI

This account includes the cost of meters or devices for use in measuring the electricity delivered to customers. This account includes all new AMI meters.

GENERAL INFORMATION:

DEF has replaced the vast majority of its analog meters with AMI meters. This account contains the AMI meters.

SERVICE ANALYSIS:

Discussion: DEF did not have AMI meters at the time of the 2009 depreciation study. A 15-year service life is currently used for this account and was approved in Docket No. PSC-2017-0451-AS-EU. Because all of the assets in this account have been installed since 2015, there is limited historical data for the life analysis. The approved 15-year average service life is consistent AMI meters used for other utilities continues to be reasonable for this account. The R2.5 curve type is recommended for this account.

Recommendation: The recommendation is to use the 15-R2.5 survivor curve for this account.

NET SALVAGE ANALYSIS:

Discussion: There is currently not a negative net salvage estimate for this account and because the AMI meters are new, there is limited net salvage data available specific to AMI meters. However, the historical experience for Account 370 should be representative of the net salvage experience for AMI meters. It is reasonable to use the same net salvage estimate for both accounts.

Recommendation: The recommendation is to use (10) percent net salvage, which is the same estimate as is recommended for Account 370.

Account 371: Installation on Customers' Premises

This account includes the cost of equipment on the customer's side of the meter when the utility retains responsibility for same.

GENERAL INFORMATION:

Assets in this account primarily include lighting on customer premises, as well as assets associated with customer lighting, such as poles and conductor.

SERVICE LIFE ANALYSIS:

Discussion: In the 2009 depreciation study the recommendation was for the 25-R2 survivor curve, which was approved by the Commission. Bands analyzed using the retirement rate method for this account include the overall experience band with activity since 1943, a band with data since 1959 and the most recent 20, 30 and 40 year experience bands. Almost all of the assets in this account have been added since the 1980s, and most have been added within the past 30 years. The approved 25-R2 survivor curve is a still a good fit to the historical data.

Recommendation: The recommendation is to retain the approved 25-R2 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: In the 2009 depreciation study the recommendation was for a 0 net salvage estimate, which the Commission approved. Forty-five years of data was available for the net salvage analysis, ranging from 1975 through 2019. The overall average cost of removal for this period was 41 percent, the overall average gross salvage was 5 percent and the overall average net salvage was (36) percent. Retirements, cost of removal and gross salvage have been relatively limited since 2000. Negative cost of removal has usually accompanied retirements when they have occurred. The most recent 5 and 10 year average net salvage percentages are (93) percent and (128) percent. The data in recent years is not definitive, but it does support a negative net salvage estimate.

Most of the assets in this account are related to customer lighting, for which the net salvage expectations should be similar to Account 373. It is reasonable to use the same estimate for this account as for Account 373.

Recommendation: The recommendation is for (10) percent net salvage, which is the same estimate as is recommended for Account 373.

Account 373: Street Lighting and Signal Systems

This account includes the cost installed of equipment used wholly for public street and highway lighting; or traffic, fire alarm, police, and other signal systems.

GENERAL INFORMATION:

Assets in this account include street lighting, as well as assets associated with street lighting, such as poles and conductor. New lighting is LED and the Company replaces a number of street lights each year due to customer requests for LED lighting. When LED lights are replaced, the entire fixture is replaced.

SERVICE LIFE ANALYSIS:

Discussion: The recommendation in the 2009 depreciation study was for the 20-L1.5 survivor curve, which was approved by the Commission. Bands analyzed using the retirement rate method for this account include the overall experience band with activity since 1943, a band with data since 1959 and the most recent 20, 30 and 40 year experience bands. The statistical analysis indicated a longer service life than the approved estimate, and the more recent bands were even longer. The statistical analysis indicates a longer service life than the current estimate and the 25-S0 survivor curve is a good fit of the most representative data points.

About 10% of DEF's current lighting population is LED; however, all future street light installations will be LED, which are expected to have around a 20 year life.

Recommendation: The recommendation is for an increase in average service life and a change in curve type to the 25-S0 survivor curve. This curve is a good fit to the historical data, and also incorporates expectations for DEF's future LED investment.

NET SALVAGE ANALYSIS:

Discussion: The recommendation in the 2009 depreciation study was for a net salvage estimate of (20) percent. The Commission approved a net salvage estimate of (5) percent. Forty-five years of data were available for the net salvage analysis, ranging from 1975 through 2019. The overall average cost of removal for this period was 26 percent, the overall average gross salvage was 14 percent and the overall average net salvage was (11) percent. There has been little gross salvage since 2002, which has made the average net salvage more negative in recent years.

The overall average and more recent averages are supportive of a somewhat more negative net salvage estimate.

Recommendation:

The recommendation is for a net salvage estimate of (10) percent.

Account 390: Structures and Improvements

This account includes the cost of structures and improvements for general plant. This includes the cost of all buildings and fixtures permanently attached to the structures and improvements.

GENERAL DISCUSSION:

This account includes the Company's office buildings as well as service centers and other buildings. DEF has a mix of leased and owned facilities; the St. Petersburg office is leased while most other operation centers are owned. Sales for buildings that occurred prior to the end of their useful lives have been excluded from both the life and net salvage analysis, as these transactions are not indicative of the future experience for buildings that will remain in service to the end of their useful lives.

SERVICE LIFE ANALYSIS:

Discussion: In the 2009 depreciation study the recommendation was for the 24-L0.5 survivor curve, which was approved by the Commission. Bands analyzed using the retirement rate method for this account include the overall experience band with activity since 1943 and the most recent 20, 30 and 40 year experience bands.

The statistical analysis indicated a longer service life than the approved estimate. The 35-R0.5 survivor curve represents a better fit than the approved estimate.

Recommendation: The recommendation is to use the 35-R0.5 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: In the 2009 depreciation study, a net salvage estimate of (5) percent was recommended. The Commission approved an estimate of 10 percent. Forty-five years of data were available for the net salvage analysis, ranging from 1975 to 2019.

The historical data suggests that a negative net salvage estimate is appropriate. The overall cost of removal was 10 percent. The overall gross salvage was 3 percent. The more recent data indicates more negative net salvage. The most recent ten and five year net salvage averages were both (13) and (10).

The more recent net salvage data indicates that an estimate of (10) percent could be appropriate. However, a (5) percent estimate reflects that there could be some value of the Company's buildings once they reach the end of their useful

lives. This is the same estimate as proposed in the 2009 depreciation study.

Recommendation:

A more negative net salvage estimate is appropriate. The recommendation is for (5) percent net salvage.

Account 392.1: Transportation Equipment – Passenger Cars

This account includes the cost of automobiles used in utility operations.

GENERAL INFORMATION:

This account includes automobiles such as cars.

SERVICE LIFE ANALYSIS:

Discussion: This account has a current depreciation rate of 8.7%. Bands analyzed using the retirement rate method for this account include the overall experience band with activity since 1944 and the most recent 15, 20, 30 and 40 year experience bands. The more recent placement bands were given the most consideration, as these bands are more representative of the current fleet of automobiles.

The statistical analysis indicated that the 9-R3 survivor curve is good fit of the historical data.

Recommendation: Use the 9-R3 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: Net salvage analysis was performed for this subaccount and in combination with transportation Accounts 392.2, 392.3 and 392.4. The combined net salvage analysis was given the most consideration. Thirty years of data were available for the net salvage analysis, ranging from 1990 to 2019. The overall cost of removal was 0 percent and the overall average gross salvage is 14 percent. The overall net salvage was 14 percent. The five year average for the net salvage was 20 percent.

Recommendation: The recommendation is to use the estimate of 20 percent.

Account 392.2: Transportation Equipment - Light Trucks

This account includes the cost of light trucks such as pick-up trucks used in utility operations.

GENERAL INFORMATION:

This account primarily includes trucks that weigh less than 13,000 lbs.

SERVICE LIFE ANALYSIS:

Discussion: This account has a current depreciation rate of 8.7%. Bands analyzed using the retirement rate method for this account include the overall experience band with activity since 1945 and the most recent 15, 20, 30 and 40 year experience bands. The more recent bands were given the most consideration, as these bands are more representative of the current fleet of light trucks.

The statistical analysis indicated that the 9-S3 survivor curve is good fit of the historical data.

Recommendation: Use the 9-S3 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: Net salvage analysis was performed for this subaccount and in combination with transportation Accounts 392.1, 392.3 and 392.4. The combined net salvage analysis was given the most consideration and the recommendation is to use the same estimate as for the other transportation equipment accounts.

Recommendation: The recommendation is to use the estimate of 20 percent.

Account 392.3: Transportation Equipment – Heavy Trucks

This account includes the cost of larger trucks used in the operations of the utility.

GENERAL INFORMATION:

This account primarily includes trucks that weigh more than 13,000 lbs.

SERVICE LIFE ANALYSIS:

Discussion: This account has a current depreciation rate of 4.8%. Bands analyzed using the retirement rate method for this account include the overall experience band with activity since 1943 and the most recent 15, 20, 30 and 40 year experience bands. The more recent placement bands were given the most consideration, as these bands are more representative of the current fleet of heavy trucks.

The statistical analysis indicated that the 12-S2 survivor curve is good fit of the historical data.

Recommendation: Use the 12-S2 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: Net salvage analysis was performed for this subaccount and in combination with transportation Accounts 392.1, 392.2 and 392.4. The combined net salvage analysis was given the most consideration and the recommendation is to use the same estimate as for the other transportation equipment accounts.

Recommendation: The recommendation is to use the estimate of 20 percent.

Account 392.4: Transportation Equipment – Special Trucks

This account includes the cost of specialized trucks used in utility operations.

GENERAL INFORMATION:

This account includes special trucks.

SERVICE LIFE ANALYSIS:

Discussion: The current depreciation rate for this account is 5.0%. Bands analyzed using the retirement rate method for this account include the overall experience band with activity since 1990 and the most recent 15 and 20, year experience bands. The more recent placement bands were given the most consideration, as these bands are more representative of the current fleet of special trucks.

The statistical analysis indicated that the 15-L2.5 survivor curve is good fit of the overall band.

Recommendation: Use the 15-L2.5 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: Net salvage analysis was performed for this subaccount and in combination with transportation Accounts 392.1, 392.2 and 392.3. The combined net salvage analysis was given the most consideration and the recommendation is to use the same estimate as for the other transportation equipment accounts.

Recommendation: The recommendation is to use the estimate of 20 percent.

Account 392.5: Transportation Equipment – Trailers

This account includes the cost of trailers used in utility operations.

GENERAL INFORMATION:

Trailers are included in this account.

SERVICE LIFE ANALYSIS:

Discussion: The current depreciation rate for this account is 1.7%. Bands analyzed using the retirement rate method for this account include the overall experience band with activity since 1944 and the most recent 15, 20, 30 and 40 year experience bands. The more recent placement bands were given the most consideration, as these bands are more representative of the current fleet of trailers.

The statistical analysis indicated that the 22-S0 survivor curve is good fit of the overall band.

Recommendation: Use the 22-S0 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: Thirty years of data were available for the net salvage analysis, ranging from 1990 to 2019. The overall cost of removal was 0 percent and the overall average gross salvage is 5 percent. The overall net salvage was 4 percent. The five-year average was 1 percent.

Recommendation: The recommendation is to use the estimate of 0 percent.

Account 396: Power Operated Equipment

This account includes the cost of power operated equipment used in utility operations.

GENERAL INFORMATION:

This account includes power operated equipment such as backhoes, bulldozers, front-end loaders and cranes.

SERVICE LIFE ANALYSIS:

Discussion: The current depreciation rate for this account is 5.8%. Bands analyzed using the retirement rate method for this account include the overall experience band with activity since 1963 and the most recent 20, 30 and 40 year experience bands. The 18-L1.5 survivor curve is a good fit of the historical data.

Recommendation: Use the 18-L1.5 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: Forty-five years of data were available for the net salvage analysis, ranging from 1975 to 2019. The overall cost of removal was 0 percent and the overall gross salvage is 4 percent. The overall net salvage was 4 percent.

Recommendation: The recommendation is to use a 5 percent net salvage estimate.

DUKE ENERGY FLORIDA, LLC STORM RESERVE STUDY





ABS Consulting

AN ABS GROUP COMPANY

Duke Energy Florida

Transmission and Distribution

Storm Loss and Reserve Performance Analyses

September, 2020

ABS Consulting Project Number: 4411317-001

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300 Commerce Drive, Suite 150 - Irvine, CA 92602, USA - (714) 734-4242 - FAX (714) 734-4272

Risk Profile

The following is a summary Description of analyses performed by ABS Consulting of Duke Energy Florida's ("Duke") storm loss exposure and reserve performance. This report is intended to be used solely by Duke and the Florida Public Service Commission for estimation of potential future Duke losses to the reserve and the estimation of the performance of the reserve.

OWNER	Duke Energy Florida	
ASSETS	Transmission and Distribution (T & D) System: Transmission towers, and conductors; Distribution poles, transformers, conductors, lighting and other miscellaneous assets; Non-recovered property insurance policy Deductibles.	
LOCATION	All aerial T & D assets located within the State of Florida,	
ASSET VALUE	Normal replacement value is approximately \$10.7 billion, of which approximately 30% is transmission and 70% is distribution	
LOSS PERILS	Hurricane Windstorm (SSI 1 to 5)	
	Hurricane Hazard (one year)	
EXPECTED ANNUAL LOSS	\$81.8 million	
1% AGGREGATE DAMAGE EXCEEDANCE VALUE	\$1,080 million	
Reserve Analysis Case	Expected balance at 5 years	Probability of negative balance within 5 years
\$160 million \$10 Annual Accrual 1 Year Recovery	Negative (\$7.3 million)	54.9%

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1. Storm Loss Analysis

Duke Energy Florida, Inc. (“Duke”) transmission and distribution (T & D) systems and general property are exposed to and in the past have sustained damage from hurricanes. The exposure of these assets to hurricane wind damage is described and potential losses are quantified. Loss analyses were performed using a computer model simulation program *Risk Quantification and Engineering (RQE®)*. The proprietary computer software RQE is evaluated and determined acceptable by the Florida Commission on Hurricane Loss Projection Methodology (FCHLPM) for projecting hurricane loss costs (Reference 1).

Hurricane damage results which are presented here have been calculated using RQE, and the Duke provided T & D asset portfolio data. Factors considered in the analysis include the location of Duke’s aerial T & D assets, the probability of storms of different intensities and/or landfall points impacting those assets, the vulnerability of those assets to storm damage, and the costs to repair assets and restore electrical service.

RQE Modeling Methodology

Natural Catastrophe (NatCAT) modeling is the process of using computer-assisted calculations to estimate losses that could be sustained due to hurricanes, ice storms, earthquakes, floods and other similar events. NatCAT modeling has developed over the past few decades to be the standard methodology utilized in the insurance industry to analyze potential losses and is at the confluence of many disciplines including actuarial science, engineering, meteorology, and computer science. NatCAT models utilize a class of computer programs called geographic information systems (GIS). GIS allow the storage, manipulation, analysis, and management, of the very large quantities of geographical and other data required by NatCAT simulation models.

Natural catastrophic events have low probabilities of occurrence and high consequences, and there have not been the large numbers of actual loss events affecting the built infrastructure that would be required for actuarial analysis of these perils. Therefore, simulation modeling has been developed, using known science of meteorology, to allow modeling of the many more storm events that are possible, but have not yet been observed.

Model Components

Hurricane simulation models are developed using four model components: hazard, assets at risk, vulnerability, and damage which are described here.

Hurricane Hazard Model

First, the hazard component of the hurricane model describes three basic attributes of the hazard. These are the location of events, their frequency of occurrence, and their severity. Hazard models are developed using available historical hurricane information from inventories and catalogs of actual historical events. The historical record for hurricanes is only about a century long in the United States, with the most modern scientific observations and measurements having been made in the last half of the twentieth century.

Synthetic hurricanes are generated using scientific parameters observed in past historical events. For hurricanes, central pressure, wind speed, radius to maximum winds, hurricane track, are among the important modeled parameters. For each hurricane variable, the model uses probability distributions that describe the range of values each variable may have to construct synthetic events. These probability distributions are used to produce thousands of scientifically possible simulated events with varying severities and frequencies called a stochastic event set. These large stochastic event sets provide a more realistic representation of the full range of potential hurricanes that could happen, but have not yet been observed in our limited historical observation period.

Portfolio Model – Assets at Risk

Second, assets at risk are an essential component of catastrophe models. The risk model requires defining of the portfolio of properties at risk. It is basically putting together all the relevant information of the transmission and distribution asset portfolio including location, values at risk, structural types.

The inventory of assets at risk are managed in GIS data bases and describe the basic asset attributes of location, value, structure type to allow the estimation of potential damage to structures and associated assets. The estimation of damage from hurricane events requires estimation of hazard parameters at the location of each asset at risk. Model computations are performed in the hazard module to estimate how the local

hazard intensity (peak gust wind speed) varies over the areas where assets are at risk for each simulated event. Transmission and Distribution asset value data are provided in the Tables 1-1 and 1-2 below. Distribution and transmission asset values are shown in Figure 1-1 and Figure 1-2 respectively.

Vulnerability Model

Third, is the model vulnerability component. Damage to structures varies with the intensity of the forces from hurricane winds. Damage also varies with other asset characteristics such as type of structure. Vulnerability functions account for variability by assigning a probability distribution bounded by 0% and 100% with a prescribed mean value and standard deviation.

The Duke loss history from the 2004 Hurricanes Charley, Frances, and Jeanne, and the 2017 and 2018 Hurricanes Michael and Irma were considered in the modeling. These hurricanes provide data on recent storm recovery costs. The historical storm loss experience includes the effects of many factors including the post hurricane costs of labor and other factors associated with the storm restoration process utilized by Duke. This loss history is believed to be most reflective of the current Duke storm restoration practices and cost experience.

Damage Model

Lastly, the model damage component estimates the damage to the assets at risk that are sustained as a result of the local hazard intensity of each simulated event. Damage is estimated by the relationship between the local hazard intensity at each asset location and the vulnerability of the asset.

Damage to each asset for each of the stochastic events is estimated and aggregated along with the frequency of each event. The damages at the site are combined probabilistically to develop the damage distribution. In this way, a large database of damage is developed for all events that can cause damage to the asset portfolio.

These databases of damage and frequency are used to develop probability distributions of event driven losses. The individual damage estimates for each possible event are probabilistically aggregated to estimate overall expected (annual) damage and damage non-exceedance values. The expected annual damage represents the aggregate of the

annualized damages from all relevant probabilistic events. It is a common measure of the hazard severity in the region of interest.

Damage is defined as the cost associated with repair and/or replacement of T & D assets necessary to promptly restore service in a post-storm environment. This cost is typically larger than the costs associated with scheduled repair and replacement programs. This study includes costs associated with storm damage, service restoration and insured property deductibles.

Table 1-1
**AERIAL DISTRIBUTION ASSETS
 VALUES BY COUNTY**

County	Values (\$)
Alachua	34,675,335
Bay	2,882,461
Bradford	26,027
Brevard	708,622
Citrus	259,044,382
Columbia	1,808,362
Dixie	14,948,301
Franklin	63,320,340
Gilchrist	24,807,309
Gulf	43,677,637
Hamilton	28,167,774
Hernando	75,742,223
Highlands	273,689,740
Hillsborough	53,842,977
Jefferson	54,343,691
Lafayette	6,079,955
Lake	429,366,491
Leon	1,080,638
Levy	45,896,580
Liberty	522,455
Lowndes	257,133
Madison	31,956,302
Marion	365,895,324
Orange	1,389,049,319
Osceola	160,698,170
Pasco	519,877,782
Pinellas	1,773,853,651
Polk	649,226,900
Putnam	2,389,023
Seminole	674,220,399
Sumter	33,205,736
Suwannee	16,134,761
Taylor	51,660,765
Total	7,505,555,102

Table 1-2
**AERIAL TRANSMISSION ASSET
 VALUES BY COUNTY**

County	Values (\$)
Alachua	68,217,460
Bay	8,765,535
Citrus	190,329,902
Columbia	18,194,498
Dixie	20,270,801
Franklin	61,105,365
Gadsden	42,497,581
Gilchrist	61,550,368
Gulf	52,987,919
Hamilton	95,356,396
Hardee	80,583,281
Hernando	104,480,320
Highlands	83,780,529
Hillsborough	25,650,553
Jefferson	43,267,982
Lafayette	10,350,518
Lake	197,162,686
Leon	44,169,628
Levy	89,460,115
Liberty	16,286,891
Madison	51,804,616
Manatee	5,818,593
Marion	182,862,390
Orange County	224,590,811
Osceola	72,017,525
Pasco	112,323,885
Pinellas	479,841,738
Polk	267,729,451
Seminole	89,547,650
Sumter	100,815,209
Suwannee	130,031,897
Taylor	54,132,735
Volusia	80,357,594
Wakulla	59,445,186
Total	3,225,787,611

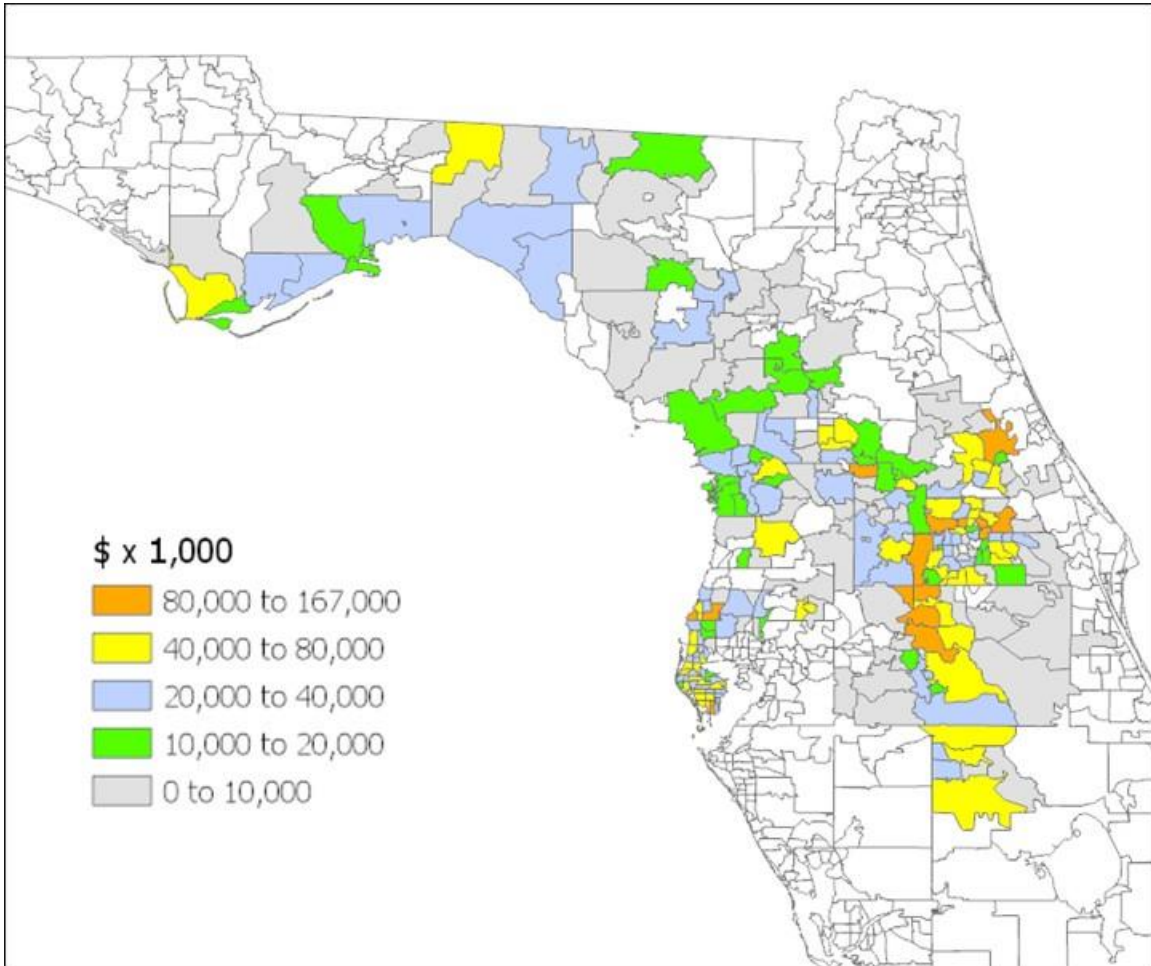


Figure 1-1: Aerial Overhead Distribution Asset Values by Zip Code

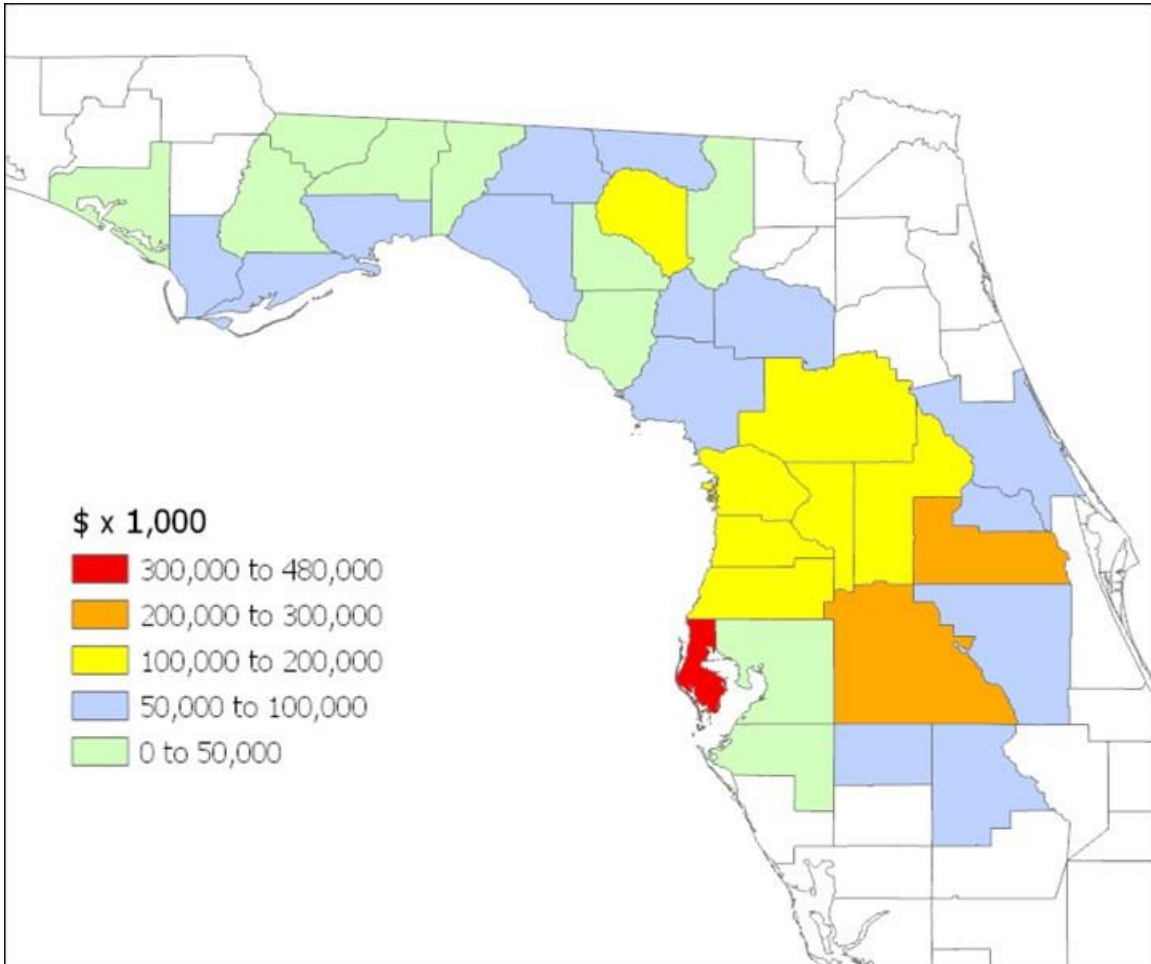


Figure 1-2: Aerial Overhead Transmission Asset Values by County

2. Hurricane Hazard

Hurricane Exposure

The hurricane wind exposure is analyzed from a probabilistic approach, which considers the full range of potential hurricane characteristics and corresponding losses. RQE is a probabilistic model designed to estimate damage and losses due to the occurrence of hurricanes. The proprietary computer software RQE is evaluated and determined acceptable by the Florida Commission on Hurricane Loss Projection Methodology for projecting hurricane loss costs.

The historical annual frequency of hurricanes has varied significantly over time. There are many causes for the temporal variability in hurricane formation. While stochastic variability is a significant factor, many scientists believe that the formation of hurricanes is also related to climate variability.

One of the primary climate cycles having a significant correlation with Hurricane activity is the Atlantic Multidecadal Oscillation (AMO). It has been suggested that the formation of hurricanes in the Atlantic Ocean off the coast of Africa is related to the amount of rainfall in the Western African Sahel region. Years in which rainfall is heavy have been associated with the formation of a greater number of hurricanes. The AMO cycle consists of a warm phase, during which the tropical and sub-tropical North Atlantic have warmer than average temperatures at the surface and in the upper portion relevant to hurricane activity, and a cool phase, during which these regions of the ocean have cooler than average temperatures. In the period 1900 through the present, the AMO has gone through the following phases:

1900 through 1925	Cool	(decreased Hurricane Activity)
1926 through 1969	Warm	(Increased Hurricane Activity)
1970 through 1994	Cool	(decreased Hurricane Activity)
1995 through present	Warm	(Increased Hurricane Activity)

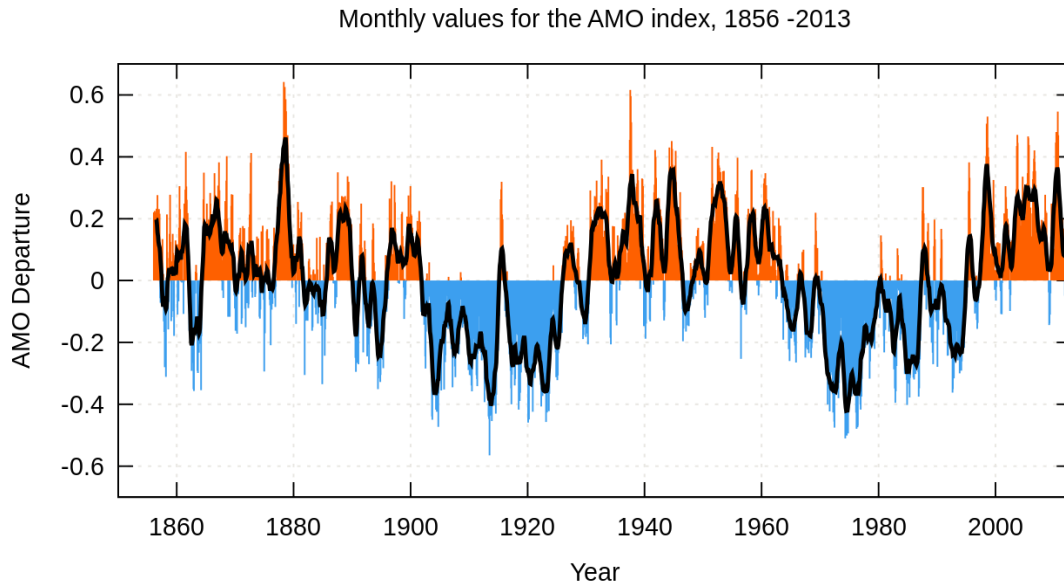


Figure 2-1: Atlantic Multidecadal Oscillation index computed as the linearly detrended North Atlantic sea surface temperature anomalies 1856-2013.

These AMO phases are illustrated by the plot of Sea Surface Temperature (SST) Anomalies (deviation from mean temperatures in °C) in the Atlantic Basin over the past 138 years in Figure 2-1.

The National Oceanic and Atmospheric Administration (NOAA) believes that we entered a warm phase of AMO in the mid-1990s. Historically, each phase of AMO has lasted approximately 20 to 40 years.

Probabilistic annual damage & restoration cost is computed using the results of thousands of random variable hurricanes considering the near-term hurricane hazard of the current warm phase. Annual damage estimates are developed for each individual asset site and aggregated to overall portfolio damage amounts. Damage is defined as the total cost including the operations and maintenance (O&M) and capital components associated with repair and/or replacement of T & D assets necessary to promptly restore service in a post storm environment. This cost is typically larger than the costs associated with scheduled repair and replacement programs.

Factors considered in the analysis include the location of Duke's T & D assets, the probability of hurricanes of different intensities and/or landfall points impacting those assets, the vulnerability of those assets to hurricane damage, and the costs to repair assets and restore electrical service.

3. Storm Loss Analysis Results

Aggregate Loss Exceedance and Expected Annual Loss

A probabilistic database of T&D is developed using the storm hazard, assets at risk and their vulnerabilities. The analysis utilizes the current near-term hurricane hazard. For each hurricane, the center, shape, geographical orientation, track and wind speeds were defined. The wind field for each storm is integrated with the asset vulnerability and the asset locations to compute the damage. The annual frequency and the portfolio damage for each are simulated. By using this database of thousands of hurricane losses, various loss non-exceedance distributions are generated.

The frequencies and computed damage for all hurricanes are combined to calculate the expected annual loss and the annual aggregate exceedance relations.

Aggregate damage exceedance calculations are developed by keeping a running total of damage from **all possible events** in a year. At the end of each time period, the aggregate damage for all events is then determined by probabilistically summing the damage distribution from each event, taking into account the event frequency. The process considers the probability of having zero events, one event, two events, etc. during a year.

A series of probabilistic analyses were performed, using the vulnerability for Duke assets and the computer program RQE. A summary of the analysis is presented in Table 3-1, which shows the aggregate damage exceedance probability for damage layers between zero and over \$1,000 million dollars.

The analysis calculates the probability of damage from all storms and aggregates the total.

Table 3-1 provides the aggregate damage exceedance probabilities for the Duke T&D assets analyzed for a series of layers. Each layer has a layer amount of \$50 million. For each damage layer shown, the probability of damage exceeding a specified value is shown. The value in the first column, labeled Damage Layer, is the attachment point for each layer. The second column of the table, labeled 1 year Exceedance Probability,

provides the annual modeled probability of penetrating each layer, i.e. the probability that the total damage from all events in a 1 year period will exceed the attachment point of the layer. For example, the probability of damage exceeding \$200 million in one year is 6.96%.

The expected annual loss (EAL) and exposure to Duke's reserve from hurricane damage to T&D is \$81.8 million. This value represents the average loss from all simulated storms. The EAL is not expected to occur each and every year. Some years will have no damage from storms, some years will have small amounts of damage and a few years will have large amounts of damage. The EAL represents the average of all storm years over a long period of time.

It should be noted that the National Oceanographic and Atmospheric Administration (NOAA) believes that in the mid-1990s we entered a period of heightened hurricane formation in the Atlantic Basin and near-term frequencies of hurricanes over the current warm phase are significantly higher than those over the long term.

Table 3-1

**T & D ASSETS
AGGREGATE DAMAGE EXCEEDANCE PROBABILITIES**

Damage Layer (\$millions)	1 Year Exceedance Probability
(≥ 5)	40.7%
50,000	24.2%
100,000	16.0%
150,000	10.67%
200,000	6.96%
250,000	4.92%
300,000	3.73%
350,000	2.96%
400,000	2.53%
450,000	2.09%
500,000	1.88%
550,000	1.73%
600,000	1.58%
650,000	1.43%
700,000	1.27%
750,000	1.12%
800,000	0.98%
850,000	0.90%
900,000	0.84%
950,000	0.78%
1,000,000	0.72%

4. Reserve Performance Analysis

A probabilistic analysis of losses from hurricanes was performed for Duke Energy Florida to determine their potential impact on the reserve. The analysis included transmission and distribution (T&D) damage as well as estimates of insurance deductibles paid on insured property assets.

Analysis

The reserve performance analysis consisted of performing 10,000 iterations of hurricane loss simulations within the Duke Energy Florida service territory, each covering a 5-year prospective period, to determine the effect of the charges for damage on the Duke reserve. Monte Carlo simulations were used to generate damage samples for the analysis. The one year damage and frequency distribution is described in the hurricane hazard analysis above. The analysis provides an estimate of the reserve balance in each year of the simulation, accounting for the annual accrual and storm damage using a dynamic financial model.

The performance analysis assumes an initial \$160 million reserve balance and an annual accrual of \$10 million over the five year period.

Assumptions

The analysis performed included the following assumptions:

- An initial reserve balance of \$160 million.
- Hurricane losses are assumed to increase by 3% per year as replacement values of T&D increase due to system growth and inflation.
- In years when the reserve has a negative balance, the shortfall is assumed to be recovered over the following one year period.
- \$70.8 million of the \$81.8 million Expected Annual Loss, determined in the Loss Analysis, is assumed to be an obligation of the reserve. This includes estimates of the impact of the T&D Storm Hardening Program over the 5 year prospective period, and capital costs excluded from the reserve.
- Hurricane losses include estimates of property insurance policy deductibles up to the policy limit of \$1 million per occurrence.

Figures 4-1 shows the results of the \$160 million the initial reserve balance, \$10 million annual accrual, and one year recovery of negative reserve balances. The Figure illustrates the expected performance of the reserve. The reserve has a mean (expected) balance of negative (\$7.3 million) at the end of the five year simulation. The 5th percentile and 95^h percentile 5 year ending reserve balances are negative (\$304 million) and \$210 million respectively. The reserve has a 54.9% chance of a negative balance in one or more years of the five-year simulation. The reserve has a 76.2% chance of a balance greater than \$110 million in one or more years of the five-year simulation.

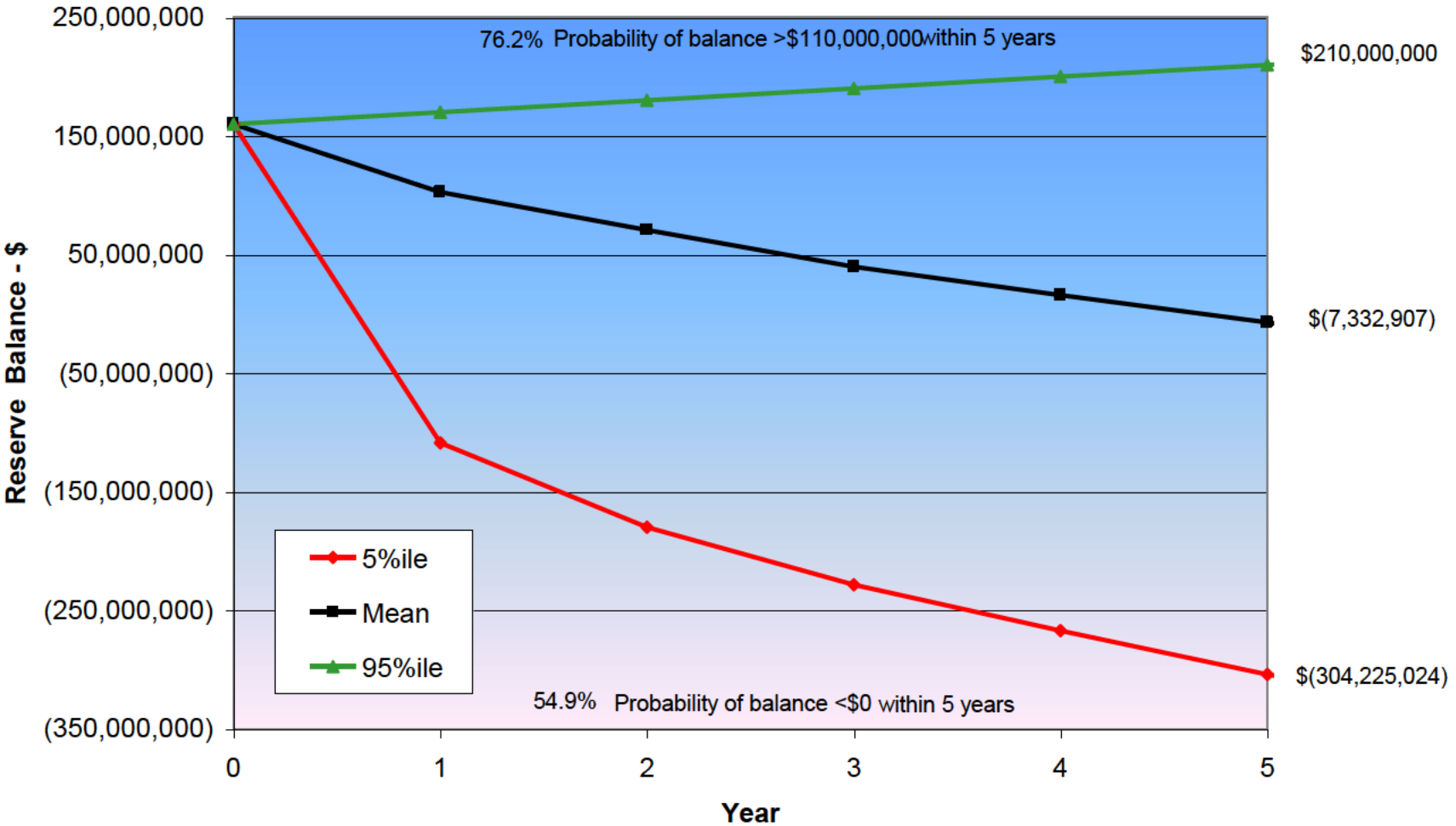


Figure 4-1: Reserve Performance Analyses: \$160 million initial balance, \$10 million annual accrual, and 1 Year recovery of negative balances

5. References

1. "Florida Commission on Hurricane Loss Projection Methodology", CoreLogic, Inc., November 2018. Submission

ABSG CONSULTING INC.
300 Commerce Drive, Suite 150
Irvine, CA 92602
Telephone 714-734-4242
Fax 714-734-4272

ABS Consulting

ABS GROUP OF COMPANIES, INC.
1701 City Plaza Drive
Spring, TX 77389
Telephone 281-673-2800
Fax 281-673-2801

NORTH AMERICA

1525 Wilson Boulevard, Suite 625
Arlington, VA 22209
Telephone 703-682-7373
Fax 703-682-7374

1745 Shea Center Drive, Suite 400
Highland Ranch, CO 80129
Telephone 303-674-2990

10301 Technology Drive
Knoxville, TN 37932
Telephone 865-966-5232
Fax 865-966-5287

1360 Truxtun Avenue, Suite 103
North Charleston, SC 29405
Telephone 843-297-0690

18215 Flower Hill Way, Suite D
Gaithersburg, MD 20879
Telephone 301-907-9100
Fax 301-990-7185

140 Heimer Road, Suite 300
San Antonio, TX 78232
Telephone 210-495-5195
Fax 210-495-5134

55 Westport Plaza, Suite 700
St. Louis, MO 63146
Telephone 314-819-1550
Fax 314-819-1551

MEXICO

Ciudad del Carmen, Mexico
Telephone 52-938-382-4530

Mexico City, Mexico
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Monterrey, Mexico
Telephone 52-81-8319-0290

Reynosa, Mexico
Telephone 52-899-920-2642

Veracruz, Mexico
Telephone 52-229-980-8133

UNITED KINGDOM

111 Old Broad Street
London, EC2N 1AP, UK
Telephone 44-1925-287300

SOUTH AMERICA

Rio de Janeiro, Brazil
Telephone 55-21-3179-3182

Sao Paulo, Brazil
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ASIA-PACIFIC

Ahmedabad, India
Telephone 079 4000 9595

Navi Mumbai, India
Telephone 91-22-757-8780

New Delhi, India
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Yokohama, Japan
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Busan, Korea
Telephone 82-51-852-4661

Seoul, Korea
Telephone 82-2-552-4661

Kuala Lumpur, Malaysia
Telephone 608-6212320888

Beijing, PR China
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Shanghai, PR China
Telephone 86-21-6876-9266

Kaohsiung, Taiwan, Republic of China
Telephone 886-7-271-3463

Alexandra Point, Singapore
Telephone 65-6270-8663

Bangkok, Thailand
Telephone 662-399-2420

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