

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 350.2 EASEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

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-S4							
1900	6,975.00	75.00	1.33	92.77	2.13	0.0284	198
1942	8,841.45	75.00	1.33	117.59	10.30	0.1373	1,214
1943	14,023.38	75.00	1.33	186.51	10.68	0.1424	1,997
1944	2,485.96	75.00	1.33	33.06	11.07	0.1476	367
1945	688.93	75.00	1.33	9.16	11.48	0.1531	105
1946	3,557.55	75.00	1.33	47.32	11.90	0.1587	564
1947	5,739.55	75.00	1.33	76.34	12.34	0.1645	944
1948	13,469.20	75.00	1.33	179.14	12.80	0.1707	2,299
1949	630.56	75.00	1.33	8.39	13.27	0.1769	112
1950	3,201.65	75.00	1.33	42.58	13.76	0.1835	587
1951	135,845.01	75.00	1.33	1,806.74	14.28	0.1904	25,865
1952	305,715.47	75.00	1.33	4,066.02	14.81	0.1975	60,370
1953	334,990.09	75.00	1.33	4,455.37	15.37	0.2049	68,650
1954	443,738.95	75.00	1.33	5,901.73	15.94	0.2125	94,308
1955	645,900.42	75.00	1.33	8,590.48	16.54	0.2205	142,440
1956	199,428.38	75.00	1.33	2,652.40	17.16	0.2288	45,629
1957	789,606.76	75.00	1.33	10,501.77	17.80	0.2373	187,397
1958	547,802.46	75.00	1.33	7,285.77	18.46	0.2461	134,831
1959	300,340.19	75.00	1.33	3,994.52	19.14	0.2552	76,647
1960	1,757,515.80	75.00	1.33	23,374.96	19.85	0.2647	465,162
1961	1,001,876.12	75.00	1.33	13,324.95	20.58	0.2744	274,915
1962	978,092.25	75.00	1.33	13,008.63	21.32	0.2843	278,042
1963	344,991.34	75.00	1.33	4,588.38	22.09	0.2945	101,610
1964	3,607,417.85	75.00	1.33	47,978.66	22.88	0.3051	1,100,515
1965	740,567.31	75.00	1.33	9,849.55	23.69	0.3159	233,923
1966	1,855,575.01	75.00	1.33	24,679.15	24.52	0.3269	606,643
1967	1,052,716.85	75.00	1.33	14,001.13	25.37	0.3383	356,103
1968	361,863.44	75.00	1.33	4,812.78	26.23	0.3497	126,555
1969	4,096,487.96	75.00	1.33	54,483.29	27.11	0.3615	1,480,758
1970	3,771,660.13	75.00	1.33	50,163.08	28.01	0.3735	1,408,602
1971	129,204.82	75.00	1.33	1,718.42	28.92	0.3856	49,821
1972	332,358.24	75.00	1.33	4,420.36	29.84	0.3979	132,235
1973	698,321.00	75.00	1.33	9,287.67	30.78	0.4104	286,591
1974	608,464.19	75.00	1.33	8,092.57	31.72	0.4229	257,338
1975	1,398,325.79	75.00	1.33	18,597.73	32.67	0.4356	609,111
1976	4,995,433.60	75.00	1.33	66,439.27	33.64	0.4485	2,240,602
1977	940,279.08	75.00	1.33	12,505.71	34.60	0.4613	433,779
1978	691,913.14	75.00	1.33	9,202.44	35.58	0.4744	328,244
1979	1,510,218.76	75.00	1.33	20,085.91	36.56	0.4875	736,186
1980	2,946,855.67	75.00	1.33	39,193.18	37.54	0.5005	1,474,990
1981	194,406.51	75.00	1.33	2,585.61	38.53	0.5137	99,872
1982	7,357,247.96	75.00	1.33	97,851.40	39.52	0.5269	3,876,755
1983	6,243,472.00	75.00	1.33	83,038.18	40.52	0.5403	3,373,161

FLORIDA POWER AND LIGHT COMPANY

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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)	
SURVIVOR CURVE.. IOWA 75-S4								
1984	22,634,010.38	75.00	1.33	301,032.34	41.51	0.5535	12,527,246	
1985	6,707,281.47	75.00	1.33	89,206.84	42.51	0.5668	3,801,687	
1986	716,982.13	75.00	1.33	9,535.86	43.51	0.5801	415,943	
1987	9,541,803.53	75.00	1.33	126,905.99	44.50	0.5933	5,661,438	
1988	1,353,856.92	75.00	1.33	18,006.30	45.50	0.6067	821,344	
1989	2,508,199.93	75.00	1.33	33,359.06	46.50	0.6200	1,555,084	
1990	12,750,524.36	75.00	1.33	169,581.97	47.50	0.6333	8,075,290	
1991	33,491.37	75.00	1.33	445.44	48.50	0.6467	21,658	
1992	4,790,321.19	75.00	1.33	63,711.27	49.50	0.6600	3,161,612	
1993	5,828,039.62	75.00	1.33	77,512.93	50.50	0.6733	3,924,194	
1994	4,159,613.64	75.00	1.33	55,322.86	51.50	0.6867	2,856,282	
1995	3,234,847.73	75.00	1.33	43,023.47	52.50	0.7000	2,264,393	
1996	7,752,876.10	75.00	1.33	103,113.25	53.50	0.7133	5,530,359	
1997	3,526,713.39	75.00	1.33	46,905.29	54.50	0.7267	2,562,757	
1998	240,014.01	75.00	1.33	3,192.19	55.50	0.7400	177,610	
1999	1,828,507.45	75.00	1.33	24,319.15	56.50	0.7533	1,377,470	
2000	3,502,782.58	75.00	1.33	46,587.01	57.50	0.7667	2,685,478	
2001	964,947.52	75.00	1.33	12,833.80	58.50	0.7800	752,659	
2002	3,008,605.18	75.00	1.33	40,014.45	59.50	0.7933	2,386,817	
2003	1,797,854.27	75.00	1.33	23,911.46	60.50	0.8067	1,450,275	
2004	1,943,202.88	75.00	1.33	25,844.60	61.50	0.8200	1,593,426	
2005	2,614,801.51	75.00	1.33	34,776.86	62.50	0.8333	2,178,993	
2006	7,932,057.87	75.00	1.33	105,496.37	63.50	0.8467	6,715,835	
2007	19,724,163.67	75.00	1.33	262,331.38	64.50	0.8600	16,962,781	
2008	19,834,506.51	75.00	1.33	263,798.94	65.50	0.8733	17,322,070	
2009	684,040.08	75.00	1.33	9,097.73	66.50	0.8867	606,518	
2010	1,056,097.28	75.00	1.33	14,046.09	67.50	0.9000	950,488	
2011	33,638.50	75.00	1.33	447.39	68.50	0.9133	30,723	
2012	46,426.77	75.00	1.33	617.48	69.50	0.9267	43,022	
2013	2,820,965.13	75.00	1.33	37,518.84	70.50	0.9400	2,651,707	
2014	47,059.51	75.00	1.33	625.89	71.50	0.9533	44,863	
2015	4,399,934.39	75.00	1.33	58,519.13	72.50	0.9667	4,253,285	
2016	31,114,354.61	75.00	1.33	413,820.92	73.50	0.9800	30,492,068	
2017	15,551,433.42	75.00	1.33	206,834.06	74.50	0.9933	15,447,705	
	256,062,200.68			3,405,627.28			182,479,117	
	COMPOSITE REMAINING LIFE, YEARS..					53.58		

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

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 65-R3							
1941	90,689.21	65.00	1.54	1,396.61	8.63	0.1328	12,041
1942	4,861.58	65.00	1.54	74.87	8.95	0.1377	669
1944	151.76	65.00	1.54	2.34	9.63	0.1482	22
1945	6,545.03	65.00	1.54	100.79	9.99	0.1537	1,006
1948	9,185.58	65.00	1.54	141.46	11.15	0.1715	1,576
1949	3,056.30	65.00	1.54	47.07	11.56	0.1779	544
1950	1,363.27	65.00	1.54	20.99	11.99	0.1845	251
1951	3,142.48	65.00	1.54	48.39	12.43	0.1912	601
1952	6,995.07	65.00	1.54	107.72	12.88	0.1982	1,386
1953	7,159.54	65.00	1.54	110.26	13.35	0.2054	1,470
1954	19,470.63	65.00	1.54	299.85	13.84	0.2129	4,146
1955	19,435.86	65.00	1.54	299.31	14.33	0.2205	4,285
1956	21,341.31	65.00	1.54	328.66	14.85	0.2285	4,876
1957	119,411.17	65.00	1.54	1,838.93	15.38	0.2366	28,255
1958	118,841.11	65.00	1.54	1,830.15	15.92	0.2449	29,107
1959	42,066.63	65.00	1.54	647.83	16.48	0.2535	10,666
1960	43,224.97	65.00	1.54	665.66	17.05	0.2623	11,338
1961	74,439.01	65.00	1.54	1,146.36	17.63	0.2712	20,190
1962	26,875.52	65.00	1.54	413.88	18.23	0.2805	7,538
1963	47,880.88	65.00	1.54	737.37	18.84	0.2899	13,878
1964	4,507.84	65.00	1.54	69.42	19.46	0.2994	1,350
1965	146,898.33	65.00	1.54	2,262.23	20.10	0.3092	45,425
1966	193,979.55	65.00	1.54	2,987.29	20.75	0.3192	61,924
1967	67,790.39	65.00	1.54	1,043.97	21.41	0.3294	22,329
1968	421,528.96	65.00	1.54	6,491.55	22.08	0.3397	143,189
1969	60,935.10	65.00	1.54	938.40	22.76	0.3502	21,336
1970	843,280.95	65.00	1.54	12,986.53	23.45	0.3608	304,230
1971	215,695.42	65.00	1.54	3,321.71	24.16	0.3717	80,172
1972	678,740.36	65.00	1.54	10,452.60	24.87	0.3826	259,700
1973	338,540.18	65.00	1.54	5,213.52	25.59	0.3937	133,280
1974	501,085.59	65.00	1.54	7,716.72	26.33	0.4051	202,980
1975	374,899.11	65.00	1.54	5,773.45	27.07	0.4165	156,130
1976	1,375,142.25	65.00	1.54	21,177.19	27.82	0.4280	588,561
1977	1,796,913.53	65.00	1.54	27,672.47	28.58	0.4397	790,085
1978	614,477.23	65.00	1.54	9,462.95	29.35	0.4515	277,461
1979	1,118,991.49	65.00	1.54	17,232.47	30.13	0.4635	518,697
1980	2,986,043.73	65.00	1.54	45,985.07	30.91	0.4755	1,419,983
1981	204,313.28	65.00	1.54	3,146.42	31.71	0.4879	99,674
1982	3,039,332.39	65.00	1.54	46,805.72	32.51	0.5002	1,520,122
1983	1,733,088.67	65.00	1.54	26,689.57	33.32	0.5126	888,416
1984	3,108,465.09	65.00	1.54	47,870.36	34.14	0.5252	1,632,659
1985	458,659.00	65.00	1.54	7,063.35	34.96	0.5379	246,690
1986	1,108,286.42	65.00	1.54	17,067.61	35.80	0.5508	610,411

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

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 65-R3							
1987	316,886.25	65.00	1.54	4,880.05	36.64	0.5637	178,626
1988	4,791,174.44	65.00	1.54	73,784.09	37.49	0.5768	2,763,406
1989	199,409.73	65.00	1.54	3,070.91	38.34	0.5899	117,622
1990	398,989.41	65.00	1.54	6,144.44	39.21	0.6032	240,682
1991	496,042.24	65.00	1.54	7,639.05	40.08	0.6166	305,870
1992	759,108.13	65.00	1.54	11,690.27	40.95	0.6300	478,238
1993	3,873,775.84	65.00	1.54	59,656.15	41.83	0.6435	2,492,930
1994	675,743.89	65.00	1.54	10,406.46	42.72	0.6572	444,119
1995	5,566,659.20	65.00	1.54	85,726.55	43.62	0.6711	3,735,674
1996	555,925.67	65.00	1.54	8,561.26	44.52	0.6849	380,765
1997	577,782.63	65.00	1.54	8,897.85	45.43	0.6989	403,824
1998	802,502.94	65.00	1.54	12,358.55	46.34	0.7129	572,120
1999	2,069,070.89	65.00	1.54	31,863.69	47.26	0.7271	1,504,380
2000	2,435,274.20	65.00	1.54	37,503.22	48.18	0.7412	1,805,098
2001	7,055,049.60	65.00	1.54	108,647.76	49.11	0.7555	5,330,372
2002	2,907,726.07	65.00	1.54	44,778.98	50.05	0.7700	2,238,949
2003	3,963,942.76	65.00	1.54	61,044.72	50.99	0.7845	3,109,555
2004	2,530,428.29	65.00	1.54	38,968.60	51.93	0.7989	2,021,610
2005	9,074,428.21	65.00	1.54	139,746.19	52.88	0.8135	7,382,410
2006	4,398,027.26	65.00	1.54	67,729.62	53.83	0.8282	3,642,226
2007	4,987,925.86	65.00	1.54	76,814.06	54.78	0.8428	4,203,674
2008	5,458,061.36	65.00	1.54	84,054.14	55.74	0.8575	4,680,506
2009	7,479,445.65	65.00	1.54	115,183.46	56.71	0.8725	6,525,517
2010	4,094,023.12	65.00	1.54	63,047.96	57.67	0.8872	3,632,340
2011	8,543,515.96	65.00	1.54	131,570.15	58.64	0.9022	7,707,533
2012	6,053,886.76	65.00	1.54	93,229.86	59.61	0.9171	5,551,898
2013	1,824,003.97	65.00	1.54	28,089.66	60.59	0.9322	1,700,245
2014	4,893,485.27	65.00	1.54	75,359.67	61.56	0.9471	4,634,522
2015	15,654,272.59	65.00	1.54	241,075.80	62.54	0.9622	15,061,758
2016	20,019,225.50	65.00	1.54	308,296.07	63.52	0.9772	19,563,388
2017	9,995,493.23	65.00	1.54	153,930.60	64.51	0.9925	9,920,127
	164,509,018.69			2,533,438.91			132,508,633
						52.30	
							COMPOSITE REMAINING LIFE, YEARS..

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 353 STATION EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

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-R1							
1941	41,129.78	40.00	2.50	1,028.24	1.29	0.0323	1,326
1942	3,911.30	40.00	2.50	97.78	1.63	0.0408	159
1945	22,688.92	40.00	2.50	567.22	2.60	0.0650	1,475
1947	3,454.72	40.00	2.50	86.37	3.20	0.0800	276
1948	70,060.65	40.00	2.50	1,751.52	3.49	0.0873	6,113
1949	56,906.23	40.00	2.50	1,422.66	3.79	0.0948	5,392
1950	174,532.14	40.00	2.50	4,363.30	4.09	0.1023	17,846
1951	39,908.24	40.00	2.50	997.71	4.40	0.1100	4,390
1952	80,588.11	40.00	2.50	2,014.70	4.70	0.1175	9,469
1953	42,001.76	40.00	2.50	1,050.04	5.02	0.1255	5,271
1954	798,721.09	40.00	2.50	19,968.03	5.34	0.1335	106,629
1955	672,569.56	40.00	2.50	16,814.24	5.66	0.1415	95,169
1956	127,150.22	40.00	2.50	3,178.76	5.99	0.1498	19,041
1957	1,069,706.62	40.00	2.50	26,742.67	6.33	0.1583	169,281
1958	1,789,143.47	40.00	2.50	44,728.59	6.67	0.1668	298,340
1959	177,027.83	40.00	2.50	4,425.70	7.02	0.1755	31,068
1960	466,702.93	40.00	2.50	11,667.57	7.37	0.1843	85,990
1961	568,787.26	40.00	2.50	14,219.68	7.73	0.1933	109,918
1962	2,537,421.52	40.00	2.50	63,435.54	8.10	0.2025	513,828
1963	747,258.96	40.00	2.50	18,681.47	8.47	0.2118	158,232
1964	1,642,914.24	40.00	2.50	41,072.86	8.85	0.2213	363,495
1965	3,949,317.60	40.00	2.50	98,732.94	9.24	0.2310	912,292
1966	9,030,537.75	40.00	2.50	225,763.44	9.63	0.2408	2,174,102
1967	1,644,743.67	40.00	2.50	41,118.59	10.03	0.2508	412,419
1968	5,210,252.43	40.00	2.50	130,256.31	10.44	0.2610	1,359,876
1969	662,830.56	40.00	2.50	16,570.76	10.85	0.2713	179,793
1970	3,929,157.79	40.00	2.50	98,228.94	11.27	0.2818	1,107,040
1971	3,693,258.10	40.00	2.50	92,331.45	11.70	0.2925	1,080,278
1972	5,058,430.77	40.00	2.50	126,460.77	12.14	0.3035	1,535,234
1973	2,994,685.01	40.00	2.50	74,867.13	12.59	0.3148	942,577
1974	2,969,808.89	40.00	2.50	74,245.22	13.04	0.3260	968,158
1975	2,255,239.79	40.00	2.50	56,380.99	13.50	0.3375	761,143
1976	9,852,209.38	40.00	2.50	246,305.23	13.97	0.3493	3,440,884
1977	17,029,643.76	40.00	2.50	425,741.09	14.45	0.3613	6,151,959
1978	5,371,480.37	40.00	2.50	134,287.01	14.93	0.3733	2,004,905
1979	15,264,090.03	40.00	2.50	381,602.25	15.43	0.3858	5,888,123
1980	28,161,871.72	40.00	2.50	704,046.79	15.93	0.3983	11,215,465
1981	8,989,632.02	40.00	2.50	224,740.80	16.44	0.4110	3,694,739
1982	25,621,996.91	40.00	2.50	640,549.92	16.96	0.4240	10,863,727
1983	9,872,713.44	40.00	2.50	246,817.84	17.49	0.4373	4,316,844
1984	39,055,863.26	40.00	2.50	976,396.58	18.03	0.4508	17,604,430
1985	11,261,930.18	40.00	2.50	281,548.25	18.58	0.4645	5,231,167
1986	9,794,573.15	40.00	2.50	244,864.33	19.13	0.4783	4,684,255

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 353 STATION EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

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-R1							
1987	25,212,393.64	40.00	2.50	630,309.84	19.70	0.4925	12,417,104
1988	18,479,661.37	40.00	2.50	461,991.53	20.27	0.5068	9,364,568
1989	13,055,421.05	40.00	2.50	326,385.53	20.85	0.5213	6,805,138
1990	21,656,320.99	40.00	2.50	541,408.02	21.44	0.5360	11,607,788
1991	24,802,116.35	40.00	2.50	620,052.91	22.04	0.5510	13,665,966
1992	33,228,684.36	40.00	2.50	830,717.11	22.64	0.5660	18,807,435
1993	48,141,182.73	40.00	2.50	1,203,529.57	23.26	0.5815	27,994,098
1994	31,170,445.86	40.00	2.50	779,261.15	23.88	0.5970	18,608,756
1995	16,457,602.02	40.00	2.50	411,440.05	24.51	0.6128	10,084,396
1996	10,288,049.71	40.00	2.50	257,201.24	25.14	0.6285	6,466,039
1997	15,293,765.56	40.00	2.50	382,344.14	25.78	0.6445	9,856,832
1998	8,985,900.17	40.00	2.50	224,647.50	26.43	0.6608	5,937,434
1999	21,938,275.88	40.00	2.50	548,456.90	27.09	0.6773	14,857,697
2000	25,134,624.52	40.00	2.50	628,365.61	27.75	0.6938	17,437,146
2001	32,880,185.53	40.00	2.50	822,004.64	28.41	0.7103	23,353,152
2002	26,987,850.22	40.00	2.50	674,696.26	29.08	0.7270	19,620,167
2003	50,474,863.18	40.00	2.50	1,261,871.58	29.75	0.7438	37,540,679
2004	33,869,813.05	40.00	2.50	846,745.33	30.43	0.7608	25,766,460
2005	69,445,337.97	40.00	2.50	1,736,133.45	31.11	0.7778	54,011,112
2006	51,594,412.82	40.00	2.50	1,289,860.32	31.80	0.7950	41,017,558
2007	67,195,070.90	40.00	2.50	1,679,876.77	32.49	0.8123	54,579,196
2008	59,306,309.23	40.00	2.50	1,482,657.73	33.18	0.8295	49,194,584
2009	75,800,888.23	40.00	2.50	1,895,022.21	33.88	0.8470	64,203,352
2010	49,143,820.40	40.00	2.50	1,228,595.51	34.58	0.8645	42,484,833
2011	99,929,739.64	40.00	2.50	2,498,243.49	35.28	0.8820	88,138,030
2012	53,536,601.63	40.00	2.50	1,338,415.04	36.00	0.9000	48,182,941
2013	70,394,940.13	40.00	2.50	1,759,873.50	36.71	0.9178	64,604,956
2014	99,811,374.99	40.00	2.50	2,495,284.37	37.43	0.9358	93,398,494
2015	121,034,299.23	40.00	2.50	3,025,857.48	38.16	0.9540	115,466,721
2016	218,965,581.77	40.00	2.50	5,474,139.54	38.89	0.9723	212,889,287
2017	109,133,930.00	40.00	2.50	2,728,348.25	39.63	0.9908	108,124,441
	1,836,156,315.26			45,903,907.85			1,415,018,478
	COMPOSITE REMAINING LIFE, YEARS..					30.83	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 353.1 STATION EQUIPMENT - STEP-UP TRANSFORMERS

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

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							
1972	207,767.02	30.00	3.33	6,918.64	4.70	0.1567	32,551
1974	805,041.50	30.00	3.33	26,807.88	5.39	0.1797	144,642
1975	1,021,952.03	30.00	3.33	34,031.00	5.75	0.1917	195,878
1976	483,745.11	30.00	3.33	16,108.71	6.12	0.2040	98,684
1980	4,010,011.62	30.00	3.33	133,533.39	7.67	0.2557	1,025,240
1981	2,894,348.48	30.00	3.33	96,381.80	8.09	0.2697	780,519
1982	109,375.49	30.00	3.33	3,642.20	8.51	0.2837	31,027
1987	1,305,962.12	30.00	3.33	43,488.54	10.78	0.3593	469,271
1988	1,988,843.65	30.00	3.33	66,228.49	11.26	0.3753	746,473
1990	2,666,211.48	30.00	3.33	88,784.84	12.27	0.4090	1,090,480
1991	4,546,178.00	30.00	3.33	151,387.73	12.79	0.4263	1,938,172
1992	11,838,802.16	30.00	3.33	394,232.11	13.32	0.4440	5,256,428
1993	8,407,588.76	30.00	3.33	279,972.71	13.86	0.4620	3,884,306
1994	253,538.22	30.00	3.33	8,442.82	14.42	0.4807	121,868
1995	2,878,212.67	30.00	3.33	95,844.48	14.99	0.4997	1,438,157
1996	4,481,466.51	30.00	3.33	149,232.83	15.57	0.5190	2,325,881
1997	3,002,563.64	30.00	3.33	99,985.37	16.16	0.5387	1,617,391
1998	1,107,532.64	30.00	3.33	36,880.84	16.76	0.5587	618,745
1999	6,243,147.46	30.00	3.33	207,896.81	17.37	0.5790	3,614,782
2000	9,852,445.71	30.00	3.33	328,086.44	17.99	0.5997	5,908,216
2001	17,485,265.60	30.00	3.33	582,259.34	18.62	0.6207	10,852,580
2002	3,278,889.37	30.00	3.33	109,187.02	19.26	0.6420	2,105,047
2003	3,312,705.46	30.00	3.33	110,313.09	19.91	0.6637	2,198,543
2004	9,765,532.45	30.00	3.33	325,192.23	20.56	0.6853	6,692,612
2005	5,418,791.74	30.00	3.33	180,445.76	21.22	0.7073	3,832,874
2006	9,309,883.31	30.00	3.33	310,019.11	21.89	0.7297	6,793,143
2007	2,090,454.09	30.00	3.33	69,612.12	22.57	0.7523	1,572,711
2008	11,569,002.86	30.00	3.33	385,247.80	23.25	0.7750	8,965,977
2009	65,767,320.34	30.00	3.33	2,190,051.77	23.93	0.7977	52,460,618
2010	4,808,338.13	30.00	3.33	160,117.66	24.62	0.8207	3,946,059
2011	58,924,412.58	30.00	3.33	1,962,182.94	25.32	0.8440	49,732,204
2012	32,459,877.46	30.00	3.33	1,080,913.92	26.02	0.8673	28,153,426
2013	14,307,238.79	30.00	3.33	476,431.05	26.73	0.8910	12,747,750
2014	24,018,124.50	30.00	3.33	799,803.55	27.44	0.9147	21,968,658
2015	8,685,031.17	30.00	3.33	289,211.54	28.16	0.9387	8,152,378
2016	51,414,422.17	30.00	3.33	1,712,100.26	28.89	0.9630	49,512,089
2017	25,392,288.66	30.00	3.33	845,563.21	29.63	0.9877	25,079,202
	416,112,312.95			13,856,540.00			326,104,582

COMPOSITE REMAINING LIFE, YEARS..

23.53

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

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-R4								
1960	1,441,325.88	60.00	1.67	24,070.14	10.03	0.1672	240,946	
1962	18,746.75	60.00	1.67	313.07	11.15	0.1858	3,484	
1963	401,127.90	60.00	1.67	6,698.84	11.75	0.1958	78,553	
1974	26,301,427.96	60.00	1.67	439,233.85	19.37	0.3228	8,490,890	
1979	3,927,297.91	60.00	1.67	65,585.88	23.33	0.3888	1,527,051	
1980	42,612,959.36	60.00	1.67	711,636.42	24.16	0.4027	17,158,960	
1982	64,442.88	60.00	1.67	1,076.20	25.85	0.4308	27,764	
1983	702,769.47	60.00	1.67	11,736.25	26.71	0.4452	312,852	
1984	103,126,534.96	60.00	1.67	1,722,213.13	27.59	0.4598	47,420,675	
1985	22,172,125.52	60.00	1.67	370,274.50	28.47	0.4745	10,520,674	
1987	5,730,975.65	60.00	1.67	95,707.29	30.27	0.5045	2,891,277	
1988	6,554,692.75	60.00	1.67	109,463.37	31.18	0.5197	3,406,277	
1994	18,833,413.46	60.00	1.67	314,518.00	36.80	0.6133	11,551,097	
1996	30,678,921.25	60.00	1.67	512,337.98	38.72	0.6453	19,798,028	
1997	164,329.60	60.00	1.67	2,744.30	39.69	0.6615	108,704	
2000	125,240.36	60.00	1.67	2,091.51	42.62	0.7103	88,962	
2001	499,096.79	60.00	1.67	8,334.92	43.60	0.7267	362,679	
2003	75,237.19	60.00	1.67	1,256.46	45.57	0.7595	57,143	
2005	208,045.87	60.00	1.67	3,474.37	47.55	0.7925	164,876	
2006	1,182,673.51	60.00	1.67	19,750.65	48.54	0.8090	956,783	
2007	34,651.37	60.00	1.67	578.68	49.53	0.8255	28,605	
2008	12,935,591.07	60.00	1.67	216,024.37	50.52	0.8420	10,891,768	
2009	4,526,244.84	60.00	1.67	75,588.29	51.52	0.8587	3,886,551	
2010	2,128,214.30	60.00	1.67	35,541.18	52.51	0.8752	1,862,549	
2011	2,997,638.46	60.00	1.67	50,060.56	53.51	0.8918	2,673,384	
2012	3,588,574.66	60.00	1.67	59,929.20	54.51	0.9085	3,260,220	
2013	1,898,051.77	60.00	1.67	31,697.46	55.51	0.9252	1,756,021	
2014	4,362,444.25	60.00	1.67	72,852.82	56.50	0.9417	4,107,983	
2015	6,390,507.46	60.00	1.67	106,721.47	57.50	0.9583	6,124,215	
2016	45,166,715.10	60.00	1.67	754,284.14	58.50	0.9750	44,037,547	
2017	22,562,383.79	60.00	1.67	376,791.81	59.50	0.9917	22,374,439	
	371,412,402.09			6,202,587.11			226,170,957	
	COMPOSITE REMAINING LIFE, YEARS..					36.46		

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 355 POLES AND FIXTURES

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

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-R2							
1942	19,298.55	50.00	2.00	385.97	4.78	0.0956	1,845
1944	8,207.98	50.00	2.00	164.16	5.36	0.1072	880
1946	779.48	50.00	2.00	15.59	5.94	0.1188	93
1947	4,777.30	50.00	2.00	95.55	6.24	0.1248	596
1948	53,202.61	50.00	2.00	1,064.05	6.54	0.1308	6,959
1949	20,277.30	50.00	2.00	405.55	6.84	0.1368	2,774
1950	54,537.91	50.00	2.00	1,090.76	7.15	0.1430	7,799
1951	223,749.99	50.00	2.00	4,475.00	7.46	0.1492	33,383
1952	44,400.74	50.00	2.00	888.01	7.78	0.1556	6,909
1953	208,672.71	50.00	2.00	4,173.45	8.10	0.1620	33,805
1954	307,055.71	50.00	2.00	6,141.11	8.43	0.1686	51,770
1955	212,759.83	50.00	2.00	4,255.20	8.77	0.1754	37,318
1956	235,438.99	50.00	2.00	4,708.78	9.11	0.1822	42,897
1957	923,441.33	50.00	2.00	18,468.83	9.47	0.1894	174,900
1958	436,642.31	50.00	2.00	8,732.85	9.83	0.1966	85,844
1959	271,859.11	50.00	2.00	5,437.18	10.21	0.2042	55,514
1960	595,506.20	50.00	2.00	11,910.12	10.59	0.2118	126,128
1961	478,051.60	50.00	2.00	9,561.03	10.99	0.2198	105,076
1962	1,082,937.33	50.00	2.00	21,658.75	11.39	0.2278	246,693
1963	1,180,746.73	50.00	2.00	23,614.93	11.81	0.2362	278,892
1964	197,067.06	50.00	2.00	3,941.34	12.24	0.2448	48,242
1965	2,085,799.10	50.00	2.00	41,715.98	12.68	0.2536	528,959
1966	5,589,916.14	50.00	2.00	111,798.32	13.13	0.2626	1,467,912
1967	3,158,297.79	50.00	2.00	63,165.96	13.60	0.2720	859,057
1968	1,250,341.24	50.00	2.00	25,006.82	14.07	0.2814	351,846
1969	724,712.43	50.00	2.00	14,494.25	14.56	0.2912	211,036
1970	1,374,518.87	50.00	2.00	27,490.38	15.06	0.3012	414,005
1971	5,303,497.69	50.00	2.00	106,069.95	15.57	0.3114	1,651,509
1972	6,334,753.79	50.00	2.00	126,695.08	16.09	0.3218	2,038,524
1973	6,183,091.94	50.00	2.00	123,661.84	16.63	0.3326	2,056,496
1974	5,261,173.09	50.00	2.00	105,223.46	17.17	0.3434	1,806,687
1975	6,625,749.05	50.00	2.00	132,514.98	17.73	0.3546	2,349,491
1976	10,628,977.98	50.00	2.00	212,579.56	18.30	0.3660	3,890,206
1977	7,059,098.94	50.00	2.00	141,181.98	18.88	0.3776	2,665,516
1978	5,670,507.74	50.00	2.00	113,410.15	19.48	0.3896	2,209,230
1979	6,879,480.90	50.00	2.00	137,589.62	20.08	0.4016	2,762,800
1980	11,015,083.61	50.00	2.00	220,301.67	20.70	0.4140	4,560,245
1981	6,333,800.33	50.00	2.00	126,676.01	21.32	0.4264	2,700,732
1982	6,900,368.30	50.00	2.00	138,007.37	21.96	0.4392	3,030,642
1983	4,881,682.29	50.00	2.00	97,633.65	22.60	0.4520	2,206,520
1984	13,073,065.97	50.00	2.00	261,461.32	23.26	0.4652	6,081,590
1985	7,358,238.52	50.00	2.00	147,164.77	23.93	0.4786	3,521,653
1986	6,780,166.49	50.00	2.00	135,603.33	24.60	0.4920	3,335,842

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 355 POLES AND FIXTURES

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

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-R2								
1987	5,271,586.41	50.00	2.00	105,431.73	25.29	0.5058	2,666,368	
1988	14,140,963.26	50.00	2.00	282,819.27	25.98	0.5196	7,347,645	
1989	9,036,337.41	50.00	2.00	180,726.75	26.69	0.5338	4,823,597	
1990	10,957,700.09	50.00	2.00	219,154.00	27.40	0.5480	6,004,820	
1991	10,328,702.89	50.00	2.00	206,574.06	28.13	0.5626	5,810,928	
1992	10,782,927.13	50.00	2.00	215,658.54	28.86	0.5772	6,223,906	
1993	29,300,954.56	50.00	2.00	586,019.09	29.60	0.5920	17,346,165	
1994	13,830,505.05	50.00	2.00	276,610.10	30.35	0.6070	8,395,117	
1995	9,361,542.36	50.00	2.00	187,230.85	31.10	0.6220	5,822,879	
1996	8,554,926.71	50.00	2.00	171,098.53	31.87	0.6374	5,452,910	
1997	6,625,806.15	50.00	2.00	132,516.12	32.64	0.6528	4,325,326	
1998	10,721,547.69	50.00	2.00	214,430.95	33.42	0.6684	7,166,282	
1999	18,477,342.63	50.00	2.00	369,546.85	34.21	0.6842	12,642,198	
2000	16,083,812.12	50.00	2.00	321,676.24	35.01	0.7002	11,261,885	
2001	22,624,878.57	50.00	2.00	452,497.57	35.81	0.7162	16,203,938	
2002	25,625,563.34	50.00	2.00	512,511.27	36.62	0.7324	18,768,163	
2003	34,230,397.12	50.00	2.00	684,607.94	37.44	0.7488	25,631,721	
2004	38,606,320.69	50.00	2.00	772,126.41	38.26	0.7652	29,541,557	
2005	31,332,851.96	50.00	2.00	626,657.04	39.09	0.7818	24,496,024	
2006	95,211,887.91	50.00	2.00	1,904,237.76	39.93	0.7986	76,036,214	
2007	43,659,420.04	50.00	2.00	873,188.40	40.77	0.8154	35,599,891	
2008	82,130,475.69	50.00	2.00	1,642,609.51	41.63	0.8326	68,381,834	
2009	42,387,517.18	50.00	2.00	847,750.34	42.48	0.8496	36,012,435	
2010	22,066,770.23	50.00	2.00	441,335.40	43.35	0.8670	19,131,890	
2011	42,444,637.59	50.00	2.00	848,892.75	44.22	0.8844	37,538,037	
2012	39,600,177.51	50.00	2.00	792,003.55	45.09	0.9018	35,711,440	
2013	57,505,664.53	50.00	2.00	1,150,113.29	45.97	0.9194	52,870,708	
2014	95,650,241.52	50.00	2.00	1,913,004.83	46.86	0.9372	89,643,406	
2015	91,719,198.66	50.00	2.00	1,834,383.97	47.75	0.9550	87,591,835	
2016	160,630,977.75	50.00	2.00	3,212,619.56	48.65	0.9730	156,293,941	
2017	80,026,532.84	50.00	2.00	1,600,530.66	49.55	0.9910	79,306,294	
	1,315,959,900.56			26,319,197.99			1,046,098,169	
	COMPOSITE REMAINING LIFE, YEARS..					39.75		

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

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 51-R1							
1941	15,697.00	51.00	1.96	307.66	8.28	0.1624	2,548
1942	44,963.24	51.00	1.96	881.28	8.63	0.1692	7,609
1943	3,590.29	51.00	1.96	70.37	8.98	0.1761	632
1944	3,283.60	51.00	1.96	64.36	9.33	0.1829	601
1946	1,450.54	51.00	1.96	28.43	10.05	0.1971	286
1947	9,260.45	51.00	1.96	181.50	10.42	0.2043	1,892
1948	3,153.40	51.00	1.96	61.81	10.80	0.2118	668
1949	8,950.47	51.00	1.96	175.43	11.17	0.2190	1,960
1950	10,044.35	51.00	1.96	196.87	11.56	0.2267	2,277
1951	125,165.36	51.00	1.96	2,453.24	11.95	0.2343	29,327
1952	233,455.43	51.00	1.96	4,575.73	12.34	0.2420	56,487
1953	351,520.74	51.00	1.96	6,889.81	12.74	0.2498	87,810
1954	491,612.07	51.00	1.96	9,635.60	13.15	0.2578	126,757
1955	250,957.95	51.00	1.96	4,918.78	13.56	0.2659	66,725
1956	210,003.92	51.00	1.96	4,116.08	13.98	0.2741	57,566
1957	1,525,001.60	51.00	1.96	29,890.03	14.40	0.2824	430,584
1958	544,195.77	51.00	1.96	10,666.24	14.83	0.2908	158,241
1959	416,813.43	51.00	1.96	8,169.54	15.27	0.2994	124,798
1960	1,527,043.81	51.00	1.96	29,930.06	15.71	0.3080	470,391
1961	614,664.03	51.00	1.96	12,047.41	16.15	0.3167	194,646
1962	2,969,154.68	51.00	1.96	58,195.43	16.61	0.3257	967,024
1963	2,111,930.56	51.00	1.96	41,393.84	17.07	0.3347	706,884
1964	868,179.69	51.00	1.96	17,016.32	17.54	0.3439	298,584
1965	2,721,713.06	51.00	1.96	53,345.58	18.01	0.3531	961,146
1966	5,029,849.45	51.00	1.96	98,585.05	18.49	0.3626	1,823,572
1967	4,431,707.07	51.00	1.96	86,861.46	18.97	0.3720	1,648,418
1968	1,837,126.29	51.00	1.96	36,007.68	19.47	0.3818	701,341
1969	561,392.90	51.00	1.96	11,003.30	19.97	0.3916	219,825
1970	2,124,276.20	51.00	1.96	41,635.81	20.47	0.4014	852,621
1971	3,395,729.99	51.00	1.96	66,556.31	20.99	0.4116	1,397,581
1972	5,118,570.54	51.00	1.96	100,323.98	21.50	0.4216	2,157,836
1973	4,027,511.53	51.00	1.96	78,939.23	22.03	0.4320	1,739,724
1974	11,366,894.71	51.00	1.96	222,791.14	22.57	0.4426	5,030,419
1975	5,884,972.09	51.00	1.96	115,345.45	23.11	0.4531	2,666,716
1976	3,992,713.62	51.00	1.96	78,257.19	23.65	0.4637	1,851,541
1977	3,267,071.35	51.00	1.96	64,034.60	24.21	0.4747	1,550,911
1978	3,373,564.19	51.00	1.96	66,121.86	24.77	0.4857	1,638,506
1979	7,799,742.41	51.00	1.96	152,874.95	25.34	0.4969	3,875,380
1980	16,534,522.50	51.00	1.96	324,076.64	25.91	0.5080	8,400,199
1981	3,081,543.17	51.00	1.96	60,398.25	26.49	0.5194	1,600,584
1982	3,802,909.29	51.00	1.96	74,537.02	27.08	0.5310	2,019,269
1983	5,715,844.27	51.00	1.96	112,030.55	27.67	0.5426	3,101,131
1984	63,593,679.22	51.00	1.96	1,246,436.11	28.27	0.5543	35,250,612

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

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 51-R1								
1985	14,181,935.69	51.00	1.96	277,965.94	28.88	0.5663	8,030,805	
1986	4,859,735.81	51.00	1.96	95,250.82	29.49	0.5782	2,810,094	
1987	6,331,841.64	51.00	1.96	124,104.10	30.11	0.5904	3,738,256	
1988	13,874,611.68	51.00	1.96	271,942.39	30.73	0.6026	8,360,147	
1989	6,307,394.57	51.00	1.96	123,624.93	31.36	0.6149	3,878,417	
1990	9,145,907.12	51.00	1.96	179,259.78	32.00	0.6275	5,738,599	
1991	6,897,372.59	51.00	1.96	135,188.50	32.64	0.6400	4,414,318	
1992	7,664,067.33	51.00	1.96	150,215.72	33.29	0.6528	5,002,720	
1993	24,356,667.85	51.00	1.96	477,390.69	33.94	0.6655	16,209,119	
1994	22,810,887.65	51.00	1.96	447,093.40	34.59	0.6782	15,471,256	
1995	7,529,565.42	51.00	1.96	147,579.48	35.25	0.6912	5,204,285	
1996	25,191,907.66	51.00	1.96	493,761.39	35.91	0.7041	17,738,126	
1997	5,624,454.90	51.00	1.96	110,239.32	36.58	0.7173	4,034,140	
1998	7,504,406.75	51.00	1.96	147,086.37	37.25	0.7304	5,481,144	
1999	11,032,763.40	51.00	1.96	216,242.16	37.93	0.7437	8,205,397	
2000	10,777,642.52	51.00	1.96	211,241.79	38.60	0.7569	8,157,167	
2001	22,534,100.96	51.00	1.96	441,668.38	39.28	0.7702	17,355,765	
2002	19,948,141.22	51.00	1.96	390,983.57	39.97	0.7837	15,633,957	
2003	26,457,355.96	51.00	1.96	518,564.18	40.65	0.7971	21,088,100	
2004	21,582,247.42	51.00	1.96	423,012.05	41.34	0.8106	17,494,354	
2005	19,669,874.73	51.00	1.96	385,529.54	42.03	0.8241	16,210,337	
2006	43,300,930.07	51.00	1.96	848,698.23	42.73	0.8378	36,279,251	
2007	17,143,891.80	51.00	1.96	336,020.28	43.43	0.8516	14,599,224	
2008	35,120,102.51	51.00	1.96	688,354.01	44.13	0.8653	30,389,074	
2009	21,001,613.88	51.00	1.96	411,631.63	44.84	0.8792	18,465,039	
2010	15,741,431.22	51.00	1.96	308,532.05	45.55	0.8931	14,059,302	
2011	22,114,974.97	51.00	1.96	433,453.51	46.26	0.9071	20,059,609	
2012	13,702,912.27	51.00	1.96	268,577.08	46.98	0.9212	12,622,849	
2013	29,901,627.44	51.00	1.96	586,071.90	47.70	0.9353	27,966,693	
2014	42,247,091.72	51.00	1.96	828,043.00	48.43	0.9496	40,118,261	
2015	35,439,833.43	51.00	1.96	694,620.74	49.16	0.9639	34,161,164	
2016	110,143,865.90	51.00	1.96	2,158,819.77	49.89	0.9782	107,747,135	
2017	54,988,434.08	51.00	1.96	1,077,773.31	50.63	0.9928	54,589,768	
	905,131,018.39			17,740,567.99			703,595,501	
	COMPOSITE REMAINING LIFE, YEARS..					39.66		

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 357 UNDERGROUND CONDUIT

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

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 65-R4							
1949	285,207.72	65.00	1.54	4,392.20	8.03	0.1235	35,235
1954	123,131.72	65.00	1.54	1,896.23	10.24	0.1575	19,398
1958	563,999.65	65.00	1.54	8,685.59	12.45	0.1915	108,028
1959	824,640.23	65.00	1.54	12,699.46	13.06	0.2009	165,687
1962	300,705.03	65.00	1.54	4,630.86	15.00	0.2308	69,394
1964	482,196.67	65.00	1.54	7,425.83	16.36	0.2517	121,364
1966	1,765,233.21	65.00	1.54	27,184.59	17.76	0.2732	482,315
1967	526,162.42	65.00	1.54	8,102.90	18.48	0.2843	149,593
1968	810,941.04	65.00	1.54	12,488.49	19.20	0.2954	239,536
1970	1,990,815.19	65.00	1.54	30,658.55	20.69	0.3183	633,696
1971	901,366.03	65.00	1.54	13,881.04	21.46	0.3302	297,586
1972	4,211.94	65.00	1.54	64.86	22.23	0.3420	1,440
1973	2,830,390.02	65.00	1.54	43,588.01	23.02	0.3542	1,002,383
1974	5,728,144.83	65.00	1.54	88,213.43	23.81	0.3663	2,098,277
1976	152,982.86	65.00	1.54	2,355.94	25.44	0.3914	59,874
1977	1,068,800.80	65.00	1.54	16,459.53	26.27	0.4042	431,956
1980	506,123.78	65.00	1.54	7,794.31	28.83	0.4435	224,486
1981	2,809,769.21	65.00	1.54	43,270.45	29.70	0.4569	1,283,840
1982	1,659.37	65.00	1.54	25.55	30.58	0.4705	781
1983	644,333.97	65.00	1.54	9,922.74	31.47	0.4842	311,954
1984	795,069.73	65.00	1.54	12,244.07	32.37	0.4980	395,945
1985	195,428.11	65.00	1.54	3,009.59	33.28	0.5120	100,059
1986	122,508.01	65.00	1.54	1,886.62	34.20	0.5262	64,458
1987	20,290.33	65.00	1.54	312.47	35.12	0.5403	10,963
1988	255,915.28	65.00	1.54	3,941.10	36.05	0.5546	141,936
1990	52,059.98	65.00	1.54	801.72	37.93	0.5835	30,379
1991	269,841.44	65.00	1.54	4,155.56	38.88	0.5982	161,406
1992	38,611.93	65.00	1.54	594.62	39.83	0.6128	23,660
1993	336,725.92	65.00	1.54	5,185.58	40.79	0.6275	211,309
1994	2,645,702.20	65.00	1.54	40,743.81	41.75	0.6423	1,699,361
1995	2,008.62	65.00	1.54	30.93	42.72	0.6572	1,320
1996	825,063.24	65.00	1.54	12,705.97	43.69	0.6722	554,566
1997	1,743,517.58	65.00	1.54	26,850.17	44.66	0.6871	1,197,936
1998	32,310.32	65.00	1.54	497.58	45.64	0.7022	22,687
1999	4,045,820.78	65.00	1.54	62,305.64	46.62	0.7172	2,901,784
2000	32,220.40	65.00	1.54	496.19	47.60	0.7323	23,595
2001	4,418,930.62	65.00	1.54	68,051.53	48.58	0.7474	3,302,620
2002	203,571.98	65.00	1.54	3,135.01	49.57	0.7626	155,248
2003	3,304,813.31	65.00	1.54	50,894.12	50.56	0.7779	2,570,649
2006	6,143,344.70	65.00	1.54	94,607.51	53.53	0.8235	5,059,290
2009	16,333,871.44	65.00	1.54	251,541.62	56.52	0.8695	14,202,955
2012	75,606.23	65.00	1.54	1,164.34	59.51	0.9155	69,221
2013	24,297.75	65.00	1.54	374.19	60.51	0.9309	22,619

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 357 UNDERGROUND CONDUIT

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

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 65-R4							
2014	21,036.31	65.00	1.54	323.96	61.50	0.9462	19,904
2015	1,383,633.40	65.00	1.54	21,307.95	62.50	0.9615	1,330,419
2016	9,773,366.40	65.00	1.54	150,509.84	63.50	0.9769	9,547,797
2017	4,879,062.42	65.00	1.54	75,137.56	64.50	0.9923	4,841,542
	80,295,444.12			1,236,549.81			56,400,451
	COMPOSITE REMAINING LIFE, YEARS..					45.61	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

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 65-R3							
1941	30,030.84	65.00	1.54	462.47	8.63	0.1328	3,987
1942	1,487.76	65.00	1.54	22.91	8.95	0.1377	205
1946	2,674.71	65.00	1.54	41.19	10.36	0.1594	426
1949	10,809.78	65.00	1.54	166.47	11.56	0.1779	1,923
1950	1,716.48	65.00	1.54	26.43	11.99	0.1845	317
1953	16,369.24	65.00	1.54	252.09	13.35	0.2054	3,362
1954	51,582.22	65.00	1.54	794.37	13.84	0.2129	10,983
1956	34,118.82	65.00	1.54	525.43	14.85	0.2285	7,795
1958	645,114.26	65.00	1.54	9,934.76	15.92	0.2449	158,001
1959	592,716.51	65.00	1.54	9,127.83	16.48	0.2535	150,277
1960	5,435.16	65.00	1.54	83.70	17.05	0.2623	1,426
1962	346,162.79	65.00	1.54	5,330.91	18.23	0.2805	97,085
1964	944,494.63	65.00	1.54	14,545.22	19.46	0.2994	282,763
1966	1,780,449.85	65.00	1.54	27,418.93	20.75	0.3192	568,373
1967	448,263.20	65.00	1.54	6,903.25	21.41	0.3294	147,649
1968	1,132,190.99	65.00	1.54	17,435.74	22.08	0.3397	384,594
1969	1,312.83	65.00	1.54	20.22	22.76	0.3502	460
1970	2,498,484.28	65.00	1.54	38,476.66	23.45	0.3608	901,378
1971	732,124.73	65.00	1.54	11,274.72	24.16	0.3717	272,123
1972	335,020.01	65.00	1.54	5,159.31	24.87	0.3826	128,185
1973	2,142,607.61	65.00	1.54	32,996.16	25.59	0.3937	843,523
1974	4,022,996.03	65.00	1.54	61,954.14	26.33	0.4051	1,629,635
1976	265,349.92	65.00	1.54	4,086.39	27.82	0.4280	113,570
1977	3,107,061.16	65.00	1.54	47,848.74	28.58	0.4397	1,366,144
1980	599,196.48	65.00	1.54	9,227.63	30.91	0.4755	284,942
1981	697,604.66	65.00	1.54	10,743.11	31.71	0.4879	340,326
1982	6,942.69	65.00	1.54	106.92	32.51	0.5002	3,472
1983	2,414,046.75	65.00	1.54	37,176.32	33.32	0.5126	1,237,489
1984	1,051,004.30	65.00	1.54	16,185.47	34.14	0.5252	552,019
1985	473,128.50	65.00	1.54	7,286.18	34.96	0.5379	254,472
1986	2,523,892.52	65.00	1.54	38,867.94	35.80	0.5508	1,390,084
1988	57,800.07	65.00	1.54	890.12	37.49	0.5768	33,337
1993	2,655,901.85	65.00	1.54	40,900.89	41.83	0.6435	1,709,179
1994	782,423.26	65.00	1.54	12,049.32	42.72	0.6572	514,232
1995	156,240.09	65.00	1.54	2,406.10	43.62	0.6711	104,850
1996	1,666,157.81	65.00	1.54	25,658.83	44.52	0.6849	1,141,185
1997	2,053,725.85	65.00	1.54	31,627.38	45.43	0.6989	1,435,390
1998	45,131.56	65.00	1.54	695.03	46.34	0.7129	32,175
1999	3,860,846.36	65.00	1.54	59,457.03	47.26	0.7271	2,807,144
2000	296,797.69	65.00	1.54	4,570.68	48.18	0.7412	219,995
2001	2,167,769.06	65.00	1.54	33,383.64	49.11	0.7555	1,637,836
2002	687,104.30	65.00	1.54	10,581.41	50.05	0.7700	529,070
2003	1,552,436.89	65.00	1.54	23,907.53	50.99	0.7845	1,217,825

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

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 65-R3							
2004	2,026,391.88	65.00	1.54	31,206.43	51.93	0.7989	1,618,925
2005	266,508.92	65.00	1.54	4,104.24	52.88	0.8135	216,816
2006	8,409,334.19	65.00	1.54	129,503.75	53.83	0.8282	6,964,190
2007	1,635,143.95	65.00	1.54	25,181.22	54.78	0.8428	1,378,050
2008	1,899,447.69	65.00	1.54	29,251.49	55.74	0.8575	1,628,852
2009	21,534,300.67	65.00	1.54	331,628.23	56.71	0.8725	18,787,816
2010	96,379.50	65.00	1.54	1,484.24	57.67	0.8872	85,511
2011	543,831.22	65.00	1.54	8,375.00	58.64	0.9022	490,617
2012	3,948,606.47	65.00	1.54	60,808.54	59.61	0.9171	3,621,188
2013	1,638,000.38	65.00	1.54	25,225.21	60.59	0.9322	1,526,862
2014	1,491,768.58	65.00	1.54	22,973.24	61.56	0.9471	1,412,824
2015	4,529,482.19	65.00	1.54	69,754.03	62.54	0.9622	4,358,041
2016	13,531,446.71	65.00	1.54	208,384.28	63.52	0.9772	13,223,336
2017	6,756,543.59	65.00	1.54	104,050.77	64.51	0.9925	6,705,599
	111,203,910.44			1,712,540.24			84,537,833
						49.36	
							COMPOSITE REMAINING LIFE, YEARS..

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 359 ROADS AND TRAILS

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

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-R4							
1952	1,283.58	75.00	1.33	17.07	16.34	0.2179	280
1953	16,225.47	75.00	1.33	215.80	17.00	0.2267	3,678
1954	24,763.13	75.00	1.33	329.35	17.67	0.2356	5,834
1955	5,402.61	75.00	1.33	71.85	18.35	0.2447	1,322
1956	14,939.66	75.00	1.33	198.70	19.03	0.2537	3,791
1957	393,503.00	75.00	1.33	5,233.59	19.73	0.2631	103,519
1958	111,786.53	75.00	1.33	1,486.76	20.44	0.2725	30,465
1959	51,090.52	75.00	1.33	679.50	21.15	0.2820	14,408
1960	201,872.10	75.00	1.33	2,684.90	21.88	0.2917	58,892
1961	26,681.51	75.00	1.33	354.86	22.61	0.3015	8,044
1962	59,135.98	75.00	1.33	786.51	23.36	0.3115	18,419
1963	50,036.20	75.00	1.33	665.48	24.11	0.3215	16,085
1964	10,742.82	75.00	1.33	142.88	24.88	0.3317	3,564
1965	104,253.98	75.00	1.33	1,386.58	25.65	0.3420	35,655
1966	463,412.91	75.00	1.33	6,163.39	26.44	0.3525	163,367
1967	179,101.14	75.00	1.33	2,382.05	27.23	0.3631	65,026
1968	2,365.01	75.00	1.33	31.45	28.04	0.3739	884
1969	163,248.71	75.00	1.33	2,171.21	28.85	0.3847	62,797
1970	24,985.48	75.00	1.33	332.31	29.68	0.3957	9,888
1971	224,582.53	75.00	1.33	2,986.95	30.51	0.4068	91,360
1972	327,758.78	75.00	1.33	4,359.19	31.35	0.4180	137,003
1973	640,215.45	75.00	1.33	8,514.87	32.21	0.4295	274,953
1974	2,924,819.15	75.00	1.33	38,900.09	33.07	0.4409	1,289,641
1975	692,158.74	75.00	1.33	9,205.71	33.94	0.4525	313,223
1976	752,371.98	75.00	1.33	10,006.55	34.81	0.4641	349,198
1977	677,420.46	75.00	1.33	9,009.69	35.70	0.4760	322,452
1978	316,381.57	75.00	1.33	4,207.87	36.59	0.4879	154,353
1979	2,751,127.57	75.00	1.33	36,590.00	37.49	0.4999	1,375,206
1980	8,051,056.76	75.00	1.33	107,079.05	38.40	0.5120	4,122,141
1981	1,715,653.50	75.00	1.33	22,818.19	39.32	0.5243	899,466
1982	3,007,292.55	75.00	1.33	39,996.99	40.24	0.5365	1,613,503
1983	3,037,650.69	75.00	1.33	40,400.75	41.16	0.5488	1,667,063
1984	6,989,401.58	75.00	1.33	92,959.04	42.10	0.5613	3,923,361
1985	2,568,666.66	75.00	1.33	34,163.27	43.04	0.5739	1,474,081
1986	595,962.87	75.00	1.33	7,926.31	43.98	0.5864	349,473
1987	460,067.31	75.00	1.33	6,118.90	44.93	0.5991	275,613
1988	2,414,690.16	75.00	1.33	32,115.38	45.88	0.6117	1,477,138
1989	413,817.40	75.00	1.33	5,503.77	46.84	0.6245	258,441
1990	1,168,885.29	75.00	1.33	15,546.17	47.80	0.6373	744,966
1991	249,440.21	75.00	1.33	3,317.55	48.77	0.6503	162,203
1992	204,307.23	75.00	1.33	2,717.29	49.73	0.6631	135,470
1993	3,644,034.74	75.00	1.33	48,465.66	50.71	0.6761	2,463,841
1994	5,486,216.71	75.00	1.33	72,966.68	51.68	0.6891	3,780,387

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 359 ROADS AND TRAILS

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

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-R4								
1995	29,152.78	75.00	1.33	387.73	52.66	0.7021	20,469	
1996	19,369,144.10	75.00	1.33	257,609.62	53.64	0.7152	13,852,812	
1997	208,073.60	75.00	1.33	2,767.38	54.62	0.7283	151,534	
1998	282,858.13	75.00	1.33	3,762.01	55.60	0.7413	209,691	
1999	1,014,700.56	75.00	1.33	13,495.52	56.59	0.7545	765,622	
2000	210,354.73	75.00	1.33	2,797.72	57.58	0.7677	161,496	
2001	256,546.75	75.00	1.33	3,412.07	58.57	0.7809	200,345	
2002	1,075,635.52	75.00	1.33	14,305.95	59.56	0.7941	854,194	
2003	591,548.94	75.00	1.33	7,867.60	60.55	0.8073	477,575	
2004	653,741.40	75.00	1.33	8,694.76	61.54	0.8205	536,414	
2005	845,787.99	75.00	1.33	11,248.98	62.53	0.8337	705,159	
2006	3,540,223.47	75.00	1.33	47,084.97	63.53	0.8471	2,998,817	
2007	2,797,221.87	75.00	1.33	37,203.05	64.52	0.8603	2,406,366	
2008	12,229,908.63	75.00	1.33	162,657.78	65.52	0.8736	10,684,048	
2009	1,221,871.59	75.00	1.33	16,250.89	66.52	0.8869	1,083,715	
2010	65,834.75	75.00	1.33	875.60	67.51	0.9001	59,260	
2011	240,097.67	75.00	1.33	3,193.30	68.51	0.9135	219,322	
2012	312,568.95	75.00	1.33	4,157.17	69.51	0.9268	289,689	
2013	82,974.51	75.00	1.33	1,103.56	70.51	0.9401	78,007	
2014	362,448.43	75.00	1.33	4,820.56	71.50	0.9533	345,533	
2015	2,154,126.78	75.00	1.33	28,649.89	72.50	0.9667	2,082,330	
2016	14,683,140.51	75.00	1.33	195,285.77	73.50	0.9800	14,389,478	
2017	7,336,527.29	75.00	1.33	97,575.81	74.50	0.9933	7,287,593	
	120,783,299.18			1,606,417.85			88,119,923	
	COMPOSITE REMAINING LIFE, YEARS..					54.85		

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

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 65-R3							
1941	27,963.99	65.00	1.54	430.65	8.63	0.1328	3,713
1942	1,676.85	65.00	1.54	25.82	8.95	0.1377	231
1946	1,692.73	65.00	1.54	26.07	10.36	0.1594	270
1947	76.07	65.00	1.54	1.17	10.75	0.1654	13
1949	4,626.35	65.00	1.54	71.25	11.56	0.1779	823
1950	86,247.27	65.00	1.54	1,328.21	11.99	0.1845	15,909
1951	2,361.97	65.00	1.54	36.37	12.43	0.1912	452
1953	4,708.98	65.00	1.54	72.52	13.35	0.2054	967
1954	6,618.06	65.00	1.54	101.92	13.84	0.2129	1,409
1955	27,142.88	65.00	1.54	418.00	14.33	0.2205	5,984
1956	98,168.12	65.00	1.54	1,511.79	14.85	0.2285	22,427
1957	12,503.00	65.00	1.54	192.55	15.38	0.2366	2,958
1958	108,152.59	65.00	1.54	1,665.55	15.92	0.2449	26,489
1959	47,795.59	65.00	1.54	736.05	16.48	0.2535	12,118
1960	72,068.13	65.00	1.54	1,109.85	17.05	0.2623	18,904
1961	216,350.46	65.00	1.54	3,331.80	17.63	0.2712	58,681
1962	55,606.34	65.00	1.54	856.34	18.23	0.2805	15,595
1963	153,983.12	65.00	1.54	2,371.34	18.84	0.2899	44,632
1964	131,684.04	65.00	1.54	2,027.93	19.46	0.2994	39,424
1965	228,226.76	65.00	1.54	3,514.69	20.10	0.3092	70,575
1966	340,371.95	65.00	1.54	5,241.73	20.75	0.3192	108,657
1967	268,503.44	65.00	1.54	4,134.95	21.41	0.3294	88,440
1968	857,242.16	65.00	1.54	13,201.53	22.08	0.3397	291,197
1969	217,094.67	65.00	1.54	3,343.26	22.76	0.3502	76,016
1970	1,173,792.07	65.00	1.54	18,076.40	23.45	0.3608	423,469
1971	615,043.03	65.00	1.54	9,471.66	24.16	0.3717	228,605
1972	1,263,324.00	65.00	1.54	19,455.19	24.87	0.3826	483,373
1973	743,130.25	65.00	1.54	11,444.21	25.59	0.3937	292,563
1974	1,156,158.37	65.00	1.54	17,804.84	26.33	0.4051	468,337
1975	1,487,044.40	65.00	1.54	22,900.48	27.07	0.4165	619,295
1976	1,378,049.49	65.00	1.54	21,221.96	27.82	0.4280	589,805
1977	290,823.17	65.00	1.54	4,478.68	28.58	0.4397	127,872
1978	111,101.86	65.00	1.54	1,710.97	29.35	0.4515	50,167
1979	421,608.66	65.00	1.54	6,492.77	30.13	0.4635	195,432
1980	1,471,129.60	65.00	1.54	22,655.40	30.91	0.4755	699,581
1981	1,299,622.59	65.00	1.54	20,014.19	31.71	0.4879	634,021
1982	1,916,734.95	65.00	1.54	29,517.72	32.51	0.5002	958,655
1983	1,204,145.40	65.00	1.54	18,543.84	33.32	0.5126	617,269
1984	1,232,321.53	65.00	1.54	18,977.75	34.14	0.5252	647,252
1985	1,781,534.76	65.00	1.54	27,435.64	34.96	0.5379	958,198
1986	2,578,795.59	65.00	1.54	39,713.45	35.80	0.5508	1,420,323
1987	2,338,053.04	65.00	1.54	36,006.02	36.64	0.5637	1,317,937
1988	886,025.69	65.00	1.54	13,644.80	37.49	0.5768	511,033

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

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 65-R3								
1989	1,447,719.33	65.00	1.54	22,294.88	38.34	0.5899	853,937	
1990	4,739,842.35	65.00	1.54	72,993.57	39.21	0.6032	2,859,215	
1991	4,662,858.39	65.00	1.54	71,808.02	40.08	0.6166	2,875,212	
1992	5,212,554.90	65.00	1.54	80,273.35	40.95	0.6300	3,283,910	
1993	9,607,597.75	65.00	1.54	147,957.01	41.83	0.6435	6,182,873	
1994	3,238,599.58	65.00	1.54	49,874.43	42.72	0.6572	2,128,505	
1995	2,617,290.64	65.00	1.54	40,306.28	43.62	0.6711	1,756,411	
1996	1,261,083.56	65.00	1.54	19,420.69	44.52	0.6849	863,741	
1997	1,373,590.93	65.00	1.54	21,153.30	45.43	0.6989	960,030	
1998	2,203,687.66	65.00	1.54	33,936.79	46.34	0.7129	1,571,053	
1999	4,337,421.21	65.00	1.54	66,796.29	47.26	0.7271	3,153,652	
2000	8,725,962.26	65.00	1.54	134,379.82	48.18	0.7412	6,467,945	
2001	6,110,067.70	65.00	1.54	94,095.04	49.11	0.7555	4,616,401	
2002	8,608,069.73	65.00	1.54	132,564.27	50.05	0.7700	6,628,214	
2003	10,622,932.65	65.00	1.54	163,593.16	50.99	0.7845	8,333,266	
2004	6,605,853.60	65.00	1.54	101,730.15	51.93	0.7989	5,277,549	
2005	9,160,225.96	65.00	1.54	141,067.48	52.88	0.8135	7,452,210	
2006	13,525,224.51	65.00	1.54	208,288.46	53.83	0.8282	11,200,915	
2007	15,736,031.28	65.00	1.54	242,334.88	54.78	0.8428	13,261,855	
2008	5,662,114.96	65.00	1.54	87,196.57	55.74	0.8575	4,855,490	
2009	8,521,333.51	65.00	1.54	131,228.54	56.71	0.8725	7,434,523	
2010	10,668,266.89	65.00	1.54	164,291.31	57.67	0.8872	9,465,206	
2011	2,760,148.62	65.00	1.54	42,506.29	58.64	0.9022	2,490,068	
2012	2,787,739.50	65.00	1.54	42,931.19	59.61	0.9171	2,556,580	
2013	4,215,718.72	65.00	1.54	64,922.07	60.59	0.9322	3,929,682	
2014	5,079,662.44	65.00	1.54	78,226.80	61.56	0.9471	4,810,847	
2015	4,357,525.66	65.00	1.54	67,105.90	62.54	0.9622	4,192,593	
2016	7,907,380.33	65.00	1.54	121,773.66	63.52	0.9772	7,727,329	
2017	7,432,904.02	65.00	1.54	114,466.72	64.51	0.9925	7,376,860	
	205,508,712.61			3,164,834.23			156,715,143	
	COMPOSITE REMAINING LIFE, YEARS..					49.52		

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 362 STATION EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

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-R1.5							
1941	28,831.21	45.00	2.22	640.05	4.09	0.0909	2,620
1942	2,915.58	45.00	2.22	64.73	4.32	0.0960	280
1944	1,145.58	45.00	2.22	25.43	4.80	0.1067	122
1945	9,216.51	45.00	2.22	204.61	5.05	0.1122	1,034
1946	61,498.52	45.00	2.22	1,365.27	5.30	0.1178	7,243
1947	32,926.27	45.00	2.22	730.96	5.56	0.1236	4,068
1948	75,241.07	45.00	2.22	1,670.35	5.83	0.1296	9,748
1949	165,404.42	45.00	2.22	3,671.98	6.11	0.1358	22,459
1950	117,000.86	45.00	2.22	2,597.42	6.39	0.1420	16,614
1951	171,323.45	45.00	2.22	3,803.38	6.67	0.1482	25,394
1952	76,923.39	45.00	2.22	1,707.70	6.96	0.1547	11,898
1953	249,993.83	45.00	2.22	5,549.86	7.25	0.1611	40,277
1954	445,754.10	45.00	2.22	9,895.74	7.55	0.1678	74,789
1955	491,062.29	45.00	2.22	10,901.58	7.85	0.1744	85,661
1956	566,904.36	45.00	2.22	12,585.28	8.16	0.1813	102,797
1957	390,069.09	45.00	2.22	8,659.53	8.48	0.1884	73,505
1958	1,059,911.17	45.00	2.22	23,530.03	8.80	0.1956	207,276
1959	844,191.38	45.00	2.22	18,741.05	9.12	0.2027	171,092
1960	885,210.59	45.00	2.22	19,651.68	9.46	0.2102	186,089
1961	675,887.82	45.00	2.22	15,004.71	9.80	0.2178	147,195
1962	1,143,691.36	45.00	2.22	25,389.95	10.15	0.2256	257,971
1963	1,495,437.70	45.00	2.22	33,198.72	10.52	0.2338	349,603
1964	2,043,964.07	45.00	2.22	45,376.00	10.89	0.2420	494,639
1965	3,000,319.70	45.00	2.22	66,607.10	11.27	0.2504	751,400
1966	2,975,856.27	45.00	2.22	66,064.01	11.66	0.2591	771,074
1967	4,717,914.98	45.00	2.22	104,737.71	12.06	0.2680	1,264,401
1968	9,069,315.18	45.00	2.22	201,338.80	12.47	0.2771	2,513,198
1969	2,817,925.48	45.00	2.22	62,557.95	12.89	0.2864	807,167
1970	10,238,916.21	45.00	2.22	227,303.94	13.33	0.2962	3,032,972
1971	7,257,860.79	45.00	2.22	161,124.51	13.77	0.3060	2,220,905
1972	10,389,175.91	45.00	2.22	230,639.71	14.23	0.3162	3,285,265
1973	6,683,396.32	45.00	2.22	148,371.40	14.70	0.3267	2,183,265
1974	11,270,040.79	45.00	2.22	250,194.91	15.18	0.3373	3,801,723
1975	10,530,626.71	45.00	2.22	233,779.91	15.68	0.3484	3,669,292
1976	4,721,314.75	45.00	2.22	104,813.19	16.18	0.3596	1,697,596
1977	3,339,146.52	45.00	2.22	74,129.05	16.70	0.3711	1,239,191
1978	3,303,487.62	45.00	2.22	73,337.43	17.22	0.3827	1,264,146
1979	4,668,052.28	45.00	2.22	103,630.76	17.76	0.3947	1,842,340
1980	10,414,997.34	45.00	2.22	231,212.94	18.31	0.4069	4,237,758
1981	11,720,496.55	45.00	2.22	260,195.02	18.87	0.4193	4,914,756
1982	16,160,909.08	45.00	2.22	358,772.18	19.45	0.4322	6,985,068
1983	10,022,483.50	45.00	2.22	222,499.13	20.03	0.4451	4,461,108
1984	8,854,593.57	45.00	2.22	196,571.98	20.62	0.4582	4,057,352

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 362 STATION EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

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-R1.5							
1985	13,773,728.76	45.00	2.22	305,776.78	21.23	0.4718	6,498,170
1986	17,189,721.53	45.00	2.22	381,611.82	21.84	0.4853	8,342,688
1987	18,015,166.17	45.00	2.22	399,936.69	22.46	0.4991	8,991,550
1988	19,331,782.23	45.00	2.22	429,165.57	23.10	0.5133	9,923,584
1989	38,347,064.03	45.00	2.22	851,304.82	23.74	0.5276	20,230,377
1990	56,244,012.35	45.00	2.22	1,248,617.07	24.39	0.5420	30,484,255
1991	60,354,411.85	45.00	2.22	1,339,867.94	25.05	0.5567	33,597,490
1992	55,822,192.16	45.00	2.22	1,239,252.67	25.72	0.5716	31,905,732
1993	34,567,947.82	45.00	2.22	767,408.44	26.40	0.5867	20,279,978
1994	23,988,832.58	45.00	2.22	532,552.08	27.09	0.6020	14,441,277
1995	14,119,414.07	45.00	2.22	313,450.99	27.78	0.6173	8,716,338
1996	17,228,319.99	45.00	2.22	382,468.70	28.48	0.6329	10,903,631
1997	28,596,144.89	45.00	2.22	634,834.42	29.19	0.6487	18,549,461
1998	26,980,139.98	45.00	2.22	598,959.11	29.90	0.6644	17,926,684
1999	41,923,967.30	45.00	2.22	930,712.07	30.63	0.6807	28,536,387
2000	56,779,452.29	45.00	2.22	1,260,503.84	31.36	0.6969	39,569,033
2001	53,821,028.81	45.00	2.22	1,194,826.84	32.09	0.7131	38,380,314
2002	63,250,785.01	45.00	2.22	1,404,167.43	32.83	0.7296	46,145,243
2003	69,787,213.49	45.00	2.22	1,549,276.14	33.58	0.7462	52,076,614
2004	49,971,565.06	45.00	2.22	1,109,368.74	34.33	0.7629	38,122,807
2005	58,153,381.41	45.00	2.22	1,291,005.07	35.09	0.7798	45,346,844
2006	62,935,447.20	45.00	2.22	1,397,166.93	35.85	0.7967	50,138,783
2007	49,876,125.96	45.00	2.22	1,107,250.00	36.62	0.8138	40,588,194
2008	49,955,779.38	45.00	2.22	1,109,018.30	37.39	0.8309	41,507,758
2009	40,375,887.09	45.00	2.22	896,344.69	38.17	0.8482	34,247,635
2010	22,415,507.79	45.00	2.22	497,624.27	38.95	0.8656	19,401,967
2011	57,727,911.28	45.00	2.22	1,281,559.63	39.74	0.8831	50,980,096
2012	33,963,153.92	45.00	2.22	753,982.02	40.54	0.9009	30,597,066
2013	49,992,487.73	45.00	2.22	1,109,833.23	41.34	0.9187	45,926,599
2014	78,243,332.72	45.00	2.22	1,737,001.99	42.14	0.9364	73,270,186
2015	112,738,888.23	45.00	2.22	2,502,803.32	42.95	0.9544	107,602,504
2016	191,061,697.89	45.00	2.22	4,241,569.69	43.77	0.9727	185,839,982
2017	180,508,293.61	45.00	2.22	4,007,284.12	44.59	0.9909	178,863,863
	1,911,232,118.75			42,429,353.06			1,445,225,441
COMPOSITE REMAINING LIFE, YEARS..						34.06	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 364.1 POLES, TOWERS AND FIXTURES - WOOD

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

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							
1951	9,998.17	40.00	2.50	249.95	2.07	0.0518	517
1952	2,452.83	40.00	2.50	61.32	2.35	0.0588	144
1955	906.72	40.00	2.50	22.67	3.21	0.0803	73
1957	295,752.25	40.00	2.50	7,393.81	3.79	0.0948	28,023
1958	502,752.69	40.00	2.50	12,568.82	4.08	0.1020	51,281
1959	766,453.01	40.00	2.50	19,161.33	4.37	0.1093	83,735
1960	696,069.83	40.00	2.50	17,401.75	4.67	0.1168	81,266
1961	423,994.75	40.00	2.50	10,599.87	4.96	0.1240	52,575
1962	557,791.36	40.00	2.50	13,944.78	5.26	0.1315	73,350
1963	507,742.12	40.00	2.50	12,693.55	5.56	0.1390	70,576
1964	512,742.46	40.00	2.50	12,818.56	5.87	0.1468	75,245
1965	791,108.96	40.00	2.50	19,777.72	6.19	0.1548	122,424
1966	748,579.82	40.00	2.50	18,714.50	6.51	0.1628	121,831
1967	927,417.99	40.00	2.50	23,185.45	6.84	0.1710	158,588
1968	1,228,293.37	40.00	2.50	30,707.33	7.19	0.1798	220,786
1969	992,461.18	40.00	2.50	24,811.53	7.54	0.1885	187,079
1970	2,275,923.04	40.00	2.50	56,898.08	7.90	0.1975	449,495
1971	1,843,578.79	40.00	2.50	46,089.47	8.28	0.2070	381,621
1972	2,528,516.50	40.00	2.50	63,212.91	8.67	0.2168	548,056
1973	3,161,231.19	40.00	2.50	79,030.78	9.07	0.2268	716,809
1974	2,988,564.18	40.00	2.50	74,714.10	9.49	0.2373	709,037
1975	3,640,473.39	40.00	2.50	91,011.83	9.92	0.2480	902,837
1976	3,179,159.41	40.00	2.50	79,478.99	10.37	0.2593	824,197
1977	3,124,028.18	40.00	2.50	78,100.70	10.83	0.2708	845,831
1978	4,286,176.87	40.00	2.50	107,154.42	11.31	0.2828	1,211,917
1979	9,087,737.30	40.00	2.50	227,193.43	11.80	0.2950	2,680,883
1980	9,005,238.42	40.00	2.50	225,130.96	12.30	0.3075	2,769,111
1981	8,326,813.27	40.00	2.50	208,170.33	12.82	0.3205	2,668,744
1982	7,236,728.86	40.00	2.50	180,918.22	13.36	0.3340	2,417,067
1983	10,820,371.54	40.00	2.50	270,509.29	13.91	0.3478	3,762,784
1984	12,967,066.77	40.00	2.50	324,176.67	14.47	0.3618	4,690,836
1985	14,333,613.04	40.00	2.50	358,340.33	15.05	0.3763	5,393,022
1986	14,997,230.44	40.00	2.50	374,930.76	15.64	0.3910	5,863,917
1987	14,545,503.37	40.00	2.50	363,637.58	16.25	0.4063	5,909,111
1988	16,345,898.73	40.00	2.50	408,647.47	16.87	0.4218	6,893,883
1989	18,362,246.76	40.00	2.50	459,056.17	17.50	0.4375	8,033,483
1990	19,735,247.38	40.00	2.50	493,381.18	18.15	0.4538	8,954,868
1991	17,687,965.05	40.00	2.50	442,199.13	18.81	0.4703	8,317,766
1992	16,753,415.12	40.00	2.50	418,835.38	19.48	0.4870	8,158,913
1993	21,334,549.04	40.00	2.50	533,363.73	20.16	0.5040	10,752,613
1994	15,947,968.27	40.00	2.50	398,699.21	20.86	0.5215	8,316,865
1995	16,150,367.13	40.00	2.50	403,759.18	21.56	0.5390	8,705,048
1996	15,307,584.59	40.00	2.50	382,689.61	22.28	0.5570	8,526,325

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 364.1 POLES, TOWERS AND FIXTURES - WOOD

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

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							
1997	15,828,630.06	40.00	2.50	395,715.75	23.01	0.5753	9,105,419
1998	22,491,442.68	40.00	2.50	562,286.07	23.75	0.5938	13,354,294
1999	21,769,774.33	40.00	2.50	544,244.36	24.50	0.6125	13,333,987
2000	24,356,575.61	40.00	2.50	608,914.39	25.26	0.6315	15,381,177
2001	23,905,434.21	40.00	2.50	597,635.86	26.03	0.6508	15,556,461
2002	26,886,541.49	40.00	2.50	672,163.54	26.82	0.6705	18,027,426
2003	28,916,760.58	40.00	2.50	722,919.01	27.61	0.6903	19,959,794
2004	26,036,812.38	40.00	2.50	650,920.31	28.41	0.7103	18,492,646
2005	36,975,301.42	40.00	2.50	924,382.54	29.21	0.7303	27,001,214
2006	49,142,279.32	40.00	2.50	1,228,556.98	30.03	0.7508	36,893,566
2007	25,870,216.30	40.00	2.50	646,755.41	30.86	0.7715	19,958,872
2008	32,424,286.25	40.00	2.50	810,607.16	31.69	0.7923	25,688,141
2009	29,217,673.75	40.00	2.50	730,441.84	32.54	0.8135	23,768,578
2010	32,793,235.50	40.00	2.50	819,830.89	33.39	0.8348	27,374,153
2011	38,419,592.00	40.00	2.50	960,489.80	34.24	0.8560	32,887,171
2012	53,582,520.38	40.00	2.50	1,339,563.01	35.11	0.8778	47,032,057
2013	63,004,328.46	40.00	2.50	1,575,108.21	35.98	0.8995	56,672,393
2014	97,212,144.12	40.00	2.50	2,430,303.60	36.87	0.9218	89,605,294
2015	48,692,893.65	40.00	2.50	1,217,322.34	37.75	0.9438	45,953,918
2016	84,211,382.23	40.00	2.50	2,105,284.56	38.65	0.9663	81,369,248
2017	75,872,043.51	40.00	2.50	1,896,801.09	39.55	0.9888	75,018,483
	1,152,547,582.37			28,813,689.57			833,166,824
						28.92	
							COMPOSITE REMAINING LIFE, YEARS..

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 364.2 POLES, TOWERS AND FIXTURES - CONCRETE

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

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-R1.5							
1957	13,092.21	50.00	2.00	261.84	11.70	0.2340	3,064
1958	22,221.90	50.00	2.00	444.44	12.07	0.2414	5,364
1959	28,593.14	50.00	2.00	571.86	12.45	0.2490	7,120
1960	24,539.93	50.00	2.00	490.80	12.84	0.2568	6,302
1961	117,805.56	50.00	2.00	2,356.11	13.24	0.2648	31,195
1962	118,681.80	50.00	2.00	2,373.64	13.65	0.2730	32,400
1963	115,289.60	50.00	2.00	2,305.79	14.07	0.2814	32,442
1964	119,302.02	50.00	2.00	2,386.04	14.49	0.2898	34,574
1965	141,677.42	50.00	2.00	2,833.55	14.93	0.2986	42,305
1966	142,730.88	50.00	2.00	2,854.62	15.38	0.3076	43,904
1967	197,430.80	50.00	2.00	3,948.62	15.84	0.3168	62,546
1968	311,064.22	50.00	2.00	6,221.28	16.31	0.3262	101,469
1969	360,605.99	50.00	2.00	7,212.12	16.79	0.3358	121,091
1970	1,267,399.15	50.00	2.00	25,347.98	17.28	0.3456	438,013
1971	689,526.45	50.00	2.00	13,790.53	17.78	0.3556	245,196
1972	1,132,920.28	50.00	2.00	22,658.41	18.29	0.3658	414,422
1973	1,478,479.06	50.00	2.00	29,569.58	18.81	0.3762	556,204
1974	1,108,632.06	50.00	2.00	22,172.64	19.35	0.3870	429,041
1975	1,263,337.54	50.00	2.00	25,266.75	19.89	0.3978	502,556
1976	1,191,290.17	50.00	2.00	23,825.80	20.44	0.4088	486,999
1977	1,372,725.85	50.00	2.00	27,454.52	21.00	0.4200	576,545
1978	1,188,132.92	50.00	2.00	23,762.66	21.58	0.4316	512,798
1979	1,808,251.96	50.00	2.00	36,165.04	22.16	0.4432	801,417
1980	1,423,192.04	50.00	2.00	28,463.84	22.75	0.4550	647,552
1981	708,788.78	50.00	2.00	14,175.78	23.35	0.4670	331,004
1982	649,969.23	50.00	2.00	12,999.38	23.96	0.4792	311,465
1983	1,020,721.22	50.00	2.00	20,414.42	24.58	0.4916	501,787
1984	1,661,962.49	50.00	2.00	33,239.25	25.21	0.5042	837,961
1985	1,389,828.18	50.00	2.00	27,796.56	25.84	0.5168	718,263
1986	1,198,064.12	50.00	2.00	23,961.28	26.49	0.5298	634,734
1987	1,322,988.38	50.00	2.00	26,459.77	27.14	0.5428	718,118
1988	1,722,777.95	50.00	2.00	34,455.56	27.80	0.5560	957,865
1989	1,770,795.64	50.00	2.00	35,415.91	28.47	0.5694	1,008,291
1990	2,399,597.25	50.00	2.00	47,991.94	29.14	0.5828	1,398,485
1991	2,225,227.38	50.00	2.00	44,504.55	29.83	0.5966	1,327,571
1992	2,389,791.99	50.00	2.00	47,795.84	30.52	0.6104	1,458,729
1993	2,466,090.97	50.00	2.00	49,321.82	31.22	0.6244	1,539,827
1994	3,425,651.59	50.00	2.00	68,513.03	31.92	0.6384	2,186,936
1995	2,237,026.76	50.00	2.00	44,740.54	32.63	0.6526	1,459,884
1996	2,712,328.32	50.00	2.00	54,246.57	33.35	0.6670	1,809,123
1997	3,082,707.34	50.00	2.00	61,654.15	34.07	0.6814	2,100,557
1998	3,994,486.32	50.00	2.00	79,889.73	34.80	0.6960	2,780,162
1999	4,389,483.99	50.00	2.00	87,789.68	35.53	0.7106	3,119,167

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 364.2 POLES, TOWERS AND FIXTURES - CONCRETE

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

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-R1.5								
2000	4,515,128.23	50.00	2.00	90,302.56	36.27	0.7254	3,275,274	
2001	4,326,022.84	50.00	2.00	86,520.46	37.02	0.7404	3,202,987	
2002	6,336,771.87	50.00	2.00	126,735.44	37.77	0.7554	4,786,797	
2003	5,898,946.92	50.00	2.00	117,978.94	38.52	0.7704	4,544,549	
2004	4,576,924.52	50.00	2.00	91,538.49	39.28	0.7856	3,595,632	
2005	4,382,650.04	50.00	2.00	87,653.00	40.05	0.8010	3,510,503	
2006	15,030,208.12	50.00	2.00	300,604.16	40.82	0.8164	12,270,662	
2007	18,607,029.70	50.00	2.00	372,140.59	41.59	0.8318	15,477,327	
2008	30,134,886.98	50.00	2.00	602,697.74	42.37	0.8474	25,536,303	
2009	33,900,280.47	50.00	2.00	678,005.61	43.15	0.8630	29,255,942	
2010	26,066,541.60	50.00	2.00	521,330.83	43.94	0.8788	22,907,277	
2011	22,872,494.73	50.00	2.00	457,449.89	44.73	0.8946	20,461,734	
2012	21,982,664.41	50.00	2.00	439,653.29	45.53	0.9106	20,017,414	
2013	36,383,999.51	50.00	2.00	727,679.99	46.33	0.9266	33,713,414	
2014	68,239,020.91	50.00	2.00	1,364,780.42	47.14	0.9428	64,335,749	
2015	148,369,789.47	50.00	2.00	2,967,395.79	47.95	0.9590	142,286,628	
2016	196,146,622.96	50.00	2.00	3,922,932.46	48.77	0.9754	191,321,416	
2017	227,500,193.61	50.00	2.00	4,550,003.87	49.59	0.9918	225,634,692	
	931,675,387.74			18,633,507.75			857,468,748	
	COMPOSITE REMAINING LIFE, YEARS..					46.02		

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

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 48-R1							
1941	570,914.56	48.00	2.08	11,875.02	6.31	0.1315	75,052
1942	101,818.20	48.00	2.08	2,117.82	6.63	0.1381	14,063
1943	18,942.57	48.00	2.08	394.01	6.96	0.1450	2,747
1944	17,061.14	48.00	2.08	354.87	7.29	0.1519	2,591
1945	37,999.96	48.00	2.08	790.40	7.63	0.1590	6,040
1946	144,702.87	48.00	2.08	3,009.82	7.97	0.1660	24,026
1947	262,273.51	48.00	2.08	5,455.29	8.32	0.1733	45,460
1948	357,207.37	48.00	2.08	7,429.91	8.67	0.1806	64,519
1949	533,169.52	48.00	2.08	11,089.93	9.02	0.1879	100,193
1950	505,178.91	48.00	2.08	10,507.72	9.39	0.1956	98,823
1951	292,915.37	48.00	2.08	6,092.64	9.75	0.2031	59,497
1952	331,548.90	48.00	2.08	6,896.22	10.13	0.2110	69,970
1953	226,380.96	48.00	2.08	4,708.72	10.51	0.2190	49,568
1954	225,363.16	48.00	2.08	4,687.55	10.89	0.2269	51,130
1955	187,137.86	48.00	2.08	3,892.47	11.28	0.2350	43,977
1956	107,137.88	48.00	2.08	2,228.47	11.68	0.2433	26,070
1957	218,066.80	48.00	2.08	4,535.79	12.08	0.2517	54,881
1958	256,710.73	48.00	2.08	5,339.58	12.48	0.2600	66,745
1959	292,871.92	48.00	2.08	6,091.74	12.90	0.2688	78,709
1960	342,292.12	48.00	2.08	7,119.68	13.32	0.2775	94,986
1961	867,499.51	48.00	2.08	18,043.99	13.74	0.2863	248,322
1962	944,367.82	48.00	2.08	19,642.85	14.18	0.2954	278,985
1963	1,082,040.15	48.00	2.08	22,506.44	14.61	0.3044	329,351
1964	1,360,659.59	48.00	2.08	28,301.72	15.06	0.3138	426,907
1965	1,372,596.02	48.00	2.08	28,550.00	15.51	0.3231	443,513
1966	1,628,768.35	48.00	2.08	33,878.38	15.97	0.3327	541,908
1967	2,010,705.14	48.00	2.08	41,822.67	16.43	0.3423	688,244
1968	2,302,252.73	48.00	2.08	47,886.86	16.91	0.3523	811,061
1969	3,839,600.38	48.00	2.08	79,863.69	17.39	0.3623	1,391,049
1970	9,033,491.49	48.00	2.08	187,896.62	17.87	0.3723	3,363,079
1971	6,388,355.39	48.00	2.08	132,877.79	18.37	0.3827	2,444,887
1972	8,927,774.97	48.00	2.08	185,697.72	18.87	0.3931	3,509,687
1973	8,896,375.61	48.00	2.08	185,044.61	19.37	0.4035	3,590,043
1974	8,319,128.89	48.00	2.08	173,037.88	19.89	0.4144	3,447,281
1975	8,977,044.57	48.00	2.08	186,722.53	20.41	0.4252	3,817,129
1976	7,830,896.33	48.00	2.08	162,882.64	20.94	0.4363	3,416,229
1977	7,387,292.20	48.00	2.08	153,655.68	21.48	0.4475	3,305,813
1978	9,445,893.59	48.00	2.08	196,474.59	22.02	0.4588	4,333,304
1979	16,568,110.36	48.00	2.08	344,616.70	22.57	0.4702	7,790,491
1980	18,259,851.54	48.00	2.08	379,804.91	23.13	0.4819	8,799,057
1981	17,096,391.71	48.00	2.08	355,604.95	23.69	0.4935	8,437,753
1982	13,949,770.79	48.00	2.08	290,155.23	24.27	0.5056	7,053,283
1983	17,778,309.05	48.00	2.08	369,788.83	24.85	0.5177	9,204,008

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

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 48-R1							
1984	22,056,875.86	48.00	2.08	458,783.02	25.43	0.5298	11,685,512
1985	20,950,409.33	48.00	2.08	435,768.51	26.03	0.5423	11,361,197
1986	21,698,394.92	48.00	2.08	451,326.61	26.63	0.5548	12,038,053
1987	25,224,046.23	48.00	2.08	524,660.16	27.23	0.5673	14,309,349
1988	33,395,952.33	48.00	2.08	694,635.81	27.85	0.5802	19,376,666
1989	40,769,641.16	48.00	2.08	848,008.54	28.47	0.5931	24,181,290
1990	44,078,468.82	48.00	2.08	916,832.15	29.09	0.6060	26,713,315
1991	36,269,350.59	48.00	2.08	754,402.49	29.72	0.6192	22,456,894
1992	31,020,464.63	48.00	2.08	645,225.66	30.36	0.6325	19,620,444
1993	38,840,856.08	48.00	2.08	807,889.81	31.01	0.6460	25,092,747
1994	26,928,400.00	48.00	2.08	560,110.72	31.65	0.6594	17,756,048
1995	23,873,125.08	48.00	2.08	496,561.00	32.31	0.6731	16,069,478
1996	22,244,963.05	48.00	2.08	462,695.23	32.96	0.6867	15,274,949
1997	24,621,244.12	48.00	2.08	512,121.88	33.63	0.7006	17,250,136
1998	30,223,313.08	48.00	2.08	628,644.91	34.29	0.7144	21,590,930
1999	29,086,967.62	48.00	2.08	605,008.93	34.96	0.7283	21,184,911
2000	35,399,641.30	48.00	2.08	736,312.54	35.64	0.7425	26,284,234
2001	29,899,291.02	48.00	2.08	621,905.25	36.31	0.7565	22,617,618
2002	37,000,718.49	48.00	2.08	769,614.94	36.99	0.7706	28,513,494
2003	52,099,200.07	48.00	2.08	1,083,663.36	37.68	0.7850	40,897,872
2004	42,670,834.15	48.00	2.08	887,553.35	38.36	0.7992	34,101,251
2005	55,211,154.74	48.00	2.08	1,148,392.02	39.05	0.8135	44,916,483
2006	67,963,337.54	48.00	2.08	1,413,637.42	39.75	0.8281	56,281,799
2007	51,704,148.18	48.00	2.08	1,075,446.28	40.44	0.8425	43,560,745
2008	46,002,918.69	48.00	2.08	956,860.71	41.14	0.8571	39,428,182
2009	44,316,210.54	48.00	2.08	921,777.18	41.85	0.8719	38,638,418
2010	43,439,315.53	48.00	2.08	903,537.76	42.55	0.8865	38,507,216
2011	53,030,755.57	48.00	2.08	1,103,039.72	43.27	0.9015	47,805,105
2012	51,840,904.85	48.00	2.08	1,078,290.82	43.98	0.9163	47,499,229
2013	79,850,399.10	48.00	2.08	1,660,888.30	44.70	0.9313	74,360,684
2014	140,383,760.78	48.00	2.08	2,919,982.22	45.43	0.9465	132,867,614
2015	268,809,881.02	48.00	2.08	5,591,245.53	46.16	0.9617	258,506,398
2016	232,234,554.71	48.00	2.08	4,830,478.74	46.89	0.9769	226,865,292
2017	251,478,101.83	48.00	2.08	5,230,744.52	47.63	0.9923	249,539,206
	2,233,914,471.50			46,465,421.02			1,825,853,190
						39.29	
							COMPOSITE REMAINING LIFE, YEARS..

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 366.6 UNDERGROUND CONDUIT - DUCT SYSTEM

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

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							
1941	171,502.84	70.00	1.43	2,452.49	11.35	0.1621	27,807
1942	14,033.84	70.00	1.43	200.68	11.74	0.1677	2,354
1946	6,527.89	70.00	1.43	93.35	13.43	0.1919	1,252
1947	13,495.86	70.00	1.43	192.99	13.89	0.1984	2,678
1948	1,021,974.86	70.00	1.43	14,614.24	14.36	0.2051	209,648
1949	872,182.45	70.00	1.43	12,472.21	14.84	0.2120	184,903
1950	87,662.89	70.00	1.43	1,253.58	15.34	0.2191	19,210
1951	298,625.84	70.00	1.43	4,270.35	15.85	0.2264	67,618
1952	217,607.99	70.00	1.43	3,111.79	16.37	0.2339	50,890
1953	414,401.15	70.00	1.43	5,925.94	16.91	0.2416	100,107
1954	197,451.28	70.00	1.43	2,823.55	17.46	0.2494	49,250
1955	393,598.08	70.00	1.43	5,628.45	18.03	0.2576	101,379
1956	335,854.36	70.00	1.43	4,802.72	18.60	0.2657	89,240
1957	417,687.98	70.00	1.43	5,972.94	19.19	0.2741	114,505
1958	286,584.07	70.00	1.43	4,098.15	19.79	0.2827	81,020
1959	413,165.65	70.00	1.43	5,908.27	20.41	0.2916	120,467
1960	350,858.19	70.00	1.43	5,017.27	21.03	0.3004	105,408
1961	272,960.71	70.00	1.43	3,903.34	21.67	0.3096	84,500
1962	239,878.47	70.00	1.43	3,430.26	22.32	0.3189	76,488
1963	356,776.72	70.00	1.43	5,101.91	22.98	0.3283	117,126
1964	411,153.59	70.00	1.43	5,879.50	23.65	0.3379	138,912
1965	1,376,460.31	70.00	1.43	19,683.38	24.33	0.3476	478,416
1966	1,378,729.24	70.00	1.43	19,715.83	25.02	0.3574	492,799
1967	2,296,886.62	70.00	1.43	32,845.48	25.72	0.3674	843,945
1968	1,682,748.12	70.00	1.43	24,063.30	26.43	0.3776	635,355
1969	3,398,744.56	70.00	1.43	48,602.05	27.14	0.3877	1,317,727
1970	9,050,303.95	70.00	1.43	129,419.35	27.87	0.3981	3,603,288
1971	5,529,705.74	70.00	1.43	79,074.79	28.61	0.4087	2,260,046
1972	6,362,230.10	70.00	1.43	90,979.89	29.35	0.4193	2,667,619
1973	7,737,152.46	70.00	1.43	110,641.28	30.11	0.4301	3,328,059
1974	7,219,019.25	70.00	1.43	103,231.98	30.87	0.4410	3,183,587
1975	9,598,090.41	70.00	1.43	137,252.69	31.64	0.4520	4,338,337
1976	5,133,449.49	70.00	1.43	73,408.33	32.42	0.4631	2,377,506
1977	4,891,204.21	70.00	1.43	69,944.22	33.20	0.4743	2,319,849
1978	2,842,517.82	70.00	1.43	40,648.00	33.99	0.4856	1,380,241
1979	6,494,499.43	70.00	1.43	92,871.34	34.79	0.4970	3,227,766
1980	9,656,087.27	70.00	1.43	138,082.05	35.60	0.5086	4,910,796
1981	10,163,069.30	70.00	1.43	145,331.89	36.42	0.5203	5,287,743
1982	8,994,570.39	70.00	1.43	128,622.36	37.24	0.5320	4,785,111
1983	10,655,416.30	70.00	1.43	152,372.45	38.07	0.5439	5,795,055
1984	13,634,084.98	70.00	1.43	194,967.42	38.91	0.5559	7,578,642
1985	15,597,256.98	70.00	1.43	223,040.77	39.75	0.5679	8,857,058
1986	17,084,869.99	70.00	1.43	244,313.64	40.60	0.5800	9,909,225

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 366.6 UNDERGROUND CONDUIT - DUCT SYSTEM

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

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								
1987	19,991,573.49	70.00	1.43	285,879.50	41.46	0.5923	11,840,809	
1988	21,692,372.61	70.00	1.43	310,200.93	42.32	0.6046	13,114,558	
1989	29,117,023.34	70.00	1.43	416,373.43	43.19	0.6170	17,965,203	
1990	27,651,165.56	70.00	1.43	395,411.67	44.07	0.6296	17,408,344	
1991	22,416,601.71	70.00	1.43	320,557.40	44.95	0.6421	14,394,597	
1992	17,842,524.66	70.00	1.43	255,148.10	45.84	0.6549	11,684,356	
1993	21,395,105.06	70.00	1.43	305,950.00	46.73	0.6676	14,282,730	
1994	20,114,675.93	70.00	1.43	287,639.87	47.63	0.6804	13,686,629	
1995	23,301,207.31	70.00	1.43	333,207.26	48.54	0.6934	16,157,756	
1996	22,835,351.92	70.00	1.43	326,545.53	49.45	0.7064	16,131,578	
1997	34,818,727.64	70.00	1.43	497,907.81	50.36	0.7194	25,049,637	
1998	51,338,063.62	70.00	1.43	734,134.31	51.29	0.7327	37,615,913	
1999	49,193,989.03	70.00	1.43	703,474.04	52.21	0.7459	36,691,829	
2000	67,221,402.86	70.00	1.43	961,266.06	53.14	0.7591	51,030,456	
2001	63,979,593.37	70.00	1.43	914,908.19	54.08	0.7726	49,428,714	
2002	83,966,874.79	70.00	1.43	1,200,726.31	55.02	0.7860	65,997,964	
2003	79,566,510.69	70.00	1.43	1,137,801.10	55.96	0.7994	63,607,856	
2004	87,107,993.83	70.00	1.43	1,245,644.31	56.91	0.8130	70,818,799	
2005	96,832,402.88	70.00	1.43	1,384,703.36	57.86	0.8266	80,038,759	
2006	98,595,060.53	70.00	1.43	1,409,909.37	58.81	0.8401	82,833,654	
2007	68,642,948.67	70.00	1.43	981,594.17	59.77	0.8539	58,611,468	
2008	61,982,351.13	70.00	1.43	886,347.62	60.73	0.8676	53,774,028	
2009	39,109,201.45	70.00	1.43	559,261.58	61.70	0.8814	34,472,023	
2010	28,539,185.39	70.00	1.43	408,110.35	62.67	0.8953	25,550,847	
2011	36,888,301.10	70.00	1.43	527,502.71	63.64	0.9091	33,536,630	
2012	42,493,684.32	70.00	1.43	607,659.69	64.61	0.9230	39,221,671	
2013	49,259,041.07	70.00	1.43	704,404.29	65.59	0.9370	46,155,721	
2014	53,618,204.48	70.00	1.43	766,740.32	66.56	0.9509	50,983,406	
2015	40,334,410.76	70.00	1.43	576,782.07	67.54	0.9649	38,917,060	
2016	317.27	70.00	1.43	4.54	68.52	0.9789	311	
2017	312.93	70.00	1.43	4.47	69.51	0.9930	311	
	1,527,417,261.03			21,842,066.83			1,172,326,549	
	COMPOSITE REMAINING LIFE, YEARS..					53.67		

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 366.7 UNDERGROUND CONDUIT - DIRECT BURIED

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

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-R4							
1965	117.13	50.00	2.00	2.34	6.25	0.1250	15
1966	37,633.36	50.00	2.00	752.67	6.65	0.1330	5,005
1967	22,400.12	50.00	2.00	448.00	7.09	0.1418	3,176
1968	39,894.22	50.00	2.00	797.88	7.55	0.1510	6,024
1969	72,210.97	50.00	2.00	1,444.22	8.05	0.1610	11,626
1970	19,049.12	50.00	2.00	380.98	8.58	0.1716	3,269
1971	31,780.72	50.00	2.00	635.61	9.14	0.1828	5,810
1972	44,105.44	50.00	2.00	882.11	9.74	0.1948	8,592
1973	478,627.14	50.00	2.00	9,572.54	10.36	0.2072	99,172
1974	520,417.52	50.00	2.00	10,408.35	11.00	0.2200	114,492
1975	559,981.69	50.00	2.00	11,199.63	11.67	0.2334	130,700
1976	341,459.60	50.00	2.00	6,829.19	12.35	0.2470	84,341
1977	444,545.08	50.00	2.00	8,890.90	13.04	0.2608	115,937
1978	591,488.68	50.00	2.00	11,829.77	13.74	0.2748	162,541
1979	1,287,969.73	50.00	2.00	25,759.39	14.46	0.2892	372,481
1980	1,459,520.05	50.00	2.00	29,190.40	15.20	0.3040	443,694
1981	971,325.38	50.00	2.00	19,426.51	15.95	0.3190	309,853
1982	472,692.18	50.00	2.00	9,453.84	16.71	0.3342	157,974
1983	937,767.07	50.00	2.00	18,755.34	17.49	0.3498	328,031
1984	1,327,256.96	50.00	2.00	26,545.14	18.29	0.3658	485,511
1985	1,140,984.53	50.00	2.00	22,819.69	19.10	0.3820	435,856
1986	978,007.01	50.00	2.00	19,560.14	19.92	0.3984	389,638
1987	859,484.69	50.00	2.00	17,189.69	20.76	0.4152	356,858
1988	984,735.64	50.00	2.00	19,694.71	21.61	0.4322	425,603
1989	1,209,170.65	50.00	2.00	24,183.41	22.48	0.4496	543,643
1990	1,169,342.70	50.00	2.00	23,386.85	23.36	0.4672	546,317
1991	680,245.20	50.00	2.00	13,604.90	24.25	0.4850	329,919
1992	627,298.39	50.00	2.00	12,545.97	25.15	0.5030	315,531
1993	729,557.00	50.00	2.00	14,591.14	26.06	0.5212	380,245
1994	956,368.82	50.00	2.00	19,127.38	26.98	0.5396	516,057
1995	915,462.96	50.00	2.00	18,309.26	27.91	0.5582	511,011
1996	1,017,857.95	50.00	2.00	20,357.16	28.85	0.5770	587,304
1997	1,764,785.42	50.00	2.00	35,295.71	29.79	0.5958	1,051,459
1998	1,968,573.34	50.00	2.00	39,371.47	30.75	0.6150	1,210,673
1999	1,856,881.61	50.00	2.00	37,137.63	31.71	0.6342	1,177,634
2000	2,888,804.36	50.00	2.00	57,776.09	32.67	0.6534	1,887,545
2001	2,780,431.76	50.00	2.00	55,608.64	33.64	0.6728	1,870,674
2002	2,183,992.61	50.00	2.00	43,679.85	34.62	0.6924	1,512,196
2003	1,344,498.82	50.00	2.00	26,889.98	35.60	0.7120	957,283
2004	2,859,269.46	50.00	2.00	57,185.39	36.58	0.7316	2,091,842
2005	5,377,101.86	50.00	2.00	107,542.04	37.56	0.7512	4,039,279
2006	14,636,292.94	50.00	2.00	292,725.86	38.55	0.7710	11,284,582
2007	11,073,469.65	50.00	2.00	221,469.39	39.54	0.7908	8,756,900

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 366.7 UNDERGROUND CONDUIT - DIRECT BURIED

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

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-R4								
2008	2,605,778.48	50.00	2.00	52,115.57	40.53	0.8106	2,112,244	
2009	861,861.45	50.00	2.00	17,237.23	41.52	0.8304	715,690	
2010	443,429.82	50.00	2.00	8,868.60	42.52	0.8504	377,093	
2011	50,064.46	50.00	2.00	1,001.29	43.51	0.8702	43,566	
2012	764,016.45	50.00	2.00	15,280.33	44.51	0.8902	680,127	
2013	1,083,385.55	50.00	2.00	21,667.71	45.51	0.9102	986,098	
2014	1,678,600.63	50.00	2.00	33,572.01	46.50	0.9300	1,561,099	
2015	29,906,309.08	50.00	2.00	598,126.18	47.50	0.9500	28,410,994	
2016	86,786,094.13	50.00	2.00	1,735,721.88	48.50	0.9700	84,182,511	
2017	93,637,244.27	50.00	2.00	1,872,744.89	49.50	0.9900	92,700,872	
	287,479,643.85			5,749,592.85			255,796,587	
	COMPOSITE REMAINING LIFE, YEARS..					44.49		

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 367.6 UNDERGROUND CONDUCTORS AND DEVICES - DUCT SYSTEM

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

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 42-S0							
1950	43,366.01	42.00	2.38	1,032.11	6.17	0.1469	6,370
1951	62,683.74	42.00	2.38	1,491.87	6.56	0.1562	9,791
1952	106,344.19	42.00	2.38	2,530.99	6.95	0.1655	17,598
1953	97,672.08	42.00	2.38	2,324.60	7.34	0.1748	17,069
1954	161,674.74	42.00	2.38	3,847.86	7.73	0.1841	29,756
1955	200,834.47	42.00	2.38	4,779.86	8.13	0.1936	38,876
1956	228,999.92	42.00	2.38	5,450.20	8.52	0.2029	46,455
1957	190,367.04	42.00	2.38	4,530.74	8.92	0.2124	40,430
1958	224,046.28	42.00	2.38	5,332.30	9.32	0.2219	49,716
1959	299,361.33	42.00	2.38	7,124.80	9.72	0.2314	69,281
1960	43,257.71	42.00	2.38	1,029.53	10.12	0.2410	10,423
1961	77,866.92	42.00	2.38	1,853.23	10.53	0.2507	19,522
1962	92,904.38	42.00	2.38	2,211.12	10.94	0.2605	24,200
1963	92,620.93	42.00	2.38	2,204.38	11.35	0.2702	25,030
1964	56,544.43	42.00	2.38	1,345.76	11.76	0.2800	15,832
1965	54,341.22	42.00	2.38	1,293.32	12.18	0.2900	15,759
1966	34,651.22	42.00	2.38	824.70	12.59	0.2998	10,387
1967	52,034.90	42.00	2.38	1,238.43	13.01	0.3098	16,118
1968	63,718.98	42.00	2.38	1,516.51	13.44	0.3200	20,390
1969	1,552,828.27	42.00	2.38	36,957.31	13.86	0.3300	512,433
1970	3,964,037.80	42.00	2.38	94,344.10	14.29	0.3402	1,348,724
1971	3,180,850.32	42.00	2.38	75,704.24	14.72	0.3505	1,114,824
1972	4,314,504.50	42.00	2.38	102,685.21	15.15	0.3607	1,556,285
1973	4,387,511.21	42.00	2.38	104,422.77	15.59	0.3712	1,628,600
1974	4,206,912.52	42.00	2.38	100,124.52	16.03	0.3817	1,605,652
1975	5,208,790.65	42.00	2.38	123,969.22	16.48	0.3924	2,043,825
1976	4,032,649.39	42.00	2.38	95,977.06	16.92	0.4029	1,624,593
1977	3,721,318.06	42.00	2.38	88,567.37	17.37	0.4136	1,539,026
1978	2,398,263.24	42.00	2.38	57,078.67	17.83	0.4245	1,018,111
1979	5,624,862.51	42.00	2.38	133,871.73	18.29	0.4355	2,449,515
1980	7,939,546.34	42.00	2.38	188,961.20	18.75	0.4464	3,544,452
1981	6,048,171.92	42.00	2.38	143,946.49	19.21	0.4574	2,766,313
1982	5,173,009.63	42.00	2.38	123,117.63	19.69	0.4688	2,425,159
1983	10,651,573.28	42.00	2.38	253,507.44	20.16	0.4800	5,112,755
1984	11,829,415.98	42.00	2.38	281,540.10	20.64	0.4914	5,813,330
1985	13,176,678.23	42.00	2.38	313,604.94	21.12	0.5029	6,626,024
1986	17,302,359.52	42.00	2.38	411,796.16	21.61	0.5145	8,902,410
1987	18,735,182.75	42.00	2.38	445,897.35	22.11	0.5264	9,862,762
1988	22,524,878.33	42.00	2.38	536,092.10	22.61	0.5383	12,125,818
1989	29,900,365.49	42.00	2.38	711,628.70	23.11	0.5502	16,452,377
1990	36,200,680.87	42.00	2.38	861,576.20	23.63	0.5626	20,367,227
1991	26,780,980.13	42.00	2.38	637,387.33	24.14	0.5748	15,392,636
1992	23,144,671.01	42.00	2.38	550,843.17	24.67	0.5874	13,594,717

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 367.6 UNDERGROUND CONDUCTORS AND DEVICES - DUCT SYSTEM

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

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 42-S0							
1993	24,102,685.03	42.00	2.38	573,643.90	25.20	0.6000	14,461,611
1994	25,929,394.21	42.00	2.38	617,119.58	25.74	0.6129	15,891,089
1995	29,537,514.90	42.00	2.38	702,992.85	26.28	0.6257	18,481,918
1996	30,879,188.83	42.00	2.38	734,924.69	26.84	0.6391	19,733,346
1997	33,818,943.29	42.00	2.38	804,890.85	27.40	0.6524	22,062,802
1998	40,066,517.39	42.00	2.38	953,583.11	27.97	0.6660	26,682,297
1999	42,311,687.59	42.00	2.38	1,007,018.16	28.55	0.6798	28,761,793
2000	60,592,646.73	42.00	2.38	1,442,104.99	29.14	0.6938	42,039,784
2001	60,932,637.68	42.00	2.38	1,450,196.78	29.74	0.7081	43,146,401
2002	67,958,131.86	42.00	2.38	1,617,403.54	30.35	0.7226	49,107,905
2003	71,006,058.37	42.00	2.38	1,689,944.19	30.97	0.7374	52,358,447
2004	67,464,979.47	42.00	2.38	1,605,666.51	31.60	0.7524	50,759,301
2005	81,768,909.58	42.00	2.38	1,946,100.05	32.25	0.7679	62,787,075
2006	106,407,790.01	42.00	2.38	2,532,505.40	32.91	0.7836	83,377,952
2007	107,396,783.27	42.00	2.38	2,556,043.44	33.58	0.7995	85,865,876
2008	80,285,103.93	42.00	2.38	1,910,785.47	34.27	0.8160	65,508,631
2009	64,111,640.02	42.00	2.38	1,525,857.03	34.98	0.8329	53,396,021
2010	47,230,938.25	42.00	2.38	1,124,096.33	35.71	0.8502	40,157,633
2011	72,130,416.38	42.00	2.38	1,716,703.91	36.46	0.8681	62,616,414
2012	74,027,105.91	42.00	2.38	1,761,845.12	37.23	0.8864	65,619,847
2013	80,672,309.99	42.00	2.38	1,920,000.98	38.02	0.9052	73,027,802
2014	93,071,478.11	42.00	2.38	2,215,101.18	38.84	0.9248	86,068,780
2015	71,376,844.45	42.00	2.38	1,698,768.90	39.69	0.9450	67,451,118
2016	358.31	42.00	2.38	8.53	40.58	0.9662	346
2017	350.84	42.00	2.38	8.35	41.51	0.9883	347

1,707,263,746.84

40,632,877.16

1,269,275,107

COMPOSITE REMAINING LIFE, YEARS..

31.24

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 367.7 UNDERGROUND CONDUCTORS AND DEVICES - DIRECT BURIED

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

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-R2							
1955	1,947.64	35.00	2.86	55.70	0.64	0.0183	36
1960	581,905.99	35.00	2.86	16,642.51	2.00	0.0571	33,250
1961	178,468.27	35.00	2.86	5,104.19	2.29	0.0654	11,677
1962	222,738.08	35.00	2.86	6,370.31	2.57	0.0734	16,356
1963	230,806.05	35.00	2.86	6,601.05	2.86	0.0817	18,859
1964	397,170.39	35.00	2.86	11,359.07	3.15	0.0900	35,745
1965	4,226.51	35.00	2.86	120.88	3.44	0.0983	415
1966	187,679.13	35.00	2.86	5,367.62	3.74	0.1069	20,055
1967	561,234.91	35.00	2.86	16,051.32	4.03	0.1151	64,621
1968	289,404.79	35.00	2.86	8,276.98	4.32	0.1234	35,721
1969	607,950.61	35.00	2.86	17,387.39	4.62	0.1320	80,249
1970	4,137,217.46	35.00	2.86	118,324.42	4.93	0.1409	582,768
1971	2,142,540.92	35.00	2.86	61,276.67	5.24	0.1497	320,760
1972	2,340,589.80	35.00	2.86	66,940.87	5.56	0.1589	371,826
1973	6,911,329.75	35.00	2.86	197,664.03	5.88	0.1680	1,161,103
1974	7,529,447.32	35.00	2.86	215,342.19	6.22	0.1777	1,338,058
1975	10,305,935.45	35.00	2.86	294,749.75	6.57	0.1877	1,934,527
1976	7,312,618.88	35.00	2.86	209,140.90	6.94	0.1983	1,450,019
1977	9,522,621.58	35.00	2.86	272,346.98	7.32	0.2091	1,991,561
1978	12,017,721.15	35.00	2.86	343,706.82	7.71	0.2203	2,647,384
1979	27,503,251.30	35.00	2.86	786,592.99	8.12	0.2320	6,380,754
1980	30,566,520.75	35.00	2.86	874,202.49	8.55	0.2443	7,467,095
1981	21,846,770.82	35.00	2.86	624,817.65	8.99	0.2569	5,611,562
1982	10,928,151.65	35.00	2.86	312,545.14	9.45	0.2700	2,950,601
1983	21,140,541.47	35.00	2.86	604,619.49	9.92	0.2834	5,991,864
1984	27,188,823.21	35.00	2.86	777,600.34	10.41	0.2974	8,086,772
1985	19,952,619.08	35.00	2.86	570,644.91	10.92	0.3120	6,225,217
1986	8,236,992.47	35.00	2.86	235,577.98	11.45	0.3271	2,694,650
1987	3,126,317.61	35.00	2.86	89,412.68	11.99	0.3426	1,070,983
1988	2,092,796.07	35.00	2.86	59,853.97	12.56	0.3589	751,021
1989	4,002,990.06	35.00	2.86	114,485.52	13.13	0.3751	1,501,682
1990	5,292,883.08	35.00	2.86	151,376.46	13.72	0.3920	2,074,810
1991	3,852,267.48	35.00	2.86	110,174.85	14.33	0.4094	1,577,234
1992	2,662,623.75	35.00	2.86	76,151.04	14.96	0.4274	1,138,085
1993	4,304,339.40	35.00	2.86	123,104.11	15.60	0.4457	1,918,487
1994	5,354,483.36	35.00	2.86	153,138.22	16.25	0.4643	2,486,033
1995	4,408,697.72	35.00	2.86	126,088.75	16.92	0.4834	2,131,297
1996	4,359,622.61	35.00	2.86	124,685.21	17.60	0.5029	2,192,280
1997	6,618,377.17	35.00	2.86	189,285.59	18.29	0.5226	3,458,565
1998	4,424,927.25	35.00	2.86	126,552.92	19.00	0.5429	2,402,116
1999	8,688,617.17	35.00	2.86	248,494.45	19.72	0.5634	4,895,428
2000	12,004,466.43	35.00	2.86	343,327.74	20.46	0.5846	7,017,451
2001	15,407,528.08	35.00	2.86	440,655.30	21.20	0.6057	9,332,494

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 367.7 UNDERGROUND CONDUCTORS AND DEVICES - DIRECT BURIED

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

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-R2								
2002	13,058,505.37	35.00	2.86	373,473.25	21.96	0.6274	8,193,298	
2003	9,362,410.69	35.00	2.86	267,764.95	22.73	0.6494	6,080,230	
2004	7,243,020.25	35.00	2.86	207,150.38	23.51	0.6717	4,865,209	
2005	12,203,247.54	35.00	2.86	349,012.88	24.30	0.6943	8,472,593	
2006	11,043,033.03	35.00	2.86	315,830.74	25.11	0.7174	7,922,603	
2007	12,743,836.66	35.00	2.86	364,473.73	25.92	0.7406	9,437,703	
2008	8,113,260.18	35.00	2.86	232,039.24	26.74	0.7640	6,198,531	
2009	8,127,951.61	35.00	2.86	232,459.42	27.57	0.7877	6,402,469	
2010	5,413,685.93	35.00	2.86	154,831.42	28.42	0.8120	4,395,913	
2011	16,161,474.76	35.00	2.86	462,218.18	29.27	0.8363	13,515,680	
2012	12,395,521.24	35.00	2.86	354,511.91	30.13	0.8609	10,670,808	
2013	14,006,209.19	35.00	2.86	400,577.58	30.99	0.8854	12,401,518	
2014	16,567,930.13	35.00	2.86	473,842.80	31.87	0.9106	15,086,260	
2015	71,465,181.38	35.00	2.86	2,043,904.19	32.76	0.9360	66,891,410	
2016	192,096,727.68	35.00	2.86	5,493,966.41	33.65	0.9614	184,687,557	
2017	207,537,375.56	35.00	2.86	5,935,568.94	34.55	0.9871	204,868,445	
	936,987,533.87			26,797,843.47			671,561,698	
	COMPOSITE REMAINING LIFE, YEARS..					25.06		

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 368 LINE TRANSFORMERS

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

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 34-S0							
1948	18,761.67						
1949	23,452.20						
1950	48,235.40	34.00	2.94	1,418.12	0.20	0.0059	284
1951	70,016.39	34.00	2.94	2,058.48	0.55	0.0162	1,133
1952	212,845.49	34.00	2.94	6,257.66	0.92	0.0271	5,760
1953	206,018.24	34.00	2.94	6,056.94	1.28	0.0377	7,757
1954	234,426.09	34.00	2.94	6,892.13	1.65	0.0485	11,377
1955	215,456.14	34.00	2.94	6,334.41	2.02	0.0594	12,800
1956	453,208.28	34.00	2.94	13,324.32	2.40	0.0706	31,992
1957	585,332.54	34.00	2.94	17,208.78	2.77	0.0815	47,687
1958	512,983.24	34.00	2.94	15,081.71	3.15	0.0927	47,528
1959	677,561.69	34.00	2.94	19,920.31	3.52	0.1035	70,148
1960	551,863.74	34.00	2.94	16,224.79	3.90	0.1147	63,304
1961	639,917.39	34.00	2.94	18,813.57	4.29	0.1262	80,745
1962	664,221.24	34.00	2.94	19,528.10	4.67	0.1374	91,231
1963	767,623.39	34.00	2.94	22,568.13	5.05	0.1485	114,015
1964	1,000,948.53	34.00	2.94	29,427.89	5.44	0.1600	160,152
1965	1,097,977.41	34.00	2.94	32,280.54	5.83	0.1715	188,270
1966	1,164,364.77	34.00	2.94	34,232.32	6.22	0.1829	213,009
1967	1,817,972.66	34.00	2.94	53,448.40	6.62	0.1947	353,977
1968	2,582,886.92	34.00	2.94	75,936.88	7.01	0.2062	532,540
1969	2,827,943.97	34.00	2.94	83,141.55	7.41	0.2179	616,322
1970	3,983,822.63	34.00	2.94	117,124.39	7.81	0.2297	915,124
1971	3,173,784.18	34.00	2.94	93,309.25	8.21	0.2415	766,374
1972	3,938,092.52	34.00	2.94	115,779.92	8.62	0.2535	998,425
1973	3,294,941.83	34.00	2.94	96,871.29	9.03	0.2656	875,104
1974	6,591,401.99	34.00	2.94	193,787.22	9.44	0.2777	1,830,103
1975	4,421,816.22	34.00	2.94	130,001.40	9.86	0.2900	1,282,327
1976	3,048,299.89	34.00	2.94	89,620.02	10.27	0.3021	920,769
1977	5,576,956.52	34.00	2.94	163,962.52	10.69	0.3144	1,753,451
1978	9,385,757.21	34.00	2.94	275,941.26	11.12	0.3271	3,069,706
1979	14,870,669.43	34.00	2.94	437,197.68	11.55	0.3397	5,051,715
1980	18,207,140.43	34.00	2.94	535,289.93	11.98	0.3524	6,415,286
1981	20,336,175.98	34.00	2.94	597,883.57	12.41	0.3650	7,422,704
1982	15,915,939.59	34.00	2.94	467,928.62	12.85	0.3779	6,015,270
1983	22,267,940.61	34.00	2.94	654,677.45	13.29	0.3909	8,704,093
1984	35,419,008.22	34.00	2.94	1,041,318.84	13.74	0.4041	14,313,530
1985	29,226,890.28	34.00	2.94	859,270.57	14.19	0.4174	12,197,843
1986	33,618,368.82	34.00	2.94	988,380.04	14.65	0.4309	14,485,483
1987	35,474,661.19	34.00	2.94	1,042,955.04	15.11	0.4444	15,765,294
1988	38,786,141.33	34.00	2.94	1,140,312.56	15.58	0.4582	17,773,361
1989	45,957,028.61	34.00	2.94	1,351,136.64	16.05	0.4721	21,694,475
1990	49,574,965.18	34.00	2.94	1,457,503.98	16.53	0.4862	24,102,357

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 368 LINE TRANSFORMERS

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

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 34-S0							
1991	42,846,935.19	34.00	2.94	1,259,699.89	17.01	0.5003	21,435,893
1992	44,590,765.36	34.00	2.94	1,310,968.50	17.50	0.5147	22,951,313
1993	27,937,077.57	34.00	2.94	821,350.08	17.99	0.5291	14,782,066
1994	32,566,090.53	34.00	2.94	957,443.06	18.49	0.5438	17,710,091
1995	35,103,266.05	34.00	2.94	1,032,036.02	19.00	0.5588	19,616,407
1996	39,735,097.94	34.00	2.94	1,168,211.88	19.52	0.5741	22,812,714
1997	47,939,009.42	34.00	2.94	1,409,406.88	20.05	0.5897	28,270,113
1998	59,068,151.40	34.00	2.94	1,736,603.65	20.58	0.6053	35,753,361
1999	61,743,275.19	34.00	2.94	1,815,252.29	21.12	0.6212	38,353,688
2000	59,196,137.15	34.00	2.94	1,740,366.43	21.67	0.6374	37,728,658
2001	55,454,764.12	34.00	2.94	1,630,370.07	22.23	0.6538	36,257,434
2002	51,626,972.93	34.00	2.94	1,517,833.00	22.81	0.6709	34,635,504
2003	56,936,895.34	34.00	2.94	1,673,944.72	23.39	0.6879	39,169,168
2004	62,900,799.36	34.00	2.94	1,849,283.50	23.99	0.7056	44,382,175
2005	74,428,661.72	34.00	2.94	2,188,202.65	24.60	0.7235	53,851,370
2006	116,590,488.64	34.00	2.94	3,427,760.37	25.22	0.7418	86,482,161
2007	112,648,217.78	34.00	2.94	3,311,857.60	25.86	0.7606	85,679,108
2008	99,817,509.51	34.00	2.94	2,934,634.78	26.51	0.7797	77,828,710
2009	129,430,135.78	34.00	2.94	3,805,245.99	27.19	0.7997	103,506,574
2010	108,673,823.23	34.00	2.94	3,195,010.40	27.88	0.8200	89,112,535
2011	66,710,937.57	34.00	2.94	1,961,301.56	28.59	0.8409	56,095,893
2012	5,076,900.15	34.00	2.94	149,260.86	29.33	0.8627	4,379,588
2013	73,055,269.83	34.00	2.94	2,147,824.93	30.10	0.8853	64,675,100
2014	38,257,425.01	34.00	2.94	1,124,768.30	30.89	0.9085	34,758,018
2015	127,574,806.05	34.00	2.94	3,750,699.30	31.72	0.9329	119,019,640
2016	83,293,172.65	34.00	2.94	2,448,819.28	32.59	0.9585	79,839,005
2017	90,068,977.24	34.00	2.94	2,648,027.93	33.51	0.9856	88,771,083
	2,222,715,382.76			65,346,591.14			1,526,860,195
	COMPOSITE REMAINING LIFE, YEARS..					23.37	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 369.1 SERVICES - OVERHEAD

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

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-R1							
1941	70,553.71	53.00	1.89	1,333.47	9.65	0.1821	12,846
1942	14,833.20	53.00	1.89	280.35	10.01	0.1889	2,802
1943	5,400.35	53.00	1.89	102.07	10.38	0.1959	1,058
1944	2,698.06	53.00	1.89	50.99	10.74	0.2026	547
1945	10,304.35	53.00	1.89	194.75	11.12	0.2098	2,162
1946	26,059.67	53.00	1.89	492.53	11.49	0.2168	5,649
1947	74,070.75	53.00	1.89	1,399.94	11.88	0.2242	16,603
1948	99,230.76	53.00	1.89	1,875.46	12.26	0.2313	22,954
1949	242,366.97	53.00	1.89	4,580.74	12.66	0.2389	57,894
1950	261,348.45	53.00	1.89	4,939.49	13.05	0.2462	64,352
1951	258,924.12	53.00	1.89	4,893.67	13.46	0.2540	65,756
1952	349,989.74	53.00	1.89	6,614.81	13.87	0.2617	91,592
1953	318,665.02	53.00	1.89	6,022.77	14.28	0.2694	85,858
1954	332,921.04	53.00	1.89	6,292.21	14.70	0.2774	92,339
1955	431,932.15	53.00	1.89	8,163.52	15.13	0.2855	123,304
1956	461,207.88	53.00	1.89	8,716.83	15.56	0.2936	135,401
1957	528,180.85	53.00	1.89	9,982.62	15.99	0.3017	159,352
1958	531,444.54	53.00	1.89	10,044.30	16.44	0.3102	164,849
1959	479,560.27	53.00	1.89	9,063.69	16.89	0.3187	152,826
1960	453,755.03	53.00	1.89	8,575.97	17.34	0.3272	148,455
1961	454,990.22	53.00	1.89	8,599.32	17.80	0.3359	152,808
1962	499,121.22	53.00	1.89	9,433.39	18.27	0.3447	172,057
1963	500,032.71	53.00	1.89	9,450.62	18.74	0.3536	176,802
1964	489,436.67	53.00	1.89	9,250.35	19.22	0.3626	177,489
1965	477,958.51	53.00	1.89	9,033.42	19.71	0.3719	177,748
1966	513,908.57	53.00	1.89	9,712.87	20.20	0.3811	195,866
1967	628,281.10	53.00	1.89	11,874.51	20.70	0.3906	245,388
1968	781,749.32	53.00	1.89	14,775.06	21.21	0.4002	312,848
1969	833,031.51	53.00	1.89	15,744.30	21.72	0.4098	341,385
1970	1,019,609.49	53.00	1.89	19,270.62	22.24	0.4196	427,849
1971	1,025,430.01	53.00	1.89	19,380.63	22.76	0.4294	440,350
1972	1,268,759.01	53.00	1.89	23,979.55	23.29	0.4394	557,531
1973	1,256,092.63	53.00	1.89	23,740.15	23.83	0.4496	564,764
1974	1,077,310.44	53.00	1.89	20,361.17	24.38	0.4600	495,563
1975	1,064,994.58	53.00	1.89	20,128.40	24.93	0.4704	500,952
1976	1,242,735.98	53.00	1.89	23,487.71	25.49	0.4809	597,681
1977	1,476,942.50	53.00	1.89	27,914.21	26.05	0.4915	725,932
1978	1,524,693.00	53.00	1.89	28,816.70	26.62	0.5023	765,792
1979	2,677,648.18	53.00	1.89	50,607.55	27.20	0.5132	1,374,196
1980	2,779,261.40	53.00	1.89	52,528.04	27.78	0.5242	1,456,750
1981	2,425,787.47	53.00	1.89	45,847.38	28.37	0.5353	1,298,476
1982	1,885,466.99	53.00	1.89	35,635.33	28.97	0.5466	1,030,596
1983	3,058,814.07	53.00	1.89	57,811.59	29.57	0.5579	1,706,574

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 369.1 SERVICES - OVERHEAD

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

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-R1							
1984	3,569,665.87	53.00	1.89	67,466.68	30.18	0.5694	2,032,675
1985	3,830,347.06	53.00	1.89	72,393.56	30.79	0.5809	2,225,202
1986	3,673,629.17	53.00	1.89	69,431.59	31.41	0.5926	2,177,140
1987	3,956,954.25	53.00	1.89	74,786.44	32.04	0.6045	2,392,098
1988	4,187,236.22	53.00	1.89	79,138.76	32.67	0.6164	2,581,096
1989	4,736,577.08	53.00	1.89	89,521.31	33.31	0.6285	2,976,891
1990	4,983,657.61	53.00	1.89	94,191.13	33.95	0.6406	3,192,382
1991	4,659,938.84	53.00	1.89	88,072.84	34.59	0.6526	3,041,262
1992	3,790,753.14	53.00	1.89	71,645.23	35.24	0.6649	2,520,510
1993	4,196,728.26	53.00	1.89	79,318.16	35.90	0.6774	2,842,696
1994	4,615,686.45	53.00	1.89	87,236.47	36.56	0.6898	3,183,947
1995	3,995,294.54	53.00	1.89	75,511.07	37.22	0.7023	2,805,736
1996	3,783,482.57	53.00	1.89	71,507.82	37.88	0.7147	2,704,131
1997	3,771,442.58	53.00	1.89	71,280.26	38.55	0.7274	2,743,196
1998	3,759,043.71	53.00	1.89	71,045.93	39.23	0.7402	2,782,407
1999	4,023,605.58	53.00	1.89	76,046.15	39.90	0.7528	3,029,091
2000	4,672,777.08	53.00	1.89	88,315.49	40.58	0.7657	3,577,758
2001	4,625,009.86	53.00	1.89	87,412.69	41.27	0.7787	3,601,403
2002	5,615,894.82	53.00	1.89	106,140.41	41.95	0.7915	4,445,037
2003	6,467,202.15	53.00	1.89	122,230.12	42.64	0.8045	5,203,058
2004	6,628,852.41	53.00	1.89	125,285.31	43.33	0.8176	5,419,418
2005	14,623,427.28	53.00	1.89	276,382.78	44.02	0.8306	12,145,780
2006	10,987,784.73	53.00	1.89	207,669.13	44.72	0.8438	9,271,163
2007	16,939,522.79	53.00	1.89	320,156.98	45.42	0.8570	14,516,832
2008	2,687,214.28	53.00	1.89	50,788.35	46.12	0.8702	2,338,387
2009	8,035,125.03	53.00	1.89	151,863.86	46.83	0.8836	7,099,676
2010	7,978,992.20	53.00	1.89	150,802.95	47.54	0.8970	7,156,996
2011	8,262,703.06	53.00	1.89	156,165.09	48.26	0.9106	7,523,770
2012	8,976,243.76	53.00	1.89	169,651.01	48.98	0.9242	8,295,396
2013	10,058,510.96	53.00	1.89	190,105.86	49.70	0.9377	9,432,268
2014	13,716,886.34	53.00	1.89	259,249.15	50.42	0.9513	13,049,148
2015	55,342,499.33	53.00	1.89	1,045,973.24	51.15	0.9651	53,410,493
2016	143,210,231.89	53.00	1.89	2,706,673.38	51.89	0.9791	140,211,410
2017	154,901,048.94	53.00	1.89	2,927,629.82	52.63	0.9930	153,819,840
	583,179,472.33			11,022,092.07			519,050,289

COMPOSITE REMAINING LIFE, YEARS..

47.09

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 369.6 SERVICES - UNDERGROUND

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

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-R2							
1966	38,349.40	45.00	2.22	851.36	9.63	0.2140	8,207
1967	258,085.89	45.00	2.22	5,729.51	10.03	0.2229	57,525
1968	420,580.48	45.00	2.22	9,336.89	10.44	0.2320	97,575
1969	239,684.50	45.00	2.22	5,321.00	10.86	0.2413	57,843
1970	654,612.89	45.00	2.22	14,532.41	11.30	0.2511	164,380
1971	682,362.36	45.00	2.22	15,148.44	11.75	0.2611	178,172
1972	1,534,355.75	45.00	2.22	34,062.70	12.21	0.2713	416,317
1973	2,978,409.85	45.00	2.22	66,120.70	12.69	0.2820	839,912
1974	2,766,836.19	45.00	2.22	61,423.76	13.18	0.2929	810,379
1975	2,486,781.11	45.00	2.22	55,206.54	13.68	0.3040	755,981
1976	2,060,744.37	45.00	2.22	45,748.53	14.19	0.3153	649,815
1977	3,015,724.75	45.00	2.22	66,949.09	14.72	0.3271	986,474
1978	5,073,523.82	45.00	2.22	112,632.23	15.26	0.3391	1,720,483
1979	12,422,193.95	45.00	2.22	275,772.71	15.82	0.3516	4,367,147
1980	16,459,456.08	45.00	2.22	365,399.92	16.39	0.3642	5,994,863
1981	9,479,092.68	45.00	2.22	210,435.86	16.97	0.3771	3,574,661
1982	4,499,358.23	45.00	2.22	99,885.75	17.56	0.3902	1,755,740
1983	10,079,365.18	45.00	2.22	223,761.91	18.16	0.4036	4,067,629
1984	13,038,075.03	45.00	2.22	289,445.27	18.78	0.4173	5,441,180
1985	11,390,318.37	45.00	2.22	252,865.07	19.41	0.4313	4,912,986
1986	10,087,542.39	45.00	2.22	223,943.44	20.05	0.4456	4,494,605
1987	11,991,322.21	45.00	2.22	266,207.35	20.70	0.4600	5,516,008
1988	15,336,366.08	45.00	2.22	340,467.33	21.37	0.4749	7,283,087
1989	19,246,698.97	45.00	2.22	427,276.72	22.04	0.4898	9,426,648
1990	17,945,477.19	45.00	2.22	398,389.59	22.73	0.5051	9,064,440
1991	14,843,179.76	45.00	2.22	329,518.59	23.42	0.5204	7,724,984
1992	14,464,224.96	45.00	2.22	321,105.79	24.13	0.5362	7,756,007
1993	17,021,620.62	45.00	2.22	377,879.98	24.84	0.5520	9,395,935
1994	19,947,187.09	45.00	2.22	442,827.55	25.57	0.5682	11,334,391
1995	20,662,729.74	45.00	2.22	458,712.60	26.30	0.5844	12,076,126
1996	20,245,084.71	45.00	2.22	449,440.88	27.05	0.6011	12,169,523
1997	19,272,474.47	45.00	2.22	427,848.93	27.80	0.6178	11,906,149
1998	19,011,344.48	45.00	2.22	422,051.85	28.57	0.6349	12,070,112
1999	20,687,266.09	45.00	2.22	459,257.31	29.34	0.6520	13,488,097
2000	27,541,244.82	45.00	2.22	611,415.64	30.12	0.6693	18,434,181
2001	26,015,059.75	45.00	2.22	577,534.33	30.91	0.6869	17,869,484
2002	29,881,067.63	45.00	2.22	663,359.70	31.71	0.7047	21,056,292
2003	21,489,745.12	45.00	2.22	477,072.34	32.51	0.7224	15,525,051
2004	26,316,293.34	45.00	2.22	584,221.71	33.32	0.7404	19,485,636
2005	25,520,730.81	45.00	2.22	566,560.22	34.15	0.7589	19,367,427
2006	37,863,493.15	45.00	2.22	840,569.55	34.98	0.7773	29,432,429
2007	39,617,459.37	45.00	2.22	879,507.60	35.81	0.7958	31,526,782
2008	6,464,770.73	45.00	2.22	143,517.91	36.66	0.8147	5,266,655

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 369.6 SERVICES - UNDERGROUND

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

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-R2								
2009	18,348,242.16	45.00	2.22	407,330.98	37.51	0.8336	15,294,361	
2010	17,625,361.75	45.00	2.22	391,283.03	38.36	0.8524	15,024,563	
2011	23,166,085.41	45.00	2.22	514,287.10	39.23	0.8718	20,195,730	
2012	32,028,914.58	45.00	2.22	711,041.90	40.10	0.8911	28,541,286	
2013	37,466,336.11	45.00	2.22	831,752.66	40.98	0.9107	34,119,468	
2014	72,563,427.75	45.00	2.22	1,610,908.10	41.86	0.9302	67,499,952	
2015	33,398,718.46	45.00	2.22	741,451.55	42.75	0.9500	31,728,783	
2016	169.61	45.00	2.22	3.77	43.65	0.9700	165	
2017	167.14	45.00	2.22	3.71	44.55	0.9900	165	
	815,647,717.33			18,107,379.36			560,931,791	
	COMPOSITE REMAINING LIFE, YEARS..					30.98		

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 370 METERS

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

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 38-R2							
1969	539,575.25	38.00	2.63	14,190.83	6.33	0.1666	89,882
1970	985,882.17	38.00	2.63	25,928.70	6.66	0.1753	172,786
1971	517,464.29	38.00	2.63	13,609.31	7.01	0.1845	95,457
1972	1,702,201.93	38.00	2.63	44,767.91	7.37	0.1940	330,142
1973	1,915,402.86	38.00	2.63	50,375.10	7.74	0.2037	390,129
1974	2,623,840.77	38.00	2.63	69,007.01	8.13	0.2140	561,371
1975	1,468,133.75	38.00	2.63	38,611.92	8.53	0.2245	329,552
1976	1,534,052.80	38.00	2.63	40,345.59	8.94	0.2353	360,901
1977	2,694,553.98	38.00	2.63	70,866.77	9.37	0.2466	664,423
1978	3,722,385.57	38.00	2.63	97,898.74	9.82	0.2584	961,939
1979	3,711,372.45	38.00	2.63	97,609.10	10.28	0.2705	1,004,038
1980	4,206,652.28	38.00	2.63	110,634.95	10.75	0.2829	1,190,020
1981	3,493,152.75	38.00	2.63	91,869.92	11.24	0.2958	1,033,240
1982	2,873,249.68	38.00	2.63	75,566.47	11.75	0.3092	888,438
1983	4,241,234.38	38.00	2.63	111,544.46	12.27	0.3229	1,369,452
1984	5,339,370.97	38.00	2.63	140,425.46	12.81	0.3371	1,799,955
1985	5,007,077.42	38.00	2.63	131,686.14	13.36	0.3516	1,760,388
1986	6,028,074.19	38.00	2.63	158,538.35	13.93	0.3666	2,209,771
1987	5,200,708.81	38.00	2.63	136,778.64	14.52	0.3821	1,987,243
1988	4,154,612.63	38.00	2.63	109,266.31	15.12	0.3979	1,653,079
1989	851,377.16	38.00	2.63	22,391.22	15.73	0.4140	352,428
1990	1,101,549.80	38.00	2.63	28,970.76	16.36	0.4305	474,250
1991	569,124.70	38.00	2.63	14,967.98	17.00	0.4474	254,609
1992	522,018.45	38.00	2.63	13,729.09	17.65	0.4645	242,462
1993	578,121.09	38.00	2.63	15,204.58	18.32	0.4821	278,718
1994	733,819.37	38.00	2.63	19,299.45	19.00	0.5000	366,910
1995	716,522.80	38.00	2.63	18,844.55	19.69	0.5182	371,273
1996	594,737.51	38.00	2.63	15,641.60	20.40	0.5368	319,279
1997	551,365.70	38.00	2.63	14,500.92	21.11	0.5555	306,300
1998	588,215.63	38.00	2.63	15,470.07	21.84	0.5747	338,071
1999	557,152.68	38.00	2.63	14,653.12	22.58	0.5942	331,066
2000	690,743.52	38.00	2.63	18,166.55	23.33	0.6140	424,082
2001	693,210.04	38.00	2.63	18,231.42	24.10	0.6342	439,641
2002	1,342,350.17	38.00	2.63	35,303.81	24.87	0.6545	878,528
2003	684,738.44	38.00	2.63	18,008.62	25.65	0.6750	462,198
2004	506,785.10	38.00	2.63	13,328.45	26.44	0.6958	352,616
2005	1,108,314.24	38.00	2.63	29,148.66	27.25	0.7171	794,783
2006	919,807.50	38.00	2.63	24,190.94	28.06	0.7384	679,204
2007	1,046,324.21	38.00	2.63	27,518.33	28.88	0.7600	795,206
2008	964,788.01	38.00	2.63	25,373.92	29.71	0.7818	754,310
2009	2,810,757.30	38.00	2.63	73,922.92	30.55	0.8040	2,259,708
2010	190,801.98	38.00	2.63	5,018.09	31.40	0.8263	157,663
2011	6,118,187.40	38.00	2.63	160,908.33	32.25	0.8487	5,192,383

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 370 METERS

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

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 38-R2								
2012	370,991.73	38.00	2.63	9,757.08	33.12	0.8716	323,349	
2013	1,100,019.07	38.00	2.63	28,930.50	33.99	0.8945	983,934	
2014	1,272,764.40	38.00	2.63	33,473.70	34.87	0.9176	1,167,927	
2015	1,403,670.95	38.00	2.63	36,916.55	35.75	0.9408	1,320,560	
	90,547,257.88			2,381,392.89			39,473,664	
	COMPOSITE REMAINING LIFE, YEARS..					16.58		

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 370.1 METERS - AMI

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

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 20-R2.5							
2003	33,981.12	20.00	5.00	1,699.06	7.92	0.3960	13,457
2004	2,211,682.92	20.00	5.00	110,584.15	8.60	0.4300	951,024
2007	531.71	20.00	5.00	26.59	10.82	0.5410	288
2008	3,374,775.25	20.00	5.00	168,738.76	11.61	0.5805	1,959,057
2009	137,122,544.25	20.00	5.00	6,856,127.21	12.42	0.6210	85,153,100
2010	1,552,060.60	20.00	5.00	77,603.03	13.25	0.6625	1,028,240
2011	366,257,427.08	20.00	5.00	18,312,871.35	14.10	0.7050	258,211,486
2012	43,627,058.03	20.00	5.00	2,181,352.90	14.97	0.7485	32,654,853
2013	18,738,816.66	20.00	5.00	936,940.83	15.85	0.7925	14,850,512
2014	43,876,195.44	20.00	5.00	2,193,809.77	16.75	0.8375	36,746,314
2015	37,453,962.23	20.00	5.00	1,872,698.11	17.67	0.8835	33,090,576
2016	89,618,347.06	20.00	5.00	4,480,917.35	18.59	0.9295	83,300,254
2017	97,078,955.59	20.00	5.00	4,853,947.78	19.53	0.9765	94,797,600
	840,946,337.94			42,047,316.89			642,756,761
						15.29	
							COMPOSITE REMAINING LIFE, YEARS..

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 371 INSTALLATIONS ON CUSTOMER'S PREMISES

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

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-L0							
1941	172.35	30.00	3.33	5.74	7.19	0.2397	41
1951	26.66	30.00	3.33	0.89	8.87	0.2957	8
1957	437.80	30.00	3.33	14.58	9.98	0.3327	146
1958	336.91	30.00	3.33	11.22	10.17	0.3390	114
1962	978.01	30.00	3.33	32.57	10.97	0.3657	358
1966	179.69	30.00	3.33	5.98	11.81	0.3937	71
1968	5.01	30.00	3.33	0.17	12.24	0.4080	2
1970	13,421.17	30.00	3.33	446.92	12.69	0.4230	5,677
1971	36,318.97	30.00	3.33	1,209.42	12.92	0.4307	15,641
1972	76,162.64	30.00	3.33	2,536.22	13.15	0.4383	33,384
1973	114,395.35	30.00	3.33	3,809.37	13.39	0.4463	51,058
1974	131,822.26	30.00	3.33	4,389.68	13.63	0.4543	59,891
1975	173,878.34	30.00	3.33	5,790.15	13.87	0.4623	80,389
1976	240,768.45	30.00	3.33	8,017.59	14.12	0.4707	113,322
1977	142,955.70	30.00	3.33	4,760.42	14.37	0.4790	68,476
1978	218,257.42	30.00	3.33	7,267.97	14.62	0.4873	106,363
1979	663,090.34	30.00	3.33	22,080.91	14.88	0.4960	328,893
1980	592,114.53	30.00	3.33	19,717.41	15.14	0.5047	298,822
1981	514,670.85	30.00	3.33	17,138.54	15.40	0.5133	264,196
1982	507,961.14	30.00	3.33	16,915.11	15.67	0.5223	265,323
1983	637,206.19	30.00	3.33	21,218.97	15.95	0.5317	338,783
1984	830,949.37	30.00	3.33	27,670.61	16.22	0.5407	449,269
1985	796,548.28	30.00	3.33	26,525.06	16.51	0.5503	438,364
1986	1,153,573.72	30.00	3.33	38,414.00	16.79	0.5597	645,621
1987	2,681,270.58	30.00	3.33	89,286.31	17.08	0.5693	1,526,528
1988	3,300,246.07	30.00	3.33	109,898.19	17.38	0.5793	1,911,932
1989	4,343,846.52	30.00	3.33	144,650.09	17.68	0.5893	2,559,959
1990	3,226,050.17	30.00	3.33	107,427.47	17.99	0.5997	1,934,566
1991	1,929,984.94	30.00	3.33	64,268.50	18.30	0.6100	1,177,291
1992	2,160,770.37	30.00	3.33	71,953.65	18.61	0.6203	1,340,391
1993	2,526,867.60	30.00	3.33	84,144.69	18.93	0.6310	1,594,453
1994	2,598,882.83	30.00	3.33	86,542.80	19.26	0.6420	1,668,483
1995	2,493,127.48	30.00	3.33	83,021.15	19.59	0.6530	1,628,012
1996	2,309,894.44	30.00	3.33	76,919.48	19.93	0.6643	1,534,532
1997	2,318,381.66	30.00	3.33	77,202.11	20.27	0.6757	1,566,461
1998	2,122,222.44	30.00	3.33	70,670.01	20.62	0.6873	1,458,667
1999	2,034,951.48	30.00	3.33	67,763.88	20.98	0.6993	1,423,103
2000	2,212,268.47	30.00	3.33	73,668.54	21.34	0.7113	1,573,653
2001	2,051,864.00	30.00	3.33	68,327.07	21.70	0.7233	1,484,175
2002	1,763,768.07	30.00	3.33	58,733.48	22.08	0.7360	1,298,133
2003	1,886,028.12	30.00	3.33	62,804.74	22.46	0.7487	1,412,013
2004	1,355,827.94	30.00	3.33	45,149.07	22.85	0.7617	1,032,693
2005	1,877,808.91	30.00	3.33	62,531.04	23.24	0.7747	1,454,682

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 371 INSTALLATIONS ON CUSTOMER'S PREMISES

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

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-L0							
2006	1,649,848.40	30.00	3.33	54,939.95	23.65	0.7883	1,300,625
2007	1,747,676.39	30.00	3.33	58,197.62	24.07	0.8023	1,402,213
2008	1,092,291.11	30.00	3.33	36,373.29	24.50	0.8167	892,041
2009	1,590,194.18	30.00	3.33	52,953.47	24.95	0.8317	1,322,517
2010	1,852,872.59	30.00	3.33	61,700.66	25.42	0.8473	1,569,995
2011	1,982,012.63	30.00	3.33	66,001.02	25.91	0.8637	1,711,805
2012	2,100,243.29	30.00	3.33	69,938.10	26.43	0.8810	1,850,314
2013	2,406,463.91	30.00	3.33	80,135.25	26.97	0.8990	2,163,411
2014	2,596,828.82	30.00	3.33	86,474.40	27.54	0.9180	2,383,889
2015	3,279,859.67	30.00	3.33	109,219.33	28.16	0.9387	3,078,706
2016	4,733,902.64	30.00	3.33	157,638.96	28.83	0.9610	4,549,280
2017	5,125,290.44	30.00	3.33	170,672.17	29.58	0.9860	5,053,536
	82,197,777.31			2,737,185.99			60,422,271
						22.07	
							COMPOSITE REMAINING LIFE, YEARS..

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

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 35-01							
1941	13,853.07						
1942	1,345.42						
1943	385.33						
1945	224.57						
1946	1,374.06						
1947	3,861.17						
1948	2,159.51	35.00	2.86	61.76	0.25	0.0071	15
1949	8,100.24	35.00	2.86	231.67	0.75	0.0214	174
1950	10,868.05	35.00	2.86	310.83	1.25	0.0357	388
1951	24,860.79	35.00	2.86	711.02	1.75	0.0500	1,243
1952	17,080.18	35.00	2.86	488.49	2.25	0.0643	1,098
1953	23,366.99	35.00	2.86	668.30	2.75	0.0786	1,836
1954	28,353.87	35.00	2.86	810.92	3.25	0.0929	2,633
1955	48,079.10	35.00	2.86	1,375.06	3.75	0.1071	5,151
1956	48,904.24	35.00	2.86	1,398.66	4.25	0.1214	5,938
1957	67,328.75	35.00	2.86	1,925.60	4.75	0.1357	9,137
1958	72,948.61	35.00	2.86	2,086.33	5.25	0.1500	10,942
1959	90,720.51	35.00	2.86	2,594.61	5.75	0.1643	14,904
1960	57,155.97	35.00	2.86	1,634.66	6.25	0.1786	10,206
1961	47,728.67	35.00	2.86	1,365.04	6.75	0.1929	9,205
1962	83,451.12	35.00	2.86	2,386.70	7.25	0.2071	17,286
1963	116,026.68	35.00	2.86	3,318.36	7.75	0.2214	25,692
1964	148,160.01	35.00	2.86	4,237.38	8.25	0.2357	34,923
1965	159,327.64	35.00	2.86	4,556.77	8.75	0.2500	39,832
1966	220,962.94	35.00	2.86	6,319.54	9.25	0.2643	58,398
1967	349,624.90	35.00	2.86	9,999.27	9.75	0.2786	97,395
1968	446,230.00	35.00	2.86	12,762.18	10.25	0.2929	130,683
1969	735,093.49	35.00	2.86	21,023.67	10.75	0.3071	225,777
1970	1,703,266.57	35.00	2.86	48,713.42	11.25	0.3214	547,481
1971	1,066,580.83	35.00	2.86	30,504.21	11.75	0.3357	358,062
1972	1,560,929.32	35.00	2.86	44,642.58	12.25	0.3500	546,325
1973	1,809,109.91	35.00	2.86	51,740.54	12.75	0.3643	659,041
1974	1,469,758.08	35.00	2.86	42,035.08	13.25	0.3786	556,406
1975	2,862,057.09	35.00	2.86	81,854.83	13.75	0.3929	1,124,388
1976	2,539,165.65	35.00	2.86	72,620.14	14.25	0.4071	1,033,796
1977	2,433,387.07	35.00	2.86	69,594.87	14.75	0.4214	1,025,502
1978	2,614,241.92	35.00	2.86	74,767.32	15.25	0.4357	1,139,051
1979	4,659,363.47	35.00	2.86	133,257.80	15.75	0.4500	2,096,714
1980	6,596,429.00	35.00	2.86	188,657.87	16.25	0.4643	3,062,656
1981	3,309,656.95	35.00	2.86	94,656.19	16.75	0.4786	1,583,903
1982	2,763,595.71	35.00	2.86	79,038.84	17.25	0.4929	1,362,066
1983	4,775,631.67	35.00	2.86	136,583.07	17.75	0.5071	2,421,914
1984	5,596,086.92	35.00	2.86	160,048.09	18.25	0.5214	2,917,968

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

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 35-01							
1985	5,667,327.58	35.00	2.86	162,085.57	18.75	0.5357	3,036,044
1986	5,168,942.46	35.00	2.86	147,831.75	19.25	0.5500	2,842,918
1987	5,409,619.20	35.00	2.86	154,715.11	19.75	0.5643	3,052,594
1988	6,320,335.39	35.00	2.86	180,761.59	20.25	0.5786	3,656,756
1989	8,667,660.90	35.00	2.86	247,895.10	20.75	0.5929	5,138,709
1990	9,236,269.50	35.00	2.86	264,157.31	21.25	0.6071	5,607,709
1991	7,285,862.09	35.00	2.86	208,375.66	21.75	0.6214	4,527,653
1992	5,967,968.66	35.00	2.86	170,683.90	22.25	0.6357	3,793,897
1993	7,854,860.95	35.00	2.86	224,649.02	22.75	0.6500	5,105,660
1994	6,950,017.33	35.00	2.86	198,770.50	23.25	0.6643	4,616,827
1995	8,471,772.91	35.00	2.86	242,292.71	23.75	0.6786	5,748,691
1996	9,333,264.40	35.00	2.86	266,931.36	24.25	0.6929	6,466,646
1997	10,465,943.37	35.00	2.86	299,325.98	24.75	0.7071	7,400,887
1998	10,503,547.87	35.00	2.86	300,401.47	25.25	0.7214	7,577,575
1999	9,300,771.31	35.00	2.86	266,002.06	25.75	0.7357	6,842,670
2000	10,981,357.78	35.00	2.86	314,066.83	26.25	0.7500	8,236,018
2001	10,765,966.61	35.00	2.86	307,906.65	26.75	0.7643	8,228,321
2002	12,664,558.39	35.00	2.86	362,206.37	27.25	0.7786	9,860,245
2003	15,140,044.07	35.00	2.86	433,005.26	27.75	0.7929	12,003,935
2004	15,517,501.50	35.00	2.86	443,800.54	28.25	0.8071	12,524,796
2005	21,626,111.49	35.00	2.86	618,506.79	28.75	0.8214	17,764,337
2006	24,088,193.77	35.00	2.86	688,922.34	29.25	0.8357	20,130,744
2007	29,745,241.00	35.00	2.86	850,713.89	29.75	0.8500	25,283,455
2008	10,924,053.89	35.00	2.86	312,427.94	30.25	0.8643	9,441,551
2009	14,773,561.11	35.00	2.86	422,523.85	30.75	0.8786	12,979,608
2010	15,959,882.43	35.00	2.86	456,452.64	31.25	0.8929	14,249,941
2011	16,987,662.29	35.00	2.86	485,847.14	31.75	0.9071	15,410,188
2012	12,764,211.39	35.00	2.86	365,056.45	32.25	0.9214	11,761,327
2013	14,339,423.38	35.00	2.86	410,107.51	32.75	0.9357	13,417,542
2014	17,000,882.94	35.00	2.86	486,225.25	33.25	0.9500	16,150,839
2015	20,247,742.91	35.00	2.86	579,085.45	33.75	0.9643	19,524,696
2016	27,709,199.66	35.00	2.86	792,483.11	34.25	0.9786	27,115,392
2017	30,264,573.28	35.00	2.86	865,566.80	34.75	0.9929	30,048,484
	486,691,167.85			13,918,765.57			380,684,784
						27.35	
COMPOSITE REMAINING LIFE, YEARS..						27.35	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

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 55-R1.5							
1941	2,126.31	55.00	1.82	38.70	9.56	0.1738	370
1942	5,797.62	55.00	1.82	105.52	9.87	0.1795	1,040
1944	543.13	55.00	1.82	9.88	10.50	0.1909	104
1945	161.69	55.00	1.82	2.94	10.82	0.1967	32
1946	243.18	55.00	1.82	4.43	11.15	0.2027	49
1947	941.23	55.00	1.82	17.13	11.49	0.2089	197
1948	5,131.05	55.00	1.82	93.39	11.83	0.2151	1,104
1949	6,293.76	55.00	1.82	114.55	12.17	0.2213	1,393
1950	9,264.33	55.00	1.82	168.61	12.53	0.2278	2,111
1951	138,182.65	55.00	1.82	2,514.92	12.89	0.2344	32,384
1952	41,968.43	55.00	1.82	763.83	13.26	0.2411	10,118
1953	20,737.16	55.00	1.82	377.42	13.64	0.2480	5,143
1954	33,346.81	55.00	1.82	606.91	14.03	0.2551	8,506
1955	66,641.99	55.00	1.82	1,212.88	14.42	0.2622	17,472
1956	89,118.43	55.00	1.82	1,621.96	14.83	0.2696	24,030
1957	75,141.87	55.00	1.82	1,367.58	15.24	0.2771	20,821
1958	118,478.12	55.00	1.82	2,156.30	15.66	0.2847	33,734
1959	405,429.58	55.00	1.82	7,378.82	16.10	0.2927	118,681
1960	273,149.67	55.00	1.82	4,971.32	16.54	0.3007	82,144
1961	18,487.83	55.00	1.82	336.48	16.99	0.3089	5,711
1962	144,368.66	55.00	1.82	2,627.51	17.45	0.3173	45,804
1963	133,299.05	55.00	1.82	2,426.04	17.92	0.3258	43,431
1964	44,792.14	55.00	1.82	815.22	18.40	0.3346	14,985
1965	3,065,810.10	55.00	1.82	55,797.74	18.88	0.3433	1,052,401
1966	167,789.69	55.00	1.82	3,053.77	19.38	0.3524	59,122
1967	153,745.20	55.00	1.82	2,798.16	19.89	0.3616	55,600
1968	30,183.28	55.00	1.82	549.34	20.41	0.3711	11,201
1969	71,200.67	55.00	1.82	1,295.85	20.93	0.3806	27,095
1970	1,210,684.15	55.00	1.82	22,034.45	21.47	0.3904	472,603
1971	592,228.22	55.00	1.82	10,778.55	22.02	0.4004	237,104
1972	1,843,908.82	55.00	1.82	33,559.14	22.57	0.4104	756,666
1973	1,156,148.54	55.00	1.82	21,041.90	23.13	0.4206	486,218
1974	2,350,187.13	55.00	1.82	42,773.41	23.70	0.4309	1,012,719
1975	2,512,763.79	55.00	1.82	45,732.30	24.29	0.4416	1,109,737
1976	2,493,579.01	55.00	1.82	45,383.14	24.88	0.4524	1,127,995
1977	468,657.57	55.00	1.82	8,529.57	25.47	0.4631	217,031
1978	306,275.73	55.00	1.82	5,574.22	26.08	0.4742	145,230
1979	2,594,639.18	55.00	1.82	47,222.43	26.69	0.4853	1,259,101
1980	931,956.17	55.00	1.82	16,961.60	27.32	0.4967	462,931
1981	1,240,544.95	55.00	1.82	22,577.92	27.95	0.5082	630,420
1982	18,454,030.66	55.00	1.82	335,863.36	28.59	0.5198	9,592,774
1983	1,525,976.87	55.00	1.82	27,772.78	29.23	0.5315	810,980
1984	6,409,396.30	55.00	1.82	116,651.01	29.89	0.5435	3,483,186

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

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 55-R1.5								
1985	4,086,355.33	55.00	1.82	74,371.67	30.55	0.5555	2,269,766	
1986	27,183,357.81	55.00	1.82	494,737.11	31.21	0.5675	15,425,196	
1987	6,156,198.66	55.00	1.82	112,042.82	31.89	0.5798	3,569,487	
1988	2,717,398.49	55.00	1.82	49,456.65	32.57	0.5922	1,609,189	
1989	26,121,071.01	55.00	1.82	475,403.49	33.26	0.6047	15,796,195	
1990	9,793,902.85	55.00	1.82	178,249.03	33.95	0.6173	6,045,482	
1991	20,817,163.37	55.00	1.82	378,872.37	34.65	0.6300	13,114,813	
1992	32,257,341.94	55.00	1.82	587,083.62	35.36	0.6429	20,738,568	
1993	9,762,657.32	55.00	1.82	177,680.36	36.07	0.6558	6,402,546	
1994	14,932,399.48	55.00	1.82	271,769.67	36.79	0.6689	9,988,431	
1995	4,848,712.02	55.00	1.82	88,246.56	37.51	0.6820	3,306,822	
1996	13,804,366.05	55.00	1.82	251,239.46	38.24	0.6953	9,597,762	
1997	4,917,256.78	55.00	1.82	89,494.07	38.98	0.7087	3,485,007	
1998	2,478,766.45	55.00	1.82	45,113.55	39.71	0.7220	1,789,669	
1999	7,925,879.34	55.00	1.82	144,251.00	40.46	0.7356	5,830,594	
2000	7,222,428.15	55.00	1.82	131,448.19	41.21	0.7493	5,411,549	
2001	2,974,226.60	55.00	1.82	54,130.92	41.96	0.7629	2,269,067	
2002	25,456,438.29	55.00	1.82	463,307.18	42.72	0.7767	19,772,779	
2003	3,544,758.38	55.00	1.82	64,514.60	43.48	0.7906	2,802,309	
2004	2,284,872.07	55.00	1.82	41,584.67	44.24	0.8044	1,837,860	
2005	3,930,593.95	55.00	1.82	71,536.81	45.01	0.8184	3,216,641	
2006	2,974,469.99	55.00	1.82	54,135.35	45.79	0.8326	2,476,395	
2007	7,877,225.85	55.00	1.82	143,365.51	46.57	0.8467	6,669,883	
2008	3,359,866.16	55.00	1.82	61,149.56	47.35	0.8609	2,892,542	
2009	2,101,664.16	55.00	1.82	38,250.29	48.14	0.8753	1,839,524	
2010	9,154,346.53	55.00	1.82	166,609.11	48.93	0.8896	8,144,073	
2011	15,652,088.86	55.00	1.82	284,868.02	49.72	0.9040	14,149,488	
2012	8,465,784.08	55.00	1.82	154,077.27	50.52	0.9186	7,776,246	
2013	8,292,870.95	55.00	1.82	150,930.25	51.33	0.9333	7,739,488	
2014	24,621,865.85	55.00	1.82	448,117.96	52.14	0.9480	23,341,529	
2015	28,178,093.72	55.00	1.82	512,841.31	52.95	0.9627	27,127,896	
2016	38,324,917.02	55.00	1.82	697,513.49	53.77	0.9776	37,467,972	
2017	66,596,854.62	55.00	1.82	1,212,062.75	54.59	0.9926	66,100,708	
	498,029,542.85			9,064,137.65			383,484,954	
	COMPOSITE REMAINING LIFE, YEARS..					42.31		

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 392.1 AUTOMOBILES

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

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 6-L2.5								
2009	28,870.15	6.00	16.67	4,812.65	1.53	0.2550	7,362	
2010	85,217.25	6.00	16.67	14,205.72	1.76	0.2933	24,997	
2011	22,910.15	6.00	16.67	3,819.12	1.98	0.3300	7,560	
2012	432,647.00	6.00	16.67	72,122.25	2.17	0.3617	156,475	
2013	738,162.18	6.00	16.67	123,051.64	2.45	0.4083	301,414	
2014	2,681,320.12	6.00	16.67	446,976.06	2.95	0.4917	1,318,325	
2015	3,546,766.90	6.00	16.67	591,246.04	3.67	0.6117	2,169,451	
2016	1,067,540.97	6.00	16.67	177,959.08	4.54	0.7567	807,776	
2017	950,563.18	6.00	16.67	158,458.88	5.50	0.9167	871,353	
	9,553,997.90			1,592,651.44			5,664,713	
	COMPOSITE REMAINING LIFE, YEARS..					3.56		

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 392.2 LIGHT TRUCKS

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

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 9-L3							
1999	3,768.08	9.00	11.11	418.63	0.58	0.0644	243
2000	10,356.98	9.00	11.11	1,150.66	0.78	0.0867	898
2001	4,303.41	9.00	11.11	478.11	0.99	0.1100	473
2002	43,777.41	9.00	11.11	4,863.67	1.21	0.1344	5,885
2003	110,992.90	9.00	11.11	12,331.31	1.44	0.1600	17,759
2004	241,213.23	9.00	11.11	26,798.79	1.69	0.1878	45,295
2005	390,871.94	9.00	11.11	43,425.87	1.95	0.2167	84,690
2006	653,214.54	9.00	11.11	72,572.14	2.20	0.2444	159,672
2007	1,391,467.15	9.00	11.11	154,592.00	2.43	0.2700	375,696
2008	1,376,769.01	9.00	11.11	152,959.04	2.62	0.2911	400,791
2009	228,719.59	9.00	11.11	25,410.75	2.79	0.3100	70,903
2010	591,210.67	9.00	11.11	65,683.51	3.02	0.3356	198,387
2011	409,399.51	9.00	11.11	45,484.29	3.41	0.3789	155,117
2012	10,725,444.31	9.00	11.11	1,191,596.86	3.98	0.4422	4,743,006
2013	4,772,100.98	9.00	11.11	530,180.42	4.74	0.5267	2,513,322
2014	7,389,477.85	9.00	11.11	820,970.99	5.60	0.6222	4,597,881
2015	10,650,911.37	9.00	11.11	1,183,316.25	6.53	0.7256	7,727,875
2016	5,675,170.18	9.00	11.11	630,511.41	7.50	0.8333	4,729,290
2017	4,971,314.27	9.00	11.11	552,313.02	8.50	0.9444	4,695,108
	49,640,483.38			5,515,057.72			30,522,291
						5.53	
							COMPOSITE REMAINING LIFE, YEARS..

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 392.3 HEAVY TRUCKS

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

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 12-S3								
1991	11,812.00							
1992	3,956.07							
1993	80,953.30							
1994	139,539.47							
1995	11,457.55	12.00	8.33	954.41	0.16	0.0133	153	
1996	281,502.01	12.00	8.33	23,449.12	0.30	0.0250	7,038	
1997	241,865.24	12.00	8.33	20,147.37	0.44	0.0367	8,869	
1998	802,305.62	12.00	8.33	66,832.06	0.58	0.0483	38,775	
1999	1,176,805.56	12.00	8.33	98,027.90	0.74	0.0617	72,574	
2000	1,517,390.90	12.00	8.33	126,398.66	0.92	0.0767	116,338	
2001	2,444,652.30	12.00	8.33	203,639.54	1.11	0.0925	226,130	
2002	2,798,984.80	12.00	8.33	233,155.43	1.33	0.1108	310,211	
2003	10,499,750.83	12.00	8.33	874,629.24	1.57	0.1308	1,373,682	
2004	8,142,207.64	12.00	8.33	678,245.90	1.86	0.1550	1,262,042	
2005	12,749,974.78	12.00	8.33	1,062,072.90	2.19	0.1825	2,326,870	
2006	6,031,574.61	12.00	8.33	502,430.17	2.57	0.2142	1,291,782	
2007	10,689,748.92	12.00	8.33	890,456.09	3.02	0.2517	2,690,289	
2008	10,554,719.07	12.00	8.33	879,208.10	3.55	0.2958	3,122,403	
2009	7,795,221.20	12.00	8.33	649,341.93	4.17	0.3475	2,708,839	
2010	276,369.09	12.00	8.33	23,021.55	4.88	0.4067	112,391	
2011	7,988,801.26	12.00	8.33	665,467.14	5.69	0.4742	3,788,050	
2012	48,060,369.66	12.00	8.33	4,003,428.79	6.58	0.5483	26,352,942	
2013	5,796,941.55	12.00	8.33	482,885.23	7.52	0.6267	3,632,769	
2014	14,543,310.74	12.00	8.33	1,211,457.78	8.50	0.7083	10,301,463	
2015	51,562,388.08	12.00	8.33	4,295,146.93	9.50	0.7917	40,820,396	
2016	28,517,008.78	12.00	8.33	2,375,466.83	10.50	0.8750	24,952,383	
2017	25,543,263.05	12.00	8.33	2,127,753.81	11.50	0.9583	24,478,875	
	258,262,874.08			21,493,616.88			149,995,264	
	COMPOSITE REMAINING LIFE, YEARS..					6.98		

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 392.4 TRACTOR TRAILERS

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

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 9-L2.5								
1990	40,715.72							
2002	61,354.08	9.00	11.11	6,816.44	1.70	0.1889	11,589	
2003	126,446.16	9.00	11.11	14,048.17	1.90	0.2111	26,694	
2011	202,035.03	9.00	11.11	22,446.09	3.77	0.4189	84,630	
2012	191,798.46	9.00	11.11	21,308.81	4.27	0.4744	90,997	
2015	29,058.91	9.00	11.11	3,228.44	6.58	0.7311	21,245	
2016	90,433.66	9.00	11.11	10,047.18	7.52	0.8356	75,563	
2017	81,273.47	9.00	11.11	9,029.48	8.50	0.9444	76,758	
	823,115.49			86,924.61			387,476	
	COMPOSITE REMAINING LIFE, YEARS..					4.46		

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 392.9 TRAILERS

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

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 20-L1							
1972	12,235.59	20.00	5.00	611.78	3.21	0.1605	1,964
1977	7,768.85	20.00	5.00	388.44	4.19	0.2095	1,628
1978	15,230.58	20.00	5.00	761.53	4.40	0.2200	3,351
1980	94,989.28	20.00	5.00	4,749.46	4.82	0.2410	22,892
1982	98,291.23	20.00	5.00	4,914.56	5.26	0.2630	25,851
1983	88,629.97	20.00	5.00	4,431.50	5.49	0.2745	24,329
1984	94,521.37	20.00	5.00	4,726.07	5.72	0.2860	27,033
1985	53,023.26	20.00	5.00	2,651.16	5.95	0.2975	15,774
1986	44,261.55	20.00	5.00	2,213.08	6.19	0.3095	13,699
1987	68,445.04	20.00	5.00	3,422.25	6.44	0.3220	22,039
1988	83,935.93	20.00	5.00	4,196.80	6.69	0.3345	28,077
1989	428,347.06	20.00	5.00	21,417.35	6.94	0.3470	148,636
1990	477,045.42	20.00	5.00	23,852.27	7.20	0.3600	171,736
1991	332,812.15	20.00	5.00	16,640.61	7.47	0.3735	124,305
1992	635,211.28	20.00	5.00	31,760.56	7.74	0.3870	245,827
1993	458,768.12	20.00	5.00	22,938.41	8.02	0.4010	183,966
1994	586,178.69	20.00	5.00	29,308.93	8.31	0.4155	243,557
1995	100,766.74	20.00	5.00	5,038.34	8.60	0.4300	43,330
1996	316,686.07	20.00	5.00	15,834.30	8.90	0.4450	140,925
1997	188,893.75	20.00	5.00	9,444.69	9.21	0.4605	86,986
1998	303,405.59	20.00	5.00	15,170.28	9.52	0.4760	144,421
1999	341,119.24	20.00	5.00	17,055.96	9.85	0.4925	168,001
2000	579,966.46	20.00	5.00	28,998.32	10.18	0.5090	295,203
2001	330,548.06	20.00	5.00	16,527.40	10.52	0.5260	173,868
2002	139,918.40	20.00	5.00	6,995.92	10.87	0.5435	76,046
2003	378,741.00	20.00	5.00	18,937.05	11.23	0.5615	212,663
2004	312,165.82	20.00	5.00	15,608.29	11.60	0.5800	181,056
2005	159,615.96	20.00	5.00	7,980.80	11.98	0.5990	95,610
2006	227,620.61	20.00	5.00	11,381.03	12.37	0.6185	140,783
2007	429,892.48	20.00	5.00	21,494.62	12.78	0.6390	274,701
2008	993,325.87	20.00	5.00	49,666.29	13.22	0.6610	656,588
2009	991,359.62	20.00	5.00	49,567.98	13.70	0.6850	679,081
2010	77,769.92	20.00	5.00	3,888.50	14.23	0.7115	55,333
2011	441,955.41	20.00	5.00	22,097.77	14.82	0.7410	327,489
2012	1,551,087.12	20.00	5.00	77,554.36	15.46	0.7730	1,198,990
2013	951,411.46	20.00	5.00	47,570.57	16.17	0.8085	769,216
2014	2,531,291.27	20.00	5.00	126,564.56	16.93	0.8465	2,142,738

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 392.9 TRAILERS

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

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 20-L1							
2015	3,221,931.95	20.00	5.00	161,096.60	17.75	0.8875	2,859,465
2016	2,454,477.39	20.00	5.00	122,723.87	18.62	0.9310	2,285,118
2017	2,238,604.97	20.00	5.00	111,930.25	19.53	0.9765	2,185,998
	22,842,250.53			1,142,112.51			16,498,273
	COMPOSITE REMAINING LIFE, YEARS..					14.45	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 396.1 POWER OPERATED EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

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 11-L1.5								
2000	618,936.12	11.00	9.09	56,261.29	3.08	0.2800	173,302	
2001	107,586.08	11.00	9.09	9,779.57	3.31	0.3009	32,374	
2002	408,638.85	11.00	9.09	37,145.27	3.56	0.3236	132,252	
2003	169,567.85	11.00	9.09	15,413.72	3.81	0.3464	58,732	
2004	152,241.59	11.00	9.09	13,838.76	4.06	0.3691	56,191	
2005	193,322.14	11.00	9.09	17,572.98	4.33	0.3936	76,099	
2007	527,190.75	11.00	9.09	47,921.64	4.86	0.4418	232,923	
2008	749,279.99	11.00	9.09	68,109.55	5.14	0.4673	350,116	
2010	382,619.16	11.00	9.09	34,780.08	5.79	0.5264	201,395	
2011	5,031.44	11.00	9.09	457.36	6.20	0.5636	2,836	
2012	696,432.69	11.00	9.09	63,305.73	6.68	0.6073	422,923	
2015	204,484.22	11.00	9.09	18,587.62	8.74	0.7946	162,473	
2016	550,795.37	11.00	9.09	50,067.30	9.59	0.8718	480,194	
2017	511,929.12	11.00	9.09	46,534.36	10.52	0.9564	489,589	
	5,278,055.37			479,775.23			2,871,399	
	COMPOSITE REMAINING LIFE, YEARS..					5.98		

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 397.8 COMMUNICATION EQUIPMENT - FIBER OPTICS

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

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 20-S2								
1985	18,227.80	20.00	5.00	911.39	1.46	0.0730	1,331	
1988	19,559.15	20.00	5.00	977.96	2.14	0.1070	2,093	
1989	65,896.08	20.00	5.00	3,294.80	2.39	0.1195	7,875	
1992	27,907.58	20.00	5.00	1,395.38	3.20	0.1600	4,465	
1993	291,618.22	20.00	5.00	14,580.91	3.50	0.1750	51,033	
1994	214,853.06	20.00	5.00	10,742.65	3.82	0.1910	41,037	
1995	119,429.82	20.00	5.00	5,971.49	4.15	0.2075	24,782	
1996	253,467.90	20.00	5.00	12,673.40	4.50	0.2250	57,030	
1997	358,826.45	20.00	5.00	17,941.32	4.87	0.2435	87,374	
1998	292,493.81	20.00	5.00	14,624.69	5.27	0.2635	77,072	
1999	763,485.12	20.00	5.00	38,174.26	5.69	0.2845	217,212	
2000	1,994,986.01	20.00	5.00	99,749.30	6.14	0.3070	612,461	
2001	1,088,381.42	20.00	5.00	54,419.07	6.62	0.3310	360,254	
2002	753,567.45	20.00	5.00	37,678.37	7.14	0.3570	269,024	
2003	176,937.75	20.00	5.00	8,846.89	7.69	0.3845	68,033	
2004	512,377.61	20.00	5.00	25,618.88	8.28	0.4140	212,124	
2005	71,876.76	20.00	5.00	3,593.84	8.92	0.4460	32,057	
2006	411,750.01	20.00	5.00	20,587.50	9.59	0.4795	197,434	
2007	21,478.99	20.00	5.00	1,073.95	10.32	0.5160	11,083	
2008	67,260.91	20.00	5.00	3,363.05	11.08	0.5540	37,263	
2009	18,278.33	20.00	5.00	913.92	11.90	0.5950	10,876	
2010	30,353.27	20.00	5.00	1,517.66	12.75	0.6375	19,350	
2011	50,364.48	20.00	5.00	2,518.22	13.65	0.6825	34,374	
2012	223,295.03	20.00	5.00	11,164.75	14.58	0.7290	162,782	
2013	79,239.67	20.00	5.00	3,961.98	15.53	0.7765	61,530	
2014	1,317,208.04	20.00	5.00	65,860.40	16.51	0.8255	1,087,355	
2015	688,299.67	20.00	5.00	34,414.98	17.50	0.8750	602,262	
2016	1,970,401.82	20.00	5.00	98,520.09	18.50	0.9250	1,822,622	
2017	1,676,819.95	20.00	5.00	83,841.00	19.50	0.9750	1,634,899	
	13,578,642.16			678,932.10			7,807,087	
	COMPOSITE REMAINING LIFE, YEARS..					11.50		