

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 350.2 EASEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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	2.24	0.0299	208
1942	8,841.45	75.00	1.33	117.59	10.68	0.1424	1,259
1943	14,023.38	75.00	1.33	186.51	11.07	0.1476	2,070
1944	2,485.96	75.00	1.33	33.06	11.48	0.1531	381
1945	688.93	75.00	1.33	9.16	11.90	0.1587	109
1946	3,557.55	75.00	1.33	47.32	12.34	0.1645	585
1947	5,739.55	75.00	1.33	76.34	12.80	0.1707	980
1948	13,469.20	75.00	1.33	179.14	13.27	0.1769	2,383
1949	630.56	75.00	1.33	8.39	13.76	0.1835	116
1950	3,201.65	75.00	1.33	42.58	14.28	0.1904	610
1951	135,845.01	75.00	1.33	1,806.74	14.81	0.1975	26,825
1952	305,715.47	75.00	1.33	4,066.02	15.37	0.2049	62,650
1953	334,990.09	75.00	1.33	4,455.37	15.94	0.2125	71,195
1954	443,738.95	75.00	1.33	5,901.73	16.54	0.2205	97,858
1955	645,900.42	75.00	1.33	8,590.48	17.16	0.2288	147,782
1956	199,428.38	75.00	1.33	2,652.40	17.80	0.2373	47,330
1957	789,606.76	75.00	1.33	10,501.77	18.46	0.2461	194,346
1958	547,802.46	75.00	1.33	7,285.77	19.14	0.2552	139,799
1959	300,340.19	75.00	1.33	3,994.52	19.85	0.2647	79,491
1960	1,757,515.80	75.00	1.33	23,374.96	20.58	0.2744	482,262
1961	1,001,876.12	75.00	1.33	13,324.95	21.32	0.2843	284,803
1962	978,092.25	75.00	1.33	13,008.63	22.09	0.2945	288,078
1963	344,991.34	75.00	1.33	4,588.38	22.88	0.3051	105,247
1964	3,607,417.85	75.00	1.33	47,978.66	23.69	0.3159	1,139,475
1965	740,567.31	75.00	1.33	9,849.55	24.52	0.3269	242,114
1966	1,855,575.01	75.00	1.33	24,679.15	25.37	0.3383	627,685
1967	1,052,716.85	75.00	1.33	14,001.13	26.23	0.3497	368,167
1968	361,863.44	75.00	1.33	4,812.78	27.11	0.3615	130,803
1969	4,096,487.96	75.00	1.33	54,483.29	28.01	0.3735	1,529,915
1970	3,771,660.13	75.00	1.33	50,163.08	28.92	0.3856	1,454,352
1971	129,204.82	75.00	1.33	1,718.42	29.84	0.3979	51,407
1972	332,358.24	75.00	1.33	4,420.36	30.78	0.4104	136,400
1973	698,321.00	75.00	1.33	9,287.67	31.72	0.4229	295,341
1974	608,464.19	75.00	1.33	8,092.57	32.67	0.4356	265,047
1975	1,398,325.79	75.00	1.33	18,597.73	33.64	0.4485	627,191
1976	4,995,433.60	75.00	1.33	66,439.27	34.60	0.4613	2,304,543
1977	940,279.08	75.00	1.33	12,505.71	35.58	0.4744	446,068
1978	691,913.14	75.00	1.33	9,202.44	36.56	0.4875	337,287
1979	1,510,218.76	75.00	1.33	20,085.91	37.54	0.5005	755,910
1980	2,946,855.67	75.00	1.33	39,193.18	38.53	0.5137	1,513,888
1981	194,406.51	75.00	1.33	2,585.61	39.52	0.5269	102,439
1982	7,357,247.96	75.00	1.33	97,851.40	40.52	0.5403	3,974,900
1983	6,243,472.00	75.00	1.33	83,038.18	41.51	0.5535	3,455,574

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	42.51	0.5668	12,828,957	
1985	6,707,281.47	75.00	1.33	89,206.84	43.51	0.5801	3,891,095	
1986	716,982.13	75.00	1.33	9,535.86	44.50	0.5933	425,407	
1987	9,541,803.53	75.00	1.33	126,905.99	45.50	0.6067	5,788,726	
1988	1,353,856.92	75.00	1.33	18,006.30	46.50	0.6200	839,391	
1989	2,508,199.93	75.00	1.33	33,359.06	47.50	0.6333	1,588,518	
1990	12,750,524.36	75.00	1.33	169,581.97	48.50	0.6467	8,245,382	
1991	33,491.37	75.00	1.33	445.44	49.50	0.6600	22,104	
1992	4,790,321.19	75.00	1.33	63,711.27	50.50	0.6733	3,225,467	
1993	5,828,039.62	75.00	1.33	77,512.93	51.50	0.6867	4,001,940	
1994	4,159,613.64	75.00	1.33	55,322.86	52.50	0.7000	2,911,730	
1995	3,234,847.73	75.00	1.33	43,023.47	53.50	0.7133	2,307,514	
1996	7,752,876.10	75.00	1.33	103,113.25	54.50	0.7267	5,633,782	
1997	3,526,713.39	75.00	1.33	46,905.29	55.50	0.7400	2,609,768	
1998	240,014.01	75.00	1.33	3,192.19	56.50	0.7533	180,810	
1999	1,828,507.45	75.00	1.33	24,319.15	57.50	0.7667	1,401,862	
2000	3,502,782.58	75.00	1.33	46,587.01	58.50	0.7800	2,732,170	
2001	964,947.52	75.00	1.33	12,833.80	59.50	0.7933	765,522	
2002	3,008,605.18	75.00	1.33	40,014.45	60.50	0.8067	2,426,952	
2003	1,797,854.27	75.00	1.33	23,911.46	61.50	0.8200	1,474,241	
2004	1,943,202.88	75.00	1.33	25,844.60	62.50	0.8333	1,619,329	
2005	2,614,801.51	75.00	1.33	34,776.86	63.50	0.8467	2,213,874	
2006	7,932,057.87	75.00	1.33	105,496.37	64.50	0.8600	6,821,570	
2007	19,724,163.67	75.00	1.33	262,331.38	65.50	0.8733	17,225,704	
2008	19,834,506.51	75.00	1.33	263,798.94	66.50	0.8867	17,586,662	
2009	684,040.08	75.00	1.33	9,097.73	67.50	0.9000	615,636	
2010	1,056,097.28	75.00	1.33	14,046.09	68.50	0.9133	964,565	
2011	33,638.50	75.00	1.33	447.39	69.50	0.9267	31,172	
2012	46,426.77	75.00	1.33	617.48	70.50	0.9400	43,641	
2013	2,820,965.13	75.00	1.33	37,518.84	71.50	0.9533	2,689,311	
2014	47,059.51	75.00	1.33	625.89	72.50	0.9667	45,491	
2015	4,399,934.39	75.00	1.33	58,519.13	73.50	0.9800	4,311,936	
2016	31,114,354.61	75.00	1.33	413,820.92	74.50	0.9933	30,906,822	
	240,510,767.26			3,198,793.22			170,171,924	
	COMPOSITE REMAINING LIFE, YEARS..					53.20		

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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	94,505.26	65.00	1.54	1,455.38	8.95	0.1377	13,012
1942	5,051.60	65.00	1.54	77.79	9.29	0.1429	722
1944	157.05	65.00	1.54	2.42	9.99	0.1537	24
1945	6,760.74	65.00	1.54	104.12	10.36	0.1594	1,078
1948	9,439.70	65.00	1.54	145.37	11.56	0.1779	1,679
1949	3,135.81	65.00	1.54	48.29	11.99	0.1845	578
1950	1,396.78	65.00	1.54	21.51	12.43	0.1912	267
1951	3,215.29	65.00	1.54	49.52	12.88	0.1982	637
1952	7,147.57	65.00	1.54	110.07	13.35	0.2054	1,468
1953	7,307.07	65.00	1.54	112.53	13.84	0.2129	1,556
1954	19,848.21	65.00	1.54	305.66	14.33	0.2205	4,376
1955	19,791.05	65.00	1.54	304.78	14.85	0.2285	4,521
1956	21,710.12	65.00	1.54	334.34	15.38	0.2366	5,137
1957	121,350.73	65.00	1.54	1,868.80	15.92	0.2449	29,721
1958	120,664.06	65.00	1.54	1,858.23	16.48	0.2535	30,593
1959	42,677.27	65.00	1.54	657.23	17.05	0.2623	11,195
1960	43,814.02	65.00	1.54	674.74	17.63	0.2712	11,884
1961	75,399.36	65.00	1.54	1,161.15	18.23	0.2805	21,147
1962	27,203.42	65.00	1.54	418.93	18.84	0.2899	7,885
1963	48,430.30	65.00	1.54	745.83	19.46	0.2994	14,499
1964	4,556.86	65.00	1.54	70.18	20.10	0.3092	1,409
1965	148,407.35	65.00	1.54	2,285.47	20.75	0.3192	47,376
1966	195,857.79	65.00	1.54	3,016.21	21.41	0.3294	64,512
1967	68,412.74	65.00	1.54	1,053.56	22.08	0.3397	23,239
1968	425,179.43	65.00	1.54	6,547.76	22.76	0.3502	148,877
1969	61,433.49	65.00	1.54	946.08	23.45	0.3608	22,163
1970	849,821.54	65.00	1.54	13,087.25	24.16	0.3717	315,870
1971	217,270.42	65.00	1.54	3,345.96	24.87	0.3826	83,132
1972	683,428.83	65.00	1.54	10,524.80	25.59	0.3937	269,059
1973	340,757.11	65.00	1.54	5,247.66	26.33	0.4051	138,034
1974	504,166.60	65.00	1.54	7,764.17	27.07	0.4165	209,965
1975	377,082.47	65.00	1.54	5,807.07	27.82	0.4280	161,391
1976	1,382,716.69	65.00	1.54	21,293.84	28.58	0.4397	607,967
1977	1,806,204.60	65.00	1.54	27,815.55	29.35	0.4515	815,574
1978	617,484.47	65.00	1.54	9,509.26	30.13	0.4635	286,229
1979	1,124,152.96	65.00	1.54	17,311.96	30.91	0.4755	534,580
1980	2,998,975.74	65.00	1.54	46,184.23	31.71	0.4879	1,463,050
1981	205,149.39	65.00	1.54	3,159.30	32.51	0.5002	102,605
1982	3,051,006.41	65.00	1.54	46,985.50	33.32	0.5126	1,564,007
1983	1,739,338.06	65.00	1.54	26,785.81	34.14	0.5252	913,553
1984	3,119,034.10	65.00	1.54	48,033.13	34.96	0.5379	1,677,572
1985	460,115.63	65.00	1.54	7,085.78	35.80	0.5508	253,418
1986	1,111,589.54	65.00	1.54	17,118.48	36.64	0.5637	626,592

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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	317,774.51	65.00	1.54	4,893.73	37.49	0.5768	183,283	
1988	4,803,648.54	65.00	1.54	73,976.19	38.34	0.5899	2,833,432	
1989	199,896.74	65.00	1.54	3,078.41	39.21	0.6032	120,584	
1990	399,901.62	65.00	1.54	6,158.48	40.08	0.6166	246,587	
1991	497,092.71	65.00	1.54	7,655.23	40.95	0.6300	313,168	
1992	760,612.51	65.00	1.54	11,713.43	41.83	0.6435	489,485	
1993	3,880,919.66	65.00	1.54	59,766.16	42.72	0.6572	2,550,657	
1994	676,896.56	65.00	1.54	10,424.21	43.62	0.6711	454,252	
1995	5,575,514.04	65.00	1.54	85,862.92	44.52	0.6849	3,818,781	
1996	556,743.09	65.00	1.54	8,573.84	45.43	0.6989	389,119	
1997	578,567.36	65.00	1.54	8,909.94	46.34	0.7129	412,472	
1998	803,515.48	65.00	1.54	12,374.14	47.26	0.7271	584,220	
1999	2,071,466.03	65.00	1.54	31,900.58	48.18	0.7412	1,535,433	
2000	2,437,874.50	65.00	1.54	37,543.27	49.11	0.7555	1,841,912	
2001	7,062,018.51	65.00	1.54	108,755.09	50.05	0.7700	5,437,754	
2002	2,910,339.79	65.00	1.54	44,819.23	50.99	0.7845	2,283,045	
2003	3,967,225.12	65.00	1.54	61,095.27	51.93	0.7989	3,169,495	
2004	2,532,354.00	65.00	1.54	38,998.25	52.88	0.8135	2,060,171	
2005	9,080,681.60	65.00	1.54	139,842.50	53.83	0.8282	7,520,166	
2006	4,400,809.42	65.00	1.54	67,772.47	54.78	0.8428	3,708,870	
2007	4,990,800.97	65.00	1.54	76,858.33	55.74	0.8575	4,279,811	
2008	5,460,903.52	65.00	1.54	84,097.91	56.71	0.8725	4,764,420	
2009	7,483,002.65	65.00	1.54	115,238.24	57.67	0.8872	6,639,144	
2010	4,095,780.55	65.00	1.54	63,075.02	58.64	0.9022	3,695,008	
2011	8,546,820.34	65.00	1.54	131,621.03	59.61	0.9171	7,838,118	
2012	6,056,012.63	65.00	1.54	93,262.59	60.59	0.9322	5,645,112	
2013	1,824,576.25	65.00	1.54	28,098.47	61.56	0.9471	1,728,020	
2014	4,894,865.40	65.00	1.54	75,380.93	62.54	0.9622	4,709,595	
2015	15,658,255.01	65.00	1.54	241,137.13	63.52	0.9772	15,301,717	
2016	20,023,723.10	65.00	1.54	308,365.34	64.51	0.9925	19,872,744	
	154,719,739.84			2,382,684.03			124,918,728	
	COMPOSITE REMAINING LIFE, YEARS..					52.43		

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 353 STATION EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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	46,064.18	40.00	2.50	1,151.60	1.63	0.0408	1,877
1942	4,218.96	40.00	2.50	105.47	1.97	0.0493	208
1945	24,234.36	40.00	2.50	605.86	2.90	0.0725	1,757
1947	3,669.38	40.00	2.50	91.73	3.49	0.0873	320
1948	74,222.88	40.00	2.50	1,855.57	3.79	0.0948	7,033
1949	60,140.79	40.00	2.50	1,503.52	4.09	0.1023	6,149
1950	184,027.96	40.00	2.50	4,600.70	4.40	0.1100	20,243
1951	41,987.67	40.00	2.50	1,049.69	4.70	0.1175	4,934
1952	84,611.36	40.00	2.50	2,115.28	5.02	0.1255	10,619
1953	44,011.70	40.00	2.50	1,100.29	5.34	0.1335	5,876
1954	835,372.24	40.00	2.50	20,884.31	5.66	0.1415	118,205
1955	702,174.15	40.00	2.50	17,554.35	5.99	0.1498	105,151
1956	132,520.54	40.00	2.50	3,313.01	6.33	0.1583	20,971
1957	1,113,070.54	40.00	2.50	27,826.76	6.67	0.1668	185,605
1958	1,858,774.41	40.00	2.50	46,469.36	7.02	0.1755	326,215
1959	183,643.64	40.00	2.50	4,591.09	7.37	0.1843	33,836
1960	483,454.43	40.00	2.50	12,086.36	7.73	0.1933	93,428
1961	588,398.48	40.00	2.50	14,709.96	8.10	0.2025	119,151
1962	2,621,474.80	40.00	2.50	65,536.87	8.47	0.2118	555,097
1963	771,043.51	40.00	2.50	19,276.09	8.85	0.2213	170,593
1964	1,693,165.64	40.00	2.50	42,329.14	9.24	0.2310	391,121
1965	4,065,410.14	40.00	2.50	101,635.25	9.63	0.2408	978,747
1966	9,100,692.55	40.00	2.50	227,517.31	10.03	0.2508	2,281,999
1967	1,689,410.02	40.00	2.50	42,235.25	10.44	0.2610	440,936
1968	5,334,070.51	40.00	2.50	133,351.76	10.85	0.2713	1,446,867
1969	679,464.11	40.00	2.50	16,986.60	11.27	0.2818	191,439
1970	4,023,948.00	40.00	2.50	100,598.70	11.70	0.2925	1,177,005
1971	3,778,567.00	40.00	2.50	94,464.18	12.14	0.3035	1,146,795
1972	5,161,408.22	40.00	2.50	129,035.21	12.59	0.3148	1,624,553
1973	3,058,891.72	40.00	2.50	76,472.29	13.04	0.3260	997,199
1974	3,030,797.70	40.00	2.50	75,769.94	13.50	0.3375	1,022,894
1975	2,299,334.52	40.00	2.50	57,483.36	13.97	0.3493	803,043
1976	10,039,733.03	40.00	2.50	250,993.33	14.45	0.3613	3,626,854
1977	17,341,192.42	40.00	2.50	433,529.81	14.93	0.3733	6,472,600
1978	5,466,157.94	40.00	2.50	136,653.95	15.43	0.3858	2,108,570
1979	15,521,615.93	40.00	2.50	388,040.40	15.93	0.3983	6,181,484
1980	28,619,868.44	40.00	2.50	715,496.71	16.44	0.4110	11,762,766
1981	9,124,555.70	40.00	2.50	228,113.89	16.96	0.4240	3,868,812
1982	26,003,966.02	40.00	2.50	650,099.15	17.49	0.4373	11,370,234
1983	10,016,233.56	40.00	2.50	250,405.84	18.03	0.4508	4,514,817
1984	39,601,180.12	40.00	2.50	990,029.50	18.58	0.4645	18,394,748
1985	11,410,608.10	40.00	2.50	285,265.20	19.13	0.4783	5,457,123
1986	9,909,531.95	40.00	2.50	247,738.30	19.70	0.4925	4,880,444

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 353 STATION EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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	25,524,557.13	40.00	2.50	638,113.93	20.27	0.5068	12,934,569
1988	18,699,054.74	40.00	2.50	467,476.37	20.85	0.5213	9,746,882
1989	13,195,836.99	40.00	2.50	329,895.92	21.44	0.5360	7,072,969
1990	21,892,803.11	40.00	2.50	547,320.08	22.04	0.5510	12,062,935
1991	25,069,279.23	40.00	2.50	626,731.98	22.64	0.5660	14,189,212
1992	33,567,558.73	40.00	2.50	839,188.97	23.26	0.5815	19,519,535
1993	48,620,985.61	40.00	2.50	1,215,524.64	23.88	0.5970	29,026,728
1994	31,474,119.91	40.00	2.50	786,853.00	24.51	0.6128	19,285,767
1995	16,613,947.40	40.00	2.50	415,348.68	25.14	0.6285	10,441,866
1996	10,383,166.48	40.00	2.50	259,579.16	25.78	0.6445	6,691,951
1997	15,431,918.74	40.00	2.50	385,797.97	26.43	0.6608	10,196,640
1998	9,064,769.25	40.00	2.50	226,619.23	27.09	0.6773	6,139,115
1999	22,125,493.91	40.00	2.50	553,137.35	27.75	0.6938	15,349,561
2000	25,343,192.89	40.00	2.50	633,579.82	28.41	0.7103	18,000,003
2001	33,145,568.48	40.00	2.50	828,639.21	29.08	0.7270	24,096,828
2002	27,199,523.80	40.00	2.50	679,988.10	29.75	0.7438	20,229,646
2003	50,861,089.98	40.00	2.50	1,271,527.25	30.43	0.7608	38,692,574
2004	34,121,853.96	40.00	2.50	853,046.35	31.11	0.7778	26,538,272
2005	69,948,586.10	40.00	2.50	1,748,714.65	31.80	0.7950	55,609,126
2006	51,916,361.95	40.00	2.50	1,297,909.05	32.49	0.8123	42,169,065
2007	67,655,317.68	40.00	2.50	1,691,382.94	33.18	0.8295	56,120,086
2008	59,702,126.05	40.00	2.50	1,492,553.15	33.88	0.8470	50,567,701
2009	76,216,751.61	40.00	2.50	1,905,418.79	34.58	0.8645	65,889,382
2010	49,447,883.34	40.00	2.50	1,236,197.08	35.28	0.8820	43,613,033
2011	100,537,353.57	40.00	2.50	2,513,433.84	36.00	0.9000	90,483,618
2012	53,852,551.97	40.00	2.50	1,346,313.80	36.71	0.9178	49,423,180
2013	70,774,118.83	40.00	2.50	1,769,352.97	37.43	0.9358	66,226,882
2014	100,365,204.57	40.00	2.50	2,509,130.11	38.16	0.9540	95,748,405
2015	121,688,187.97	40.00	2.50	3,042,204.70	38.89	0.9723	118,311,341
2016	220,111,388.91	40.00	2.50	5,502,784.72	39.63	0.9908	218,075,359
	1,741,377,472.21			43,534,436.75			1,345,380,549
	COMPOSITE REMAINING LIFE, YEARS..					30.90	

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, 2016

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							
1970	2,487.33	30.00	3.33	82.83	4.37	0.1457	362
1972	305,938.83	30.00	3.33	10,187.76	5.04	0.1680	51,398
1974	1,059,806.35	30.00	3.33	35,291.55	5.75	0.1917	203,133
1975	1,303,317.54	30.00	3.33	43,400.47	6.12	0.2040	265,877
1976	600,800.08	30.00	3.33	20,006.64	6.49	0.2163	129,971
1980	4,632,328.64	30.00	3.33	154,256.54	8.09	0.2697	1,249,200
1981	3,301,485.54	30.00	3.33	109,939.47	8.51	0.2837	936,532
1982	123,370.81	30.00	3.33	4,108.25	8.94	0.2980	36,765
1987	1,413,866.59	30.00	3.33	47,081.76	11.26	0.3753	530,667
1988	2,140,103.76	30.00	3.33	71,265.46	11.76	0.3920	838,921
1990	2,838,455.66	30.00	3.33	94,520.57	12.79	0.4263	1,210,119
1991	4,817,102.80	30.00	3.33	160,409.52	13.32	0.4440	2,138,794
1992	12,489,895.07	30.00	3.33	415,913.51	13.86	0.4620	5,770,332
1993	8,834,443.50	30.00	3.33	294,186.97	14.42	0.4807	4,246,452
1994	265,424.42	30.00	3.33	8,838.63	14.99	0.4997	132,625
1995	3,002,842.93	30.00	3.33	99,994.67	15.57	0.5190	1,558,475
1996	4,660,755.07	30.00	3.33	155,203.14	16.16	0.5387	2,510,609
1997	3,113,588.54	30.00	3.33	103,682.50	16.76	0.5587	1,739,469
1998	1,145,403.47	30.00	3.33	38,141.94	17.37	0.5790	663,189
1999	6,440,699.61	30.00	3.33	214,475.30	17.99	0.5997	3,862,294
2000	10,141,218.52	30.00	3.33	337,702.58	18.62	0.6207	6,294,350
2001	17,960,520.01	30.00	3.33	598,085.32	19.26	0.6420	11,530,654
2002	3,361,683.81	30.00	3.33	111,944.07	19.91	0.6637	2,231,049
2003	3,390,572.56	30.00	3.33	112,906.07	20.56	0.6853	2,323,661
2004	9,979,732.99	30.00	3.33	332,325.11	21.22	0.7073	7,058,965
2005	5,530,012.40	30.00	3.33	184,149.41	21.89	0.7297	4,035,084
2006	9,489,241.13	30.00	3.33	315,991.73	22.57	0.7523	7,139,041
2007	2,128,375.73	30.00	3.33	70,874.91	23.25	0.7750	1,649,491
2008	11,767,218.94	30.00	3.33	391,848.39	23.93	0.7977	9,386,358
2009	66,834,223.08	30.00	3.33	2,225,579.63	24.62	0.8207	54,848,842
2010	4,882,282.25	30.00	3.33	162,580.00	25.32	0.8440	4,120,646
2011	59,782,789.22	30.00	3.33	1,990,766.88	26.02	0.8673	51,851,407
2012	32,907,121.35	30.00	3.33	1,095,807.14	26.73	0.8910	29,320,245
2013	14,493,387.09	30.00	3.33	482,629.79	27.44	0.9147	13,256,666
2014	24,312,688.81	30.00	3.33	809,612.54	28.16	0.9387	22,821,592
2015	8,785,245.57	30.00	3.33	292,548.68	28.89	0.9630	8,460,191
2016	51,971,449.67	30.00	3.33	1,730,649.27	29.63	0.9877	51,330,642
	400,209,879.67			13,326,989.00			315,734,068

COMPOSITE REMAINING LIFE, YEARS..

23.69

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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	1,483,181.73	60.00	1.67	24,769.13	10.58	0.1763	261,529	
1962	19,152.72	60.00	1.67	319.85	11.75	0.1958	3,751	
1963	408,663.84	60.00	1.67	6,824.69	12.37	0.2062	84,254	
1974	26,386,583.68	60.00	1.67	440,655.95	20.13	0.3355	8,852,699	
1979	3,931,588.36	60.00	1.67	65,657.53	24.16	0.4027	1,583,133	
1980	42,649,481.05	60.00	1.67	712,246.33	25.00	0.4167	17,770,759	
1982	64,474.01	60.00	1.67	1,076.72	26.71	0.4452	28,702	
1983	703,014.91	60.00	1.67	11,740.35	27.59	0.4598	323,267	
1984	103,152,142.75	60.00	1.67	1,722,640.78	28.47	0.4745	48,945,692	
1985	22,175,924.66	60.00	1.67	370,337.94	29.36	0.4893	10,851,345	
1987	5,731,396.83	60.00	1.67	95,714.33	31.18	0.5197	2,978,435	
1988	6,554,981.45	60.00	1.67	109,468.19	32.10	0.5350	3,506,915	
1994	18,833,421.18	60.00	1.67	314,518.13	37.76	0.6293	11,852,437	
1996	30,678,921.25	60.00	1.67	512,337.98	39.69	0.6615	20,294,106	
1997	164,329.60	60.00	1.67	2,744.30	40.66	0.6777	111,361	
2000	125,240.36	60.00	1.67	2,091.51	43.60	0.7267	91,008	
2001	499,096.79	60.00	1.67	8,334.92	44.58	0.7430	370,829	
2003	75,237.19	60.00	1.67	1,256.46	46.56	0.7760	58,384	
2005	208,045.87	60.00	1.67	3,474.37	48.54	0.8090	168,309	
2006	1,182,673.51	60.00	1.67	19,750.65	49.53	0.8255	976,297	
2007	34,651.37	60.00	1.67	578.68	50.52	0.8420	29,176	
2008	12,935,591.07	60.00	1.67	216,024.37	51.52	0.8587	11,107,404	
2009	4,526,244.84	60.00	1.67	75,588.29	52.51	0.8752	3,961,234	
2010	2,128,214.30	60.00	1.67	35,541.18	53.51	0.8918	1,898,005	
2011	2,997,638.46	60.00	1.67	50,060.56	54.51	0.9085	2,723,355	
2012	3,588,574.66	60.00	1.67	59,929.20	55.51	0.9252	3,320,042	
2013	1,898,051.77	60.00	1.67	31,697.46	56.50	0.9417	1,787,338	
2014	4,362,444.25	60.00	1.67	72,852.82	57.50	0.9583	4,180,661	
2015	6,390,507.46	60.00	1.67	106,721.47	58.50	0.9750	6,230,745	
2016	45,166,715.10	60.00	1.67	754,284.14	59.50	0.9917	44,790,476	
	349,056,185.02			5,829,238.28			209,141,648	
	COMPOSITE REMAINING LIFE, YEARS..					35.88		



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 355 POLES AND FIXTURES

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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	24,540.61	50.00	2.00	490.81	5.07	0.1014	2,488
1944	9,104.86	50.00	2.00	182.10	5.65	0.1130	1,029
1946	856.42	50.00	2.00	17.13	6.24	0.1248	107
1947	5,225.74	50.00	2.00	104.51	6.54	0.1308	684
1948	57,950.52	50.00	2.00	1,159.01	6.84	0.1368	7,928
1949	21,999.87	50.00	2.00	440.00	7.15	0.1430	3,146
1950	58,942.71	50.00	2.00	1,178.85	7.46	0.1492	8,794
1951	240,923.86	50.00	2.00	4,818.48	7.78	0.1556	37,488
1952	47,638.53	50.00	2.00	952.77	8.10	0.1620	7,717
1953	223,125.05	50.00	2.00	4,462.50	8.43	0.1686	37,619
1954	327,245.23	50.00	2.00	6,544.90	8.77	0.1754	57,399
1955	226,036.21	50.00	2.00	4,520.72	9.11	0.1822	41,184
1956	249,376.61	50.00	2.00	4,987.53	9.47	0.1894	47,232
1957	975,282.35	50.00	2.00	19,505.65	9.83	0.1966	191,741
1958	459,879.39	50.00	2.00	9,197.59	10.21	0.2042	93,907
1959	285,569.18	50.00	2.00	5,711.38	10.59	0.2118	60,484
1960	623,955.28	50.00	2.00	12,479.11	10.99	0.2198	137,145
1961	499,674.05	50.00	2.00	9,993.48	11.39	0.2278	113,826
1962	1,129,304.89	50.00	2.00	22,586.10	11.81	0.2362	266,742
1963	1,228,592.24	50.00	2.00	24,571.84	12.24	0.2448	300,759
1964	204,622.75	50.00	2.00	4,092.46	12.68	0.2536	51,892
1965	2,161,451.10	50.00	2.00	43,229.02	13.13	0.2626	567,597
1966	5,781,680.56	50.00	2.00	115,633.61	13.60	0.2720	1,572,617
1967	3,260,759.61	50.00	2.00	65,215.19	14.07	0.2814	917,578
1968	1,288,697.19	50.00	2.00	25,773.94	14.56	0.2912	375,269
1969	745,731.98	50.00	2.00	14,914.64	15.06	0.3012	224,614
1970	1,412,208.79	50.00	2.00	28,244.18	15.57	0.3114	439,762
1971	5,440,975.51	50.00	2.00	108,819.51	16.09	0.3218	1,750,906
1972	6,489,891.41	50.00	2.00	129,797.83	16.63	0.3326	2,158,538
1973	6,326,207.92	50.00	2.00	126,524.16	17.17	0.3434	2,172,420
1974	5,376,289.28	50.00	2.00	107,525.79	17.73	0.3546	1,906,432
1975	6,762,796.35	50.00	2.00	135,255.93	18.30	0.3660	2,475,183
1976	10,836,817.91	50.00	2.00	216,736.36	18.88	0.3776	4,091,982
1977	7,189,599.51	50.00	2.00	143,791.99	19.48	0.3896	2,801,068
1978	5,769,620.93	50.00	2.00	115,392.42	20.08	0.4016	2,317,080
1979	6,993,176.75	50.00	2.00	139,863.54	20.70	0.4140	2,895,175
1980	11,187,223.24	50.00	2.00	223,744.46	21.32	0.4264	4,770,232
1981	6,427,404.06	50.00	2.00	128,548.08	21.96	0.4392	2,822,916
1982	6,996,810.84	50.00	2.00	139,936.22	22.60	0.4520	3,162,558
1983	4,946,180.43	50.00	2.00	98,923.61	23.26	0.4652	2,300,963
1984	13,236,350.19	50.00	2.00	264,727.00	23.93	0.4786	6,334,917
1985	7,445,172.31	50.00	2.00	148,903.45	24.60	0.4920	3,663,025
1986	6,855,939.87	50.00	2.00	137,118.80	25.29	0.5058	3,467,734

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 355 POLES AND FIXTURES

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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	5,327,317.38	50.00	2.00	106,546.35	25.98	0.5196	2,768,074
1988	14,282,382.41	50.00	2.00	285,647.65	26.69	0.5338	7,623,936
1989	9,121,823.58	50.00	2.00	182,436.47	27.40	0.5480	4,998,759
1990	11,055,757.55	50.00	2.00	221,115.15	28.13	0.5626	6,219,969
1991	10,416,128.97	50.00	2.00	208,322.58	28.86	0.5772	6,012,190
1992	10,869,251.75	50.00	2.00	217,385.04	29.60	0.5920	6,434,597
1993	29,522,791.94	50.00	2.00	590,455.84	30.35	0.6070	17,920,335
1994	13,929,501.70	50.00	2.00	278,590.03	31.10	0.6220	8,664,150
1995	9,424,830.72	50.00	2.00	188,496.61	31.87	0.6374	6,007,387
1996	8,609,599.95	50.00	2.00	172,192.00	32.64	0.6528	5,620,347
1997	6,665,826.18	50.00	2.00	133,316.52	33.42	0.6684	4,455,438
1998	10,782,736.45	50.00	2.00	215,654.73	34.21	0.6842	7,377,548
1999	18,576,955.21	50.00	2.00	371,539.10	35.01	0.7002	13,007,584
2000	16,165,697.25	50.00	2.00	323,313.94	35.81	0.7162	11,577,872
2001	22,733,617.25	50.00	2.00	454,672.34	36.62	0.7324	16,650,101
2002	25,741,791.59	50.00	2.00	514,835.83	37.44	0.7488	19,275,454
2003	34,376,853.69	50.00	2.00	687,537.07	38.26	0.7652	26,305,168
2004	38,762,080.46	50.00	2.00	775,241.61	39.09	0.7818	30,304,195
2005	31,451,996.57	50.00	2.00	629,039.93	39.93	0.7986	25,117,564
2006	95,552,601.74	50.00	2.00	1,911,052.03	40.77	0.8154	77,913,591
2007	43,806,500.47	50.00	2.00	876,130.01	41.63	0.8326	36,473,292
2008	82,390,875.42	50.00	2.00	1,647,817.51	42.48	0.8496	69,999,288
2009	42,513,932.21	50.00	2.00	850,278.64	43.35	0.8670	36,859,579
2010	22,128,636.23	50.00	2.00	442,572.72	44.22	0.8844	19,570,566
2011	42,556,435.26	50.00	2.00	851,128.71	45.09	0.9018	38,377,393
2012	39,698,112.21	50.00	2.00	793,962.24	45.97	0.9194	36,498,444
2013	57,639,096.23	50.00	2.00	1,152,781.92	46.86	0.9372	54,019,361
2014	95,858,339.72	50.00	2.00	1,917,166.79	47.75	0.9550	91,544,714
2015	91,906,167.56	50.00	2.00	1,838,123.35	48.65	0.9730	89,424,701
2016	160,937,531.00	50.00	2.00	3,218,750.62	49.55	0.9910	159,489,093
	1,242,636,000.74			24,852,719.98			991,168,567
						39.88	
							COMPOSITE REMAINING LIFE, YEARS..

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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	16,257.40	51.00	1.96	318.65	8.63	0.1692	2,751
1942	45,703.83	51.00	1.96	895.80	8.98	0.1761	8,048
1943	3,647.90	51.00	1.96	71.50	9.33	0.1829	667
1944	3,334.99	51.00	1.96	65.37	9.69	0.1900	634
1946	1,472.12	51.00	1.96	28.85	10.42	0.2043	301
1947	9,394.73	51.00	1.96	184.14	10.80	0.2118	1,989
1948	3,198.00	51.00	1.96	62.68	11.17	0.2190	700
1949	9,073.98	51.00	1.96	177.85	11.56	0.2267	2,057
1950	10,179.31	51.00	1.96	199.51	11.95	0.2343	2,385
1951	126,805.99	51.00	1.96	2,485.40	12.34	0.2420	30,682
1952	236,440.97	51.00	1.96	4,634.24	12.74	0.2498	59,063
1953	355,903.91	51.00	1.96	6,975.72	13.15	0.2578	91,766
1954	497,584.53	51.00	1.96	9,752.66	13.56	0.2659	132,298
1955	253,932.91	51.00	1.96	4,977.09	13.98	0.2741	69,608
1956	212,433.25	51.00	1.96	4,163.69	14.40	0.2824	59,981
1957	1,542,191.12	51.00	1.96	30,226.95	14.83	0.2908	448,438
1958	550,177.88	51.00	1.96	10,783.49	15.27	0.2994	164,729
1959	421,285.47	51.00	1.96	8,257.20	15.71	0.3080	129,773
1960	1,543,035.33	51.00	1.96	30,243.49	16.15	0.3167	488,633
1961	620,932.89	51.00	1.96	12,170.28	16.61	0.3257	202,232
1962	2,998,719.23	51.00	1.96	58,774.90	17.07	0.3347	1,003,701
1963	2,132,463.22	51.00	1.96	41,796.28	17.54	0.3439	733,397
1964	876,414.26	51.00	1.96	17,177.72	18.01	0.3531	309,497
1965	2,746,885.72	51.00	1.96	53,838.96	18.49	0.3626	995,883
1966	5,075,288.92	51.00	1.96	99,475.66	18.97	0.3720	1,887,804
1967	4,470,819.09	51.00	1.96	87,628.05	19.47	0.3818	1,706,780
1968	1,852,938.58	51.00	1.96	36,317.60	19.97	0.3916	725,555
1969	566,111.65	51.00	1.96	11,095.79	20.47	0.4014	227,220
1970	2,141,728.68	51.00	1.96	41,977.88	20.99	0.4116	881,471
1971	3,422,997.48	51.00	1.96	67,090.75	21.50	0.4216	1,443,033
1972	5,158,666.93	51.00	1.96	101,109.87	22.03	0.4320	2,228,338
1973	4,058,368.51	51.00	1.96	79,544.02	22.57	0.4426	1,796,031
1974	11,452,089.85	51.00	1.96	224,460.96	23.11	0.4531	5,189,400
1975	5,928,083.81	51.00	1.96	116,190.44	23.65	0.4637	2,749,030
1976	4,021,302.35	51.00	1.96	78,817.53	24.21	0.4747	1,908,952
1977	3,289,973.70	51.00	1.96	64,483.48	24.77	0.4857	1,597,907
1978	3,396,723.78	51.00	1.96	66,575.79	25.34	0.4969	1,687,696
1979	7,852,093.22	51.00	1.96	153,901.03	25.91	0.5080	3,989,177
1980	16,643,214.57	51.00	1.96	326,207.01	26.49	0.5194	8,644,652
1981	3,101,399.15	51.00	1.96	60,787.42	27.08	0.5310	1,646,781
1982	3,826,927.23	51.00	1.96	75,007.77	27.67	0.5426	2,076,299
1983	5,751,181.06	51.00	1.96	112,723.15	28.27	0.5543	3,187,937
1984	63,979,421.43	51.00	1.96	1,253,996.66	28.88	0.5663	36,229,627

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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	14,266,362.05	51.00	1.96	279,620.70	29.49	0.5782	8,249,381
1986	4,888,107.47	51.00	1.96	95,806.91	30.11	0.5904	2,885,890
1987	6,368,104.99	51.00	1.96	124,814.86	30.73	0.6026	3,837,102
1988	13,952,673.45	51.00	1.96	273,472.40	31.36	0.6149	8,579,499
1989	6,342,264.16	51.00	1.96	124,308.38	32.00	0.6275	3,979,454
1990	9,195,516.29	51.00	1.96	180,232.12	32.64	0.6400	5,885,130
1991	6,934,142.87	51.00	1.96	135,909.20	33.29	0.6528	4,526,262
1992	7,704,243.00	51.00	1.96	151,003.16	33.94	0.6655	5,127,097
1993	24,482,184.34	51.00	1.96	479,850.81	34.59	0.6782	16,604,797
1994	22,926,317.83	51.00	1.96	449,355.83	35.25	0.6912	15,846,212
1995	7,567,041.45	51.00	1.96	148,314.01	35.91	0.7041	5,328,105
1996	25,315,219.46	51.00	1.96	496,178.30	36.58	0.7173	18,157,341
1997	5,651,496.28	51.00	1.96	110,769.33	37.25	0.7304	4,127,796
1998	7,539,847.16	51.00	1.96	147,781.00	37.93	0.7437	5,607,611
1999	11,083,983.53	51.00	1.96	217,246.08	38.60	0.7569	8,389,024
2000	10,826,823.92	51.00	1.96	212,205.75	39.28	0.7702	8,338,820
2001	22,634,948.76	51.00	1.96	443,645.00	39.97	0.7837	17,739,688
2002	20,035,845.01	51.00	1.96	392,702.56	40.65	0.7971	15,969,771
2003	26,571,636.75	51.00	1.96	520,804.08	41.34	0.8106	21,538,703
2004	21,673,760.16	51.00	1.96	424,805.70	42.03	0.8241	17,861,779
2005	19,751,640.90	51.00	1.96	387,132.16	42.73	0.8378	16,548,715
2006	43,477,676.45	51.00	1.96	852,162.46	43.43	0.8516	37,024,285
2007	17,212,595.31	51.00	1.96	337,366.87	44.13	0.8653	14,893,887
2008	35,258,032.81	51.00	1.96	691,057.44	44.84	0.8792	30,999,568
2009	21,082,480.29	51.00	1.96	413,216.61	45.55	0.8931	18,829,606
2010	15,800,905.04	51.00	1.96	309,697.74	46.26	0.9071	14,332,369
2011	22,196,945.45	51.00	1.96	435,060.13	46.98	0.9212	20,447,382
2012	13,752,594.02	51.00	1.96	269,550.84	47.70	0.9353	12,862,664
2013	30,007,932.18	51.00	1.96	588,155.47	48.43	0.9496	28,495,832
2014	42,394,344.89	51.00	1.96	830,929.16	49.16	0.9639	40,864,757
2015	35,560,799.26	51.00	1.96	696,991.67	49.89	0.9782	34,786,996
2016	110,511,551.16	51.00	1.96	2,166,026.40	50.63	0.9928	109,710,342
	854,174,815.62			16,741,826.41			663,118,768

COMPOSITE REMAINING LIFE, YEARS..

39.61

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 357 UNDERGROUND CONDUIT

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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	290,535.19	65.00	1.54	4,474.24	8.42	0.1295	37,636
1954	124,785.35	65.00	1.54	1,921.69	10.75	0.1654	20,637
1958	569,813.02	65.00	1.54	8,775.12	13.06	0.2009	114,487
1959	832,594.06	65.00	1.54	12,821.95	13.69	0.2106	175,361
1962	303,041.79	65.00	1.54	4,666.84	15.67	0.2411	73,057
1964	485,445.17	65.00	1.54	7,475.86	17.05	0.2623	127,337
1966	1,775,376.67	65.00	1.54	27,340.80	18.48	0.2843	504,757
1967	528,965.69	65.00	1.54	8,146.07	19.20	0.2954	156,246
1968	814,941.56	65.00	1.54	12,550.10	19.94	0.3068	250,000
1970	1,999,098.42	65.00	1.54	30,786.12	21.46	0.3302	660,002
1971	904,825.08	65.00	1.54	13,934.31	22.23	0.3420	309,450
1972	4,226.83	65.00	1.54	65.09	23.02	0.3542	1,497
1973	2,839,480.78	65.00	1.54	43,728.00	23.81	0.3663	1,040,130
1974	5,745,014.55	65.00	1.54	88,473.22	24.62	0.3788	2,176,039
1976	153,361.11	65.00	1.54	2,361.76	26.27	0.4042	61,981
1977	1,071,182.02	65.00	1.54	16,496.20	27.12	0.4172	446,929
1980	506,975.63	65.00	1.54	7,807.42	29.70	0.4569	231,647
1981	2,814,008.19	65.00	1.54	43,335.73	30.58	0.4705	1,323,878
1982	1,661.64	65.00	1.54	25.59	31.47	0.4842	804
1983	645,132.50	65.00	1.54	9,935.04	32.37	0.4980	321,276
1984	795,955.94	65.00	1.54	12,257.72	33.28	0.5120	407,529
1985	195,622.31	65.00	1.54	3,012.58	34.20	0.5262	102,927
1986	122,617.68	65.00	1.54	1,888.31	35.12	0.5403	66,252
1987	20,306.66	65.00	1.54	312.72	36.05	0.5546	11,262
1988	256,098.69	65.00	1.54	3,943.92	36.99	0.5691	145,741
1990	52,089.56	65.00	1.54	802.18	38.88	0.5982	31,157
1991	269,978.25	65.00	1.54	4,157.67	39.83	0.6128	165,435
1992	38,629.17	65.00	1.54	594.89	40.79	0.6275	24,241
1993	336,858.44	65.00	1.54	5,187.62	41.75	0.6423	216,368
1994	2,646,625.77	65.00	1.54	40,758.04	42.72	0.6572	1,739,442
1995	2,009.24	65.00	1.54	30.94	43.69	0.6722	1,351
1996	825,284.99	65.00	1.54	12,709.39	44.66	0.6871	567,037
1997	1,743,928.16	65.00	1.54	26,856.49	45.64	0.7022	1,224,499
1998	32,317.01	65.00	1.54	497.68	46.62	0.7172	23,179
1999	4,046,556.03	65.00	1.54	62,316.96	47.60	0.7323	2,963,333
2000	32,225.43	65.00	1.54	496.27	48.58	0.7474	24,085
2001	4,419,531.06	65.00	1.54	68,060.78	49.57	0.7626	3,370,423
2002	203,596.07	65.00	1.54	3,135.38	50.56	0.7779	158,367
2003	3,305,153.09	65.00	1.54	50,899.36	51.55	0.7931	2,621,251
2006	6,143,743.85	65.00	1.54	94,613.66	54.53	0.8389	5,154,110
2009	16,334,523.29	65.00	1.54	251,551.66	57.51	0.8848	14,452,296
2012	75,608.04	65.00	1.54	1,164.36	60.51	0.9309	70,385
2013	24,298.24	65.00	1.54	374.19	61.50	0.9462	22,990

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 357 UNDERGROUND CONDUIT

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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	21,036.67	65.00	1.54	323.96	62.50	0.9615	20,228
2015	1,383,652.88	65.00	1.54	21,308.25	63.50	0.9769	1,351,718
2016	9,773,479.77	65.00	1.54	150,511.59	64.50	0.9923	9,698,322
	75,512,191.54			1,162,887.72			52,667,079
	COMPOSITE REMAINING LIFE, YEARS..					45.29	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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	30,546.19	65.00	1.54	470.41	8.95	0.1377	4,206
1942	1,511.69	65.00	1.54	23.28	9.29	0.1429	216
1946	2,710.12	65.00	1.54	41.74	10.75	0.1654	448
1949	10,933.20	65.00	1.54	168.37	11.99	0.1845	2,017
1950	1,735.16	65.00	1.54	26.72	12.43	0.1912	332
1953	16,523.80	65.00	1.54	254.47	13.84	0.2129	3,518
1954	52,046.84	65.00	1.54	801.52	14.33	0.2205	11,474
1956	34,397.46	65.00	1.54	529.72	15.38	0.2366	8,139
1958	649,912.78	65.00	1.54	10,008.66	16.48	0.2535	164,779
1959	596,924.24	65.00	1.54	9,192.63	17.05	0.2623	156,579
1960	5,471.99	65.00	1.54	84.27	17.63	0.2712	1,484
1962	348,296.67	65.00	1.54	5,363.77	18.84	0.2899	100,954
1964	949,778.26	65.00	1.54	14,626.59	20.10	0.3092	293,700
1966	1,789,513.12	65.00	1.54	27,558.50	21.41	0.3294	589,430
1967	450,439.13	65.00	1.54	6,936.76	22.08	0.3397	153,010
1968	1,137,430.29	65.00	1.54	17,516.43	22.76	0.3502	398,271
1969	1,318.62	65.00	1.54	20.31	23.45	0.3608	476
1970	2,508,935.90	65.00	1.54	38,637.61	24.16	0.3717	932,546
1971	735,040.85	65.00	1.54	11,319.63	24.87	0.3826	281,241
1972	336,290.39	65.00	1.54	5,178.87	25.59	0.3937	132,394
1973	2,150,339.24	65.00	1.54	33,115.22	26.33	0.4051	871,059
1974	4,036,804.18	65.00	1.54	62,166.78	27.07	0.4165	1,681,167
1976	266,172.61	65.00	1.54	4,099.06	28.58	0.4397	117,033
1977	3,116,178.58	65.00	1.54	47,989.15	29.35	0.4515	1,407,079
1980	600,694.16	65.00	1.54	9,250.69	31.71	0.4879	293,049
1981	699,256.37	65.00	1.54	10,768.55	32.51	0.5002	349,733
1982	6,958.25	65.00	1.54	107.16	33.32	0.5126	3,567
1983	2,419,164.86	65.00	1.54	37,255.14	34.14	0.5252	1,270,618
1984	1,053,106.22	65.00	1.54	16,217.84	34.96	0.5379	566,413
1985	474,018.73	65.00	1.54	7,299.89	35.80	0.5508	261,075
1986	2,528,374.62	65.00	1.54	38,936.97	36.64	0.5637	1,425,219
1988	57,891.27	65.00	1.54	891.53	38.34	0.5899	34,147
1993	2,658,951.55	65.00	1.54	40,947.85	42.72	0.6572	1,747,543
1994	783,265.19	65.00	1.54	12,062.28	43.62	0.6711	525,634
1995	156,397.46	65.00	1.54	2,408.52	44.52	0.6849	107,120
1996	1,667,727.08	65.00	1.54	25,683.00	45.43	0.6989	1,165,608
1997	2,055,532.67	65.00	1.54	31,655.20	46.34	0.7129	1,465,430
1998	45,168.61	65.00	1.54	695.60	47.26	0.7271	32,841
1999	3,863,784.04	65.00	1.54	59,502.27	48.18	0.7412	2,863,953
2000	297,007.57	65.00	1.54	4,573.92	49.11	0.7555	224,401
2001	2,169,194.69	65.00	1.54	33,405.60	50.05	0.7700	1,670,280
2002	687,524.06	65.00	1.54	10,587.87	50.99	0.7845	539,335
2003	1,553,316.77	65.00	1.54	23,921.08	51.93	0.7989	1,240,976

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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	2,027,456.18	65.00	1.54	31,222.83	52.88	0.8135	1,649,417
2005	266,638.43	65.00	1.54	4,106.23	53.83	0.8282	220,817
2006	8,413,097.34	65.00	1.54	129,561.70	54.78	0.8428	7,090,306
2007	1,635,816.30	65.00	1.54	25,191.57	55.74	0.8575	1,402,778
2008	1,900,167.67	65.00	1.54	29,262.58	56.71	0.8725	1,657,820
2009	21,541,814.42	65.00	1.54	331,743.94	57.67	0.8872	19,112,544
2010	96,410.41	65.00	1.54	1,484.72	58.64	0.9022	86,977
2011	543,991.31	65.00	1.54	8,377.47	59.61	0.9171	498,884
2012	3,949,671.76	65.00	1.54	60,824.95	60.59	0.9322	3,681,687
2013	1,638,404.35	65.00	1.54	25,231.43	61.56	0.9471	1,551,700
2014	1,492,101.84	65.00	1.54	22,978.37	62.54	0.9622	1,435,626
2015	4,530,405.24	65.00	1.54	69,768.24	63.52	0.9772	4,427,248
2016	13,533,958.97	65.00	1.54	208,422.97	64.51	0.9925	13,431,913
	104,576,519.70			1,610,478.43			79,346,211
						49.27	
							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, 2016

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	1,299.41	75.00	1.33	17.28	17.00	0.2267	295
1953	16,319.75	75.00	1.33	217.05	17.67	0.2356	3,845
1954	24,898.26	75.00	1.33	331.15	18.35	0.2447	6,092
1955	5,430.27	75.00	1.33	72.22	19.03	0.2537	1,378
1956	15,011.37	75.00	1.33	199.65	19.73	0.2631	3,949
1957	395,271.88	75.00	1.33	5,257.12	20.44	0.2725	107,723
1958	112,256.71	75.00	1.33	1,493.01	21.15	0.2820	31,656
1959	51,291.40	75.00	1.33	682.18	21.88	0.2917	14,963
1960	202,613.36	75.00	1.33	2,694.76	22.61	0.3015	61,082
1961	26,772.92	75.00	1.33	356.08	23.36	0.3115	8,339
1962	59,324.80	75.00	1.33	789.02	24.11	0.3215	19,071
1963	50,184.95	75.00	1.33	667.46	24.88	0.3317	16,648
1964	10,772.53	75.00	1.33	143.27	25.65	0.3420	3,684
1965	104,521.84	75.00	1.33	1,390.14	26.44	0.3525	36,847
1966	464,518.01	75.00	1.33	6,178.09	27.23	0.3631	168,653
1967	179,497.13	75.00	1.33	2,387.31	28.04	0.3739	67,109
1968	2,369.85	75.00	1.33	31.52	28.85	0.3847	912
1969	163,557.50	75.00	1.33	2,175.31	29.68	0.3957	64,725
1970	25,029.06	75.00	1.33	332.89	30.51	0.4068	10,182
1971	224,944.13	75.00	1.33	2,991.76	31.35	0.4180	94,027
1972	328,245.34	75.00	1.33	4,365.66	32.21	0.4295	140,972
1973	641,090.74	75.00	1.33	8,526.51	33.07	0.4409	282,676
1974	2,928,497.34	75.00	1.33	38,949.01	33.94	0.4525	1,325,233
1975	692,958.44	75.00	1.33	9,216.35	34.81	0.4641	321,623
1976	753,169.58	75.00	1.33	10,017.16	35.70	0.4760	358,509
1977	678,078.64	75.00	1.33	9,018.45	36.59	0.4879	330,814
1978	316,662.92	75.00	1.33	4,211.62	37.49	0.4999	158,290
1979	2,753,363.96	75.00	1.33	36,619.74	38.40	0.5120	1,409,722
1980	8,057,030.99	75.00	1.33	107,158.51	39.32	0.5243	4,224,060
1981	1,716,814.14	75.00	1.33	22,833.63	40.24	0.5365	921,122
1982	3,009,144.97	75.00	1.33	40,021.63	41.16	0.5488	1,651,419
1983	3,039,351.77	75.00	1.33	40,423.38	42.10	0.5613	1,706,079
1984	6,992,954.98	75.00	1.33	93,006.30	43.04	0.5739	4,013,047
1985	2,569,850.86	75.00	1.33	34,179.02	43.98	0.5864	1,506,961
1986	596,211.58	75.00	1.33	7,929.61	44.93	0.5991	357,172
1987	460,240.87	75.00	1.33	6,121.20	45.88	0.6117	281,543
1988	2,415,511.70	75.00	1.33	32,126.31	46.84	0.6245	1,508,560
1989	413,943.79	75.00	1.33	5,505.45	47.80	0.6373	263,819
1990	1,169,206.78	75.00	1.33	15,550.45	48.77	0.6503	760,300
1991	249,501.88	75.00	1.33	3,318.38	49.73	0.6631	165,437
1992	204,352.55	75.00	1.33	2,717.89	50.71	0.6761	138,169
1993	3,644,758.91	75.00	1.33	48,475.29	51.68	0.6891	2,511,494
1994	5,487,192.04	75.00	1.33	72,979.65	52.66	0.7021	3,852,722

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 359 ROADS AND TRAILS

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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	29,157.41	75.00	1.33	387.79	53.64	0.7152	20,853	
1996	19,371,886.16	75.00	1.33	257,646.09	54.62	0.7283	14,107,964	
1997	208,099.82	75.00	1.33	2,767.73	55.60	0.7413	154,271	
1998	282,889.79	75.00	1.33	3,762.43	56.59	0.7545	213,449	
1999	1,014,801.29	75.00	1.33	13,496.86	57.58	0.7677	779,093	
2000	210,373.22	75.00	1.33	2,797.96	58.57	0.7809	164,287	
2001	256,566.69	75.00	1.33	3,412.34	59.56	0.7941	203,747	
2002	1,075,709.20	75.00	1.33	14,306.93	60.55	0.8073	868,452	
2003	591,584.64	75.00	1.33	7,868.08	61.54	0.8205	485,413	
2004	653,776.05	75.00	1.33	8,695.22	62.53	0.8337	545,073	
2005	845,827.28	75.00	1.33	11,249.50	63.53	0.8471	716,475	
2006	3,540,367.63	75.00	1.33	47,086.89	64.52	0.8603	3,045,672	
2007	2,797,321.05	75.00	1.33	37,204.37	65.52	0.8736	2,443,740	
2008	12,230,284.64	75.00	1.33	162,662.79	66.52	0.8869	10,847,406	
2009	1,221,904.32	75.00	1.33	16,251.33	67.51	0.9001	1,099,873	
2010	65,836.28	75.00	1.33	875.62	68.51	0.9135	60,139	
2011	240,102.51	75.00	1.33	3,193.36	69.51	0.9268	222,527	
2012	312,574.39	75.00	1.33	4,157.24	70.51	0.9401	293,861	
2013	82,975.76	75.00	1.33	1,103.58	71.50	0.9533	79,103	
2014	362,453.11	75.00	1.33	4,820.63	72.50	0.9667	350,373	
2015	2,154,150.58	75.00	1.33	28,650.20	73.50	0.9800	2,111,068	
2016	14,683,279.71	75.00	1.33	195,287.62	74.50	0.9933	14,585,342	
	113,485,941.43			1,509,363.03			82,309,104	
	COMPOSITE REMAINING LIFE, YEARS..					54.53		

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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	30,688.04	65.00	1.54	472.60	8.95	0.1377	4,225
1942	1,828.97	65.00	1.54	28.17	9.29	0.1429	261
1946	1,815.04	65.00	1.54	27.95	10.75	0.1654	300
1947	81.24	65.00	1.54	1.25	11.15	0.1715	14
1949	4,904.56	65.00	1.54	75.53	11.99	0.1845	905
1950	91,118.51	65.00	1.54	1,403.23	12.43	0.1912	17,425
1951	2,487.00	65.00	1.54	38.30	12.88	0.1982	493
1953	4,927.78	65.00	1.54	75.89	13.84	0.2129	1,049
1954	6,905.57	65.00	1.54	106.35	14.33	0.2205	1,522
1955	28,247.21	65.00	1.54	435.01	14.85	0.2285	6,453
1956	101,890.17	65.00	1.54	1,569.11	15.38	0.2366	24,109
1957	12,946.55	65.00	1.54	199.38	15.92	0.2449	3,171
1958	111,732.18	65.00	1.54	1,720.68	16.48	0.2535	28,329
1959	49,271.20	65.00	1.54	758.78	17.05	0.2623	12,924
1960	74,148.68	65.00	1.54	1,141.89	17.63	0.2712	20,111
1961	222,156.75	65.00	1.54	3,421.21	18.23	0.2805	62,306
1962	57,002.44	65.00	1.54	877.84	18.84	0.2899	16,522
1963	157,584.70	65.00	1.54	2,426.80	19.46	0.2994	47,178
1964	134,558.09	65.00	1.54	2,072.19	20.10	0.3092	41,609
1965	232,884.52	65.00	1.54	3,586.42	20.75	0.3192	74,344
1966	346,833.27	65.00	1.54	5,341.23	21.41	0.3294	114,240
1967	273,278.30	65.00	1.54	4,208.49	22.08	0.3397	92,830
1968	871,447.94	65.00	1.54	13,420.30	22.76	0.3502	305,137
1969	220,458.71	65.00	1.54	3,395.06	23.45	0.3608	79,535
1970	1,190,817.09	65.00	1.54	18,338.58	24.16	0.3717	442,615
1971	623,357.50	65.00	1.54	9,599.71	24.87	0.3826	238,509
1972	1,279,352.21	65.00	1.54	19,702.02	25.59	0.3937	503,668
1973	751,922.24	65.00	1.54	11,579.60	26.33	0.4051	304,589
1974	1,168,977.01	65.00	1.54	18,002.25	27.07	0.4165	486,832
1975	1,502,485.52	65.00	1.54	23,138.28	27.82	0.4280	643,064
1976	1,391,406.78	65.00	1.54	21,427.66	28.58	0.4397	611,788
1977	293,470.95	65.00	1.54	4,519.45	29.35	0.4515	132,514
1978	112,044.50	65.00	1.54	1,725.49	30.13	0.4635	51,937
1979	424,963.37	65.00	1.54	6,544.44	30.91	0.4755	202,087
1980	1,482,078.88	65.00	1.54	22,824.01	31.71	0.4879	723,032
1981	1,308,648.17	65.00	1.54	20,153.18	32.51	0.5002	654,520
1982	1,929,222.57	65.00	1.54	29,710.03	33.32	0.5126	988,958
1983	1,211,433.76	65.00	1.54	18,656.08	34.14	0.5252	636,281
1984	1,239,306.77	65.00	1.54	19,085.32	34.96	0.5379	666,561
1985	1,790,944.76	65.00	1.54	27,580.55	35.80	0.5508	986,399
1986	2,591,470.70	65.00	1.54	39,908.65	36.64	0.5637	1,460,786
1987	2,348,794.43	65.00	1.54	36,171.43	37.49	0.5768	1,354,714
1988	889,786.56	65.00	1.54	13,702.71	38.34	0.5899	524,841

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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	1,453,453.02	65.00	1.54	22,383.18	39.21	0.6032	876,766	
1990	4,757,226.63	65.00	1.54	73,261.29	40.08	0.6166	2,933,401	
1991	4,678,695.60	65.00	1.54	72,051.91	40.95	0.6300	2,947,578	
1992	5,228,994.79	65.00	1.54	80,526.52	41.83	0.6435	3,365,067	
1993	9,635,422.90	65.00	1.54	148,385.51	42.72	0.6572	6,332,689	
1994	3,247,296.05	65.00	1.54	50,008.36	43.62	0.6711	2,179,195	
1995	2,623,744.81	65.00	1.54	40,405.67	44.52	0.6849	1,797,055	
1996	1,263,944.79	65.00	1.54	19,464.75	45.43	0.6989	883,396	
1997	1,376,460.41	65.00	1.54	21,197.49	46.34	0.7129	981,306	
1998	2,207,881.96	65.00	1.54	34,001.38	47.26	0.7271	1,605,307	
1999	4,345,015.79	65.00	1.54	66,913.24	48.18	0.7412	3,220,656	
2000	8,739,848.18	65.00	1.54	134,593.66	49.11	0.7555	6,603,305	
2001	6,118,944.08	65.00	1.54	94,231.74	50.05	0.7700	4,711,587	
2002	8,619,464.78	65.00	1.54	132,739.76	50.99	0.7845	6,761,625	
2003	10,635,627.93	65.00	1.54	163,788.67	51.93	0.7989	8,497,016	
2004	6,613,047.47	65.00	1.54	101,840.93	52.88	0.8135	5,379,979	
2005	9,169,181.95	65.00	1.54	141,205.40	53.83	0.8282	7,593,458	
2006	13,537,185.07	65.00	1.54	208,472.65	54.78	0.8428	11,408,733	
2007	15,748,556.95	65.00	1.54	242,527.78	55.74	0.8575	13,505,018	
2008	5,666,140.66	65.00	1.54	87,258.57	56.71	0.8725	4,943,481	
2009	8,526,792.72	65.00	1.54	131,312.61	57.67	0.8872	7,565,226	
2010	10,674,314.99	65.00	1.54	164,384.45	58.64	0.9022	9,629,833	
2011	2,761,548.87	65.00	1.54	42,527.85	59.61	0.9171	2,532,561	
2012	2,788,994.08	65.00	1.54	42,950.51	60.59	0.9322	2,599,761	
2013	4,217,392.09	65.00	1.54	64,947.84	61.56	0.9471	3,994,208	
2014	5,081,456.28	65.00	1.54	78,254.43	62.54	0.9622	4,889,123	
2015	4,358,863.36	65.00	1.54	67,126.50	63.52	0.9772	4,259,612	
2016	7,909,525.74	65.00	1.54	121,806.70	64.51	0.9925	7,849,888	
	198,554,703.14			3,057,742.45			152,415,517	
	COMPOSITE REMAINING LIFE, YEARS..					49.85		

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 362 STATION EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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	31,907.45	45.00	2.22	708.35	4.32	0.0960	3,063
1942	3,049.56	45.00	2.22	67.70	4.55	0.1011	308
1944	1,194.43	45.00	2.22	26.52	5.05	0.1122	134
1945	9,594.99	45.00	2.22	213.01	5.30	0.1178	1,130
1946	63,929.24	45.00	2.22	1,419.23	5.56	0.1236	7,899
1947	34,178.64	45.00	2.22	758.77	5.83	0.1296	4,428
1948	77,993.88	45.00	2.22	1,731.46	6.11	0.1358	10,590
1949	171,224.82	45.00	2.22	3,801.19	6.39	0.1420	24,314
1950	120,960.08	45.00	2.22	2,685.31	6.67	0.1482	17,929
1951	176,894.36	45.00	2.22	3,927.05	6.96	0.1547	27,360
1952	79,328.29	45.00	2.22	1,761.09	7.25	0.1611	12,781
1953	257,501.93	45.00	2.22	5,716.54	7.55	0.1678	43,204
1954	458,614.16	45.00	2.22	10,181.23	7.85	0.1744	80,001
1955	504,679.80	45.00	2.22	11,203.89	8.16	0.1813	91,514
1956	581,987.54	45.00	2.22	12,920.12	8.48	0.1884	109,670
1957	400,040.80	45.00	2.22	8,880.91	8.80	0.1956	78,232
1958	1,085,936.73	45.00	2.22	24,107.80	9.12	0.2027	220,087
1959	864,075.27	45.00	2.22	19,182.47	9.46	0.2102	181,646
1960	905,246.36	45.00	2.22	20,096.47	9.80	0.2178	197,145
1961	690,566.79	45.00	2.22	15,330.58	10.15	0.2256	155,764
1962	1,167,532.32	45.00	2.22	25,919.22	10.52	0.2338	272,946
1963	1,525,395.92	45.00	2.22	33,863.79	10.89	0.2420	369,146
1964	2,083,210.17	45.00	2.22	46,247.27	11.27	0.2504	521,719
1965	3,055,671.13	45.00	2.22	67,835.90	11.66	0.2591	791,755
1966	3,028,586.66	45.00	2.22	67,234.62	12.06	0.2680	811,661
1967	4,798,072.36	45.00	2.22	106,517.21	12.47	0.2771	1,329,594
1968	9,217,449.67	45.00	2.22	204,627.38	12.89	0.2864	2,640,246
1969	2,862,092.66	45.00	2.22	63,538.46	13.33	0.2962	847,809
1970	10,392,993.76	45.00	2.22	230,724.46	13.77	0.3060	3,180,256
1971	7,362,898.81	45.00	2.22	163,456.35	14.23	0.3162	2,328,296
1972	10,533,321.27	45.00	2.22	233,839.73	14.70	0.3267	3,440,920
1973	6,772,568.66	45.00	2.22	150,351.02	15.18	0.3373	2,284,591
1974	11,414,599.48	45.00	2.22	253,404.11	15.68	0.3484	3,977,303
1975	10,660,228.21	45.00	2.22	236,657.07	16.18	0.3596	3,832,992
1976	4,777,244.76	45.00	2.22	106,054.83	16.70	0.3711	1,772,883
1977	3,377,145.61	45.00	2.22	74,972.63	17.22	0.3827	1,292,332
1978	3,339,625.28	45.00	2.22	74,139.68	17.76	0.3947	1,318,050
1979	4,717,235.94	45.00	2.22	104,722.64	18.31	0.4069	1,919,396
1980	10,520,343.92	45.00	2.22	233,551.64	18.87	0.4193	4,411,496
1981	11,834,688.40	45.00	2.22	262,730.08	19.45	0.4322	5,115,189
1982	16,312,552.09	45.00	2.22	362,138.66	20.03	0.4451	7,260,880
1983	10,112,871.64	45.00	2.22	224,505.75	20.62	0.4582	4,633,920
1984	8,931,615.97	45.00	2.22	198,281.87	21.23	0.4718	4,213,758

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 362 STATION EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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	13,889,066.57	45.00	2.22	308,337.28	21.84	0.4853	6,740,781
1986	17,328,388.07	45.00	2.22	384,690.22	22.46	0.4991	8,648,772
1987	18,155,470.42	45.00	2.22	403,051.44	23.10	0.5133	9,319,748
1988	19,476,678.00	45.00	2.22	432,382.25	23.74	0.5276	10,275,116
1989	38,624,623.27	45.00	2.22	857,466.64	24.39	0.5420	20,934,546
1990	56,637,152.33	45.00	2.22	1,257,344.78	25.05	0.5567	31,528,204
1991	60,761,023.18	45.00	2.22	1,348,894.71	25.72	0.5716	34,728,570
1992	56,185,971.32	45.00	2.22	1,247,328.56	26.40	0.5867	32,962,624
1993	34,785,468.97	45.00	2.22	772,237.41	27.09	0.6020	20,940,852
1994	24,134,694.59	45.00	2.22	535,790.22	27.78	0.6173	14,899,071
1995	14,202,550.78	45.00	2.22	315,296.63	28.48	0.6329	8,988,652
1996	17,326,263.93	45.00	2.22	384,643.06	29.19	0.6487	11,239,028
1997	28,753,607.36	45.00	2.22	638,330.08	29.90	0.6644	19,105,047
1998	27,124,035.79	45.00	2.22	602,153.59	30.63	0.6807	18,462,517
1999	42,140,089.42	45.00	2.22	935,509.99	31.36	0.6969	29,367,007
2000	57,063,276.38	45.00	2.22	1,266,804.74	32.09	0.7131	40,692,393
2001	54,081,374.89	45.00	2.22	1,200,606.52	32.83	0.7296	39,455,608
2002	63,546,906.86	45.00	2.22	1,410,741.33	33.58	0.7462	47,419,973
2003	70,103,990.65	45.00	2.22	1,556,308.59	34.33	0.7629	53,481,633
2004	50,190,747.70	45.00	2.22	1,114,234.60	35.09	0.7798	39,137,741
2005	58,400,513.81	45.00	2.22	1,296,491.41	35.85	0.7967	46,525,937
2006	63,194,514.11	45.00	2.22	1,402,918.21	36.62	0.8138	51,426,432
2007	50,074,468.15	45.00	2.22	1,111,653.19	37.39	0.8309	41,606,375
2008	50,148,314.81	45.00	2.22	1,113,292.59	38.17	0.8482	42,536,804
2009	40,526,366.77	45.00	2.22	899,685.34	38.95	0.8656	35,078,002
2010	22,496,288.54	45.00	2.22	499,417.61	39.74	0.8831	19,866,697
2011	57,929,458.57	45.00	2.22	1,286,033.98	40.54	0.9009	52,188,070
2012	34,077,599.19	45.00	2.22	756,522.70	41.34	0.9187	31,306,068
2013	50,155,526.19	45.00	2.22	1,113,452.68	42.14	0.9364	46,967,641
2014	78,490,233.33	45.00	2.22	1,742,483.18	42.95	0.9544	74,914,218
2015	113,082,048.51	45.00	2.22	2,510,421.48	43.77	0.9727	109,991,516
2016	191,624,591.80	45.00	2.22	4,254,065.94	44.59	0.9909	189,878,892
	1,740,028,154.07			38,628,625.01			1,300,448,872

COMPOSITE REMAINING LIFE, YEARS..

33.67

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, 2016

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	12,350.06	40.00	2.50	308.75	2.35	0.0588	726
1952	2,691.30	40.00	2.50	67.28	2.63	0.0658	177
1955	981.70	40.00	2.50	24.54	3.50	0.0875	86
1957	317,669.46	40.00	2.50	7,941.74	4.08	0.1020	32,402
1958	537,998.98	40.00	2.50	13,449.97	4.37	0.1093	58,776
1959	817,264.02	40.00	2.50	20,431.60	4.67	0.1168	95,416
1960	739,685.82	40.00	2.50	18,492.15	4.96	0.1240	91,721
1961	449,094.99	40.00	2.50	11,227.37	5.26	0.1315	59,056
1962	588,975.04	40.00	2.50	14,724.38	5.56	0.1390	81,868
1963	534,537.52	40.00	2.50	13,363.44	5.87	0.1468	78,443
1964	538,276.13	40.00	2.50	13,456.90	6.19	0.1548	83,298
1965	828,270.36	40.00	2.50	20,706.76	6.51	0.1628	134,801
1966	781,738.31	40.00	2.50	19,543.46	6.84	0.1710	133,677
1967	966,138.44	40.00	2.50	24,153.46	7.19	0.1798	173,663
1968	1,276,623.86	40.00	2.50	31,915.60	7.54	0.1885	240,644
1969	1,029,256.52	40.00	2.50	25,731.41	7.90	0.1975	203,278
1970	2,355,414.26	40.00	2.50	58,885.36	8.28	0.2070	487,571
1971	1,904,230.46	40.00	2.50	47,605.76	8.67	0.2168	412,742
1972	2,606,862.61	40.00	2.50	65,171.57	9.07	0.2268	591,106
1973	3,253,475.19	40.00	2.50	81,336.88	9.49	0.2373	771,887
1974	3,070,684.81	40.00	2.50	76,767.12	9.92	0.2480	761,530
1975	3,734,670.99	40.00	2.50	93,366.77	10.37	0.2593	968,213
1976	3,256,620.80	40.00	2.50	81,415.52	10.83	0.2708	881,730
1977	3,195,705.70	40.00	2.50	79,892.64	11.31	0.2828	903,586
1978	4,378,784.46	40.00	2.50	109,469.61	11.80	0.2950	1,291,741
1979	9,272,650.55	40.00	2.50	231,816.26	12.30	0.3075	2,851,340
1980	9,177,807.81	40.00	2.50	229,445.20	12.82	0.3205	2,941,487
1981	8,477,106.64	40.00	2.50	211,927.67	13.36	0.3340	2,831,354
1982	7,359,762.84	40.00	2.50	183,994.07	13.91	0.3478	2,559,358
1983	10,993,665.46	40.00	2.50	274,841.64	14.47	0.3618	3,976,958
1984	13,162,715.94	40.00	2.50	329,067.90	15.05	0.3763	4,952,472
1985	14,537,370.45	40.00	2.50	363,434.26	15.64	0.3910	5,684,112
1986	15,198,106.38	40.00	2.50	379,952.66	16.25	0.4063	6,174,231
1987	14,729,083.20	40.00	2.50	368,227.08	16.87	0.4218	6,211,991
1988	16,540,300.70	40.00	2.50	413,507.52	17.50	0.4375	7,236,382
1989	18,568,040.34	40.00	2.50	464,201.01	18.15	0.4538	8,425,248
1990	19,943,676.01	40.00	2.50	498,591.90	18.81	0.4703	9,378,514
1991	17,864,000.50	40.00	2.50	446,600.01	19.48	0.4870	8,699,768
1992	16,910,474.33	40.00	2.50	422,761.86	20.16	0.5040	8,522,879
1993	21,522,981.14	40.00	2.50	538,074.53	20.86	0.5215	11,224,235
1994	16,080,679.68	40.00	2.50	402,016.99	21.56	0.5390	8,667,486
1995	16,276,972.60	40.00	2.50	406,924.32	22.28	0.5570	9,066,274
1996	15,420,610.53	40.00	2.50	385,515.26	23.01	0.5753	8,870,706

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, 2016

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	15,938,691.68	40.00	2.50	398,467.29	23.75	0.5938	9,463,598
1998	22,638,683.09	40.00	2.50	565,967.08	24.50	0.6125	13,866,193
1999	21,903,919.54	40.00	2.50	547,597.99	25.26	0.6315	13,832,325
2000	24,497,801.90	40.00	2.50	612,445.05	26.03	0.6508	15,941,945
2001	24,035,823.28	40.00	2.50	600,895.58	26.82	0.6705	16,116,020
2002	27,024,436.83	40.00	2.50	675,610.92	27.61	0.6903	18,653,618
2003	29,056,162.57	40.00	2.50	726,404.06	28.41	0.7103	20,637,139
2004	26,154,739.79	40.00	2.50	653,868.49	29.21	0.7303	19,099,499
2005	37,132,574.14	40.00	2.50	928,314.35	30.03	0.7508	27,877,280
2006	49,338,468.66	40.00	2.50	1,233,461.72	30.86	0.7715	38,064,629
2007	25,967,105.02	40.00	2.50	649,177.63	31.69	0.7923	20,572,439
2008	32,538,136.74	40.00	2.50	813,453.42	32.54	0.8135	26,469,774
2009	29,313,799.58	40.00	2.50	732,844.99	33.39	0.8348	24,469,694
2010	32,894,260.31	40.00	2.50	822,356.51	34.24	0.8560	28,157,487
2011	38,530,341.59	40.00	2.50	963,258.54	35.11	0.8778	33,820,007
2012	53,726,952.08	40.00	2.50	1,343,173.80	35.98	0.8995	48,327,393
2013	63,163,005.75	40.00	2.50	1,579,075.14	36.87	0.9218	58,220,501
2014	97,440,727.54	40.00	2.50	2,436,018.19	37.75	0.9438	91,959,687
2015	48,799,710.37	40.00	2.50	1,219,992.76	38.65	0.9663	47,152,720
2016	84,383,561.36	40.00	2.50	2,109,589.03	39.55	0.9888	83,434,246
	1,083,692,908.71			27,092,322.72			782,949,127
						28.90	
							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, 2016

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	13,646.80	50.00	2.00	272.94	12.07	0.2414	3,294
1958	22,825.26	50.00	2.00	456.51	12.45	0.2490	5,683
1959	29,337.24	50.00	2.00	586.74	12.84	0.2568	7,534
1960	25,152.40	50.00	2.00	503.05	13.24	0.2648	6,660
1961	120,626.91	50.00	2.00	2,412.54	13.65	0.2730	32,931
1962	121,405.33	50.00	2.00	2,428.11	14.07	0.2814	34,163
1963	117,826.21	50.00	2.00	2,356.52	14.49	0.2898	34,146
1964	121,820.75	50.00	2.00	2,436.42	14.93	0.2986	36,376
1965	144,543.47	50.00	2.00	2,890.87	15.38	0.3076	44,462
1966	145,498.68	50.00	2.00	2,909.97	15.84	0.3168	46,094
1967	201,104.98	50.00	2.00	4,022.10	16.31	0.3262	65,600
1968	316,612.10	50.00	2.00	6,332.24	16.79	0.3358	106,318
1969	366,770.80	50.00	2.00	7,335.42	17.28	0.3456	126,756
1970	1,288,198.21	50.00	2.00	25,763.96	17.78	0.3556	458,083
1971	700,375.18	50.00	2.00	14,007.50	18.29	0.3658	256,197
1972	1,150,007.31	50.00	2.00	23,000.15	18.81	0.3762	432,633
1973	1,499,893.14	50.00	2.00	29,997.86	19.35	0.3870	580,459
1974	1,124,035.06	50.00	2.00	22,480.70	19.89	0.3978	447,141
1975	1,280,166.47	50.00	2.00	25,603.33	20.44	0.4088	523,332
1976	1,206,537.60	50.00	2.00	24,130.75	21.00	0.4200	506,746
1977	1,389,591.76	50.00	2.00	27,791.84	21.58	0.4316	599,748
1978	1,202,133.26	50.00	2.00	24,042.67	22.16	0.4432	532,785
1979	1,828,738.17	50.00	2.00	36,574.76	22.75	0.4550	832,076
1980	1,438,683.02	50.00	2.00	28,773.66	23.35	0.4670	671,865
1981	716,191.51	50.00	2.00	14,323.83	23.96	0.4792	343,199
1982	656,500.88	50.00	2.00	13,130.02	24.58	0.4916	322,736
1983	1,030,586.32	50.00	2.00	20,611.73	25.21	0.5042	519,622
1984	1,677,384.26	50.00	2.00	33,547.69	25.84	0.5168	866,872
1985	1,402,248.57	50.00	2.00	28,044.97	26.49	0.5298	742,911
1986	1,208,373.26	50.00	2.00	24,167.47	27.14	0.5428	655,905
1987	1,333,926.97	50.00	2.00	26,678.54	27.80	0.5560	741,663
1988	1,736,510.64	50.00	2.00	34,730.21	28.47	0.5694	988,769
1989	1,784,405.03	50.00	2.00	35,688.10	29.14	0.5828	1,039,951
1990	2,417,334.53	50.00	2.00	48,346.69	29.83	0.5966	1,442,182
1991	2,241,103.88	50.00	2.00	44,822.08	30.52	0.6104	1,367,970
1992	2,406,254.84	50.00	2.00	48,125.10	31.22	0.6244	1,502,466
1993	2,482,447.75	50.00	2.00	49,648.96	31.92	0.6384	1,584,795
1994	3,447,610.56	50.00	2.00	68,952.21	32.63	0.6526	2,249,911
1995	2,250,890.25	50.00	2.00	45,017.80	33.35	0.6670	1,501,344
1996	2,728,534.74	50.00	2.00	54,570.69	34.07	0.6814	1,859,224
1997	3,100,527.23	50.00	2.00	62,010.54	34.80	0.6960	2,157,967
1998	4,016,834.29	50.00	2.00	80,336.69	35.53	0.7106	2,854,362
1999	4,413,190.95	50.00	2.00	88,263.82	36.27	0.7254	3,201,329

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, 2016

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	4,538,733.03	50.00	2.00	90,774.66	37.02	0.7404	3,360,478	
2001	4,347,923.56	50.00	2.00	86,958.47	37.77	0.7554	3,284,421	
2002	6,367,753.30	50.00	2.00	127,355.07	38.52	0.7704	4,905,717	
2003	5,926,857.31	50.00	2.00	118,537.15	39.28	0.7856	4,656,139	
2004	4,597,891.89	50.00	2.00	91,957.84	40.05	0.8010	3,682,911	
2005	4,402,038.98	50.00	2.00	88,040.78	40.82	0.8164	3,593,825	
2006	15,094,525.09	50.00	2.00	301,890.50	41.59	0.8318	12,555,626	
2007	18,684,104.03	50.00	2.00	373,682.08	42.37	0.8474	15,832,910	
2008	30,255,412.65	50.00	2.00	605,108.25	43.15	0.8630	26,110,421	
2009	34,031,352.26	50.00	2.00	680,627.05	43.94	0.8788	29,906,752	
2010	26,164,060.37	50.00	2.00	523,281.21	44.73	0.8946	23,406,368	
2011	22,955,094.27	50.00	2.00	459,101.89	45.53	0.9106	20,902,909	
2012	22,059,351.79	50.00	2.00	441,187.04	46.33	0.9266	20,440,195	
2013	36,506,753.25	50.00	2.00	730,135.06	47.14	0.9428	34,418,567	
2014	68,461,176.10	50.00	2.00	1,369,223.52	47.95	0.9590	65,654,268	
2015	148,835,996.66	50.00	2.00	2,976,719.93	48.77	0.9754	145,174,631	
2016	196,742,307.65	50.00	2.00	3,934,846.15	49.59	0.9918	195,129,021	
	706,877,718.76			14,137,554.40			645,349,419	
	COMPOSITE REMAINING LIFE, YEARS..					45.65		

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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	583,100.30	48.00	2.08	12,128.49	6.63	0.1381	80,538
1942	103,756.82	48.00	2.08	2,158.14	6.96	0.1450	15,045
1943	19,293.82	48.00	2.08	401.31	7.29	0.1519	2,930
1944	17,369.32	48.00	2.08	361.28	7.63	0.1590	2,761
1945	38,667.63	48.00	2.08	804.29	7.97	0.1660	6,420
1946	147,179.46	48.00	2.08	3,061.33	8.32	0.1733	25,511
1947	266,646.98	48.00	2.08	5,546.26	8.67	0.1806	48,162
1948	363,000.20	48.00	2.08	7,550.40	9.02	0.1879	68,215
1949	541,593.60	48.00	2.08	11,265.15	9.39	0.1956	105,947
1950	512,956.63	48.00	2.08	10,669.50	9.75	0.2031	104,192
1951	297,300.43	48.00	2.08	6,183.85	10.13	0.2110	62,742
1952	336,385.71	48.00	2.08	6,996.82	10.51	0.2190	73,655
1953	229,599.13	48.00	2.08	4,775.66	10.89	0.2269	52,091
1954	228,478.46	48.00	2.08	4,752.35	11.28	0.2350	53,692
1955	189,659.14	48.00	2.08	3,944.91	11.68	0.2433	46,150
1956	108,544.49	48.00	2.08	2,257.73	12.08	0.2517	27,317
1957	220,851.08	48.00	2.08	4,593.70	12.48	0.2600	57,421
1958	259,905.83	48.00	2.08	5,406.04	12.90	0.2688	69,850
1959	296,424.22	48.00	2.08	6,165.62	13.32	0.2775	82,258
1960	346,330.41	48.00	2.08	7,203.67	13.74	0.2863	99,137
1961	877,478.46	48.00	2.08	18,251.55	14.18	0.2954	259,225
1962	954,955.37	48.00	2.08	19,863.07	14.61	0.3044	290,669
1963	1,093,842.83	48.00	2.08	22,751.93	15.06	0.3138	343,193
1964	1,375,135.04	48.00	2.08	28,602.81	15.51	0.3231	444,334
1965	1,386,830.22	48.00	2.08	28,846.07	15.97	0.3327	461,412
1966	1,645,208.52	48.00	2.08	34,220.34	16.43	0.3423	563,138
1967	2,030,506.72	48.00	2.08	42,234.54	16.91	0.3523	715,327
1968	2,324,359.38	48.00	2.08	48,346.68	17.39	0.3623	842,092
1969	3,875,504.07	48.00	2.08	80,610.48	17.87	0.3723	1,442,811
1970	9,115,948.80	48.00	2.08	189,611.74	18.37	0.3827	3,488,765
1971	6,445,232.91	48.00	2.08	134,060.84	18.87	0.3931	2,533,750
1972	9,005,234.93	48.00	2.08	187,308.89	19.37	0.4035	3,633,973
1973	8,971,766.08	48.00	2.08	186,612.73	19.89	0.4144	3,717,720
1974	8,387,928.46	48.00	2.08	174,468.91	20.41	0.4252	3,566,631
1975	9,049,451.05	48.00	2.08	188,228.58	20.94	0.4363	3,947,823
1976	7,892,633.31	48.00	2.08	164,166.77	21.48	0.4475	3,531,953
1977	7,444,164.39	48.00	2.08	154,838.62	22.02	0.4588	3,415,010
1978	9,516,888.59	48.00	2.08	197,951.28	22.57	0.4702	4,474,936
1979	16,689,928.84	48.00	2.08	347,150.52	23.13	0.4819	8,042,543
1980	18,391,063.35	48.00	2.08	382,534.12	23.69	0.4935	9,076,725
1981	17,216,457.29	48.00	2.08	358,102.31	24.27	0.5056	8,704,985
1982	14,045,701.86	48.00	2.08	292,150.60	24.85	0.5177	7,271,600
1983	17,897,904.58	48.00	2.08	372,276.42	25.43	0.5298	9,482,131

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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	22,202,065.50	48.00	2.08	461,802.96	26.03	0.5423	12,039,958
1985	21,085,589.19	48.00	2.08	438,580.26	26.63	0.5548	11,698,074
1986	21,835,484.57	48.00	2.08	454,178.08	27.23	0.5673	12,387,052
1987	25,380,178.30	48.00	2.08	527,907.71	27.85	0.5802	14,725,833
1988	33,598,791.62	48.00	2.08	698,854.87	28.47	0.5931	19,928,115
1989	41,012,349.80	48.00	2.08	853,056.88	29.09	0.6060	24,855,124
1990	44,335,851.49	48.00	2.08	922,185.71	29.72	0.6192	27,451,429
1991	36,477,358.22	48.00	2.08	758,729.05	30.36	0.6325	23,071,929
1992	31,194,979.55	48.00	2.08	648,855.57	31.01	0.6460	20,153,205
1993	39,055,383.96	48.00	2.08	812,351.99	31.65	0.6594	25,752,339
1994	27,074,578.35	48.00	2.08	563,151.23	32.31	0.6731	18,224,440
1995	24,000,304.59	48.00	2.08	499,206.34	32.96	0.6867	16,480,289
1996	22,361,358.27	48.00	2.08	465,116.25	33.63	0.7006	15,666,815
1997	24,747,865.46	48.00	2.08	514,755.60	34.29	0.7144	17,679,380
1998	30,375,795.20	48.00	2.08	631,816.54	34.96	0.7283	22,123,603
1999	29,231,057.17	48.00	2.08	608,005.99	35.64	0.7425	21,704,060
2000	35,571,919.60	48.00	2.08	739,895.93	36.31	0.7565	26,908,734
2001	30,041,938.35	48.00	2.08	624,872.32	36.99	0.7706	23,150,919
2002	37,173,976.08	48.00	2.08	773,218.70	37.68	0.7850	29,181,571
2003	52,338,749.16	48.00	2.08	1,088,645.98	38.36	0.7992	41,827,558
2004	42,863,030.37	48.00	2.08	891,551.03	39.05	0.8135	34,870,790
2005	55,455,113.53	48.00	2.08	1,153,466.36	39.75	0.8281	45,923,489
2006	68,258,067.55	48.00	2.08	1,419,767.81	40.44	0.8425	57,507,422
2007	51,923,609.25	48.00	2.08	1,080,011.07	41.14	0.8571	44,502,687
2008	46,194,388.51	48.00	2.08	960,843.28	41.85	0.8719	40,275,963
2009	44,497,126.28	48.00	2.08	925,540.23	42.55	0.8865	39,444,923
2010	43,612,738.31	48.00	2.08	907,144.96	43.27	0.9015	39,315,139
2011	53,238,252.61	48.00	2.08	1,107,355.65	43.98	0.9163	48,779,549
2012	52,039,735.70	48.00	2.08	1,082,426.50	44.70	0.9313	48,462,004
2013	80,149,613.44	48.00	2.08	1,667,111.96	45.43	0.9465	75,858,403
2014	140,899,056.39	48.00	2.08	2,930,700.37	46.16	0.9617	135,498,396
2015	269,776,401.92	48.00	2.08	5,611,349.16	46.89	0.9769	263,539,172
2016	233,049,517.02	48.00	2.08	4,847,429.95	47.63	0.9923	231,252,705
	1,991,793,394.02			41,429,302.59			1,611,575,849
						38.90	
							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, 2016

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	174,977.93	70.00	1.43	2,502.18	11.74	0.1677	29,346
1942	14,280.57	70.00	1.43	204.21	12.15	0.1736	2,479
1946	6,621.65	70.00	1.43	94.69	13.89	0.1984	1,314
1947	13,680.40	70.00	1.43	195.63	14.36	0.2051	2,806
1948	1,035,279.98	70.00	1.43	14,804.50	14.84	0.2120	219,479
1949	882,995.51	70.00	1.43	12,626.84	15.34	0.2191	193,500
1950	88,698.01	70.00	1.43	1,268.38	15.85	0.2264	20,084
1951	301,972.05	70.00	1.43	4,318.20	16.37	0.2339	70,619
1952	219,929.94	70.00	1.43	3,145.00	16.91	0.2416	53,128
1953	418,615.10	70.00	1.43	5,986.20	17.46	0.2494	104,415
1954	199,365.01	70.00	1.43	2,850.92	18.03	0.2576	51,350
1955	397,234.62	70.00	1.43	5,680.46	18.60	0.2657	105,549
1956	338,812.76	70.00	1.43	4,845.02	19.19	0.2741	92,882
1957	421,187.18	70.00	1.43	6,022.98	19.79	0.2827	119,074
1958	288,868.72	70.00	1.43	4,130.82	20.41	0.2916	84,225
1959	416,306.93	70.00	1.43	5,953.19	21.03	0.3004	125,071
1960	353,402.33	70.00	1.43	5,053.65	21.67	0.3096	109,403
1961	274,848.43	70.00	1.43	3,930.33	22.32	0.3189	87,638
1962	241,460.59	70.00	1.43	3,452.89	22.98	0.3283	79,269
1963	359,018.30	70.00	1.43	5,133.96	23.65	0.3379	121,298
1964	413,607.44	70.00	1.43	5,914.59	24.33	0.3476	143,758
1965	1,384,293.29	70.00	1.43	19,795.39	25.02	0.3574	494,788
1966	1,386,209.07	70.00	1.43	19,822.79	25.72	0.3674	509,335
1967	2,308,763.49	70.00	1.43	33,015.32	26.43	0.3776	871,720
1968	1,691,039.35	70.00	1.43	24,181.86	27.14	0.3877	655,633
1969	3,414,697.38	70.00	1.43	48,830.17	27.87	0.3981	1,359,528
1970	9,090,565.72	70.00	1.43	129,995.09	28.61	0.4087	3,715,405
1971	5,553,113.94	70.00	1.43	79,409.53	29.35	0.4193	2,328,365
1972	6,387,861.05	70.00	1.43	91,346.41	30.11	0.4301	2,747,675
1973	7,766,803.05	70.00	1.43	111,065.28	30.87	0.4410	3,425,160
1974	7,245,323.64	70.00	1.43	103,608.13	31.64	0.4520	3,274,886
1975	9,631,327.81	70.00	1.43	137,727.99	32.42	0.4631	4,460,653
1976	5,150,277.51	70.00	1.43	73,648.97	33.20	0.4743	2,442,725
1977	4,906,389.45	70.00	1.43	70,161.37	33.99	0.4856	2,382,396
1978	2,850,890.93	70.00	1.43	40,767.74	34.79	0.4970	1,416,893
1979	6,512,639.89	70.00	1.43	93,130.75	35.60	0.5086	3,312,133
1980	9,681,645.35	70.00	1.43	138,447.53	36.42	0.5203	5,037,263
1981	10,188,542.11	70.00	1.43	145,696.15	37.24	0.5320	5,420,304
1982	9,015,867.66	70.00	1.43	128,926.91	38.07	0.5439	4,903,370
1983	10,679,161.54	70.00	1.43	152,712.01	38.91	0.5559	5,936,119
1984	13,662,795.79	70.00	1.43	195,377.98	39.75	0.5679	7,758,555
1985	15,628,267.72	70.00	1.43	223,484.23	40.60	0.5800	9,064,395
1986	17,116,916.56	70.00	1.43	244,771.91	41.46	0.5923	10,138,179

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 366.6 UNDERGROUND CONDUIT - DUCT SYSTEM

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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	20,026,921.44	70.00	1.43	286,384.98	42.32	0.6046	12,107,676
1988	21,728,494.05	70.00	1.43	310,717.46	43.19	0.6170	13,406,481
1989	29,162,343.39	70.00	1.43	417,021.51	44.07	0.6296	18,359,737
1990	27,691,612.49	70.00	1.43	395,990.06	44.95	0.6421	17,781,892
1991	22,447,400.65	70.00	1.43	320,997.83	45.84	0.6549	14,699,905
1992	17,865,529.95	70.00	1.43	255,477.08	46.73	0.6676	11,926,492
1993	21,420,964.70	70.00	1.43	306,319.80	47.63	0.6804	14,575,467
1994	20,137,445.62	70.00	1.43	287,965.47	48.54	0.6934	13,963,909
1995	23,325,763.31	70.00	1.43	333,558.42	49.45	0.7064	16,478,019
1996	22,857,775.17	70.00	1.43	326,866.18	50.36	0.7194	16,444,569
1997	34,850,648.58	70.00	1.43	498,364.27	51.29	0.7327	25,535,419
1998	51,381,957.02	70.00	1.43	734,761.99	52.21	0.7459	38,323,746
1999	49,233,167.88	70.00	1.43	704,034.30	53.14	0.7591	37,374,867
2000	67,271,217.15	70.00	1.43	961,978.41	54.08	0.7726	51,971,724
2001	64,023,536.67	70.00	1.43	915,536.57	55.02	0.7860	50,322,500
2002	84,020,074.26	70.00	1.43	1,201,487.06	55.96	0.7994	67,168,168
2003	79,613,252.89	70.00	1.43	1,138,469.52	56.91	0.8130	64,725,575
2004	87,155,374.39	70.00	1.43	1,246,321.85	57.86	0.8266	72,040,018
2005	96,881,106.67	70.00	1.43	1,385,399.83	58.81	0.8401	81,393,693
2006	98,640,853.26	70.00	1.43	1,410,564.20	59.77	0.8539	84,225,479
2007	68,672,353.77	70.00	1.43	982,014.66	60.73	0.8676	59,578,074
2008	62,006,567.99	70.00	1.43	886,693.92	61.70	0.8814	54,654,449
2009	39,123,251.55	70.00	1.43	559,462.50	62.67	0.8953	35,026,656
2010	28,548,601.30	70.00	1.43	408,245.00	63.64	0.9091	25,954,675
2011	36,899,459.74	70.00	1.43	527,662.27	64.61	0.9230	34,058,201
2012	42,505,452.31	70.00	1.43	607,827.97	65.59	0.9370	39,827,609
2013	49,271,514.22	70.00	1.43	704,582.65	66.56	0.9509	46,850,312
2014	53,630,501.51	70.00	1.43	766,916.17	67.54	0.9649	51,745,926
2015	40,342,805.62	70.00	1.43	576,902.12	68.52	0.9789	39,489,959
2016	317.33	70.00	1.43	4.54	69.51	0.9930	315
	1,528,850,820.63			21,862,566.74			1,193,483,679
						54.59	
							COMPOSITE REMAINING LIFE, YEARS..

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 366.7 UNDERGROUND CONDUIT - DIRECT BURIED

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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	122.56	50.00	2.00	2.45	6.65	0.1330	16
1966	37,948.15	50.00	2.00	758.96	7.09	0.1418	5,381
1967	22,574.04	50.00	2.00	451.48	7.55	0.1510	3,409
1968	40,179.47	50.00	2.00	803.59	8.05	0.1610	6,469
1969	72,685.20	50.00	2.00	1,453.70	8.58	0.1716	12,473
1970	19,164.78	50.00	2.00	383.30	9.14	0.1828	3,503
1971	31,957.04	50.00	2.00	639.14	9.74	0.1948	6,225
1972	44,329.82	50.00	2.00	886.60	10.36	0.2072	9,185
1973	480,868.60	50.00	2.00	9,617.37	11.00	0.2200	105,791
1974	522,625.59	50.00	2.00	10,452.51	11.67	0.2334	121,981
1975	562,157.31	50.00	2.00	11,243.15	12.35	0.2470	138,853
1976	342,673.68	50.00	2.00	6,853.47	13.04	0.2608	89,369
1977	445,967.28	50.00	2.00	8,919.35	13.74	0.2748	122,552
1978	593,217.15	50.00	2.00	11,864.34	14.46	0.2892	171,558
1979	1,291,384.39	50.00	2.00	25,827.69	15.20	0.3040	392,581
1980	1,462,993.52	50.00	2.00	29,259.87	15.95	0.3190	466,695
1981	973,426.04	50.00	2.00	19,468.52	16.71	0.3342	325,319
1982	473,610.85	50.00	2.00	9,472.22	17.49	0.3498	165,669
1983	939,399.63	50.00	2.00	18,787.99	18.29	0.3658	343,632
1984	1,329,345.30	50.00	2.00	26,586.91	19.10	0.3820	507,810
1985	1,142,581.03	50.00	2.00	22,851.62	19.92	0.3984	455,204
1986	979,230.58	50.00	2.00	19,584.61	20.76	0.4152	406,577
1987	860,450.86	50.00	2.00	17,209.02	21.61	0.4322	371,887
1988	985,709.08	50.00	2.00	19,714.18	22.48	0.4496	443,175
1989	1,210,237.42	50.00	2.00	24,204.75	23.36	0.4672	565,423
1990	1,170,262.44	50.00	2.00	23,405.25	24.25	0.4850	567,577
1991	680,711.64	50.00	2.00	13,614.23	25.15	0.5030	342,398
1992	627,681.03	50.00	2.00	12,553.62	26.06	0.5212	327,147
1993	729,949.16	50.00	2.00	14,598.98	26.98	0.5396	393,881
1994	956,815.79	50.00	2.00	19,136.32	27.91	0.5582	534,095
1995	915,840.94	50.00	2.00	18,316.82	28.85	0.5770	528,440
1996	1,018,223.75	50.00	2.00	20,364.48	29.79	0.5958	606,658
1997	1,765,335.37	50.00	2.00	35,306.71	30.75	0.6150	1,085,681
1998	1,969,111.31	50.00	2.00	39,382.23	31.71	0.6342	1,248,810
1999	1,857,317.32	50.00	2.00	37,146.35	32.67	0.6534	1,213,571
2000	2,889,390.76	50.00	2.00	57,787.82	33.64	0.6728	1,943,982
2001	2,780,922.93	50.00	2.00	55,618.46	34.62	0.6924	1,925,511
2002	2,184,319.11	50.00	2.00	43,686.38	35.60	0.7120	1,555,235
2003	1,344,672.20	50.00	2.00	26,893.44	36.58	0.7316	983,762
2004	2,859,586.98	50.00	2.00	57,191.74	37.56	0.7512	2,148,122
2005	5,377,601.87	50.00	2.00	107,552.04	38.55	0.7710	4,146,131
2006	14,637,461.56	50.00	2.00	292,749.23	39.54	0.7908	11,575,305
2007	11,074,219.36	50.00	2.00	221,484.39	40.53	0.8106	8,976,762

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 366.7 UNDERGROUND CONDUIT - DIRECT BURIED

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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	2,605,925.54	50.00	2.00	52,118.51	41.52	0.8304	2,163,961	
2009	861,902.83	50.00	2.00	17,238.06	42.52	0.8504	732,962	
2010	443,447.56	50.00	2.00	8,868.95	43.51	0.8702	385,888	
2011	50,066.13	50.00	2.00	1,001.32	44.51	0.8902	44,569	
2012	764,037.88	50.00	2.00	15,280.76	45.51	0.9102	695,427	
2013	1,083,410.40	50.00	2.00	21,668.21	46.50	0.9300	1,007,572	
2014	1,678,632.54	50.00	2.00	33,572.65	47.50	0.9500	1,594,701	
2015	29,906,781.02	50.00	2.00	598,135.62	48.50	0.9700	29,009,578	
2016	86,787,193.73	50.00	2.00	1,735,743.87	49.50	0.9900	85,919,322	
	193,885,660.52			3,877,713.23			166,897,785	
	COMPOSITE REMAINING LIFE, YEARS..					43.04		



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, 2016

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							
1949	2,287.95	42.00	2.38	54.45	6.17	0.1469	336
1950	46,489.42	42.00	2.38	1,106.45	6.56	0.1562	7,261
1951	66,251.91	42.00	2.38	1,576.80	6.95	0.1655	10,963
1952	112,155.02	42.00	2.38	2,669.29	7.34	0.1748	19,600
1953	102,800.87	42.00	2.38	2,446.66	7.73	0.1841	18,921
1954	169,841.65	42.00	2.38	4,042.23	8.13	0.1936	32,876
1955	210,603.27	42.00	2.38	5,012.36	8.52	0.2029	42,723
1956	239,734.99	42.00	2.38	5,705.69	8.92	0.2124	50,915
1957	198,974.75	42.00	2.38	4,735.60	9.32	0.2219	44,152
1958	233,825.20	42.00	2.38	5,565.04	9.72	0.2314	54,114
1959	311,984.76	42.00	2.38	7,425.24	10.12	0.2410	75,173
1960	45,020.75	42.00	2.38	1,071.49	10.53	0.2507	11,287
1961	80,936.08	42.00	2.38	1,926.28	10.94	0.2605	21,082
1962	96,447.72	42.00	2.38	2,295.46	11.35	0.2702	26,064
1963	96,040.84	42.00	2.38	2,285.77	11.76	0.2800	26,891
1964	58,566.63	42.00	2.38	1,393.89	12.18	0.2900	16,984
1965	56,224.33	42.00	2.38	1,338.14	12.59	0.2998	16,854
1966	35,815.20	42.00	2.38	852.40	13.01	0.3098	11,094
1967	53,729.87	42.00	2.38	1,278.77	13.44	0.3200	17,194
1968	65,732.22	42.00	2.38	1,564.43	13.86	0.3300	21,692
1969	1,600,429.63	42.00	2.38	38,090.23	14.29	0.3402	544,530
1970	4,081,965.01	42.00	2.38	97,150.77	14.72	0.3505	1,430,647
1971	3,272,702.02	42.00	2.38	77,890.31	15.15	0.3607	1,180,496
1972	4,435,458.88	42.00	2.38	105,563.92	15.59	0.3712	1,646,398
1973	4,506,943.59	42.00	2.38	107,265.26	16.03	0.3817	1,720,165
1974	4,318,119.44	42.00	2.38	102,771.24	16.48	0.3924	1,694,344
1975	5,342,508.04	42.00	2.38	127,151.69	16.92	0.4029	2,152,283
1976	4,133,185.20	42.00	2.38	98,369.81	17.37	0.4136	1,709,361
1977	3,811,422.16	42.00	2.38	90,711.85	17.83	0.4245	1,618,025
1978	2,454,659.71	42.00	2.38	58,420.90	18.29	0.4355	1,068,955
1979	5,753,318.67	42.00	2.38	136,928.98	18.75	0.4464	2,568,454
1980	8,115,618.34	42.00	2.38	193,151.72	19.21	0.4574	3,711,922
1981	6,178,402.79	42.00	2.38	147,045.99	19.69	0.4688	2,896,497
1982	5,281,144.26	42.00	2.38	125,691.23	20.16	0.4800	2,534,949
1983	10,867,683.79	42.00	2.38	258,650.87	20.64	0.4914	5,340,706
1984	12,062,246.29	42.00	2.38	287,081.46	21.12	0.5029	6,065,621
1985	13,428,257.27	42.00	2.38	319,592.52	21.61	0.5145	6,909,107
1986	17,622,705.81	42.00	2.38	419,420.40	22.11	0.5264	9,277,121
1987	19,071,422.76	42.00	2.38	453,899.86	22.61	0.5383	10,266,719
1988	22,916,566.61	42.00	2.38	545,414.29	23.11	0.5502	12,609,612
1989	30,403,884.10	42.00	2.38	723,612.44	23.63	0.5626	17,105,833
1990	36,790,703.58	42.00	2.38	875,618.75	24.14	0.5748	21,145,825
1991	27,203,171.70	42.00	2.38	647,435.49	24.67	0.5874	15,978,599

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, 2016

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							
1992	23,497,214.23	42.00	2.38	559,233.70	25.20	0.6000	14,098,329
1993	24,457,148.21	42.00	2.38	582,080.13	25.74	0.6129	14,988,808
1994	26,297,295.77	42.00	2.38	625,875.64	26.28	0.6257	16,454,481
1995	29,941,428.08	42.00	2.38	712,605.99	26.84	0.6391	19,134,070
1996	31,285,680.50	42.00	2.38	744,599.20	27.40	0.6524	20,410,152
1997	34,246,943.31	42.00	2.38	815,077.25	27.97	0.6660	22,806,752
1998	40,553,274.77	42.00	2.38	965,167.94	28.55	0.6798	27,566,494
1999	42,804,303.72	42.00	2.38	1,018,742.43	29.14	0.6938	29,698,054
2000	61,267,255.07	42.00	2.38	1,458,160.67	29.74	0.7081	43,383,343
2001	61,579,585.16	42.00	2.38	1,465,594.13	30.35	0.7226	44,498,640
2002	68,644,953.66	42.00	2.38	1,633,749.90	30.97	0.7374	50,617,416
2003	71,687,159.64	42.00	2.38	1,706,154.40	31.60	0.7524	53,935,985
2004	68,077,082.65	42.00	2.38	1,620,234.57	32.25	0.7679	52,273,669
2005	82,467,826.40	42.00	2.38	1,962,734.27	32.91	0.7836	64,619,315
2006	107,260,565.64	42.00	2.38	2,552,801.46	33.58	0.7995	85,756,967
2007	108,199,150.70	42.00	2.38	2,575,139.79	34.27	0.8160	88,285,097
2008	80,840,365.28	42.00	2.38	1,924,000.69	34.98	0.8329	67,328,707
2009	64,517,710.74	42.00	2.38	1,535,521.52	35.71	0.8502	54,855,538
2010	47,502,190.69	42.00	2.38	1,130,552.14	36.46	0.8681	41,236,652
2011	72,500,578.55	42.00	2.38	1,725,513.77	37.23	0.8864	64,266,688
2012	74,359,665.07	42.00	2.38	1,769,760.03	38.02	0.9052	67,313,343
2013	80,980,195.45	42.00	2.38	1,927,328.65	38.84	0.9248	74,887,246
2014	93,359,187.88	42.00	2.38	2,221,948.67	39.69	0.9450	88,224,433
2015	71,540,558.99	42.00	2.38	1,702,665.30	40.58	0.9662	69,121,773
2016	358.80	42.00	2.38	8.54	41.51	0.9883	355

1,723,803,662.04

41,026,527.20

1,307,464,652

COMPOSITE REMAINING LIFE, YEARS..

31.87

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, 2016

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							
1941	253.70						
1955	2,271.93	35.00	2.86	64.98	0.90	0.0257	58
1960	589,274.92	35.00	2.86	16,853.26	2.29	0.0654	38,556
1961	180,644.08	35.00	2.86	5,166.42	2.57	0.0734	13,265
1962	225,342.49	35.00	2.86	6,444.80	2.86	0.0817	18,413
1963	233,406.08	35.00	2.86	6,675.41	3.15	0.0900	21,007
1964	401,478.51	35.00	2.86	11,482.29	3.44	0.0983	39,461
1965	4,270.48	35.00	2.86	122.14	3.74	0.1069	456
1966	189,560.33	35.00	2.86	5,421.43	4.03	0.1151	21,826
1967	566,652.72	35.00	2.86	16,206.27	4.32	0.1234	69,942
1968	292,083.78	35.00	2.86	8,353.60	4.62	0.1320	38,555
1969	613,374.26	35.00	2.86	17,542.50	4.93	0.1409	86,400
1970	4,172,768.90	35.00	2.86	119,341.19	5.24	0.1497	624,705
1971	2,160,194.66	35.00	2.86	61,781.57	5.56	0.1589	343,169
1972	2,359,178.02	35.00	2.86	67,472.49	5.88	0.1680	396,342
1973	6,964,204.99	35.00	2.86	199,176.26	6.22	0.1777	1,237,609
1974	7,584,677.09	35.00	2.86	216,921.76	6.57	0.1877	1,423,720
1975	10,378,802.80	35.00	2.86	296,833.76	6.94	0.1983	2,058,013
1976	7,362,430.49	35.00	2.86	210,565.51	7.32	0.2091	1,539,779
1977	9,584,804.54	35.00	2.86	274,125.41	7.71	0.2203	2,111,437
1978	12,093,366.00	35.00	2.86	345,870.27	8.12	0.2320	2,805,661
1979	27,670,041.50	35.00	2.86	791,363.19	8.55	0.2443	6,759,514
1980	30,744,181.30	35.00	2.86	879,283.59	8.99	0.2569	7,896,950
1981	21,969,165.34	35.00	2.86	628,318.13	9.45	0.2700	5,931,675
1982	10,987,134.65	35.00	2.86	314,232.05	9.92	0.2834	3,114,084
1983	21,249,870.73	35.00	2.86	607,746.30	10.41	0.2974	6,320,349
1984	27,324,338.42	35.00	2.86	781,476.08	10.92	0.3120	8,525,194
1985	20,048,414.41	35.00	2.86	573,384.65	11.45	0.3271	6,558,638
1986	8,274,871.76	35.00	2.86	236,661.33	11.99	0.3426	2,834,723
1987	3,140,171.00	35.00	2.86	89,808.89	12.56	0.3589	1,126,882
1988	2,101,727.24	35.00	2.86	60,109.40	13.13	0.3751	788,442
1989	4,019,345.88	35.00	2.86	114,953.29	13.72	0.3920	1,575,584
1990	5,313,715.11	35.00	2.86	151,972.25	14.33	0.4094	2,175,594
1991	3,866,865.53	35.00	2.86	110,592.35	14.96	0.4274	1,652,814
1992	2,672,278.91	35.00	2.86	76,427.18	15.60	0.4457	1,191,061
1993	4,319,369.26	35.00	2.86	123,533.96	16.25	0.4643	2,005,440
1994	5,372,477.73	35.00	2.86	153,652.86	16.92	0.4834	2,597,217
1995	4,422,866.37	35.00	2.86	126,493.98	17.60	0.5029	2,224,083
1996	4,373,107.66	35.00	2.86	125,070.88	18.29	0.5226	2,285,255
1997	6,638,071.43	35.00	2.86	189,848.84	19.00	0.5429	3,603,543
1998	4,437,509.91	35.00	2.86	126,912.78	19.72	0.5634	2,500,226
1999	8,712,384.22	35.00	2.86	249,174.19	20.46	0.5846	5,092,998
2000	12,036,038.62	35.00	2.86	344,230.70	21.20	0.6057	7,290,349

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, 2016

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								
2001	15,446,220.17	35.00	2.86	441,761.90	21.96	0.6274	9,691,422	
2002	13,090,030.75	35.00	2.86	374,374.88	22.73	0.6494	8,501,059	
2003	9,384,128.92	35.00	2.86	268,386.09	23.51	0.6717	6,303,413	
2004	7,259,048.20	35.00	2.86	207,608.78	24.30	0.6943	5,039,885	
2005	12,229,189.29	35.00	2.86	349,754.81	25.11	0.7174	8,773,587	
2006	11,065,575.08	35.00	2.86	316,475.45	25.92	0.7406	8,194,833	
2007	12,768,625.82	35.00	2.86	365,182.70	26.74	0.7640	9,755,230	
2008	8,128,409.13	35.00	2.86	232,472.50	27.57	0.7877	6,402,829	
2009	8,142,513.14	35.00	2.86	232,875.88	28.42	0.8120	6,611,721	
2010	5,422,918.41	35.00	2.86	155,095.47	29.27	0.8363	4,535,132	
2011	16,187,906.78	35.00	2.86	462,974.13	30.13	0.8609	13,935,521	
2012	12,414,956.45	35.00	2.86	355,067.75	30.99	0.8854	10,992,575	
2013	14,027,088.03	35.00	2.86	401,174.72	31.87	0.9106	12,772,646	
2014	16,591,595.14	35.00	2.86	474,519.62	32.76	0.9360	15,529,733	
2015	71,562,945.25	35.00	2.86	2,046,700.23	33.65	0.9614	68,802,762	
2016	192,346,241.08	35.00	2.86	5,501,102.49	34.55	0.9871	189,872,668	
	731,720,379.39			20,927,195.59			482,654,005	
	COMPOSITE REMAINING LIFE, YEARS..						23.06	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 368 LINE TRANSFORMERS

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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							
1947	7,048.82						
1948	102,204.39						
1949	43,899.73	34.00	2.94	1,290.65	0.20	0.0059	258
1950	76,209.96	34.00	2.94	2,240.57	0.55	0.0162	1,233
1951	100,358.69	34.00	2.94	2,950.55	0.92	0.0271	2,716
1952	286,264.94	34.00	2.94	8,416.19	1.28	0.0377	10,778
1953	264,847.08	34.00	2.94	7,786.50	1.65	0.0485	12,853
1954	291,451.73	34.00	2.94	8,568.68	2.02	0.0594	17,315
1955	261,047.61	34.00	2.94	7,674.80	2.40	0.0706	18,427
1956	537,965.21	34.00	2.94	15,816.18	2.77	0.0815	43,828
1957	683,380.37	34.00	2.94	20,091.38	3.15	0.0927	63,315
1958	590,660.45	34.00	2.94	17,365.42	3.52	0.1035	61,151
1959	771,047.18	34.00	2.94	22,668.79	3.90	0.1147	88,447
1960	621,729.88	34.00	2.94	18,278.86	4.29	0.1262	78,450
1961	714,693.03	34.00	2.94	21,011.98	4.67	0.1374	98,163
1962	736,222.76	34.00	2.94	21,644.95	5.05	0.1485	109,351
1963	845,202.05	34.00	2.94	24,848.94	5.44	0.1600	135,232
1964	1,095,545.90	34.00	2.94	32,209.05	5.83	0.1715	187,853
1965	1,195,339.31	34.00	2.94	35,142.98	6.22	0.1829	218,675
1966	1,261,528.45	34.00	2.94	37,088.94	6.62	0.1947	245,632
1967	1,961,113.34	34.00	2.94	57,656.73	7.01	0.2062	404,342
1968	2,775,241.19	34.00	2.94	81,592.09	7.41	0.2179	604,836
1969	3,027,589.14	34.00	2.94	89,011.12	7.81	0.2297	695,468
1970	4,250,847.00	34.00	2.94	124,974.90	8.21	0.2415	1,026,452
1971	3,376,097.34	34.00	2.94	99,257.26	8.62	0.2535	855,942
1972	4,177,200.70	34.00	2.94	122,809.70	9.03	0.2656	1,109,423
1973	3,485,755.79	34.00	2.94	102,481.22	9.44	0.2777	967,820
1974	6,955,967.55	34.00	2.94	204,505.45	9.86	0.2900	2,017,231
1975	4,655,638.23	34.00	2.94	136,875.76	10.27	0.3021	1,406,282
1976	3,202,547.04	34.00	2.94	94,154.88	10.69	0.3144	1,006,913
1977	5,847,238.08	34.00	2.94	171,908.80	11.12	0.3271	1,912,398
1978	9,821,765.02	34.00	2.94	288,759.89	11.55	0.3397	3,336,552
1979	15,533,288.66	34.00	2.94	456,678.69	11.98	0.3524	5,473,154
1980	18,985,817.51	34.00	2.94	558,183.03	12.41	0.3650	6,929,823
1981	21,171,332.48	34.00	2.94	622,437.17	12.85	0.3779	8,001,493
1982	16,543,861.26	34.00	2.94	486,389.52	13.29	0.3909	6,466,664
1983	23,112,222.30	34.00	2.94	679,499.34	13.74	0.4041	9,340,111
1984	36,709,945.14	34.00	2.94	1,079,272.39	14.19	0.4174	15,320,896
1985	30,251,139.40	34.00	2.94	889,383.50	14.65	0.4309	13,034,611
1986	34,751,187.20	34.00	2.94	1,021,684.90	15.11	0.4444	15,443,775
1987	36,624,195.95	34.00	2.94	1,076,751.36	15.58	0.4582	16,782,672
1988	39,994,766.64	34.00	2.94	1,175,846.14	16.05	0.4721	18,879,930
1989	47,334,042.80	34.00	2.94	1,391,620.86	16.53	0.4862	23,012,865

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 368 LINE TRANSFORMERS

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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								
1990	51,002,986.08	34.00	2.94	1,499,487.79	17.01	0.5003	25,516,284	
1991	44,033,047.58	34.00	2.94	1,294,571.60	17.50	0.5147	22,664,250	
1992	45,776,401.65	34.00	2.94	1,345,826.21	17.99	0.5291	24,221,210	
1993	28,650,360.92	34.00	2.94	842,320.61	18.49	0.5438	15,580,639	
1994	33,364,010.10	34.00	2.94	980,901.90	19.00	0.5588	18,644,476	
1995	35,928,052.64	34.00	2.94	1,056,284.75	19.52	0.5741	20,627,014	
1996	40,629,629.80	34.00	2.94	1,194,511.12	20.05	0.5897	23,959,699	
1997	48,971,694.21	34.00	2.94	1,439,767.81	20.58	0.6053	29,642,077	
1998	60,284,264.32	34.00	2.94	1,772,357.37	21.12	0.6212	37,447,379	
1999	62,956,754.50	34.00	2.94	1,850,928.58	21.67	0.6374	40,125,487	
2000	60,304,919.30	34.00	2.94	1,772,964.63	22.23	0.6538	39,428,562	
2001	56,442,786.99	34.00	2.94	1,659,417.94	22.81	0.6709	37,866,337	
2002	52,499,957.06	34.00	2.94	1,543,498.74	23.39	0.6879	36,116,820	
2003	57,847,532.97	34.00	2.94	1,700,717.47	23.99	0.7056	40,816,641	
2004	63,849,828.97	34.00	2.94	1,877,184.97	24.60	0.7235	46,197,267	
2005	75,484,205.44	34.00	2.94	2,219,235.64	25.22	0.7418	55,991,164	
2006	118,137,727.82	34.00	2.94	3,473,249.20	25.86	0.7606	89,854,374	
2007	114,039,461.61	34.00	2.94	3,352,760.17	26.51	0.7797	88,917,709	
2008	100,956,910.44	34.00	2.94	2,968,133.17	27.19	0.7997	80,736,251	
2009	130,782,093.65	34.00	2.94	3,844,993.55	27.88	0.8200	107,241,317	
2010	109,702,607.81	34.00	2.94	3,225,256.67	28.59	0.8409	92,246,729	
2011	67,275,020.00	34.00	2.94	1,977,885.59	29.33	0.8627	58,034,796	
2012	5,114,479.55	34.00	2.94	150,365.70	30.10	0.8853	4,527,798	
2013	73,514,904.06	34.00	2.94	2,161,338.18	30.89	0.9085	66,790,496	
2014	38,452,242.00	34.00	2.94	1,130,495.91	31.72	0.9329	35,873,635	
2015	128,054,869.66	34.00	2.94	3,764,813.17	32.59	0.9585	122,744,434	
2016	83,479,280.95	34.00	2.94	2,454,290.86	33.51	0.9856	82,276,345	
	2,172,571,477.38			63,870,389.41			1,499,512,520	
	COMPOSITE REMAINING LIFE, YEARS..						23.48	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 369.1 SERVICES - OVERHEAD

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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	70,990.23	53.00	1.89	1,341.72	10.01	0.1889	13,408
1942	14,918.70	53.00	1.89	281.96	10.38	0.1959	2,922
1943	5,431.00	53.00	1.89	102.65	10.74	0.2026	1,101
1944	2,713.13	53.00	1.89	51.28	11.12	0.2098	569
1945	10,360.95	53.00	1.89	195.82	11.49	0.2168	2,246
1946	26,200.66	53.00	1.89	495.19	11.88	0.2242	5,873
1947	74,465.49	53.00	1.89	1,407.40	12.26	0.2313	17,225
1948	99,751.72	53.00	1.89	1,885.31	12.66	0.2389	23,828
1949	243,620.60	53.00	1.89	4,604.43	13.05	0.2462	59,987
1950	262,680.20	53.00	1.89	4,964.66	13.46	0.2540	66,710
1951	260,221.58	53.00	1.89	4,918.19	13.87	0.2617	68,100
1952	351,718.16	53.00	1.89	6,647.47	14.28	0.2694	94,763
1953	320,216.13	53.00	1.89	6,052.08	14.70	0.2774	88,815
1954	334,518.46	53.00	1.89	6,322.40	15.13	0.2855	95,495
1955	433,975.33	53.00	1.89	8,202.13	15.56	0.2936	127,406
1956	463,358.86	53.00	1.89	8,757.48	15.99	0.3017	139,795
1957	530,606.14	53.00	1.89	10,028.46	16.44	0.3102	164,589
1958	533,849.81	53.00	1.89	10,089.76	16.89	0.3187	170,127
1959	481,701.10	53.00	1.89	9,104.15	17.34	0.3272	157,598
1960	455,753.25	53.00	1.89	8,613.74	17.80	0.3359	153,065
1961	456,967.02	53.00	1.89	8,636.68	18.27	0.3447	157,526
1962	501,260.97	53.00	1.89	9,473.83	18.74	0.3536	177,236
1963	502,146.54	53.00	1.89	9,490.57	19.22	0.3626	182,098
1964	491,476.28	53.00	1.89	9,288.90	19.71	0.3719	182,775
1965	479,924.74	53.00	1.89	9,070.58	20.20	0.3811	182,914
1966	515,995.84	53.00	1.89	9,752.32	20.70	0.3906	201,532
1967	630,800.82	53.00	1.89	11,922.14	21.21	0.4002	252,440
1968	784,845.48	53.00	1.89	14,833.58	21.72	0.4098	321,638
1969	836,289.83	53.00	1.89	15,805.88	22.24	0.4196	350,924
1970	1,023,541.94	53.00	1.89	19,344.94	22.76	0.4294	439,540
1971	1,029,337.44	53.00	1.89	19,454.48	23.29	0.4394	452,322
1972	1,273,536.27	53.00	1.89	24,069.84	23.83	0.4496	572,607
1973	1,260,766.63	53.00	1.89	23,828.49	24.38	0.4600	579,953
1974	1,081,272.46	53.00	1.89	20,436.05	24.93	0.4704	508,609
1975	1,068,866.05	53.00	1.89	20,201.57	25.49	0.4809	514,060
1976	1,247,196.39	53.00	1.89	23,572.01	26.05	0.4915	613,009
1977	1,482,180.84	53.00	1.89	28,013.22	26.62	0.5023	744,440
1978	1,530,040.15	53.00	1.89	28,917.76	27.20	0.5132	785,232
1979	2,686,934.25	53.00	1.89	50,783.06	27.78	0.5242	1,408,357
1980	2,788,793.12	53.00	1.89	52,708.19	28.37	0.5353	1,492,785
1981	2,434,015.36	53.00	1.89	46,002.89	28.97	0.5466	1,330,433
1982	1,891,787.86	53.00	1.89	35,754.79	29.57	0.5579	1,055,466
1983	3,068,944.81	53.00	1.89	58,003.06	30.18	0.5694	1,747,549

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 369.1 SERVICES - OVERHEAD

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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	3,581,358.60	53.00	1.89	67,687.68	30.79	0.5809	2,080,554
1985	3,842,755.02	53.00	1.89	72,628.07	31.41	0.5926	2,277,370
1986	3,685,397.49	53.00	1.89	69,654.01	32.04	0.6045	2,227,933
1987	3,969,489.14	53.00	1.89	75,023.34	32.67	0.6164	2,446,872
1988	4,200,351.54	53.00	1.89	79,386.64	33.31	0.6285	2,639,879
1989	4,751,218.27	53.00	1.89	89,798.03	33.95	0.6406	3,043,488
1990	4,998,887.56	53.00	1.89	94,478.97	34.59	0.6526	3,262,474
1991	4,674,017.00	53.00	1.89	88,338.92	35.24	0.6649	3,107,801
1992	3,802,073.89	53.00	1.89	71,859.20	35.90	0.6774	2,575,373
1993	4,209,116.80	53.00	1.89	79,552.31	36.56	0.6898	2,903,491
1994	4,629,153.86	53.00	1.89	87,491.01	37.22	0.7023	3,250,870
1995	4,006,798.82	53.00	1.89	75,728.50	37.88	0.7147	2,863,739
1996	3,794,242.30	53.00	1.89	71,711.18	38.55	0.7274	2,759,780
1997	3,782,040.78	53.00	1.89	71,480.57	39.23	0.7402	2,799,429
1998	3,769,481.31	53.00	1.89	71,243.20	39.90	0.7528	2,837,779
1999	4,034,643.98	53.00	1.89	76,254.77	40.58	0.7657	3,089,166
2000	4,685,441.84	53.00	1.89	88,554.85	41.27	0.7787	3,648,460
2001	4,637,383.52	53.00	1.89	87,646.55	41.95	0.7915	3,670,535
2002	5,630,714.61	53.00	1.89	106,420.51	42.64	0.8045	4,530,079
2003	6,484,058.10	53.00	1.89	122,548.70	43.33	0.8176	5,301,042
2004	6,645,915.71	53.00	1.89	125,607.81	44.02	0.8306	5,519,898
2005	14,660,600.60	53.00	1.89	277,085.35	44.72	0.8438	12,370,175
2006	11,015,366.04	53.00	1.89	208,190.42	45.42	0.8570	9,439,948
2007	16,981,505.35	53.00	1.89	320,950.45	46.12	0.8702	14,777,136
2008	2,693,774.14	53.00	1.89	50,912.33	46.83	0.8836	2,380,165
2009	8,054,488.02	53.00	1.89	152,229.82	47.54	0.8970	7,224,715
2010	7,997,971.85	53.00	1.89	151,161.67	48.26	0.9106	7,282,713
2011	8,282,102.56	53.00	1.89	156,531.74	48.98	0.9242	7,653,905
2012	8,997,043.08	53.00	1.89	170,044.11	49.70	0.9377	8,436,887
2013	10,081,510.38	53.00	1.89	190,540.55	50.42	0.9513	9,590,742
2014	13,747,781.61	53.00	1.89	259,833.07	51.15	0.9651	13,267,847
2015	55,465,378.70	53.00	1.89	1,048,295.66	51.89	0.9791	54,303,934
2016	143,523,921.42	53.00	1.89	2,712,602.11	52.63	0.9930	142,522,124
	429,359,956.48			8,114,903.21			371,793,370
						45.82	
							COMPOSITE REMAINING LIFE, YEARS..



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 369.6 SERVICES - UNDERGROUND

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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	38,924.87	45.00	2.22	864.13	10.03	0.2229	8,676
1967	260,839.42	45.00	2.22	5,790.64	10.44	0.2320	60,515
1968	424,891.00	45.00	2.22	9,432.58	10.86	0.2413	102,539
1969	242,040.65	45.00	2.22	5,373.30	11.30	0.2511	60,779
1970	660,808.75	45.00	2.22	14,669.95	11.75	0.2611	172,544
1971	688,553.48	45.00	2.22	15,285.89	12.21	0.2713	186,825
1972	1,547,738.45	45.00	2.22	34,359.79	12.69	0.2820	436,462
1973	3,003,412.52	45.00	2.22	66,675.76	13.18	0.2929	879,669
1974	2,789,074.15	45.00	2.22	61,917.45	13.68	0.3040	847,879
1975	2,506,030.09	45.00	2.22	55,633.87	14.19	0.3153	790,226
1976	2,076,062.60	45.00	2.22	46,088.59	14.72	0.3271	679,101
1977	3,037,236.02	45.00	2.22	67,426.64	15.26	0.3391	1,029,957
1978	5,108,378.85	45.00	2.22	113,406.01	15.82	0.3516	1,795,902
1979	12,503,947.52	45.00	2.22	277,587.63	16.39	0.3642	4,554,188
1980	16,563,649.46	45.00	2.22	367,713.02	16.97	0.3771	6,246,318
1981	9,536,819.93	45.00	2.22	211,717.40	17.56	0.3902	3,721,458
1982	4,525,597.38	45.00	2.22	100,468.26	18.16	0.4036	1,826,350
1983	10,135,974.85	45.00	2.22	225,018.64	18.78	0.4173	4,230,046
1984	13,108,339.50	45.00	2.22	291,005.14	19.41	0.4313	5,654,020
1985	11,449,232.48	45.00	2.22	254,172.96	20.05	0.4456	5,101,320
1986	10,137,782.83	45.00	2.22	225,058.78	20.70	0.4600	4,663,380
1987	12,048,467.39	45.00	2.22	267,475.98	21.37	0.4749	5,721,697
1988	15,406,672.28	45.00	2.22	342,028.12	22.04	0.4898	7,545,880
1989	19,331,493.36	45.00	2.22	429,159.15	22.73	0.5051	9,764,531
1990	18,021,160.65	45.00	2.22	400,069.77	23.42	0.5204	9,378,933
1991	14,903,431.29	45.00	2.22	330,856.17	24.13	0.5362	7,991,518
1992	14,520,480.84	45.00	2.22	322,354.67	24.84	0.5520	8,015,305
1993	17,085,132.87	45.00	2.22	379,289.95	25.57	0.5682	9,708,114
1994	20,018,794.47	45.00	2.22	444,417.24	26.30	0.5844	11,699,784
1995	20,733,569.33	45.00	2.22	460,285.24	27.05	0.6011	12,463,156
1996	20,311,820.29	45.00	2.22	450,922.41	27.80	0.6178	12,548,236
1997	19,333,418.37	45.00	2.22	429,201.89	28.57	0.6349	12,274,594
1998	19,068,838.06	45.00	2.22	423,328.20	29.34	0.6520	12,432,882
1999	20,747,406.94	45.00	2.22	460,592.43	30.12	0.6693	13,886,862
2000	27,617,786.13	45.00	2.22	613,114.85	30.91	0.6869	18,970,381
2001	26,084,348.72	45.00	2.22	579,072.54	31.71	0.7047	18,380,858
2002	29,957,503.63	45.00	2.22	665,056.58	32.51	0.7224	21,642,499
2003	21,542,125.48	45.00	2.22	478,235.19	33.32	0.7404	15,950,651
2004	26,377,885.78	45.00	2.22	585,589.06	34.15	0.7589	20,017,914
2005	25,577,884.79	45.00	2.22	567,829.04	34.98	0.7773	19,882,457
2006	37,944,456.72	45.00	2.22	842,366.94	35.81	0.7958	30,195,440
2007	39,698,735.66	45.00	2.22	881,311.93	36.66	0.8147	32,341,369
2008	6,477,410.91	45.00	2.22	143,798.52	37.51	0.8336	5,399,311

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 369.6 SERVICES - UNDERGROUND

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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	18,382,567.26	45.00	2.22	408,092.99	38.36	0.8524	15,670,036	
2010	17,656,941.53	45.00	2.22	391,984.10	39.23	0.8718	15,392,968	
2011	23,205,546.76	45.00	2.22	515,163.14	40.10	0.8911	20,678,695	
2012	32,081,181.64	45.00	2.22	712,202.23	40.98	0.9107	29,215,370	
2013	37,524,646.60	45.00	2.22	833,047.15	41.86	0.9302	34,906,177	
2014	72,671,022.43	45.00	2.22	1,613,296.70	42.75	0.9500	69,037,471	
2015	33,446,108.62	45.00	2.22	742,503.61	43.65	0.9700	32,442,725	
2016	169.84	45.00	2.22	3.77	44.55	0.9900	168	
	818,122,343.44			18,162,315.99			576,604,136	
	COMPOSITE REMAINING LIFE, YEARS..					31.75		

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 370 METERS

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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	6.66	0.1753	94,566
1970	985,882.17	38.00	2.63	25,928.70	7.01	0.1845	181,866
1971	517,464.29	38.00	2.63	13,609.31	7.37	0.1940	100,362
1972	1,702,201.93	38.00	2.63	44,767.91	7.74	0.2037	346,704
1973	1,915,402.86	38.00	2.63	50,375.10	8.13	0.2140	409,800
1974	2,623,840.77	38.00	2.63	69,007.01	8.53	0.2245	588,974
1975	1,468,133.75	38.00	2.63	38,611.92	8.94	0.2353	345,393
1976	1,534,052.80	38.00	2.63	40,345.59	9.37	0.2466	378,267
1977	2,694,553.98	38.00	2.63	70,866.77	9.82	0.2584	696,327
1978	3,722,385.57	38.00	2.63	97,898.74	10.28	0.2705	1,007,017
1979	3,711,372.45	38.00	2.63	97,609.10	10.75	0.2829	1,049,910
1980	4,206,652.28	38.00	2.63	110,634.95	11.24	0.2958	1,244,286
1981	3,493,152.75	38.00	2.63	91,869.92	11.75	0.3092	1,080,118
1982	2,873,249.68	38.00	2.63	75,566.47	12.27	0.3229	927,744
1983	4,241,234.38	38.00	2.63	111,544.46	12.81	0.3371	1,429,763
1984	5,339,370.97	38.00	2.63	140,425.46	13.36	0.3516	1,877,216
1985	5,007,077.42	38.00	2.63	131,686.14	13.93	0.3666	1,835,494
1986	6,028,074.19	38.00	2.63	158,538.35	14.52	0.3821	2,303,387
1987	5,200,708.81	38.00	2.63	136,778.64	15.12	0.3979	2,069,310
1988	4,154,612.63	38.00	2.63	109,266.31	15.73	0.4140	1,719,802
1989	851,377.16	38.00	2.63	22,391.22	16.36	0.4305	366,543
1990	1,101,549.80	38.00	2.63	28,970.76	17.00	0.4474	492,800
1991	569,124.70	38.00	2.63	14,967.98	17.65	0.4645	264,341
1992	522,018.45	38.00	2.63	13,729.09	18.32	0.4821	251,670
1993	578,121.09	38.00	2.63	15,204.58	19.00	0.5000	289,061
1994	733,819.37	38.00	2.63	19,299.45	19.69	0.5182	380,236
1995	716,522.80	38.00	2.63	18,844.55	20.40	0.5368	384,658
1996	594,737.51	38.00	2.63	15,641.60	21.11	0.5555	330,395
1997	551,365.70	38.00	2.63	14,500.92	21.84	0.5747	316,892
1998	588,215.63	38.00	2.63	15,470.07	22.58	0.5942	349,524
1999	557,152.68	38.00	2.63	14,653.12	23.33	0.6140	342,064
2000	690,743.52	38.00	2.63	18,166.55	24.10	0.6342	438,076
2001	693,210.04	38.00	2.63	18,231.42	24.87	0.6545	453,685
2002	1,342,350.17	38.00	2.63	35,303.81	25.65	0.6750	906,086
2003	684,738.44	38.00	2.63	18,008.62	26.44	0.6958	476,434
2004	506,785.10	38.00	2.63	13,328.45	27.25	0.7171	363,421
2005	1,108,314.24	38.00	2.63	29,148.66	28.06	0.7384	818,401
2006	919,807.50	38.00	2.63	24,190.94	28.88	0.7600	699,054
2007	1,046,324.21	38.00	2.63	27,518.33	29.71	0.7818	818,058
2008	964,788.01	38.00	2.63	25,373.92	30.55	0.8040	775,641
2009	2,810,757.30	38.00	2.63	73,922.92	31.40	0.8263	2,322,585
2010	190,801.98	38.00	2.63	5,018.09	32.25	0.8487	161,930
2011	6,118,187.40	38.00	2.63	160,908.33	33.12	0.8716	5,332,490

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 370 METERS

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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	33.99	0.8945	331,841	
2013	1,100,019.07	38.00	2.63	28,930.50	34.87	0.9176	1,009,410	
2014	1,272,764.40	38.00	2.63	33,473.70	35.75	0.9408	1,197,404	
2015	1,403,670.95	38.00	2.63	36,916.55	36.65	0.9645	1,353,799	
	90,547,257.88			2,381,392.89			40,912,805	
	COMPOSITE REMAINING LIFE, YEARS..					17.18		

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 370.1 METERS - AMI

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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	43,522.18	20.00	5.00	2,176.11	8.60	0.4300	18,715	
2004	2,316,787.28	20.00	5.00	115,839.36	9.32	0.4660	1,079,623	
2007	545.63	20.00	5.00	27.28	11.61	0.5805	317	
2008	3,447,150.66	20.00	5.00	172,357.53	12.42	0.6210	2,140,681	
2009	139,528,204.50	20.00	5.00	6,976,410.22	13.25	0.6625	92,437,435	
2010	1,574,231.12	20.00	5.00	78,711.56	14.10	0.7050	1,109,833	
2011	370,498,556.65	20.00	5.00	18,524,927.83	14.97	0.7485	277,318,170	
2012	44,035,064.47	20.00	5.00	2,201,753.22	15.85	0.7925	34,897,789	
2013	18,879,460.08	20.00	5.00	943,973.00	16.75	0.8375	15,811,548	
2014	44,140,056.35	20.00	5.00	2,207,002.82	17.67	0.8835	38,997,740	
2015	37,633,339.89	20.00	5.00	1,881,666.99	18.59	0.9295	34,980,189	
2016	89,959,861.78	20.00	5.00	4,497,993.09	19.53	0.9765	87,845,805	
	752,056,780.59			37,602,839.01			586,637,845	
	COMPOSITE REMAINING LIFE, YEARS..					15.60		

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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	196.60	30.00	3.33	6.55	7.35	0.2450	48
1951	27.29	30.00	3.33	0.91	9.05	0.3017	8
1957	447.35	30.00	3.33	14.90	10.17	0.3390	152
1958	344.16	30.00	3.33	11.46	10.37	0.3457	119
1962	998.04	30.00	3.33	33.23	11.18	0.3727	372
1966	183.19	30.00	3.33	6.10	12.02	0.4007	73
1968	5.10	30.00	3.33	0.17	12.47	0.4157	2
1970	13,669.15	30.00	3.33	455.18	12.92	0.4307	5,887
1971	36,981.48	30.00	3.33	1,231.48	13.15	0.4383	16,210
1972	77,533.73	30.00	3.33	2,581.87	13.39	0.4463	34,606
1973	116,427.41	30.00	3.33	3,877.03	13.63	0.4543	52,896
1974	134,133.05	30.00	3.33	4,466.63	13.87	0.4623	62,014
1975	176,886.46	30.00	3.33	5,890.32	14.12	0.4707	83,255
1976	244,877.83	30.00	3.33	8,154.43	14.37	0.4790	117,296
1977	145,362.80	30.00	3.33	4,840.58	14.62	0.4873	70,840
1978	221,883.48	30.00	3.33	7,388.72	14.88	0.4960	110,054
1979	673,957.69	30.00	3.33	22,442.79	15.14	0.5047	340,126
1980	601,686.09	30.00	3.33	20,036.15	15.40	0.5133	308,864
1981	522,876.65	30.00	3.33	17,411.79	15.67	0.5223	273,114
1982	515,949.52	30.00	3.33	17,181.12	15.95	0.5317	274,315
1983	647,088.07	30.00	3.33	21,548.03	16.22	0.5407	349,861
1984	843,656.40	30.00	3.33	28,093.76	16.51	0.5503	464,289
1985	808,559.42	30.00	3.33	26,925.03	16.79	0.5597	452,526
1986	1,170,724.01	30.00	3.33	38,985.11	17.08	0.5693	666,528
1987	2,720,568.92	30.00	3.33	90,594.95	17.38	0.5793	1,576,107
1988	3,347,929.11	30.00	3.33	111,486.04	17.68	0.5893	1,973,035
1989	4,405,693.27	30.00	3.33	146,709.59	17.99	0.5997	2,641,962
1990	3,271,277.21	30.00	3.33	108,933.53	18.30	0.6100	1,995,479
1991	1,956,606.59	30.00	3.33	65,155.00	18.61	0.6203	1,213,742
1992	2,190,067.61	30.00	3.33	72,929.25	18.93	0.6310	1,381,933
1993	2,560,510.47	30.00	3.33	85,265.00	19.26	0.6420	1,643,848
1994	2,632,838.90	30.00	3.33	87,673.54	19.59	0.6530	1,719,244
1995	2,525,066.99	30.00	3.33	84,084.73	19.93	0.6643	1,677,478
1996	2,338,860.77	30.00	3.33	77,884.06	20.27	0.6757	1,580,298
1997	2,346,825.47	30.00	3.33	78,149.29	20.62	0.6873	1,613,044
1998	2,147,672.24	30.00	3.33	71,517.49	20.98	0.6993	1,501,932
1999	2,058,768.50	30.00	3.33	68,556.99	21.34	0.7113	1,464,464
2000	2,237,490.13	30.00	3.33	74,508.42	21.70	0.7233	1,618,444
2001	2,074,638.41	30.00	3.33	69,085.46	22.08	0.7360	1,526,934
2002	1,782,799.04	30.00	3.33	59,367.21	22.46	0.7487	1,334,728
2003	1,905,746.14	30.00	3.33	63,461.35	22.85	0.7617	1,451,550
2004	1,369,545.02	30.00	3.33	45,605.85	23.24	0.7747	1,060,945
2005	1,896,160.65	30.00	3.33	63,142.15	23.65	0.7883	1,494,800

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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	1,665,374.45	30.00	3.33	55,456.97	24.07	0.8023	1,336,180
2007	1,763,426.70	30.00	3.33	58,722.11	24.50	0.8167	1,440,138
2008	1,101,702.73	30.00	3.33	36,686.70	24.95	0.8317	916,253
2009	1,603,232.49	30.00	3.33	53,387.64	25.42	0.8473	1,358,467
2010	1,867,195.96	30.00	3.33	62,177.63	25.91	0.8637	1,612,641
2011	1,996,345.25	30.00	3.33	66,478.30	26.43	0.8810	1,758,780
2012	2,114,321.19	30.00	3.33	70,406.90	26.97	0.8990	1,900,775
2013	2,421,177.63	30.00	3.33	80,625.22	27.54	0.9180	2,222,641
2014	2,610,792.02	30.00	3.33	86,939.37	28.16	0.9387	2,450,672
2015	3,294,774.53	30.00	3.33	109,715.99	28.83	0.9610	3,166,278
2016	4,750,200.38	30.00	3.33	158,181.67	29.58	0.9860	4,683,698
	77,912,063.74			2,594,471.74			56,999,945
	COMPOSITE REMAINING LIFE, YEARS..					21.97	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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	18,053.76						
1942	1,500.07						
1943	425.05						
1945	243.76						
1946	1,482.25						
1947	4,143.01	35.00	2.86	118.49	0.25	0.0071	30
1948	2,306.42	35.00	2.86	65.96	0.75	0.0214	49
1949	8,616.18	35.00	2.86	246.42	1.25	0.0357	308
1950	11,518.83	35.00	2.86	329.44	1.75	0.0500	576
1951	26,265.35	35.00	2.86	751.19	2.25	0.0643	1,689
1952	17,993.56	35.00	2.86	514.62	2.75	0.0786	1,414
1953	24,553.13	35.00	2.86	702.22	3.25	0.0929	2,280
1954	29,723.62	35.00	2.86	850.10	3.75	0.1071	3,185
1955	50,294.73	35.00	2.86	1,438.43	4.25	0.1214	6,107
1956	51,058.61	35.00	2.86	1,460.28	4.75	0.1357	6,929
1957	70,169.63	35.00	2.86	2,006.85	5.25	0.1500	10,525
1958	75,901.99	35.00	2.86	2,170.80	5.75	0.1643	12,470
1959	94,250.49	35.00	2.86	2,695.56	6.25	0.1786	16,830
1960	59,296.64	35.00	2.86	1,695.88	6.75	0.1929	11,436
1961	49,451.73	35.00	2.86	1,414.32	7.25	0.2071	10,243
1962	86,358.82	35.00	2.86	2,469.86	7.75	0.2214	19,122
1963	119,933.30	35.00	2.86	3,430.09	8.25	0.2357	28,269
1964	152,986.07	35.00	2.86	4,375.40	8.75	0.2500	38,247
1965	164,353.75	35.00	2.86	4,700.52	9.25	0.2643	43,437
1966	227,720.21	35.00	2.86	6,512.80	9.75	0.2786	63,436
1967	359,999.52	35.00	2.86	10,295.99	10.25	0.2929	105,429
1968	459,089.66	35.00	2.86	13,129.96	10.75	0.3071	141,005
1969	755,684.34	35.00	2.86	21,612.57	11.25	0.3214	242,900
1970	1,749,677.12	35.00	2.86	50,040.77	11.75	0.3357	587,384
1971	1,094,872.09	35.00	2.86	31,313.34	12.25	0.3500	383,205
1972	1,601,263.43	35.00	2.86	45,796.13	12.75	0.3643	583,324
1973	1,854,679.41	35.00	2.86	53,043.83	13.25	0.3786	702,126
1974	1,505,870.09	35.00	2.86	43,067.88	13.75	0.3929	591,596
1975	2,930,691.53	35.00	2.86	83,817.78	14.25	0.4071	1,193,202
1976	2,598,630.91	35.00	2.86	74,320.84	14.75	0.4214	1,095,141
1977	2,489,070.96	35.00	2.86	71,187.43	15.25	0.4357	1,084,513
1978	2,672,726.06	35.00	2.86	76,439.97	15.75	0.4500	1,202,727
1979	4,761,318.95	35.00	2.86	136,173.72	16.25	0.4643	2,210,633
1980	6,737,680.10	35.00	2.86	192,697.65	16.75	0.4786	3,224,452
1981	3,379,041.82	35.00	2.86	96,640.60	17.25	0.4929	1,665,395
1982	2,820,343.03	35.00	2.86	80,661.81	17.75	0.5071	1,430,309
1983	4,871,720.88	35.00	2.86	139,331.22	18.25	0.5214	2,540,261
1984	5,706,463.34	35.00	2.86	163,204.85	18.75	0.5357	3,057,009



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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	5,776,947.12	35.00	2.86	165,220.69	19.25	0.5500	3,177,321
1986	5,267,024.82	35.00	2.86	150,636.91	19.75	0.5643	2,972,129
1987	5,510,357.03	35.00	2.86	157,596.21	20.25	0.5786	3,188,127
1988	6,435,880.78	35.00	2.86	184,066.19	20.75	0.5929	3,815,576
1989	8,823,274.14	35.00	2.86	252,345.64	21.25	0.6071	5,356,963
1990	9,399,166.74	35.00	2.86	268,816.17	21.75	0.6214	5,840,924
1991	7,412,133.48	35.00	2.86	211,987.02	22.25	0.6357	4,711,967
1992	6,069,637.68	35.00	2.86	173,591.64	22.75	0.6500	3,945,264
1993	7,986,433.11	35.00	2.86	228,411.99	23.25	0.6643	5,305,308
1994	7,064,515.20	35.00	2.86	202,045.13	23.75	0.6786	4,793,768
1995	8,609,078.74	35.00	2.86	246,219.65	24.25	0.6929	5,964,886
1996	9,482,120.36	35.00	2.86	271,188.64	24.75	0.7071	6,705,187
1997	10,630,243.83	35.00	2.86	304,024.97	25.25	0.7214	7,668,977
1998	10,665,890.26	35.00	2.86	305,044.46	25.75	0.7357	7,847,002
1999	9,442,335.51	35.00	2.86	270,050.80	26.25	0.7500	7,081,752
2000	11,145,995.76	35.00	2.86	318,775.48	26.75	0.7643	8,518,773
2001	10,924,991.30	35.00	2.86	312,454.75	27.25	0.7786	8,505,870
2002	12,848,904.15	35.00	2.86	367,478.66	27.75	0.7929	10,187,382
2003	15,357,261.45	35.00	2.86	439,217.68	28.25	0.8071	12,395,460
2004	15,736,985.17	35.00	2.86	450,077.78	28.75	0.8214	12,926,832
2005	21,927,731.04	35.00	2.86	627,133.11	29.25	0.8357	18,325,224
2006	24,419,530.56	35.00	2.86	698,398.57	29.75	0.8500	20,756,601
2007	30,148,840.11	35.00	2.86	862,256.83	30.25	0.8643	26,057,341
2008	11,070,292.84	35.00	2.86	316,610.38	30.75	0.8786	9,726,027
2009	14,968,720.53	35.00	2.86	428,105.41	31.25	0.8929	13,364,972
2010	16,167,964.26	35.00	2.86	462,403.78	31.75	0.9071	14,666,607
2011	17,206,293.64	35.00	2.86	492,100.00	32.25	0.9214	15,854,395
2012	12,926,399.67	35.00	2.86	369,695.03	32.75	0.9357	12,095,361
2013	14,519,340.79	35.00	2.86	415,253.15	33.25	0.9500	13,793,374
2014	17,211,550.73	35.00	2.86	492,250.35	33.75	0.9643	16,596,926
2015	20,495,573.20	35.00	2.86	586,173.39	34.25	0.9786	20,056,353
2016	28,044,256.64	35.00	2.86	802,065.74	34.75	0.9929	27,844,021

463,393,094.84

13,252,421.77

362,363,863

COMPOSITE REMAINING LIFE, YEARS..

27.34

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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	2,403.90	55.00	1.82	43.75	9.87	0.1795	431
1942	6,388.88	55.00	1.82	116.28	10.18	0.1851	1,183
1944	593.69	55.00	1.82	10.81	10.82	0.1967	117
1945	176.09	55.00	1.82	3.20	11.15	0.2027	36
1946	263.91	55.00	1.82	4.80	11.49	0.2089	55
1947	1,018.05	55.00	1.82	18.53	11.83	0.2151	219
1948	5,532.09	55.00	1.82	100.68	12.17	0.2213	1,224
1949	6,764.87	55.00	1.82	123.12	12.53	0.2278	1,541
1950	9,928.38	55.00	1.82	180.70	12.89	0.2344	2,327
1951	147,666.65	55.00	1.82	2,687.53	13.26	0.2411	35,601
1952	44,725.34	55.00	1.82	814.00	13.64	0.2480	11,092
1953	22,040.56	55.00	1.82	401.14	14.03	0.2551	5,622
1954	35,351.47	55.00	1.82	643.40	14.42	0.2622	9,268
1955	70,472.10	55.00	1.82	1,282.59	14.83	0.2696	19,002
1956	94,012.82	55.00	1.82	1,711.03	15.24	0.2771	26,050
1957	79,083.58	55.00	1.82	1,439.32	15.66	0.2847	22,517
1958	124,411.81	55.00	1.82	2,264.29	16.10	0.2927	36,419
1959	424,806.55	55.00	1.82	7,731.48	16.54	0.3007	127,752
1960	285,602.65	55.00	1.82	5,197.97	16.99	0.3089	88,226
1961	19,291.52	55.00	1.82	351.11	17.45	0.3173	6,121
1962	150,350.61	55.00	1.82	2,736.38	17.92	0.3258	48,987
1963	138,561.76	55.00	1.82	2,521.82	18.40	0.3346	46,356
1964	46,476.62	55.00	1.82	845.87	18.88	0.3433	15,954
1965	3,175,594.84	55.00	1.82	57,795.83	19.38	0.3524	1,118,953
1966	173,509.93	55.00	1.82	3,157.88	19.89	0.3616	62,748
1967	158,734.16	55.00	1.82	2,888.96	20.41	0.3711	58,905
1968	31,115.38	55.00	1.82	566.30	20.93	0.3806	11,841
1969	73,292.89	55.00	1.82	1,333.93	21.47	0.3904	28,611
1970	1,244,532.28	55.00	1.82	22,650.49	22.02	0.4004	498,261
1971	607,980.73	55.00	1.82	11,065.25	22.57	0.4104	249,491
1972	1,890,567.76	55.00	1.82	34,408.33	23.13	0.4206	795,078
1973	1,183,980.32	55.00	1.82	21,548.44	23.70	0.4309	510,189
1974	2,404,010.51	55.00	1.82	43,752.99	24.29	0.4416	1,061,707
1975	2,567,513.74	55.00	1.82	46,728.75	24.88	0.4524	1,161,441
1976	2,545,274.65	55.00	1.82	46,324.00	25.47	0.4631	1,178,691
1977	477,903.00	55.00	1.82	8,697.83	26.08	0.4742	226,612
1978	312,025.95	55.00	1.82	5,678.87	26.69	0.4853	151,417
1979	2,641,006.90	55.00	1.82	48,066.33	27.32	0.4967	1,311,867
1980	947,811.65	55.00	1.82	17,250.17	27.95	0.5082	481,659
1981	1,260,641.93	55.00	1.82	22,943.68	28.59	0.5198	655,307
1982	18,738,767.58	55.00	1.82	341,045.57	29.23	0.5315	9,958,718
1983	1,548,407.86	55.00	1.82	28,181.02	29.89	0.5435	841,482
1984	6,499,175.80	55.00	1.82	118,285.00	30.55	0.5555	3,609,967

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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	4,140,918.93	55.00	1.82	75,364.72	31.21	0.5675	2,349,764
1986	27,529,464.77	55.00	1.82	501,036.26	31.89	0.5798	15,962,134
1987	6,230,967.60	55.00	1.82	113,403.61	32.57	0.5922	3,689,854
1988	2,748,892.88	55.00	1.82	50,029.85	33.26	0.6047	1,662,338
1989	26,410,085.17	55.00	1.82	480,663.55	33.95	0.6173	16,302,153
1990	9,897,400.32	55.00	1.82	180,132.69	34.65	0.6300	6,235,362
1991	21,027,368.39	55.00	1.82	382,698.10	35.36	0.6429	13,518,705
1992	32,568,740.98	55.00	1.82	592,751.09	36.07	0.6558	21,359,232
1993	9,852,805.43	55.00	1.82	179,321.06	36.79	0.6689	6,590,640
1994	15,064,363.78	55.00	1.82	274,171.42	37.51	0.6820	10,273,896
1995	4,889,745.46	55.00	1.82	88,993.37	38.24	0.6953	3,399,693
1996	13,916,301.82	55.00	1.82	253,276.69	38.98	0.7087	9,862,901
1997	4,955,484.47	55.00	1.82	90,189.82	39.71	0.7220	3,577,860
1998	2,497,252.88	55.00	1.82	45,450.00	40.46	0.7356	1,837,079
1999	7,982,616.88	55.00	1.82	145,283.63	41.21	0.7493	5,981,135
2000	7,272,082.44	55.00	1.82	132,351.90	41.96	0.7629	5,547,944
2001	2,993,873.65	55.00	1.82	54,488.50	42.72	0.7767	2,325,431
2002	25,618,075.72	55.00	1.82	466,248.98	43.48	0.7906	20,252,370
2003	3,566,397.71	55.00	1.82	64,908.44	44.24	0.8044	2,868,668
2004	2,298,282.42	55.00	1.82	41,828.74	45.01	0.8184	1,880,822
2005	3,952,772.28	55.00	1.82	71,940.46	45.79	0.8326	3,290,881
2006	2,990,603.29	55.00	1.82	54,428.98	46.57	0.8467	2,532,234
2007	7,918,292.51	55.00	1.82	144,112.92	47.35	0.8609	6,816,937
2008	3,376,699.19	55.00	1.82	61,455.93	48.14	0.8753	2,955,524
2009	2,111,781.69	55.00	1.82	38,434.43	48.93	0.8896	1,878,725
2010	9,196,682.69	55.00	1.82	167,379.62	49.72	0.9040	8,313,801
2011	15,721,616.43	55.00	1.82	286,133.42	50.52	0.9186	14,441,091
2012	8,501,895.47	55.00	1.82	154,734.50	51.33	0.9333	7,934,564
2013	8,326,830.44	55.00	1.82	151,548.31	52.14	0.9480	7,893,835
2014	24,718,635.49	55.00	1.82	449,879.17	52.95	0.9627	23,797,372
2015	28,284,355.56	55.00	1.82	514,775.27	53.77	0.9776	27,651,917
2016	38,463,538.02	55.00	1.82	700,036.39	54.59	0.9926	38,176,985
	435,222,596.52			7,921,051.24			325,640,892

COMPOSITE REMAINING LIFE, YEARS..

41.11

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 392.1 AUTOMOBILES

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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	41,898.30	6.00	16.67	6,984.45	1.76	0.2933	12,290
2010	119,134.96	6.00	16.67	19,859.80	1.98	0.3300	39,315
2011	30,363.52	6.00	16.67	5,061.60	2.17	0.3617	10,982
2012	524,736.27	6.00	16.67	87,473.54	2.45	0.4083	214,266
2013	820,420.18	6.00	16.67	136,764.04	2.95	0.4917	403,376
2014	2,813,006.88	6.00	16.67	468,928.25	3.67	0.6117	1,720,632
2015	3,616,345.84	6.00	16.67	602,844.85	4.54	0.7567	2,736,380
2016	1,073,052.73	6.00	16.67	178,877.89	5.50	0.9167	983,635
	9,038,958.68			1,506,794.42			6,120,876
	COMPOSITE REMAINING LIFE, YEARS..					4.06	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 392.2 LIGHT TRUCKS

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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								
1997	18,908.74	9.00	11.11	2,100.76	0.39	0.0433	819	
1999	13,694.38	9.00	11.11	1,521.45	0.78	0.0867	1,187	
2000	25,062.12	9.00	11.11	2,784.40	0.99	0.1100	2,757	
2001	8,683.76	9.00	11.11	964.77	1.21	0.1344	1,167	
2002	77,639.31	9.00	11.11	8,625.73	1.44	0.1600	12,422	
2003	178,777.54	9.00	11.11	19,862.18	1.69	0.1878	33,571	
2004	361,568.74	9.00	11.11	40,170.29	1.95	0.2167	78,341	
2005	557,922.17	9.00	11.11	61,985.15	2.20	0.2444	136,378	
2006	908,914.24	9.00	11.11	100,980.37	2.43	0.2700	245,407	
2007	1,917,374.07	9.00	11.11	213,020.26	2.62	0.2911	558,167	
2008	1,867,988.60	9.00	11.11	207,533.53	2.79	0.3100	579,076	
2009	297,349.73	9.00	11.11	33,035.56	3.02	0.3356	99,779	
2010	716,074.24	9.00	11.11	79,555.85	3.41	0.3789	271,313	
2011	458,932.50	9.00	11.11	50,987.40	3.98	0.4422	202,949	
2012	11,347,835.69	9.00	11.11	1,260,744.55	4.74	0.5267	5,976,565	
2013	4,899,133.15	9.00	11.11	544,293.69	5.60	0.6222	3,048,339	
2014	7,477,877.46	9.00	11.11	830,792.19	6.53	0.7256	5,425,649	
2015	10,689,591.02	9.00	11.11	1,187,613.56	7.50	0.8333	8,907,957	
2016	5,676,755.41	9.00	11.11	630,687.53	8.50	0.9444	5,361,355	
	47,500,082.87			5,277,259.22			30,943,198	
	COMPOSITE REMAINING LIFE, YEARS..					5.86		

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 392.3 HEAVY TRUCKS

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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								
1989	5,940.26							
1990	28,234.49							
1991	82,328.97							
1992	12,928.08							
1993	211,650.25							
1994	308,673.54	12.00	8.33	25,712.51	0.16	0.0133	4,115	
1995	22,285.51	12.00	8.33	1,856.38	0.30	0.0250	557	
1996	492,887.02	12.00	8.33	41,057.49	0.44	0.0367	18,074	
1997	388,751.59	12.00	8.33	32,383.01	0.58	0.0483	18,788	
1998	1,198,080.90	12.00	8.33	99,800.14	0.74	0.0617	73,886	
1999	1,651,005.02	12.00	8.33	137,528.72	0.92	0.0767	126,583	
2000	2,014,793.46	12.00	8.33	167,832.30	1.11	0.0925	186,368	
2001	3,093,206.00	12.00	8.33	257,664.06	1.33	0.1108	342,820	
2002	3,393,099.60	12.00	8.33	282,645.20	1.57	0.1308	443,919	
2003	12,254,344.16	12.00	8.33	1,020,786.87	1.86	0.1550	1,899,423	
2004	9,189,984.25	12.00	8.33	765,525.69	2.19	0.1825	1,677,172	
2005	13,976,620.37	12.00	8.33	1,164,252.48	2.57	0.2142	2,993,373	
2006	6,448,916.95	12.00	8.33	537,194.78	3.02	0.2517	1,622,999	
2007	11,196,286.84	12.00	8.33	932,650.69	3.55	0.2958	3,312,198	
2008	10,875,385.37	12.00	8.33	905,919.60	4.17	0.3475	3,779,196	
2009	7,935,386.03	12.00	8.33	661,017.66	4.88	0.4067	3,227,083	
2010	278,996.70	12.00	8.33	23,240.43	5.69	0.4742	132,292	
2011	8,023,853.53	12.00	8.33	668,387.00	6.58	0.5483	4,399,720	
2012	48,139,827.96	12.00	8.33	4,010,047.67	7.52	0.6267	30,167,786	
2013	5,799,716.58	12.00	8.33	483,116.39	8.50	0.7083	4,108,113	
2014	14,544,623.11	12.00	8.33	1,211,567.11	9.50	0.7917	11,514,542	
2015	51,562,829.46	12.00	8.33	4,295,183.69	10.50	0.8750	45,117,476	
2016	28,517,013.91	12.00	8.33	2,375,467.26	11.50	0.9583	27,328,710	
	241,647,649.91			20,100,837.13			142,495,193	
	COMPOSITE REMAINING LIFE, YEARS..					7.09		

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 392.4 TRACTOR TRAILERS

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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	47,767.19							
2002	67,159.25	9.00	11.11	7,461.39	1.90	0.2111	14,178	
2003	136,635.64	9.00	11.11	15,180.22	2.11	0.2344	32,033	
2011	203,786.45	9.00	11.11	22,640.67	4.27	0.4744	96,684	
2012	192,961.43	9.00	11.11	21,438.01	4.92	0.5467	105,486	
2015	29,087.13	9.00	11.11	3,231.58	7.52	0.8356	24,304	
2016	90,457.96	9.00	11.11	10,049.88	8.50	0.9444	85,432	
	767,855.05			80,001.75			358,117	
	COMPOSITE REMAINING LIFE, YEARS..					4.48		

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 392.9 TRAILERS

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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	13,828.48	20.00	5.00	691.42	3.40	0.1700	2,351
1977	8,489.98	20.00	5.00	424.50	4.40	0.2200	1,868
1978	16,594.28	20.00	5.00	829.71	4.61	0.2305	3,825
1980	102,908.46	20.00	5.00	5,145.42	5.04	0.2520	25,933
1982	105,930.71	20.00	5.00	5,296.54	5.49	0.2745	29,078
1983	95,280.16	20.00	5.00	4,764.01	5.72	0.2860	27,250
1984	101,368.77	20.00	5.00	5,068.44	5.95	0.2975	30,157
1985	56,732.02	20.00	5.00	2,836.60	6.19	0.3095	17,559
1986	47,251.19	20.00	5.00	2,362.56	6.44	0.3220	15,215
1987	72,910.00	20.00	5.00	3,645.50	6.69	0.3345	24,388
1988	89,222.22	20.00	5.00	4,461.11	6.94	0.3470	30,960
1989	454,390.52	20.00	5.00	22,719.53	7.20	0.3600	163,581
1990	505,043.21	20.00	5.00	25,252.16	7.47	0.3735	188,634
1991	351,665.58	20.00	5.00	17,583.28	7.74	0.3870	136,095
1992	669,943.34	20.00	5.00	33,497.17	8.02	0.4010	268,647
1993	482,969.59	20.00	5.00	24,148.48	8.31	0.4155	200,674
1994	616,006.50	20.00	5.00	30,800.32	8.60	0.4300	264,883
1995	105,711.52	20.00	5.00	5,285.58	8.90	0.4450	47,042
1996	331,668.47	20.00	5.00	16,583.42	9.21	0.4605	152,733
1997	197,507.59	20.00	5.00	9,875.38	9.52	0.4760	94,014
1998	316,735.28	20.00	5.00	15,836.76	9.85	0.4925	155,992
1999	355,552.33	20.00	5.00	17,777.62	10.18	0.5090	180,976
2000	603,589.57	20.00	5.00	30,179.48	10.52	0.5260	317,488
2001	343,503.29	20.00	5.00	17,175.16	10.87	0.5435	186,694
2002	145,167.44	20.00	5.00	7,258.37	11.23	0.5615	81,512
2003	392,155.60	20.00	5.00	19,607.78	11.60	0.5800	227,450
2004	322,456.74	20.00	5.00	16,122.84	11.98	0.5990	193,152
2005	164,443.86	20.00	5.00	8,222.19	12.37	0.6185	101,709
2006	233,845.78	20.00	5.00	11,692.29	12.78	0.6390	149,427
2007	440,351.07	20.00	5.00	22,017.55	13.22	0.6610	291,072
2008	1,014,487.26	20.00	5.00	50,724.36	13.70	0.6850	694,924
2009	1,009,539.97	20.00	5.00	50,477.00	14.23	0.7115	718,288
2010	78,974.45	20.00	5.00	3,948.72	14.82	0.7410	58,520
2011	447,615.13	20.00	5.00	22,380.76	15.46	0.7730	346,006
2012	1,567,092.22	20.00	5.00	78,354.61	16.17	0.8085	1,266,994
2013	959,112.35	20.00	5.00	47,955.62	16.93	0.8465	811,889
2014	2,546,879.30	20.00	5.00	127,343.96	17.75	0.8875	2,260,355
2015	3,236,475.44	20.00	5.00	161,823.77	18.62	0.9310	3,013,159
2016	2,462,243.75	20.00	5.00	123,112.19	19.53	0.9765	2,404,381
	21,065,643.42			1,053,282.16			15,184,875

COMPOSITE REMAINING LIFE, YEARS..

14.42



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 396.1 POWER OPERATED EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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	3.31	0.3009	186,244	
2001	107,586.08	11.00	9.09	9,779.57	3.56	0.3236	34,819	
2002	408,638.85	11.00	9.09	37,145.27	3.81	0.3464	141,536	
2003	169,567.85	11.00	9.09	15,413.72	4.06	0.3691	62,586	
2004	152,241.59	11.00	9.09	13,838.76	4.33	0.3936	59,928	
2005	193,322.14	11.00	9.09	17,572.98	4.59	0.4173	80,668	
2007	527,190.75	11.00	9.09	47,921.64	5.14	0.4673	246,340	
2008	749,279.99	11.00	9.09	68,109.55	5.44	0.4946	370,556	
2010	382,619.16	11.00	9.09	34,780.08	6.20	0.5636	215,659	
2011	5,031.44	11.00	9.09	457.36	6.68	0.6073	3,055	
2012	696,432.69	11.00	9.09	63,305.73	7.27	0.6609	460,279	
2015	204,484.22	11.00	9.09	18,587.62	9.59	0.8718	178,273	
2016	550,795.37	11.00	9.09	50,067.30	10.52	0.9564	526,759	
	4,766,126.25			433,240.87			2,566,702	
	COMPOSITE REMAINING LIFE, YEARS..					5.92		

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 397.8 COMMUNICATION EQUIPMENT - FIBER OPTICS

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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	19,278.26	20.00	5.00	963.91	1.68	0.0840	1,619	
1988	20,403.35	20.00	5.00	1,020.17	2.39	0.1195	2,438	
1989	68,510.43	20.00	5.00	3,425.52	2.65	0.1325	9,078	
1992	28,747.79	20.00	5.00	1,437.39	3.50	0.1750	5,031	
1993	299,559.20	20.00	5.00	14,977.96	3.82	0.1910	57,216	
1994	220,117.12	20.00	5.00	11,005.86	4.15	0.2075	45,674	
1995	122,047.11	20.00	5.00	6,102.36	4.50	0.2250	27,461	
1996	258,403.58	20.00	5.00	12,920.18	4.87	0.2435	62,921	
1997	364,976.57	20.00	5.00	18,248.83	5.27	0.2635	96,171	
1998	296,876.34	20.00	5.00	14,843.82	5.69	0.2845	84,461	
1999	773,395.42	20.00	5.00	38,669.77	6.14	0.3070	237,432	
2000	2,017,181.12	20.00	5.00	100,859.06	6.62	0.3310	667,687	
2001	1,098,634.29	20.00	5.00	54,931.71	7.14	0.3570	392,212	
2002	759,493.98	20.00	5.00	37,974.70	7.69	0.3845	292,025	
2003	178,076.74	20.00	5.00	8,903.84	8.28	0.4140	73,724	
2004	515,038.15	20.00	5.00	25,751.91	8.92	0.4460	229,707	
2005	72,171.39	20.00	5.00	3,608.57	9.59	0.4795	34,606	
2006	413,048.74	20.00	5.00	20,652.44	10.32	0.5160	213,133	
2007	21,529.55	20.00	5.00	1,076.48	11.08	0.5540	11,927	
2008	67,374.59	20.00	5.00	3,368.73	11.90	0.5950	40,088	
2009	18,299.42	20.00	5.00	914.97	12.75	0.6375	11,666	
2010	30,376.00	20.00	5.00	1,518.80	13.65	0.6825	20,732	
2011	50,387.17	20.00	5.00	2,519.36	14.58	0.7290	36,732	
2012	223,349.69	20.00	5.00	11,167.48	15.53	0.7765	173,431	
2013	79,248.76	20.00	5.00	3,962.44	16.51	0.8255	65,420	
2014	1,317,263.85	20.00	5.00	65,863.19	17.50	0.8750	1,152,606	
2015	688,306.89	20.00	5.00	34,415.34	18.50	0.9250	636,684	
2016	1,970,404.11	20.00	5.00	98,520.21	19.50	0.9750	1,921,144	
	11,992,499.61			599,625.00			6,603,026	
	COMPOSITE REMAINING LIFE, YEARS..					11.01		