



Department of Environmental Protection

Lawton Chiles
Governor

Twin Towers Office Building
2600 Blair Stone Road
Tallahassee, Florida 32399-2400

Virginia B. Wetherell
Secretary

May 1, 1998

Ms. Deborah B. Potter, CFE
Senior Personal Property Appraiser
Martin County Property Appraiser
100 East Ocean Boulevard, Suite 300
Stuart, Florida 34994

Re: Assessment of Pollution Control Equipment - FPL Martin, Units 1,2,3 & 4

Dear Mrs. Potter:

I have reviewed the Return of Pollution Control Equipment for the FPL provided by Mr. John Sheetz, P.E., as attached to your letter of April 29, 1998. The listed equipment is eligible for assessment as pollution control devices pursuant to Section 193.621, Florida Statutes.

If I can be of any further assistance in this matter, please contact me at Suncom 277-0472 or (850) 487-0472.

Sincerely,

Hamilton S. Owen
Hamilton S. Owen, P.E.

Martin County Property Appraiser

Laurel Kelly, CFA

MAIN OFFICE
100 E. OCEAN BLVD.
SUITE 300
STUART, FLORIDA 34994
561-288-5608 FAX: 561-288-5993

HOBE SOUND ANNEX
8771 S.E. BRIDGE ROAD
MARKET PLACE AT HOBE SOUND
HOBE SOUND, FLORIDA 33455
561-546-1309 FAX: 561-546-3287

DEPARTMENT OF
ENVIRONMENTAL PROTECTION

MAY 01 1998

SITING COORDINATION

April 29, 1998

Mr. Hamilton S. Oven
Florida Department of Environmental Protection
2600 Blair Stone Road, MS48
Tallahassee, FL 32399-2400

RE: Florida Power & Light Martin Plants 1, 2, 3 and 4

Dear Mr. Oven:

Florida Power and Light Company filed a certified list of Pollution Control Devices along with their 1998 DR 405 form. We would like you to review the enclosed list of devices and give your opinion as to whether these are acceptable for exemption from Ad Valorem Taxes.

Thank you for your assistance.

Sincerely,

Deborah B. Potter, CFE

Deborah B. Potter, CFE
Senior Personal Property Appraiser

DBB/rw

enclosure

The Property Appraiser's Office is YOUR office. Feel free at all times to visit and look over our records.

Appraiser's Responsibility: By state law, it is the responsibility of the Appraiser to locate, identify and appraise, (at current market value), all property subject to ad valorem taxes, maintain property value roll equity and process allowable exemptions. The Appraiser has no jurisdiction or responsibility for district budgets, tax rates, special assessments or amount of taxes paid. These matters are handled by the various taxing authorities performing services, such as the County Government, City Governments, School Board and other taxing districts.

**RETURN OF POLLUTION CONTROL DEVICES
FOR AD VALOREM TAX PURPOSES**

FLORIDA STATUTES CHAPTER 193 January 1, 1998

To the Property Appraiser Honorable Laurel Kelly

County, Florida, Martin

Return is hereby made for the assessment of the following described property under Florida Statutes as pollution control devices.

Martin Power Plant Units 3 & 4:

Description of Property

Personal Property	\$19,061,729
Real Property	\$ 4,422,856

Description of Facility

Please see the attached sealed and signed Registered Engineer's Certification and the pollution control equipment and facilities cost schedule.

Name and address of owner:

Florida Power & Light Company
Property Valuation Department CRE/JB
P.O. Box 14000
Juno Beach, FL 33408

The undersigned taxpayer hereby agrees to furnish such other reasonable information as the Appraiser may request in regard to the assessment requested herein.

Tom Nicholson
Taxpayer's Signature Tom Nicholson

This form must be filed with the County Property Appraiser before April 1st.

ORIGINAL TO BE RETAINED BY PROPERTY APPRAISER
COPY TO BE GIVEN TO TAXPAYER

FLORIDA POWER AND LIGHT COMPANY				
POLLUTION EQUIPMENT COSTS FOR MARTIN UNITS 3 AND 4				
COSTS ARE AS OF DECEMBER 1997				
POLLUTION CATEGORY	TANGIBLE PROPERTY VALUE	REAL PROPERTY VALUE	TOTAL PROPERTY VALUE	
AIR EMISSION CONTROL SYSTEMS	\$7,295,655.08	\$0.00	\$0.00	\$7,295,655.08
COOLING PONDS	\$0.00	\$2,603,302.67		\$2,603,302.67

This is to certify that, to the best of my knowledge and belief, the listed facilities/systems at the **FPL Martin Plant (Units 3 & 4)** are primarily used to provide the following pollution control functions:

FACILITY/SYSTEM	SYSTEM DESCRIPTION	POLLUTION CONTROL FUNCTION
Air Emission Control Systems	Stack -Emission Monitoring Analyzer -CEM-Computer/Microprocessor -Control/Instrumentation System HRSG DCS/CEMS Building	System monitors various air emissions to help ensure compliance with State and Federal air emissions standards. The Continuous Emission Monitoring System (CEMS) is a requirement of the Clean Air Act Amendments of 1990.
	Industrial Gas Turbine (Combustor assembly)	System Consists of dry low NOx, combustors that control NOx emissions from the plant.
Cooling Pond System	Cooling Pond	System mitigates thermal impacts through heat dissipation.
Noise Abatement Equipment	Air Intake System, GT Exhaust System, GT H.R.S.G. Pressure Parts Industrial Gas Turbine	Includes items such as silencers/mufflers, enclosures, and acoustical panels that provide noise abatement for the subject system.
Industrial Wastewater Treatment System	Ponds (not cooling) Wastewater Treatment System	System captures and treats industrial wastestreams, and stormwater runoff from equipment and power block areas.
Fuel/Oil/Chemical Spill Containment/Prevention Systems	Hazardous Waste Storage Building Light/Diesel Oil Storage System	Provides spill containment/protection for storage of hazardous waste. Consists of storage tank containment dikes, which provide spill containment/protection.

Signature

Name: John Sheetz
Florida Power & Light Company
Florida Registration No. 0059263
Date: 3/3/98

FLORIDA POWER AND LIGHT COMPANY				
POLLUTION EQUIPMENT COSTS FOR MARTIN UNITS 3 AND 4				
COSTS ARE AS OF DECEMBER 1997				
SYSTEM	SYSTEM DESCRIPTION	POLLUTION CATEGORY	TANGIBLE	REAL
			PROPERTY	PROPERTY
			VALUE	VALUE
			TOTAL	TOTAL
145	INDUSTRIAL GAS TURBINE	AIR EMISSION CONTROL SYSTEMS	\$6,058,942.76	\$0.00
434	STACK	AIR EMISSION CONTROL SYSTEMS	\$1,236,712.32	\$0.00
408	POND/LAKE/RESERVOIR CANAL (COOLING)	COOLING PONDS	\$0.00	\$2,603,302.67
307	HAZARDOUS WASTE STORAGE BUILDING	FUEL OIL OR CHEMICAL SPILL	\$0.00	\$61,251.56
232	LIGHT/DIESEL OIL STORAGE SYSTEM	FUEL OIL OR CHEMICAL SPILL	\$0.00	\$102,655.93
143	H.R.S.G. PRESSURE PARTS	NOISE ABATEMENT EQUIPMENT	\$1,210,932.00	\$0.00
145	INDUSTRIAL GAS TURBINE	NOISE ABATEMENT EQUIPMENT	\$1,604,306.11	\$0.00
834	AIR INTAKE SYSTEM, GT/CT	NOISE ABATEMENT EQUIPMENT	\$3,118,213.21	\$0.00
835	EXHAUST SYSTEM, GT	NOISE ABATEMENT EQUIPMENT	\$1,364,810.91	\$0.00
210	PONDS (NOT COOLING)	NOISE ABATEMENT EQUIPMENT	\$7,298,262.23	\$0.00
504	WASTE WATER TREATMENT SYSTEM	WASTEWATER TREATMENT SYSTEM	\$4,345,643.27	\$418,696.68
TOTAL FOR CATEGORY		WASTEWATER TREATMENT SYSTEM	\$4,467,811.72	\$1,655,645.42
TOTAL FOR MARTIN COMBINED CYCLE			\$19,061,729.03	\$4,422,855.58

Prepared by Accounting Department 3/4/98

**RETURN OF POLLUTION CONTROL DEVICES
FOR AD VALOREM TAX PURPOSES**

FLORIDA STATUTES CHAPTER 193

January 1, 1998

To the Property Appraiser Honorable Laurel Kelly, CFA

County, Florida, Martin

Return is hereby made for the assessment of the following described property under Florida Statutes as pollution control devices.

Martin Power Plant Units 1 & 2:

Description of Property

Personal Property	\$ 31,102,177
Real Property	\$118,251,671

Description of Facility

Please see the attached sealed and signed Registered Engineer's Certification and the pollution control equipment and facilities cost schedule.

Name and address of owner:

Florida Power & Light Company
Property Valuation Department CRE/JB
P.O. Box 14000
Juno Beach, FL 33408

The undersigned taxpayer hereby agrees to furnish such other reasonable information as the Appraiser may request in regard to the assessment requested herein.

Tom Nicholson

Taxpayer's Signature Tom Nicholson

This form must be filed with the County Property Appraiser before April 1st.

ORIGINAL TO BE RETAINED BY PROPERTY APPRAISER
COPY TO BE GIVEN TO TAXPAYER

This is to certify that, to the best of my knowledge and belief, the listed facilities/systems at the **FPL Martin Plant (Units 1 & 2)** are primarily used to provide the following pollution control functions:

FACILITY/SYSTEM	SYSTEM DESCRIPTION	POLLUTION CONTROL FUNCTION
Air Emission Control Systems	Gas Firing System (Burner Guns)	System consists of low NOx burners which control NOx emissions from the plant.
	Burner Management System Soot/Dust Collector System Stack -Emission Monitoring Analyzer -Control/Instrumentation System -CEM-Computer/Microprocessor Air Quality Control System Emission Monitoring Analyzer Boiler Ducts (opacity analyzer) Continuous Emission Monitoring System (CEMS) Building Gas Injection/Recirculation fan system NOx Control Equipment (control/Instrumentation system)	System monitors and controls the low NOx burners. System captures particulates thereby reducing air emissions. System monitors various air emissions to help ensure compliance with State and Federal air emissions standards. The Continuous Emission Monitoring System (CEMS) is a requirement of the Clean Air Act Amendments of 1990.
Fuel/Oil/ Spill Containment/Prevention Systems	Satellite Accumulation Building Fuel Oil Storage System Light/Diesel Oil Storage System Purge Oil System Heavy Oil Supply System Heavy Fuel Oil/Gas Unloading Station (oil spill equipment, pipeline encasement) Fuel Oil/Gas Transfer System (Cathodic Protection Equipment) Service Island (Shelter Assembly)	Provides spill containment/protection for the storage of hazardous waste. Includes items such as storage tank containment dikes, which provide spill containment/protection. Provides for containment of potential oil spills/leaks. Cathodic protection system protects the integrity of the subject system by preventing or controlling corrosion, thereby providing spill/leak protection. Protects storage tank containment area from rainfall, thereby minimizing potential wastewater generation.
Noise Abatement Equipment	Condenser Air Removal System	Consists of silencers/mufflers that provide noise abatement for the subject system.
Industrial Wastewater Treatment System	Wastewater Treatment System	System captures and treats combustion ash laden wastestreams and stormwater runoff from equipment and power block areas, and other miscellaneous industrial wastestreams.
Cooling Canal Pond System	Pump House (Cooling Pond Fill) Cooling Pond Pond Drainage/Leveling System Pond Fill System	System mitigates thermal impacts through heat dissipation.

Signature 

Name: John Sheerz
 Florida Power & Light Company
 Florida Registration No. 0029263
 Date: 3/3/98

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Information for Martin Fossil Units by Category

FLORIDA POWER AND LIGHT COMPANY				
POLLUTION EQUIPMENT COSTS FOR MARTIN PLANT UNITS 1 AND 2				
COSTS ARE AS OF DECEMBER 1997				
POLLUTION CATEGORY	TANGIBLE PROPERTY VALUE	REAL PROPERTY VALUE	TOTAL PROPERTY VALUE	
AIR EMISSION CONTROL SYSTEMS	\$16,194,898.20	\$332,331.05	\$16,527,229.25	
COOLING PONDS	\$10,574,937.38	\$115,629,265.18	\$126,204,202.56	
FUEL OIL OR CHEMICAL SPILL	\$420,208.20	\$845,798.54	\$1,266,006.74	
NOISE ABATEMENT EQUIPMENT	\$35,046.14	\$0.00	\$35,046.14	
WASTEWATER TREATMENT SYSTEM	\$3,877,087.41	\$1,444,275.85	\$5,321,363.26	
TOTAL FOR MARTIN FOSSIL UNITS	\$31,102,177.33	\$118,251,670.62	\$149,353,847.95	

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FLORIDA POWER AND LIGHT COMPANY
POLLUTION EQUIPMENT COSTS FOR MARTIN PLANT UNITS 1 AND 2
COSTS ARE AS OF DECEMBER 1997

ACCOUNT	PLT.SYS.UNIT	SYSTEM DESCRIPTION	RETIREMENT UNIT DESCRIPTION	POLLUTION CATEGORY	PROPERTY	TYPE	QUANTITY	MEASURE	UNIT	PROPERTY	VALUE	PROPERTY	REAL	TOTAL
	311.350.3105	MISCELLANEOUS BUILDINGS	CEMS BUILDING/SHELTER, COMPLETE	AIR EMISSION CONTROL SYSTEMS	REAL		2	EACH		\$106,759.13	\$106,759.13	\$106,759.13		
	312.432.4720	SOOT/DUST COLLECTOR SYSTEM	DUCTWORK, WITH INSULATION	AIR EMISSION CONTROL SYSTEMS	TANGIBLE		4032	EACH RUN		\$721,613.33	\$0.00	\$721,613.33		
	312.432.4723	SOOT/DUST COLLECTOR SYSTEM	PIPING, RUN 4 INCHES OR LARGER	AIR EMISSION CONTROL SYSTEMS	TANGIBLE		1213	ALL		\$202,757.36	\$0.00	\$202,757.36		
	312.432.4727	SOOT/DUST COLLECTOR SYSTEM	CASING	AIR EMISSION CONTROL SYSTEMS	TANGIBLE		28	SET		\$360,806.54	\$0.00	\$360,806.54		
	312.432.4728	SOOT/DUST COLLECTOR SYSTEM	CYCLONE SEPARATORS	AIR EMISSION CONTROL SYSTEMS	TANGIBLE		28	EACH SET		\$1,804,032.95	\$0.00	\$1,804,032.95		
	312.432.4729	SOOT/DUST COLLECTOR SYSTEM	HOPPER	AIR EMISSION CONTROL SYSTEMS	TANGIBLE		28	EACH		\$721,613.13	\$0.00	\$721,613.13		
	312.432.4731	SOOT/DUST COLLECTOR SYSTEM	INSULATION-PIPING, RUN 4 IN OR LARGER	AIR EMISSION CONTROL SYSTEMS	TANGIBLE		1213	ALL		\$98,392.74	\$0.00	\$98,392.74		
	312.433.4749	GAS INJECTION/RECIRCULATION FAN SYSTEM	DRIVE,ELEC. MOTOR, ROTATING ASSY.	AIR EMISSION CONTROL SYSTEMS	TANGIBLE		4	EACH		\$307,889.77	\$0.00	\$307,889.77		
	312.433.4750	GAS INJECTION/RECIRCULATION FAN SYSTEM	DRIVE, ELECTRIC MOTOR,STATIONARY ASSY.	AIR EMISSION CONTROL SYSTEMS	TANGIBLE		4	EACH		\$461,830.86	\$0.00	\$461,830.86		
	312.433.4752	GAS INJECTION/RECIRCULATION FAN SYSTEM	FAN/BLOWER, ROTATING ASSY.	AIR EMISSION CONTROL SYSTEMS	TANGIBLE		4	EACH		\$846,690.35	\$0.00	\$846,690.35		
	312.433.4753	GAS INJECTION/RECIRCULATION FAN SYSTEM	FAN/BLOWER, STATIONARY ASSY.	AIR EMISSION CONTROL SYSTEMS	TANGIBLE		4	EACH		\$927,870.22	\$0.00	\$927,870.22		
	312.433.4754	GAS INJECTION/RECIRCULATION FAN SYSTEM	FOUNDATION	AIR EMISSION CONTROL SYSTEMS	REAL		4	EACH		\$0.00	\$225,571.92	\$225,571.92		
	312.433.4762	GAS INJECTION/RECIRCULATION FAN SYSTEM	COUPLING, HYDRAULIC, STATIONARY ASSY.	AIR EMISSION CONTROL SYSTEMS	TANGIBLE		4	EA ASSY		\$838,137.97	\$0.00	\$838,137.97		
	312.433.4763	GAS INJECTION/RECIRCULATION FAN SYSTEM	COUPLING, HYDRAULIC, ROTATING ASSY.	AIR EMISSION CONTROL SYSTEMS	TANGIBLE		4	EA ASSY		\$1,257,207.07	\$0.00	\$1,257,207.07		
	433	GAS INJECTION/RECIRCULATION FAN SYSTEM		AIR EMISSION CONTROL SYSTEMS	TANGIBLE		28			\$4,639,626.24	\$225,571.92	\$4,865,198.16		
	312.434.4804	STACK	EMISSION MONITORING ANALYZER	AIR EMISSION CONTROL SYSTEMS	TANGIBLE		2	EACH		\$447,356.61	\$0.00	\$447,356.61		
	312.434.4811	STACK	CONTROL/INSTRUMENTATION SYSTEM	AIR EMISSION CONTROL SYSTEMS	TANGIBLE		2	ALL		\$17,072.88	\$0.00	\$17,072.88		
	312.434.4812	STACK	CEM-COMPUTER/MICROPROCESSOR	AIR EMISSION CONTROL SYSTEMS	TANGIBLE		2	EACH		\$461,321.31	\$0.00	\$461,321.31		
	434	STACK		AIR EMISSION CONTROL SYSTEMS	TANGIBLE		6			\$925,750.80	\$0.00	\$925,750.80		
	312.437.4849	NOX CONTROL EQUIPMENT	CONTROL/INSTRUMENTATION SYSTEM	AIR EMISSION CONTROL SYSTEMS	TANGIBLE		3	ALL		\$455,608.97	\$0.00	\$455,608.97		
	437	NOX CONTROL EQUIPMENT		AIR EMISSION CONTROL SYSTEMS	TANGIBLE		2	EACH		\$9,154.01	\$0.00	\$9,154.01		
	312.620.7256	BURNER MANAGEMENT SYSTEM	EQUIPMENT RACK	AIR EMISSION CONTROL SYSTEMS	TANGIBLE		2	EACH		\$149,367.71	\$0.00	\$149,367.71		
	312.620.7257	BURNER MANAGEMENT SYSTEM	CONTROL PANEL	AIR EMISSION CONTROL SYSTEMS	TANGIBLE		4	ALL		\$747,392.99	\$0.00	\$747,392.99		
	312.620.7258	BURNER MANAGEMENT SYSTEM	CONTROL/INSTRUMENTATION SYSTEM	AIR EMISSION CONTROL SYSTEMS	TANGIBLE		1	ALL		\$782,092.92	\$0.00	\$782,092.92		
	312.620.7259	BURNER MANAGEMENT SYSTEM	FLAME SCANNER SYSTEM	AIR EMISSION CONTROL SYSTEMS	TANGIBLE		130	EACH SYS		\$248,520.91	\$0.00	\$248,520.91		
	312.620.7260	BURNER MANAGEMENT SYSTEM	TEST MODULE	AIR EMISSION CONTROL SYSTEMS	TANGIBLE		2	EACH		\$85,546.24	\$0.00	\$85,546.24		
	312.620.7263	BURNER MANAGEMENT SYSTEM	LOGIC CABINET	AIR EMISSION CONTROL SYSTEMS	TANGIBLE		19	ALL		\$242,580.84	\$0.00	\$242,580.84		
	620	BURNER MANAGEMENT SYSTEM		AIR EMISSION CONTROL SYSTEMS	TANGIBLE		160			\$2,264,655.62	\$0.00	\$2,264,655.62		
	312.622.7304	GAS FIRING SYSTEM	GAS BURNER GUNS, SET OF	AIR EMISSION CONTROL SYSTEMS	TANGIBLE		2	EACH BLR		\$3,969,406.66	\$0.00	\$3,969,406.66		
	622	GAS FIRING SYSTEM		AIR EMISSION CONTROL SYSTEMS	TANGIBLE		1	EACH		\$30,633.86	\$0.00	\$30,633.86		
	743	AIR QUALITY CONTROL SYSTEM	EMISSION MONITORING ANALYZER	AIR EMISSION CONTROL SYSTEMS	TANGIBLE		1			\$30,633.86	\$0.00	\$30,633.86		
	TOTAL FOR CATEGORY						6744			\$16,194,898.20	\$332,331.05	\$16,527,229.25		
	311.330.2677	PUMP HOUSE (LAKE/RESERVOIR FILL)	INTERNAL PARTITIONS	COOLING PONDS	REAL		130	ALL		\$54,118.38	\$0.00	\$54,118.38		
	311.330.2678	PUMP HOUSE (LAKE/RESERVOIR FILL)	SUPERSTRUCTURE, INC. STEEL AND CONCRETE	COOLING PONDS	REAL		0	ALL		\$1,253,282.05	\$0.00	\$1,253,282.05		
	311.330.2679	PUMP HOUSE (LAKE/RESERVOIR FILL)	BUILDING APPURTENANCES(EACH ELV.)	COOLING PONDS	REAL		0	ALL		\$40,588.64	\$0.00	\$40,588.64		
	311.330.2680	PUMP HOUSE (LAKE/RESERVOIR FILL)	ROOF	COOLING PONDS	REAL		1663	EA ELEV		\$73,689.68	\$0.00	\$73,689.68		
	311.330.2682	PUMP HOUSE (LAKE/RESERVOIR FILL)	HVAC CONTROL SYSTEM	COOLING PONDS	REAL		2	ALL		\$331.00	\$0.00	\$331.00		
	311.330.2683	PUMP HOUSE (LAKE/RESERVOIR FILL)	PLUMBING SYSTEM COMPLETE	COOLING PONDS	REAL		1	EACH SYS		\$21,647.26	\$0.00	\$21,647.26		
	311.330.2684	PUMP HOUSE (LAKE/RESERVOIR FILL)	LIGHTING SYSTEM COMPLETE	COOLING PONDS	REAL		1	ALL		\$121,765.98	\$0.00	\$121,765.98		
	311.330.2687	PUMP HOUSE (LAKE/RESERVOIR FILL)	HVAC VENTILATING FAN	COOLING PONDS	REAL		4	EACH		\$32,470.91	\$0.00	\$32,470.91		

FLORIDA POWER AND LIGHT COMPANY
POLLUTION EQUIPMENT COSTS FOR MARTIN PLANT UNITS 1 AND 2
COSTS ARE AS OF DECEMBER 1997

PRUC	ACCOUNT	SYSTEM DESCRIPTION	RETIREMENT UNIT DESCRIPTION	POLLUTION CATEGORY	PROPERTY	TYPE	QUANTITY	MEASURE	TANGIBLE	RETIREMENT	UNIT	PROPERTY	REAL	TOTAL
PLT.SYS.UNIT									VALUE	VALUE	PROPERTY	PROPERTY	VALUE	PROPERTY
311.330.2688	PUMP HOUSE (LAKE/RESERVOIR FILL)	HVAC HEAT PUMP/COMPRESSOR	COOLING PONDS	REAL	2 EACH	REAL	2	\$1,323.98	\$0.00	\$1,323.98			\$4,964.90	\$1,323.98
311.330.2689	PUMP HOUSE (LAKE/RESERVOIR FILL)	HVAC DUCTWORK	COOLING PONDS	REAL	2 EACH SYS	REAL	2	\$0.00	\$0.00	\$0.00			\$105,409.63	\$1,323.98
311.330.2700	PUMP HOUSE (LAKE/RESERVOIR FILL)	SUBSTRUCTURE FOUNDATION WORK	COOLING PONDS	REAL	1 EACH	REAL	1	\$4,289,387.58	\$0.00	\$4,289,387.58			\$4,289,387.58	\$4,289,387.58
311.408.4188	POND/LAKE/RESERVOIR CANAL (COOLING)	PUMP HOUSE (LAKE/RESERVOIR FILL)	COOLING PONDS	REAL	1 EACH	REAL	1	\$74,581,772.48	\$0.00	\$74,581,772.48			\$34,681,105.77	\$74,581,772.48
311.408.4189	POND/LAKE/RESERVOIR CANAL (COOLING)	DIKE LINER, COMPLETE	COOLING PONDS	REAL	0 ALL	REAL	0	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00
311.409.4201	POND/LAKE/RESERVOIR CANAL (COOLING)	FOUNDATION	COOLING PONDS	REAL	1	REAL	1	\$109,262,878.25	\$0.00	\$109,262,878.25			\$109,262,878.25	\$109,262,878.25
311.409.4203	POND/LAKE/RESERVOIR CANAL (COOLING)	PIPING, RUN 4 INCHES OR LARGER	COOLING PONDS	REAL	3 EACH	REAL	3	\$367,406.94	\$0.00	\$367,406.94			\$367,406.94	\$367,406.94
311.409.4204	POND/LAKE/RESERVOIR CANAL (COOLING)	PUMP COMPLETE	COOLING PONDS	TANGIBLE	106669 ALL	TANGIBLE	91	\$1,814,109.95	\$0.00	\$1,814,109.95			\$0.00	\$1,814,109.95
409	POND/LAKE/RESERVOIR CANAL (COOLING)	POND/LAKE/RESERVOIR CANAL (COOLING)	COOLING PONDS	TANGIBLE	106763	TANGIBLE	91	\$4,834,923.47	\$367,406.94	\$5,202,330.41			\$5,202,330.41	\$5,202,330.41
311.410.4222	POND/LAKE/RESERVOIR CANAL FILL SYSTEM	DRIVE, ELEC. MOTOR, COMPLETE	COOLING PONDS	TANGIBLE	4 EACH	TANGIBLE	4	\$282,261.26	\$0.00	\$282,261.26			\$0.00	\$282,261.26
311.410.4225	POND/LAKE/RESERVOIR CANAL FILL SYSTEM	PIPING, RUN 4 INCHES OR LARGER	COOLING PONDS	TANGIBLE	880 ALL	TANGIBLE	880	\$2,140,486.20	\$0.00	\$2,140,486.20			\$0.00	\$2,140,486.20
311.410.4226	POND/LAKE/RESERVOIR CANAL FILL SYSTEM	PUMP COMPLETE	COOLING PONDS	TANGIBLE	4 EACH	TANGIBLE	4	\$846,784.14	\$0.00	\$846,784.14			\$0.00	\$846,784.14
311.410.4228	POND/LAKE/RESERVOIR CANAL FILL SYSTEM	WATER SCREENS COMPLETE	COOLING PONDS	TANGIBLE	8 EACH	TANGIBLE	8	\$623,946.16	\$0.00	\$623,946.16			\$0.00	\$623,946.16
311.410.4230	POND/LAKE/RESERVOIR CANAL FILL SYSTEM	GAUGING SYSTEM, COMPLETE	COOLING PONDS	TANGIBLE	167 EACH	TANGIBLE	167	\$333,872.44	\$0.00	\$333,872.44			\$0.00	\$333,872.44
311.410.4232	POND/LAKE/RESERVOIR CANAL FILL SYSTEM	CONTROL/INSTRUMENTATION SYSTEM	COOLING PONDS	TANGIBLE	2 ALL	TANGIBLE	2	\$423,305.56	\$0.00	\$423,305.56			\$0.00	\$423,305.56
311.410.4233	POND/LAKE/RESERVOIR CANAL FILL SYSTEM	RECORDER	COOLING PONDS	TANGIBLE	4 ALL	TANGIBLE	4	\$7,238.64	\$0.00	\$7,238.64			\$0.00	\$7,238.64
311.410.4235	POND/LAKE/RESERVOIR CANAL FILL SYSTEM	COMPRESSOR, AIR	COOLING PONDS	TANGIBLE	1 EACH	TANGIBLE	1	\$374,367.66	\$0.00	\$374,367.66			\$0.00	\$374,367.66
311.410.4236	POND/LAKE/RESERVOIR CANAL FILL SYSTEM	BATTERY	COOLING PONDS	TANGIBLE	4 BANK	TANGIBLE	4	\$191,420.20	\$0.00	\$191,420.20			\$0.00	\$191,420.20
311.410.4237	POND/LAKE/RESERVOIR CANAL FILL SYSTEM	BATTERY RACK	COOLING PONDS	TANGIBLE	2 EA BANK	TANGIBLE	2	\$191,262.91	\$0.00	\$191,262.91			\$0.00	\$191,262.91
311.410.4238	POND/LAKE/RESERVOIR CANAL FILL SYSTEM	BATTERY CHARGER	COOLING PONDS	TANGIBLE	6 EACH	TANGIBLE	6	\$142,778.68	\$0.00	\$142,778.68			\$0.00	\$142,778.68
311.410.4239	POND/LAKE/RESERVOIR CANAL FILL SYSTEM	STATIC INVERTER	COOLING PONDS	TANGIBLE	1 EACH	TANGIBLE	1	\$102,342.35	\$0.00	\$102,342.35			\$0.00	\$102,342.35
311.410.4241	POND/LAKE/RESERVOIR CANAL FILL SYSTEM	COMPUTER/MICROPROCESSOR	COOLING PONDS	TANGIBLE	1 ALL	TANGIBLE	1	\$79,947.71	\$0.00	\$79,947.71			\$0.00	\$79,947.71
410	POND/LAKE/RESERVOIR CANAL FILL SYSTEM	POND/LAKE/RESERVOIR CANAL FILL SYSTEM	COOLING PONDS	TANGIBLE	1084	TANGIBLE	1084	\$5,740,013.91	\$0.00	\$5,740,013.91			\$0.00	\$5,740,013.91
311.307.2262	SATELLITE ACCUMULATION BUILDING	SUPERSTRUCTURE, INC. STEEL AND CONCRETE	FUEL OIL OR CHEMICAL SPILL	REAL	0 ALL	REAL	0	\$14,222.94	\$0.00	\$14,222.94			\$0.00	\$14,222.94
311.307.2263	SATELLITE ACCUMULATION BUILDING	BUILDING APPURTENANCES(EACH ELV.)	FUEL OIL OR CHEMICAL SPILL	REAL	0 ALL	REAL	0	\$5,926.15	\$0.00	\$5,926.15			\$0.00	\$5,926.15
311.307.2264	SATELLITE ACCUMULATION BUILDING	ROOF	FUEL OIL OR CHEMICAL SPILL	REAL	40 EA ELEV	REAL	40	\$4,345.84	\$0.00	\$4,345.84			\$0.00	\$4,345.84
311.307.2268	SATELLITE ACCUMULATION BUILDING	LIGHTING SYSTEM COMPLETE	FUEL OIL OR CHEMICAL SPILL	REAL	1 ALL	REAL	1	\$3,950.76	\$0.00	\$3,950.76			\$0.00	\$3,950.76
311.307.2284	SATELLITE ACCUMULATION BUILDING	SUBSTRUCTURE FOUNDATION WORK	FUEL OIL OR CHEMICAL SPILL	REAL	1 EACH	REAL	1	\$11,062.17	\$0.00	\$11,062.17			\$0.00	\$11,062.17
307	SATELLITE ACCUMULATION BUILDING	SATELLITE ACCUMULATION BUILDING	FUEL OIL OR CHEMICAL SPILL	REAL	42	REAL	42	\$39,507.86	\$0.00	\$39,507.86			\$0.00	\$39,507.86
311.333.2803	SERVICE ISLAND	SERVICE ISLAND	FUEL OIL OR CHEMICAL SPILL	REAL	1 EACH	REAL	1	\$14,973.00	\$0.00	\$14,973.00			\$0.00	\$14,973.00
311.701.7757	FUEL OIL STORAGE SYSTEM	DIKE OR DAM	FUEL OIL OR CHEMICAL SPILL	REAL	5 EACH	REAL	5	\$612,962.43	\$0.00	\$612,962.43			\$0.00	\$612,962.43
311.701.7759	FUEL OIL STORAGE SYSTEM	LINER, COMPLETE	FUEL OIL OR CHEMICAL SPILL	TANGIBLE	1 EACH	TANGIBLE	1	\$176,338.83	\$0.00	\$176,338.83			\$0.00	\$176,338.83
701	FUEL OIL STORAGE SYSTEM	FUEL OIL STORAGE SYSTEM	FUEL OIL OR CHEMICAL SPILL	REAL	6	REAL	6	\$176,338.83	\$612,962.43	\$789,301.26			\$0.00	\$789,301.26
311.702.7772	LIGHT/DIESEL OIL STORAGE SYSTEM	DIKE OR DAM	FUEL OIL OR CHEMICAL SPILL	REAL	1 EACH	REAL	1	\$9,193.09	\$0.00	\$9,193.09			\$0.00	\$9,193.09
702	LIGHT/DIESEL OIL STORAGE SYSTEM	LIGHT/DIESEL OIL STORAGE SYSTEM	FUEL OIL OR CHEMICAL SPILL	REAL	1 EACH	REAL	1	\$9,193.09	\$0.00	\$9,193.09			\$0.00	\$9,193.09
311.703.7801	FUEL OIL/GAS TRANSFER SYSTEM	FUEL OIL/GAS TRANSFER SYSTEM	FUEL OIL OR CHEMICAL SPILL	TANGIBLE	1 EACH SYS	TANGIBLE	1	\$60,926.14	\$0.00	\$60,926.14			\$0.00	\$60,926.14
703	FUEL OIL/GAS TRANSFER SYSTEM	FUEL OIL/GAS TRANSFER SYSTEM	FUEL OIL OR CHEMICAL SPILL	TANGIBLE	1 EACH	TANGIBLE	1	\$60,926.14	\$0.00	\$60,926.14			\$0.00	\$60,926.14
311.706.7872	PURGE OIL SYSTEM	DIKE OR DAM	FUEL OIL OR CHEMICAL SPILL	REAL	1 EACH	REAL	1	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00
706	PURGE OIL SYSTEM	PURGE OIL SYSTEM	FUEL OIL OR CHEMICAL SPILL	REAL	1 EACH	REAL	1	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00

FLORIDA POWER AND LIGHT COMPANY									
POLLUTION EQUIPMENT COSTS FOR MARTIN PLANT UNITS 1 AND 2									
COSTS ARE AS OF DECEMBER 1997									
PRUC									
ACCOUNT	RETIREMENT	TANGIBLE	PROPERTY	PROPERTY	PROPERTY	PROPERTY	PROPERTY	PROPERTY	PROPERTY
PLT.SYS.UNIT	SYSTEM DESCRIPTION	RETIREMENT UNIT DESCRIPTION	POLLUTION CATEGORY	TYPE	QUANTITY	UNIT	VALUE	VALUE	VALUE
311.708.7912	HEAVY FUEL OIL/GAS UNLOADING STATION	OIL SPILL EQUIPMENT, MAJOR	FUEL OIL OR CHEMICAL SPILL	TANGIBLE	2 EACH		\$147,473.15	\$0.00	\$147,473.15
311.708.7918	HEAVY FUEL OIL/GAS UNLOADING STATION	PIPELINE ENCASUREMENT	FUEL OIL OR CHEMICAL SPILL	TANGIBLE	1 EACH		\$35,470.08	\$0.00	\$35,470.08
312.521.6159	HEAVY OIL SUPPLY SYSTEM	RETAINING ENCLOSURE	FUEL OIL OR CHEMICAL SPILL	REAL	1 EACH		\$167,601.18	\$0.00	\$167,601.18
521	HEAVY OIL SUPPLY SYSTEM		FUEL OIL OR CHEMICAL SPILL		1		\$167,601.18	\$0.00	\$167,601.18
TOTAL FOR CATEGORY									
314.372.3576	CONDENSER AIR REMOVAL SYSTEM	SILENCER/MUFFLER	NOISE ABATEMENT EQUIPMENT	TANGIBLE	4 EACH		\$35,046.14	\$0.00	\$35,046.14
372	CONDENSER AIR REMOVAL SYSTEM		NOISE ABATEMENT EQUIPMENT		4		\$35,046.14	\$0.00	\$35,046.14
TOTAL FOR CATEGORY									
314.372.3576	CONDENSER AIR REMOVAL SYSTEM		NOISE ABATEMENT EQUIPMENT		56		\$420,208.20	\$845,798.54	\$1,266,006.74
311.504.6086	WASTE WATER TREATMENT SYSTEM	CONTROL/INSTRUMENTATION SYSTEM	WASTEWATER TREATMENT SYSTEM	TANGIBLE	3 ALL		\$37,972.25	\$0.00	\$37,972.25
311.504.6087	WASTE WATER TREATMENT SYSTEM	DRIVE,ELEC. MOTOR, COMPLETE	WASTEWATER TREATMENT SYSTEM	TANGIBLE	6 EACH		\$27,703.37	\$0.00	\$27,703.37
311.504.6088	WASTE WATER TREATMENT SYSTEM	FOUNDATION	WASTEWATER TREATMENT SYSTEM	REAL	1 EACH		\$0.00	\$1,444,275.85	\$1,444,275.85
311.504.6089	WASTE WATER TREATMENT SYSTEM	PIPING, ALL UNDER 4 INCHES	WASTEWATER TREATMENT SYSTEM	TANGIBLE	0 ALL		\$72,936.75	\$0.00	\$72,936.75
311.504.6090	WASTE WATER TREATMENT SYSTEM	PIPING, RUN 4 INCHES OR LARGER	WASTEWATER TREATMENT SYSTEM	TANGIBLE	18022 ALL		\$1,605,839.93	\$0.00	\$1,605,839.93
311.504.6091	WASTE WATER TREATMENT SYSTEM	PUMP COMPLETE	WASTEWATER TREATMENT SYSTEM	TANGIBLE	6 EACH		\$73,514.36	\$0.00	\$73,514.36
311.504.6092	WASTE WATER TREATMENT SYSTEM	TANK	WASTEWATER TREATMENT SYSTEM	TANGIBLE	9 EACH		\$1,926,295.70	\$0.00	\$1,926,295.70
311.504.6094	WASTE WATER TREATMENT SYSTEM	VALVE, POWER OPERATED	WASTEWATER TREATMENT SYSTEM	TANGIBLE	1 EACH		\$17,447.19	\$0.00	\$17,447.19
311.504.6097	WASTE WATER TREATMENT SYSTEM	SKIMMER	WASTEWATER TREATMENT SYSTEM	TANGIBLE	3 EACH		\$115,377.86	\$0.00	\$115,377.86
TOTAL FOR CATEGORY									
504	WASTE WATER TREATMENT SYSTEM		WASTEWATER TREATMENT SYSTEM		18051		\$3,877,087.41	\$1,444,275.85	\$5,321,363.26
TOTAL FOR CATEGORY									
TOTAL FOR MARTIN FOSSIL									
					134511		\$31,102,177.33	\$118,251,670.62	\$149,353,847.95