



SUBMITTED VIA E-TARIFF FILING

February 17, 2021

Kimberly D. Bose
Secretary
Federal Energy Regulatory Commission
888 First Street, NE
Washington, DC 20426

Re: NextEra Energy Transmission MidAtlantic Indiana,
Inc. Docket No. ER21-1163-000

Dear Secretary Bose:

Pursuant to Section 205 of the Federal Power Act ("FPA"),¹ and Part 35 of the Federal Energy Regulatory Commission's ("FERC" or "Commission") regulations,² NextEra Energy Transmission MidAtlantic Indiana, Inc. ("NEET MidAtlantic Indiana") submits for filing proposed modifications to the NEET MidAtlantic Indiana formula rate ("Formula Rate") contained in Attachment H-33B of the PJM Interconnection, L.L.C. ("PJM") Open Access Transmission Tariff ("OATT")³ to (i) add a stated depreciation rate for account 354, Towers and Fixtures, and (ii) include in the Formula Rate revised calculations for Accumulated Deferred Income Taxes ("ADIT") to utilize prorated balances, consistent with IRS Normalization rules. NEET MidAtlantic Indiana respectfully requests that the Commission accept the revised tariff sheets for filing, effective as of October 29, 2020.⁴

I. BACKGROUND

NEET MidAtlantic was formed on July 8, 2015 as a Delaware limited liability company under the name NextEra Energy Transmission MidAtlantic, LLC. NEET MidAtlantic Indiana converted to an Illinois corporation on September 14, 2018. NEET MidAtlantic Indiana is domesticated in Indiana

¹ 16 U.S.C. §§ 824d and 824s (2012).

² 18 C.F.R. Part 35 (2015).

³ Pursuant to Order No. 714, this filing is submitted by PJM Interconnection, L.L.C. ("PJM") on behalf of NEET MidAtlantic Indiana as part of an XML filing package that conforms with the Commission's regulations. PJM has agreed to make all filings on behalf of the PJM Transmission Owners in order to retain administrative control over the PJM Tariff. Thus, NEET MidAtlantic Indiana has requested PJM to submit the revisions discussed herein in the eTariff system as part of PJM's electronic Intra PJM Tariff.

⁴ While the allocation of filing rights in the PJM Consolidated Transmission Owners Agreement ("CTOA") give NEET MidAtlantic Indiana, as a PJM Transmission Owner, the right to file changes for those provisions of the PJM OATT that relate solely to NEET MidAtlantic Indiana's cost recovery, PJM is required to facilitate the submission of this filing through PJM's eTariff system.

and changed its name to NextEra Energy Transmission MidAtlantic Indiana, Inc. on December 18, 2019. NEET MidAtlantic Indiana is a wholly owned subsidiary of NextEra Energy Transmission MidAtlantic Holdings, LLC and an indirect, wholly owned subsidiary of NextEra Energy Transmission, LLC.

NEET MidAtlantic Indiana entered into an Asset Purchase Agreement dated December 19, 2019 with Commonwealth Edison Company of Indiana, Inc. (“ComEd IN”) to purchase specific transmission facilities located in Lake and Porter Counties, Indiana. The transmission facilities consist of approximately 40 circuit miles (or approximately 20 line miles) of 345 kilovolt electric power transmission lines and related power line poles (“Transmission Assets”). The transaction was consummated on October 29, 2020, and NEET MidAtlantic Indiana became a transmission owning member in PJM on that date.⁵

NEET MidAtlantic Indiana’s annual transmission revenue requirement (“ATRR”) is determined in accordance with the Formula Rate included in Attachment H-33B of the PJM OATT, which was accepted by the Commission in Docket No. ER20-1783,⁶ effective October 29, 2020. As is relevant here, Attachment 8 of the Formula Rate (“Attachment 8”) identifies the annual depreciation accrual rates that NEET MidAtlantic Indiana uses for accounting purposes to depreciate its utility plant, which in turn form the basis for the annual depreciation expense reported on the NEET MidAtlantic Indiana FERC Form No. 1 that is incorporated into the Formula Rate revenue requirement. Similar to most formula rates, NEET MidAtlantic Indiana may only change the depreciation rates stated in its Formula Rate pursuant to a filing under section 205 of the FPA.⁷ Attachment 4a of the Formula Rate is used to calculate the ADIT included in rate base.

II. DESCRIPTION OF FILING

First, NEET MidAtlantic Indiana submits this filing to add a depreciation rate to Attachment 8 for FERC Account Number 354 Towers and Fixtures.⁸ The Transmission Assets that NEET MidAtlantic Indiana acquired from ComEd IN include transmission plant properly recorded in Account 354, Towers and Fixtures, but Attachment 8 of the Formula Rate presently includes a depreciation rate of 0.00% for that account. The revised Attachment 8 to the Formula Rate is shown

⁵ See Compliance Filing Revisions to PJM Consolidated Transmission Owners Agreements for NextEra Energy Transmission MidAtlantic Indiana, Inc., Docket No. ER20-1784-000 (filed November 12, 2020) (notifying the Commission that NEET MidAtlantic Indiana acquired the Transmission Assets from ComEd IN on October 29, 2020).

⁶ See *PJM Interconnection, L.L.C.*, 173 FERC ¶ 61,033 (2020).

⁷ PJM Open Access Transmission Tariff, NextEra Energy Transmission PJM Entities Formula Rate Implementation Protocols at Attachment H-33A.

⁸ The tariff records submitted in this filing reflect the removal of a sentence in Note T to the formula rate, which is reflected in NEET MidAtlantic Indiana’s compliance filing submitted on November 12, 2020 in Docket No. ER20-1783 in accordance with the Commission’s order in that docket. *PJM Interconnection, L.L.C. et al.*, 173 FERC ¶ 61,033 (2020). In that order, the Commission directed NEET MidAtlantic Indiana to submit a compliance filing within 15 days of the date NEET MidAtlantic Indiana becomes a transmission-owning member in PJM to remove the sentence and to specify the effective date that NEET MidAtlantic Indiana becomes a transmission-owning member in PJM which occurred on October 29, 2020. NEET MidAtlantic Indiana has incorporated the revision to Note T that is reflected in the November 12 compliance filing in an effort to promote administrative efficiency and is seeking the same effective date as the effective date requested in the November 12 compliance filing of October 29, 2020. In the event that subsequent Commission action requires further revisions to the tariff records, NEET MidAtlantic Indiana will submit a further compliance filing.

in redline in Attachment A, reflecting a proposed depreciation rate of 2.02% for Account 354. A clean version of the Formula Rate is included as Attachment B.

Since NEET MidAtlantic Indiana lacks an operating history upon which to base a depreciation study, NEET MidAtlantic Indiana respectfully requests that it be permitted, consistent with Commission precedent, to adopt the depreciation rates of an affiliate for Account 354.⁹ In this case, NEET MidAtlantic Indiana proposes to adopt the depreciation rates of its affiliate, Florida Power & Light Company (“FPL”). FPL is a rate-regulated electric utility engaged primarily in the generation, transmission, distribution, and sale of electric energy in Florida.

In support of NEET MidAtlantic Indiana’s request to update its stated depreciation rates, attached to this filing as Attachment C is the November 2, 2018 testimony and Depreciation Study of Ned W. Allis of Gannett Fleming Valuation and Rate Consultants, LLC. Mr. Allis’ testimony explains the methods and procedures of the Depreciation Study and the annual depreciation rates that result from the Depreciation Study. This testimony was filed in FERC Docket Nos. ER19-282 and ER19-284 in support of FPL’s filing of amendments to two wholesale requirements contracts between FPL and Florida Keys Electric Cooperative and Lee County Electric Cooperative, respectively.

Second, NEET MidAtlantic Indiana is proposing to modify the calculation of its average balance included in the ADIT rate base adjustment determined on Attachment 4a of the Formula Rate to comply with IRS Normalization rules, which mandate a specific proration procedure to measure the amount of future test period (projected test year) ADIT that can reduce rate base. NEET MidAtlantic Indiana has included calculations that use the IRS’s proration requirement to calculate the ADIT component of rate base for the Formula Rate’s ATRR projection and ATRR true-up calculations. The current average balance calculation in Attachment 4a does not properly capture the required modification to comply with the IRS Normalization rules. Therefore, on Attachment 4a of the revised Formula Rate attached to this filing as Attachment A, NEET MidAtlantic Indiana proposes a revision to the calculation of the Average Balance on lines 25, 52, 79, and 106. These revisions are consistent with those accepted and on file for NEET MidAtlantic Indiana’s affiliate Horizon West Transmission, LLC in Docket ER21-293¹⁰ and properly include the proration requirements of the IRS regulations.

III. CONTENTS OF FILING

NEET MidAtlantic Indiana submits the following documents:

- a. This Transmittal Letter
- b. A clean copy of the Formula Rate in MS-Word format (Attachment A)
- c. A red-line copy of the Formula Rate in MS-Word format (Attachment B)
- d. Testimony of Ned W. Allis and accompanying exhibits (Attachment C)

⁹ See, e.g., *Xcel Energy Sm. Transmission Co.*, 149 FERC ¶ 61,182 at P 66 (2014) (citing *RITELine Ill., LLC*, 137 FERC ¶ 61,039 at P 124 (2011)).

¹⁰ *Horizon West Transmission, LLC*, Docket No. ER21-293-001, Letter Order (issued December 31, 2020).

IV. PROPOSED EFFECTIVE DATE AND REQUEST FOR WAIVERS

Pursuant to section 35.11 of the Commission's regulations,¹¹ NEET MidAtlantic Indiana requests that the changes proposed herein to be made effective on October 29, 2020, the date that NEET MidAtlantic Indiana acquired the Transmission Assets. Good cause exists to grant waiver of the Commission's prior notice requirements and allow an effective date prior to the date of this filing because NEET MidAtlantic Indiana is a new transmission owner and does not otherwise have approved depreciation rates on file to use for ratemaking purposes for these categories of plant that NEET MidAtlantic Indiana did not realize it would be placing in service when Attachment 8 was originally approved by the Commission.

This filing, and the accompanying attachments, provide the support required for the Commission to accept the revised tariff sheets for filing consistent with Part 35 of the Commission's regulations. To the extent that this filing fails to contain any information otherwise required for compliance with the Commission's regulations, NEET MidAtlantic Indiana respectfully requests that compliance with such regulations be waived.

V. CORRESPONDENCE AND COMMUNICATIONS

The following persons are authorized to receive notices and communications with respect to this filing:

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¹¹ 18 C.F.R. §35.11.

VI. SERVICE

PJM has served a copy of this filing on all PJM Members and on all state utility regulatory commissions in the PJM Region by posting this filing electronically. In accordance with the Commission's regulations,¹² PJM will post a copy of this filing to the FERC filings section of its internet site, located at the following link: <http://www.pjm.com/documents/ferc-manuals/ferc-filings.aspx> with a specific link to the newly-filed document, and will send an email on the same date as this filing to all PJM Members and all state utility regulatory commissions in the PJM Region¹³ alerting them that this filing has been made by PJM and is available by following such link. PJM also serves the parties listed on the Commission's official service list for this docket. If the document is not immediately available by using the referenced link, the document will be available through the referenced link within 24 hours of the filing. Also, a copy of this filing will be available on the Commission's eLibrary website located at the following link: <http://www.ferc.gov/docs-filing/elibrary.asp> in accordance with the Commission's regulations and Order No. 714.¹⁴

VII. CONCLUSION

For the foregoing reasons, NEET MidAtlantic Indiana respectfully requests the Commission accept its modified depreciation rates and modified ADIT calculations, effective October 29, 2020.

Respectfully submitted,

/s/ Justin Moeller
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¹² See 18 C.F.R §§ 35.2(e) & 385.2010(f)(3).

¹³ PJM already maintains, updates, and regularly uses email lists for all PJM Members and affected state commissions.

¹⁴ *Electronic Tariff Filings*, Order No. 714, 124 FERC ¶ 61,270 (2008), final rule, Order No. 714-A, 147 FERC ¶ 61,115 (2014).

Attachment H-33B(1)

Formula Rate - Non-Levelized

NextEra Energy Transmission MidAtlantic
Indiana, Inc. **Note Z**Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended ____

Line No.	(1)	(2)	(3)	(4)	(5) Allocated Amount
1	GROSS REVENUE REQUIREMENT	(page 3, line 47)			\$ -
	REVENUE CREDITS	(Note O)	<u>Total</u>	<u>Allocator</u>	
2	Account No. 454	(page 4, line 29)	-	TP -	-
3	Account No. 456.1	(page 4, line 33)	-	TP -	-
4	Account No. 457.1 Scheduling Revenues from Grandfathered	Attachment 5, line 39, col e	-	TP -	-
5	Interzonal Transactions	(Note N)	-	TP -	-
6	Revenues from service provided by the ISO at a discount		-	TP -	-
7	TOTAL REVENUE CREDITS	(Sum of Lines 2 through 6)	-		<u>-</u>
8	NET REVENUE REQUIREMENT	(line 1 minus line 7)			<u>\$ -</u>
9	True-up Adjustment with Interest	Attachment 3, line 4, Col. J	-	DA 1.00000	-
10	NET REVENUE REQUIREMENT	(line 8 plus line 9)			<u><u>\$ -</u></u>

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data
NextEra Energy Transmission MidAtlantic Indiana, Inc.

For the 12 months ended ____

Line No.	(1)	(2)	(3)	(4)	(5)
		Source	Company		Transmission (Col 3 times Col 4)
	RATE BASE:				
	GROSS PLANT IN SERVICE (Notes U and R)				
1	Production	205.46.g for end of year, records for other months		NA	
2	Transmission	Attachment 4, Line 14, Col. (b)		TP	
3	Distribution	207.75.g for end of year, records for other months		NA	
4	General & Intangible	Attachment 4, Line 14, Col. (c)		W/S	
5	Common	356.1 for end of year, records for other months		CE	
6	TOTAL GROSS PLANT	(Sum of Lines 1 through 5)		GP=	
7	ACCUMULATED DEPRECIATION (Notes U and R)				
8	Production	219.20-24.c for end of year, records for other months		NA	
9	Transmission	Attachment 4, Line 14, Col. (h)		TP	
10	Distribution	219.26.c for end of year, records for other months		NA	
11	General & Intangible	Attachment 4, Line 14, Col. (i)		W/S	
12	Common	356.1 for end of year, records for other months		CE	
13	TOTAL ACCUM. DEPRECIATION	(Sum of Lines 8 through 12)			
14	NET PLANT IN SERVICE				
15	Production	(line 1 minus line 8)			
16	Transmission	(Line 2 minus line 9)			
17	Distribution	(line 3 minus line 10)			
18	General & Intangible	(Line 4 minus line 11)			
19	Common	(line 5 minus line 12)			
20	TOTAL NET PLANT	(Sum of Lines 15 through 19)		NP=	
21	ADJUSTMENTS TO RATE BASE (Note R)				
22	Account No. 281 (enter negative)	Attach 4, Line 28, Col. (d)/Attach 4a, Line 54, Col. H (Notes B and X)		NA	zero
23	Account No. 282 (enter negative)	Attach 4, Line 28, Col. (e)/Attach 4a, Line 81, Col. H (Notes B and X)		NP	
24	Account No. 283 (enter negative)	Attach 4, Line 28, Col. (f)/Attach 4a, Line 108, Col. H (Notes B and X)		NP	
25	Account No. 190	Attach 4, Line 28, Col. (g)/Attach 4a, Line 27, Col. H (Notes B and X)		NP	
26	Account No. 255 (enter negative)	Attachment 4, Line 28, Col. (h) (Notes B and X)		NP	
26a	Unfunded Reserves (enter negative)	Attachment 4, Line 31, Col. (h) (Note Y)		DA	
27	CWIP	Attachment 4, Line 14, Col. (d)		DA	
28	Unamortized Regulatory Asset	Attachment 4, Line 28, Col. (b) (Note T)		DA	
29	Unamortized Abandoned Plant	Attachment 4, Line 28, Col. (c) (Note S)		DA	
30	TOTAL ADJUSTMENTS	(Sum of Lines 22 through 29)			
31	LAND HELD FOR FUTURE USE	Attachment 4, Line 14, Col. (e) (Note C)		TP	
32	WORKING CAPITAL	(Note D)			
33	CWC	1/8*(Page 3, Line 14 minus Page 3, Line 11)			
34	Materials & Supplies	Attachment 4, Line 14, Col. (f) (Note C)		TP	
35	Prepayments (Account 165)	Attachment 4, Line 14, Col. (g)		GP	
36	TOTAL WORKING CAPITAL	(Sum of Lines 33 through 35)			
37	RATE BASE	(Sum of Lines 20, 30, 31 & 36)			

Utilizing FERC Form 1 Data
NextEra Energy Transmission MidAtlantic Indiana, Inc.

For the 12 months ended _____

Line No.	(1)	(2)	(3)	(4)	(5) Transmission (Col 3 times Col 4)
	O&M	Source	Company Total		
1	Transmission	321.112.b Attach. 5, Line 13, Col. (a)		TP	
2	Less Account 566 (Misc Trans Expense)	321.97.b Attach. 5, Line 13, Col. (b)		TP	
3	Less Account 565	321.96.b Attach. 5, Line 13, Col. (c)		TP	
4	A&G	323.197.b Attach. 5, Line 13, Col. (d)		W/S	
5	Less FERC Annual Fees	Attach. 5, Line 13, Col. (e)		W/S	
6	Less EPRI & Reg. Comm. Exp. & Non-	(Note E) Attach. 5, Line 13, Col. (f)		W/S	
6a	Less PBOP Expense in Year	Attachment 7, Line 8, Col. (g)		W/S	
7	Plus Transmission Related Reg. Comm. Exp.	(Note E) Attach. 5, Line 13, Col. (g)		TP	
7a	Plus PBOP Expense Allowed Amount	Attachment 7, Line 6, Col. (g)		W/S	
8	Common	356.1		CE	
9	Transmission Lease Payments	Attach. 5, Line 13, Col (h)		DA	
10	Account 566				
11	Amortization of Regulatory Asset	(Note T) Attach. 5, Line 13, Col. (i)		DA	
12	Miscellaneous Transmission Expense (less	Attach. 5, Line 13, Col. (j)		TP	
13	Total Account 566	(Line 11 plus Line 12) Ties to 321.97.b			
14	TOTAL O&M	(Sum of Lines 1, 4, 7, 7a, 8, 9, 13 less Lines 2, 3, 5, 6, 6a)			
15	DEPRECIATION EXPENSE (Note U)				
16	Transmission	336.7.b, d & e Attach. 5, Line 13, Col. (k)		TP	
17	General & Intangible	336.10.b, d & e, 336.1.b, d & e Attach. 5, Line 26, Col. (a)		W/S	
18	Common	336.11.b, d & e		CE	
19	Amortization of Abandoned Plant	(Note S) Attach. 5, Line 26, Col. (b)		DA	
20	TOTAL DEPRECIATION	(Sum of Lines 16 through 19)			
21	TAXES OTHER THAN INCOME TAXES	(Note F)			
22	LABOR RELATED				
23	Payroll	263.i Attach. 5, Line 26, Col. (c)		W/S	
24	Highway and vehicle	263.i Attach. 5, Line 26, Col. (d)		W/S	
25	PLANT RELATED				
26	Property	263.i Attach. 5, Line 26, Col.1 (e)		GP	
27	Gross Receipts	263.i Attach. 5, Line 26, Col. (f)		NA	zero
28	Other	263.i Attach. 5, Line 26, Col. (g)		GP	
29	Payments in lieu of taxes	263.i Attach. 5, Line 26, Col. (h)		GP	
30	TOTAL OTHER TAXES	(Sum of Lines 23 through 29)			
31	INCOME TAXES	(Note G)			
32	$T = 1 - \{[(1 - \text{SIT}) * (1 - \text{FIT})] / (1 - \text{SIT} * \text{FIT})\}$	WCLTD = Page 4, Line 20	-		
33	$\text{CIT} = (T / (1 - T)) * (1 - (\text{WCLTD} / \text{R})) =$	R = Page 4, Line 23	-		
34	FIT & SIT & P	(Note G)			
35					
36	$1 / (1 - T) = (T \text{ from line } 32)$				
37	Amortized Investment Tax Credit	266.8f (enter negative) Attach. 5, Line 26, Col. (i)			
38	Excess Deferred Income Taxes	(enter negative) Attach. 5, Line 26, Col. (j)			
39	Tax Effect of Permanent Differences	Attach. 5, Line 26, Col. (k) (Note W)			
40	Income Tax Calculation	(Line 33 times Line 46)		NA	
41	ITC adjustment	(Line 36 times Line 37)		NP	
42	Excess Deferred Income Tax Adjustment	(Line 36 times Line 38)		NP	
43	Permanent Differences Tax Adjustment	(Line 36 times Line 39)		NP	
44	Total Income Taxes	(Sum of Lines 40 through 43)			
45	RETURN				
46	Rate Base times Return	(Page 2, Line 37 times Page 4, Line 23)		NA	
47	REV. REQUIREMENT	(Sum of Lines 14, 20, 30, 44 & 46)			

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data
NextEra Energy Transmission MidAtlantic Indiana, Inc.

For the 12 months ended ____

	(1)	(2)	(3)	(4)	(5)
	SUPPORTING CALCULATIONS AND NOTES				
Line No.	TRANSMISSION PLANT INCLUDED IN ISO RATES				
1	Total Transmission plant	(Page 2, Line 2, Column 3)			
2	Less Transmission plant excluded from ISO rates	(Note H)			
3	Less Transmission plant included in OATT Ancillary Services	(Note I)			
4	Transmission plant included in ISO rates	(Line 1 minus Lines 2 & 3)			
5	Percentage of Transmission plant included in ISO Rates	(Line 4 divided by Line 1)		TP=	
6	WAGES & SALARY ALLOCATOR (W&S)				
		Form 1 Reference	\$ TP	Allocation	
7	Production	354.20.b			
8	Transmission	354.21.b			
9	Distribution	354.23.b			
10	Other	354.24,25,26.b			W&S Allocator (\$ / Allocation)
11	Total (W& S Allocator is 1 if lines 7-10 are zero)	(Sum of Lines 7 through 10)			= WS
12	COMMON PLANT ALLOCATOR (CE) (Note J and X)		\$	% Electric (line 13 / line 16)	W&S Allocator (line 11) = CE
13	Electric	200.3.c			
14	Gas	201.3.d			
15	Water	201.3.e			
16	Total	(Sum of Lines 13 through 15)			
17	RETURN (R)	(Note V)			\$
18			\$ %	Cost (Notes K, Q, & R)	Weighted
19					
20	Long Term Debt	(Attachment 5, line 48 Notes Q & R)			=WCLTD
21	Preferred Stock (112.3.c)	(Attachment 5, line 49 Notes Q & R)			
22	Common Stock	(Attachment 5, line 50 Notes K, Q & R)		10.1%	
23	Total	(Attachment 5, line 51)			=R
24	REVENUE CREDITS				
25	ACCOUNT 447 (SALES FOR RESALE) (Note L)	310 -311			
26	a. Bundled Non-RQ Sales for Resale	311.x.h			
27	b. Bundled Sales for Resale	Attach 5, line 39, col (a)			
28	Total of (a)-(b)				
29	ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY)	(Note M) Attach 5, line 39, col (b)			
30	ACCOUNT 456.1 (OTHER ELECTRIC REVENUES)	330.x.n			
31	a. Transmission charges for all transmission transactions	Attach 5, line 39, col (c)			
32	b. Transmission charges associated with Project detailed on the Project Rev Req Schedule Col. 10.	Attach 5, line 39, col (d)			-
33	Total of (a)-(b)				-

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data
NextEra Energy Transmission MidAtlantic Indiana, Inc.

For the 12 months ended _____

General Note: References to pages in this formulary rate are indicated as: (page#, line#,
References to data from FERC Form 1 are indicated as: #.y.x (page, line, column)

Note Letter	
A	Reserved
B	The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106 or 109. Balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against taxable income. Account 281 is not allocated.
C	Identified in Form 1 as being only transmission related.
D	Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at page 3, line 14, column 5 minus amortization of Regulatory Asset at page 3, line 11, column 5. Prepayments are the electric related prepayments booked to Account No. 165 and reported on pages 111, line 57 in the Form 1.
E	Page 3, Line 6 - EPRI Annual Membership Dues listed in Form 1 at 353.f, all Regulatory Commission Expenses itemized at 351.h, and non-safety related advertising included in Account 930.1 found at 323.191.b. Page 3, Line 7- Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h.
F	Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.
G	The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T) (page 3, line 36). Excess Deferred Income Taxes reduce income tax expense by the amount of the expense multiplied by (T/1-T).
	Inputs Required:
	FIT =
	SIT= (State Income Tax Rate or Composite SIT)
	p = (percent of federal income tax deductible for state purposes)
H	Removes transmission plant determined by Commission order to be state-jurisdictional according to the seven-factor test (until Form 1 balances are adjusted to reflect application of seven-factor test).
I	Removes dollar amount of transmission plant to be included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
J	Enter dollar amounts
K	ROE will be supported in the original filing and no change in ROE may be made absent a filing with FERC.
L	Page 4, Line 28 must equal zero since all short-term power sales must be unbundled and the transmission component reflected in Account No. 456.1.
M	Includes income related only to transmission facilities, such as pole attachments, rentals and special use.
N	Company will not have any grandfathered agreements. Therefore, this line shall remain zero.
O	The revenues credited on page 1 lines 2-6 shall include only the amounts received directly (in the case of grandfathered agreements) or from the ISO (for service under this tariff) reflecting the Transmission Owner's integrated transmission facilities. Revenue Credits do not include revenues associated with FERC annual charges, gross receipts taxes, facilities not included in this template (e.g., direct assignment facilities and GSUs) the costs of which are not recovered under this Rate Formula Template.
P	Reserved
Q	Prior to obtaining any debt, the cost of debt will be LIBOR plus 1.5%. Once any debt is obtained, the formula will use the actual cost of debt determined in Attachment 5. The capital structure of a NEET PJM Entity will be 60% equity and 40% debt until such NEET PJM Entity's first transmission project enters service, after which such NEET Entity's capital structure will be its actual capital structure. LIBOR refers to the London Inter Bank Offer Rate from the Federal Reserve Bank of St. Louis's https://fred.stlouisfed.org/ .
R	Calculate using 13 month average balance, except ADIT.
S	Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until the Commission accepts or approves recovery of the cost of abandoned plant. Utility must receive FERC authorization before recovering the cost of abandoned plant.
T	Each NEET PJM Entity has a Regulatory Asset rate incentive for prudently-incurred pre-commercial and formation costs. When the net book value of all transmission facilities owned by NEET PJM Entities in the PJM Region equals or exceeds \$50 million, a NEET PJM Entity: (i) may file for authorization from the Commission to amortize and recover in rates its Regulatory Asset for pre-commercial and formation costs; and (ii) shall cease to book expenses to such Regulatory Asset effective upon the effective date of such filing. Recovery of any other regulatory assets requires authorization from the Commission. A carrying charge equal to the weighted cost of capital calculated pursuant to this formula will be applied to the Regulatory Asset prior to the rate year after Commission authorization to recover the Regulatory Asset.
U	Excludes Asset Retirement Obligation balances
V	Company shall be allowed recovery of costs related to interest rate locks. Absent a Section 205 filing, Company shall not include in the Formula Rate, the gains, losses, or costs related to other hedges.
W	The Tax Effect of Permanent Differences captures the differences in the income taxes due under the Federal and State calculations and the income taxes calculated in Attachment H that are not the result of a timing difference
X	Calculated on Attachment 4 for the true up and on Attachment 4a for the projection
Y	Unfunded Reserves are customer contributed capital such as when employee vacation expense is accrued but not yet incurred. Also, pursuant to Special Instructions to Accounts 228.1 through 228.4, no amounts shall be credited to accounts 228.1 through 228.4 unless authorized by a regulatory authority or authorities to be collected in a utility's rates.
Z	This Formula Rate Template, including Attachments, is to be used by any NEET PJM Entity, which includes NEET MidAtlantic, LLC, and any other wholly-owned subsidiary of NextEra Energy Transmission, LLC, that operates in the PJM Region and that owns, or proposes to own, transmission facilities that have been, or will be, turned over to the functional control of PJM and whose costs are recoverable under the PJM Tariff. Each subsequent NEET PJM Entity shall use a replication of H-33B(1) designated as a subsequent version (e.g., H-33B(2), etc.), in this Attachment H-33.

To be completed in conjunction with Attachment H.

Line No.	(1)	(2) Attachment H Page, Line, Col.	(3) Transmission	(4) Allocator
1	Gross Transmission Plant - Total	Attach H, p 2, line 2 col 5 (Note A)	-	-
2	Net Transmission Plant - Total	Attach H, p 2, line 16 col 5 plus line 27 & 29 col 5 (Note B)	-	-
O&M EXPENSE				
3	Total O&M Allocated to Transmission	Attach H, p 3, line 14 col 5	-	-
4	Annual Allocation Factor for O&M	(line 3 divided by line 1 col 3)	-	-
GENERAL, INTANGIBLE AND COMMON (G&C) DEPRECIATION EXPENSE				
5	Total G, I & C Depreciation Expense	Attach H, p 3, lines 17 & 18, col 5 (Note H)	-	-
6	Annual Allocation Factor for G, I & C Depreciation Expense	(line 5 divided by line 1 col 3)	-	-
TAXES OTHER THAN INCOME TAXES				
7	Total Other Taxes	Attach H, p 3, line 30 col 5	-	-
8	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1 col 3)	-	-
9	Less Revenue Credits	Attach H, p 1, line 7 col 5	-	-
10	Annual Allocation Factor Revenue Credits	(line 9 divided by line 1 col 3)	-	-
11	Annual Allocation Factor for Expense	Sum of line 4, 6, 8, and 10	-	-
INCOME TAXES				
12	Total Income Taxes	Attach H, p 3, line 44 col 5	-	-
13	Annual Allocation Factor for Income Taxes	(line 12 divided by line 2 col 3)	-	-
RETURN				
14	Return on Rate Base	Attach H, p 3, line 46 col 5	-	-
15	Annual Allocation Factor for Return on Rate Base	(line 14 divided by line 2 col 3)	-	-
16	Annual Allocation Factor for Return	Sum of line 13 and 15	-	-

Attachment 1
Project Revenue Requirement Worksheet
NextEra Energy Transmission MidAtlantic Indiana, Inc.

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(12a)	(13)	(14)	(15)	(16)	
Line No.	Project Name	RTO Project Number	Project Gross Plant	Annual Allocation Factor for Expense	Annual Expense Charge	Project Net Plant or CWIP Balance	Annual Allocation Factor for Return	Annual Return Charge	Project Depreciation/Amortization Expense	Annual Revenue Requirement	Incentive Return in basis Points	Incentive Return	Ceiling Rate	Competitive Bid Concession	Total Annual Revenue Requirement	True-Up Adjustment	Net Rev Req	
					(Col. 3 * Col. 4)	(Notes D & I)	(Page 1 line 16)	(Col. 6 * Col. 7)	(Notes E & I)	(Sum Col. 5, 8 & 9)	(Note K)	(Attachment 2, Line 28 /100 * Col. 11)	(Sum Col. 10 & 12)	(Note J)	(Sum Col. 10 & 12 Less Col. 13)	(Note F)	Sum Col. 14 & 15 (Note G)	
15a	Example PIS		\$			\$												
15b			\$			\$												
15c			\$			\$												
			\$			\$												
			\$			\$												
			\$			\$												
			\$			\$												
			\$			\$												
			\$			\$												

16	Annual Totals	-	-

Note Letter	
A	Gross Transmission Plant is that identified on page 2 line 2 of Attachment H
B	Inclusive of any CWIP or unamortized abandoned plant included in rate base when authorized by FERC order less any prefunded AFUDC, if applicable.
C	Project Gross Plant is the total capital investment for the project calculated in the same method as the gross plant value in line 1. This value includes subsequent capital investments required to maintain the facilities to their original capabilities. Gross plant does not include Unamortized Abandoned Plant.
D	Project Net Plant is the Project Gross Plant Identified in Column 3 less the associated Accumulated Depreciation. Net Plant includes CWIP and Unamortized Abandoned Plant and excludes any regulatory asset, which are to entered as a separate line item.
E	Project Depreciation Expense is the actual value booked for the project and included in the Depreciation Expense in Attachment H, page 3, line 16. Project Depreciation Expense includes the amortization of Abandoned Plant
F	True-Up Adjustment is calculated on the Project True-up Schedule for the Rate Year
G	The Net Rev Req is the value to be used in the rate calculation under the applicable Schedule under the PJM OATT for each project.
H	The Total General, Intangible and Common Depreciation Expense excludes any depreciation expense directly associated with a project and thereby included in page 2 column 9.
I	The Unamortized Abandoned Plant balance is included in Net Plant, and Amortization of Abandoned Plant is included in Depreciation/Amortization Expense.
J	The Competitive Bid Concession is the reduction in revenue, if any, that the company agreed to, for instance, to be selected to build facilities as the result of a competitive process and equals the amount by which the annual revenue requirement is reduced from the ceiling rate
K	Requires approval by FERC of incentive return applicable to the specified project(s)
M	All facilities other than those being recovered under Schedules 7, 8, 9 are to be included in Attachment 1.
N	Facilities that provide Wholesale Distribution Service are not to be listed as projects on lines 15, the revenue requirements associated with these facilities are calculated on Attachment 11
O	When an updated projected net revenue requirement is posted due to an asset acquisition as provided for in the Protocols, the difference between the updated net revenue requirement in Col (16) and the revenues collected to date will be recovered over the remaining months of the Rate Year.

Attachment 2
Incentive ROE

Page 1 of 1

NextEra Energy Transmission MidAtlantic Indiana, Inc.

1	Rate Base	Attachment H, Page 2 line 37, Col.5							-
2	100 Basis Point Incentive Return							\$	
						Cost			
					\$	%		Weighted	
3	Long Term Debt	(Attachment H, Notes Q and R)			-	-	-		
4	Preferred Stock	(Attachment H, Notes Q and R)			-	-	-		
5	Common Stock	(Attachment H, Notes K, Q and R)	Cost = Attachment H, Page 4 Line 22, Cost plus .01		-	-	0.1200	-	
6	Total (sum lines 3-5)				-			-	
7	100 Basis Point Incentive Return multiplied by Rate Base (line 1 * line 6)								-
8	INCOME TAXES								
9	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$				-				
10	$CIT=(T/1-T) * (1-(WCLTD/R)) =$				-				
11	WCLTD = Line 3								
12	and FIT, SIT & p are as given in footnote K.								
13	$1 / (1 - T) =$ (from line 9)				-				
14	Amortized Investment Tax Credit (266.8f) (enter negative)		Attachment H, Page 3, Line 37		-				
15	Excess Deferred Income Taxes (enter negative)		Attachment H, Page 3, Line 38		-				
16	Tax Effect of Permanent Differences (Note B)		Attachment H, Page 3, Line 39		-				
17	Income Tax Calculation = line 10 * line 7				-		N		
18	ITC adjustment (line 13 * line 14)				-		NP	-	
19	Excess Deferred Income Tax Adjustment (line 13 * line 15)				-		NP	-	
20	Permanent Differences Tax Adjustment (line 13 * 16)				-		NP	-	
21	Total Income Taxes (sum lines 17 - 20)				-				-
22	Return and Income Taxes with 100 basis point increase in ROE	(Sum lines 7 & 21)							-
23	Return (Attach. H, page 3 line 46 col 5)								-
24	Income Tax (Attach. H, page 3 line 44 col 5)								-
25	Return and Income Taxes without 100 basis point increase in ROE	(Sum lines 23 & 24)							-
26	Incremental Return and Income Taxes for 100 basis point increase in ROE	(Line 22 - line 25)							-
27	Rate Base (line 1)								-
28	Incremental Return and Income Taxes for 100 basis point increase in ROE divided by Rate Base	(Line 26 / line 27)							-

Notes:

- A Line 5 includes a 100 basis point increase in ROE that is used only to determine the increase in return and income taxes associated with a 100 basis point increase in ROE. Any actual ROE incentive must be approved by the Commission.
- B For example, if the Commission were to grant a 137 basis point ROE incentive, the increase in return and taxes for a 100 basis point increase in ROE would be multiplied by 1.37 on Attachment 1 column 12.
- The Tax Effect of Permanent Differences captures the differences in the income taxes due under the Federal and State calculations and the income taxes calculated in Attachment H that are not the result of a timing difference

Attachment 4

Rate Base Worksheet

NextEra Energy Transmission MidAtlantic Indiana, Inc.

Line No	Month	Transmission (b)	Gross Plant In Service General & Intangible (c)	CWIP		LHFFU Materials & Supplies (f)	Working Capital Prepayments (g)	Accumulated Depreciation	
				CWIP in Rate Base (d)	Held for Future Use (e)			Transmission (h)	General & Intangible (i)
	Attachment H, Page 2, Line No:	2	4	27	31	34	35	9	11
		207.58.g for end of year, records for other months	205.5.g & 207.99.g for end of year, records for other months	(Note C)	214.x.d for end of year, records for other months	227.8.c & 227.16.c for end of year, records for other months	111.57.c for end of year, records for other months	219.25.c for end of year, records for other months	219.28.c & 200.21.c for end of year, records for other months
1	Month 12 PriorYear	-	-	-	-	-	-	-	-
2	Month 1			-	-				
3	Month 2			-	-				
4	Month 3			-	-				
5	Month 4			-	-				
6	Month 5			-	-				
7	Month 6			-	-				
8	Month 7			-	-				
9	Month 8			-	-				
10	Month 9			-	-				
11	Month 10			-	-				
12	Month 11			-	-				
13	Month 12			-	-				
14	Average of the 13 Monthly Balances			-	-				

Adjustments to Rate Base

Line No	Month	Unamortized Regulatory Asset (b)	Unamortized Abandoned Plant (c)	Account No. 281 Accumulated Deferred Income Taxes (Note D) (d)	Account No. 282 Accumulated Deferred Income Taxes (Note D) (e)	Account No. 283 Accumulated Deferred Income Taxes (Note D) (f)	Account No. 190 Accumulated Deferred Income Taxes (Note D) (g)	Account No. 255 Accumulated Deferred Investment Credit (h)
		28	29	22	23	24	25	26
	Attachment H, Page 2, Line No:	Notes A & E	Notes B & F	272.8.b & 273.8.k	274.2.b & 275.2.k	276.9.b & 277.9.k	234.8.b & c	Consistent with 266.8.b & 267.8.h
15	Month 12 Prior Year							
16	Month 1							
17	Month 2							
18	Month 3							
19	Month 4							
20	Month 5							
21	Month 6							
22	Month 7							
23	Month 8							
24	Month 9							
25	Month 10							
26	Month 11							
27	Month 12							
28	Average of the 13 Monthly Balances							

Attachment 4

Page 2 of 2

Rate Base Worksheet

NextEra Energy Transmission MidAtlantic Indiana, Inc.

Unfunded Reserves (Notes G & H)		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
					Enter 1 if NOT in a trust or reserved account, enter zero (0) if included in a trust or reserved account	Enter 1 if the accrual account is included in the formula rate, enter (0) if O if the accrual account is NOT included in the formula rate	Enter the percentage paid for by the transmission formula customers	Allocation (Plant or Labor Allocator)	Amount Allocated, col. c x col. d x col. e x col. f x col. g
29	List of all reserves:		Amount						
30a		Reserve 1	-		-				-
30b		Reserve 2	-		-				-
30c		Reserve 3							
30d		Reserve 4							
30e		...							
30f		...	-		-				-
31		Total	-						-

Notes:

- A Recovery of regulatory asset is limited to any regulatory assets authorized by FERC.
- B Recovery of abandoned plant is limited to any abandoned plant recovery authorized by FERC.
- C Includes only CWIP authorized by the Commission for inclusion in rate base. The annual report filed pursuant to Section 6 of the Protocols will include for each project under construction (i) the CWIP balance eligible for inclusion in rate base; (ii) the CWIP balance ineligible for inclusion in rate base; and (iii) a demonstration that AFUDC is only applied to the CWIP balance that is not included in rate base. The annual report will reconcile the project-specific CWIP balances to the total Account 107 CWIP balance reported on p. 216.b of the FERC Form 1. The demonstration in (iii) above will show that monthly debts and credits do not contain entries for AFUDC for each CWIP project in ratebase.
- D ADIT and Accumulated Deferred Income Tax Credits are computed using the average of the beginning of the year and the end of the year balances. The projection will use line 108 of Attachment 4a to populate the average ADIT balance on line 28 above.
- E Each NEET PJM Entity has a Regulatory Asset rate incentive for prudently-incurred pre-commercial and formation costs. When the net book value of all transmission facilities owned by NEET PJM Entities in the PJM Region equals or exceeds \$50 million, a NEET PJM Entity: (i) may file for authorization from the Commission to amortize and recover in rates its Regulatory Asset; and (ii) shall cease to book expenses to the Regulatory Asset effective upon the effective date of such filing. Recovery of any other regulatory assets requires authorization from the Commission. A carrying charge equal to the weighted cost of capital calculated pursuant to this formula will be applied to the Regulatory Asset prior to the rate year after Commission authorization to recover the Regulatory Asset.
- F Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until the Commission accepts or approves recovery of the cost of abandoned plant.
- G The Formula Rate shall include a credit to rate base for all unfunded reserves (funds collected from customers that (1) have not been set aside in a trust, escrow or restricted account; (2) whose balance are collected from customers through cost accruals to accounts that are recovered under the Formula Rate; and (3) exclude the portion of any balance offset by a balance sheet account). Each unfunded reserve will be included on lines 30 above. The allocator in Col. (g) will be the same allocator used in the formula for the cost accruals to the account that is recovered under the Formula Rate. Since reserves can be created by an offsetting balance sheet account, rather than through cost accruals, the amount to be deducted from rate base should exclude the portion offset by another balance sheet account.
- H Calculate using 13 month average balance, except ADIT.

NextEra Energy Transmission MidAtlantic Indiana, Inc.
Attachment 4a - Accumulated Deferred Income Taxes

Year Ended __

Rate Year =

1 **Account 190**

Days in Period					Averaging with Proration - Projected		
A	B	C	D	E	F	G	H
Month	Days in the Month	Number of Days Prorated	Total Days in Future Portion of Test Period	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)
End of Year balance Prorated Items							-
Month 1	-	-	-	-	-	-	-
Month 2	-	-	-	-	-	-	-
Month 3	-	-	-	-	-	-	-
Month 4	-	-	-	-	-	-	-
Month 5	-	-	-	-	-	-	-
Month 6	-	-	-	-	-	-	-
Month 7	-	-	-	-	-	-	-
Month 8	-	-	-	-	-	-	-
Month 9	-	-	-	-	-	-	-
Month 10	-	-	-	-	-	-	-
Month 11	-	-	-	-	-	-	-
Month 12	-	-	-	-	-	-	-
Total					-	-	
Beginning Balance							-
Less non Prorated Items							-
Beginning Balance of Prorated items							-
Ending Balance							-
Less non Prorated Items							-
Ending Balance of Prorated items							-
Average Balance							-
Less FASB 106 & 109 Items							-
Amount for Attachment 4							-

28 **Account 281**

Days in Period					Averaging with Proration - Projected		
A	B	C	D	E	F	G	H
Month	Days in the Month	Number of Days Prorated	Total Days in Future Portion of Test Period	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)
End of Year balance Prorated Items							-
Month 1	-	-	-	-	-	-	-
Month 2	-	-	-	-	-	-	-
Month 3	-	-	-	-	-	-	-
Month 4	-	-	-	-	-	-	-
Month 5	-	-	-	-	-	-	-
Month 6	-	-	-	-	-	-	-
Month 7	-	-	-	-	-	-	-
Month 8	-	-	-	-	-	-	-
Month 9	-	-	-	-	-	-	-

42	Month 10	-	-	-	-	-	-	-
43	Month 11	-	-	-	-	-	-	-
44	Month 12	-	-	-	-	-	-	-
45	Total					-	-	
46	Beginning Balance				274.b			-
47	Less non Prorated Items				(Line 46 less line 48)			-
48	Beginning Balance of Prorated items				(Line 32, Col H)			-
49	Ending Balance				275.k			-
50	Less non Prorated Items				(Line 49 less line 51)			-
51	Ending Balance of Prorated items				(Line 44, Col H)			-
52	Average Balance				Line 44, Col H + (Lines 47 + 50)/2			-
53	Less FASB 106 & 109 Items				Attachment H, Footnote B			-
54	Amount for Attachment 4				(Line 52 less line 53)			-
55	Account 282							
56	Days in Period					Averaging with Proration - Projected		
	A	B	C	D	E	F	G	H
	Month	Days in the Month	Number of Days Prorated	Total Days in Future Portion of Test Period	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)
57								
58								
59	End of Year balance Prorated Items							-
60	Month 1	-	-	-	-	-	-	-
61	Month 2	-	-	-	-	-	-	-
62	Month 3	-	-	-	-	-	-	-
63	Month 4	-	-	-	-	-	-	-
64	Month 5	-	-	-	-	-	-	-
65	Month 6	-	-	-	-	-	-	-
66	Month 7	-	-	-	-	-	-	-
67	Month 8	-	-	-	-	-	-	-
68	Month 9	-	-	-	-	-	-	-
69	Month 10	-	-	-	-	-	-	-
70	Month 11	-	-	-	-	-	-	-
71	Month 12	-	-	-	-	-	-	-
72	Total					-	-	
73	Beginning Balance				274.b			-
74	Less non Prorated Items				(Line 73 less line 75)			-
75	Beginning Balance of Prorated items				(Line 59, Col H)			-
76	Ending Balance				275.k			-
77	Less non Prorated Items				(Line 76 less line 78)			-
78	Ending Balance of Prorated items				(Line 71, Col H)			-
79	Average Balance				Line 71, Col H + (Lines 74 + 77)/2			-
80	Less FASB 106 & 109 Items				Attachment H, Footnote B			-
81	Amount for Attachment 4				(Line 79 less line 80)			-

82 **Account 283**

Days in Period					Averaging with Proration - Projected		
A	B	C	D	E	F	G	H
Month	Days in the Month	Number of Days Prorated	Total Days in Future Portion of Test Period	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)
End of Year balance Prorated Items							-
Month 1	-	-	-	-	-	-	-
Month 2	-	-	-	-	-	-	-
Month 3	-	-	-	-	-	-	-
Month 4	-	-	-	-	-	-	-
Month 5	-	-	-	-	-	-	-
Month 6	-	-	-	-	-	-	-
Month 7	-	-	-	-	-	-	-
Month 8	-	-	-	-	-	-	-
Month 9	-	-	-	-	-	-	-
Month 10	-	-	-	-	-	-	-
Month 11	-	-	-	-	-	-	-
Month 12	-	-	-	-	-	-	-
Total					-	-	

100	Beginning Balance	276.b	-
101	Less non Prorated Items	(Line 100 less line 102)	-
102	Beginning Balance of Prorated items	(Line 86, Col H)	-
103	Ending Balance	277.k	-
104	Less non Prorated Items	(Line 103 less line 105)	-
105	Ending Balance of Prorated items	(Line 98, Col H)	-
106	Average Balance	Line 98, Col H + (Lines 101 + 103)/2	-
107	Less FASB 106 & 109 Items	Attachment H, Footnote B	-
108	Amount for Attachment 4	(Line 106 less line 107)	-

Attachment 5

Attachment H, Pages 3 and 4, Worksheet
NextEra Energy Transmission MidAtlantic Indiana, Inc.

Line No.	Month	Transmission O&M Expenses	Account No. 566 (Misc. Trans. Expense)	Account No. 565	A&G Expenses	FERC Annual Fees	EPRI & Reg. Comm. Exp. & Non-safety Ad.	Transmission Related Reg. Comm. Exp.	Transmission Lease Payments	Amortization of Regulatory Asset	Miscellaneous Transmission Expense (less amortization of regulatory asset)	Depreciation Expense - Transmission
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
	Attachment H, Page 3, Line No.:	1	2	3	4	5	6	7	9 Portion of Transmission O&M	11 Portion of Account 566	12 Balance of Account 566	16 336.7.b, d & e
	Form No. 1	321.112.b	321.97.b	321.96.b	323.197.b	(Note E)	(Note E)	(Note E)				
1	January											
2	February											
3	March											
4	April											
5	May											
6	June											
7	July											
8	August											
9	September											
10	October											
11	November											
12	December											
13	Total		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
		Depreciation Expense - General & Intangible	Amortization of Abandoned Plant	Payroll Taxes	Highway & Vehicle Taxes	Property Taxes	Gross Receipts Taxes	Other Taxes	Payments in lieu of Taxes	Amortized Investment Tax Credit (266.8f)	Excess Deferred Income Taxes	Tax Effect of Permanent Differences
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
	Attachment H, Page 3, Line Number	17	19	23	24	26	27	28	29	37	38	39
	Form No. 1	336.10.b, d & e, 336.1.b, d & e	(Note S)	263.i	263.i	263.i	263.i	263.i	263.i	266.8.f	(Note G)	(Note W)
14	January											
15	February											
16	March											
17	April											
18	May											
19	June											
20	July											
21	August											
22	September											
23	October											
24	November											
25	December											
26	Total	\$	\$	\$	\$	\$	-	\$	\$	\$	\$	\$

Attachment 5
Attachment H, Pages 3 and 4, Worksheet
NextEra Energy Transmission MidAtlantic Indiana, Inc.

	Bundled Sales for Resale included on page 4 of Attachment H (a)	ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY) (b)	Transmission charges for all transmission transactions (c)	Transmission charges associated with Project detailed on the Project Rev Req Schedule Col. 10. (d)	Account No. 457.1 Scheduling (e)
Attachment H, Page 4, Line No:	27	29	31	32	Attach H, p 1 line 4
	(Note L)	(Note M)	Portion of Account 456.1	Portion of Account 456.1	
27 January			-	-	-
28 February			-	-	-
29 March			-	-	-
30 April			-	-	-
31 May			-	-	-
32 June			-	-	-
33 July			-	-	-
34 August			-	-	-
35 September			-	-	-
36 October			-	-	-
37 November			-	-	-
38 December			-	-	-
39 Total	\$	\$	\$ -	\$ -	\$ -

40
41 RETURN (R)
Notes K, Q & R from Attachment H

42	Long Term Interest (117, sum of 62.c through 67.c, Note A)		\$ -	
43	Preferred Dividends (118.29c) (positive number)		-	
44	Proprietary Capital (112.16.c)		-	
45	Less Preferred Stock (line 49)		-	
46	Less Account 216.1(112.12.c (enter negative)		-	
47	Common Stock (sum lines 41-43)		-	
48	Long Term Debt	Note A	\$ -	Cost -
49	Preferred Stock (112.3.c)	Note B	-	-
50	Common Stock	Note C	-	10.1%
51	Total	Sum of Lines 48-50	-	- =R

Note:

Long Term Debt balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 18.c & d to 21.c & d in the Form No. 1. The cost is calculated by dividing line 42 by the Long Term Debt balance in line 48. In the event there is a construction loan prior to the issuance of non-construction debt, line 42 will include the interest and line 48 will include the outstanding amounts associated with the construction financing.

A Preferred Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 line 3.c & d in the Form No. 1

B Common Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 3.c & d, 12.c & d, and 16.c & d in the Form No. 1 as shown on lines 41-44 above. ROE will be supported in the original filing and no change in ROE may be made absent a filing with FERC.

Interest is calculated by taking the interest rate in line 8 and applying it monthly to the balances in Column C-N (i.e., for January 12/12* Column O, February 11/12* Column O, etc.) plus the interest rate in line 8 times 1.5 times the sum of the balances for January through December.

PBOPs
NextEra Energy Transmission MidAtlantic Indiana, Inc.

Calculation of PBOP Expenses

	(a)	(b)
1		NextEra
2	Total PBOP expenses (Note A)	\$0.00
3	Labor dollars (total labor under PBOP Plan, Note A)	\$0.00
4	Cost per labor dollar (line2 / line3)	
5	labor expensed (labor not capitalized) in current year, 354.28.b.	
6	PBOP Expense for current year (line 4 * line 5)	
7	Lines 2-3 cannot change absent approval or acceptance by FERC in a separate proceeding.	
8	PBOP amount included in Company's O&M and A&G expenses included in FERC Account Nos. 500-935	

Note

Letter A

The source of the amounts from the Actuary Study supporting the numbers in Line 2 and 3 is -

Attachment 8
Depreciation Rates
NextEra Energy Transmission MidAtlantic Indiana, Inc.

Page 1 of 1

Line	Account Number	FERC Account	Rate (Annual)Percent
	TRANSMISSION PLANT		
1	350.1	Fee Land	0.00
2	350.2	Land Rights	1.33
2	352	Structures and Improvements	3.36
3	353	Station Equipment	2.92
4	354	Towers and Fixtures	2.02
5	355	Poles and Fixtures	2.05
6	356	Overhead Conductor and Devices	3.10
7	357	Underground Conduit	0.00
8	358	Underground Conductor and Devices	0.00
9	359	Roads and Trails	0.00
	GENERAL PLANT		
10	390	Structures & Improvements	0.00
11	391	Office Furniture & Equipment	5.25
12	392	Transportation Equipment	0.00
13	393	Stores Equipment	0.00
14	394	Tools, Shop & Garage Equipment	0.00
15	395	Laboratory Equipment	0.00
16	397	Communication Equipment	25.00
17	398	Miscellaneous Equipment	2.50
	INTANGIBLE PLANT		
18	301	Organization	1.85
19	302	Intangible	1.85
20	303	Miscellaneous Intangible Plant	
21		5 Year Property	20.00
22		7 Year Property	14.29
23		10 Year Property	10.00
24		Transmission facility Contributions in Aid of Construction	Note 1

Note 1: In the event a Contribution in Aid of Construction (CIAC) is made for a transmission facility, the transmission depreciation rates above will be weighted based on the relative amount of underlying transmission plant booked to the accounts shown in lines 1-9 above and the weighted average depreciation rate will be used to amortize the CIAC. The life of a facility subject to a CIAC will be equivalent to the depreciation rate calculated above, i.e., $100\% \div \text{depreciation rate} = \text{life in years}$. The estimated life of the facility or rights associated with the facility will not change over the life of a CIAC without prior FERC approval.

These depreciation rates will not change absent the appropriate filing at FERC.

Attachment H-33B(1)

Formula Rate - Non-Levelized

NextEra Energy Transmission MidAtlantic
Indiana, Inc. **Note Z**Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended ____

Line No.	(1)	(2)	(3)	(4)	(5) Allocated Amount
1	GROSS REVENUE REQUIREMENT	(page 3, line 47)			\$ -
	REVENUE CREDITS	(Note O)	<u>Total</u>	<u>Allocator</u>	
2	Account No. 454	(page 4, line 29)	-	TP -	-
3	Account No. 456.1	(page 4, line 33)	-	TP -	-
4	Account No. 457.1 Scheduling Revenues from Grandfathered	Attachment 5, line 39, col e	-	TP -	-
5	Interzonal Transactions	(Note N)	-	TP -	-
6	Revenues from service provided by the ISO at a discount		-	TP -	-
7	TOTAL REVENUE CREDITS	(Sum of Lines 2 through 6)	-		<u>-</u>
8	NET REVENUE REQUIREMENT	(line 1 minus line 7)			<u>\$ -</u>
9	True-up Adjustment with Interest	Attachment 3, line 4, Col. J	-	DA 1.00000	-
10	NET REVENUE REQUIREMENT	(line 8 plus line 9)			<u><u>\$ -</u></u>

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data
NextEra Energy Transmission MidAtlantic Indiana, Inc.

For the 12 months ended ____

Line No.	(1)	(2)	(3)	(4)	(5)
		Source	Company		Transmission (Col 3 times Col 4)
	RATE BASE:				
	GROSS PLANT IN SERVICE (Notes U and R)				
1	Production	205.46.g for end of year, records for other months		NA	
2	Transmission	Attachment 4, Line 14, Col. (b)		TP	
3	Distribution	207.75.g for end of year, records for other months		NA	
4	General & Intangible	Attachment 4, Line 14, Col. (c)		W/S	
5	Common	356.1 for end of year, records for other months		CE	
6	TOTAL GROSS PLANT	(Sum of Lines 1 through 5)		GP=	
7	ACCUMULATED DEPRECIATION (Notes U and R)				
8	Production	219.20-24.c for end of year, records for other months		NA	
9	Transmission	Attachment 4, Line 14, Col. (h)		TP	
10	Distribution	219.26.c for end of year, records for other months		NA	
11	General & Intangible	Attachment 4, Line 14, Col. (i)		W/S	
12	Common	356.1 for end of year, records for other months		CE	
13	TOTAL ACCUM. DEPRECIATION	(Sum of Lines 8 through 12)			
14	NET PLANT IN SERVICE				
15	Production	(line 1 minus line 8)			
16	Transmission	(Line 2 minus line 9)			
17	Distribution	(line 3 minus line 10)			
18	General & Intangible	(Line 4 minus line 11)			
19	Common	(line 5 minus line 12)			
20	TOTAL NET PLANT	(Sum of Lines 15 through 19)		NP=	
21	ADJUSTMENTS TO RATE BASE (Note R)				
22	Account No. 281 (enter negative)	Attach 4, Line 28, Col. (d)/Attach 4a, Line 54, Col. H (Notes B and X)		NA	zero
23	Account No. 282 (enter negative)	Attach 4, Line 28, Col. (e)/Attach 4a, Line 81, Col. H (Notes B and X)		NP	
24	Account No. 283 (enter negative)	Attach 4, Line 28, Col. (f)/Attach 4a, Line 108, Col. H (Notes B and X)		NP	
25	Account No. 190	Attach 4, Line 28, Col. (g)/Attach 4a, Line 27, Col. H (Notes B and X)		NP	
26	Account No. 255 (enter negative)	Attachment 4, Line 28, Col. (h) (Notes B and X)		NP	
26a	Unfunded Reserves (enter negative)	Attachment 4, Line 31, Col. (h) (Note Y)		DA	
27	CWIP	Attachment 4, Line 14, Col. (d)		DA	
28	Unamortized Regulatory Asset	Attachment 4, Line 28, Col. (b) (Note T)		DA	
29	Unamortized Abandoned Plant	Attachment 4, Line 28, Col. (c) (Note S)		DA	
30	TOTAL ADJUSTMENTS	(Sum of Lines 22 through 29)			
31	LAND HELD FOR FUTURE USE	Attachment 4, Line 14, Col. (e) (Note C)		TP	
32	WORKING CAPITAL	(Note D)			
33	CWC	1/8*(Page 3, Line 14 minus Page 3, Line 11)			
34	Materials & Supplies	Attachment 4, Line 14, Col. (f) (Note C)		TP	
35	Prepayments (Account 165)	Attachment 4, Line 14, Col. (g)		GP	
36	TOTAL WORKING CAPITAL	(Sum of Lines 33 through 35)			
37	RATE BASE	(Sum of Lines 20, 30, 31 & 36)			

Utilizing FERC Form 1 Data
NextEra Energy Transmission MidAtlantic Indiana, Inc.

For the 12 months ended _____

Line No.	(1)	(2)	(3)	(4)	(5) Transmission (Col 3 times Col 4)
	O&M	Source	Company Total		
1	Transmission	321.112.b Attach. 5, Line 13, Col. (a)		TP	
2	Less Account 566 (Misc Trans Expense)	321.97.b Attach. 5, Line 13, Col. (b)		TP	
3	Less Account 565	321.96.b Attach. 5, Line 13, Col. (c)		TP	
4	A&G	323.197.b Attach. 5, Line 13, Col. (d)		W/S	
5	Less FERC Annual Fees	Attach. 5, Line 13, Col. (e)		W/S	
6	Less EPRI & Reg. Comm. Exp. & Non-	(Note E) Attach. 5, Line 13, Col. (f)		W/S	
6a	Less PBOP Expense in Year	Attachment 7, Line 8, Col. (g)		W/S	
7	Plus Transmission Related Reg. Comm. Exp.	(Note E) Attach. 5, Line 13, Col. (g)		TP	
7a	Plus PBOP Expense Allowed Amount	Attachment 7, Line 6, Col. (g)		W/S	
8	Common	356.1		CE	
9	Transmission Lease Payments	Attach. 5, Line 13, Col (h)		DA	
10	Account 566				
11	Amortization of Regulatory Asset	(Note T) Attach. 5, Line 13, Col. (i)		DA	
12	Miscellaneous Transmission Expense (less	Attach. 5, Line 13, Col. (j)		TP	
13	Total Account 566	(Line 11 plus Line 12) Ties to 321.97.b			
14	TOTAL O&M	(Sum of Lines 1, 4, 7, 7a, 8, 9, 13 less Lines 2, 3, 5, 6, 6a)			
15	DEPRECIATION EXPENSE (Note U)				
16	Transmission	336.7.b, d & e Attach. 5, Line 13, Col. (k)		TP	
17	General & Intangible	336.10.b, d & e, 336.1.b, d & e Attach. 5, Line 26, Col. (a)		W/S	
18	Common	336.11.b, d & e		CE	
19	Amortization of Abandoned Plant	(Note S) Attach. 5, Line 26, Col. (b)		DA	
20	TOTAL DEPRECIATION	(Sum of Lines 16 through 19)			
21	TAXES OTHER THAN INCOME TAXES	(Note F)			
22	LABOR RELATED				
23	Payroll	263.i Attach. 5, Line 26, Col. (c)		W/S	
24	Highway and vehicle	263.i Attach. 5, Line 26, Col. (d)		W/S	
25	PLANT RELATED				
26	Property	263.i Attach. 5, Line 26, Col.1 (e)		GP	
27	Gross Receipts	263.i Attach. 5, Line 26, Col. (f)		NA	zero
28	Other	263.i Attach. 5, Line 26, Col. (g)		GP	
29	Payments in lieu of taxes	263.i Attach. 5, Line 26, Col. (h)		GP	
30	TOTAL OTHER TAXES	(Sum of Lines 23 through 29)			
31	INCOME TAXES	(Note G)			
32	$T = 1 - \{[(1 - \text{SIT}) * (1 - \text{FIT})] / (1 - \text{SIT} * \text{FIT})\}$	WCLTD = Page 4, Line 20	-		
33	$\text{CIT} = (T / (1 - T)) * (1 - (\text{WCLTD} / \text{R})) =$	R = Page 4, Line 23	-		
34	FIT & SIT & P	(Note G)			
35					
36	$1 / (1 - T) = (T \text{ from line } 32)$				
37	Amortized Investment Tax Credit	266.8f (enter negative) Attach. 5, Line 26, Col. (i)			
38	Excess Deferred Income Taxes	(enter negative) Attach. 5, Line 26, Col. (j)			
39	Tax Effect of Permanent Differences	Attach. 5, Line 26, Col. (k) (Note W)			
40	Income Tax Calculation	(Line 33 times Line 46)		NA	
41	ITC adjustment	(Line 36 times Line 37)		NP	
42	Excess Deferred Income Tax Adjustment	(Line 36 times Line 38)		NP	
43	Permanent Differences Tax Adjustment	(Line 36 times Line 39)		NP	
44	Total Income Taxes	(Sum of Lines 40 through 43)			
45	RETURN				
46	Rate Base times Return	(Page 2, Line 37 times Page 4, Line 23)		NA	
47	REV. REQUIREMENT	(Sum of Lines 14, 20, 30, 44 & 46)			

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data
NextEra Energy Transmission MidAtlantic Indiana, Inc.

For the 12 months ended ____

	(1)	(2)	(3)	(4)	(5)
	SUPPORTING CALCULATIONS AND NOTES				
Line No.	TRANSMISSION PLANT INCLUDED IN ISO RATES				
1	Total Transmission plant	(Page 2, Line 2, Column 3)			
2	Less Transmission plant excluded from ISO rates	(Note H)			
3	Less Transmission plant included in OATT Ancillary Services	(Note I)			
4	Transmission plant included in ISO rates	(Line 1 minus Lines 2 & 3)			
5	Percentage of Transmission plant included in ISO Rates	(Line 4 divided by Line 1)		TP=	
6	WAGES & SALARY ALLOCATOR (W&S)				
		Form 1 Reference	\$ TP	Allocation	
7	Production	354.20.b			
8	Transmission	354.21.b			
9	Distribution	354.23.b			
10	Other	354.24,25,26.b			
11	Total (W&S Allocator is 1 if lines 7-10 are zero)	(Sum of Lines 7 through 10)			W&S Allocator (\$ / Allocation) = WS
12	COMMON PLANT ALLOCATOR (CE) (Note J and X)		\$	% Electric (line 13 / line 16)	W&S Allocator (line 11) = CE
13	Electric	200.3.c			
14	Gas	201.3.d			
15	Water	201.3.e			
16	Total	(Sum of Lines 13 through 15)			
17	RETURN (R)	(Note V)			\$
18			\$ %	Cost (Notes K, Q, & R)	Weighted
19					
20	Long Term Debt	(Attachment 5, line 48 Notes Q & R)			=WCLTD
21	Preferred Stock (112.3.c)	(Attachment 5, line 49 Notes Q & R)			
22	Common Stock	(Attachment 5, line 50 Notes K, Q & R)		10.1%	
23	Total	(Attachment 5, line 51)			=R
24	REVENUE CREDITS				
25	ACCOUNT 447 (SALES FOR RESALE) (Note L)	310 -311			
26	a. Bundled Non-RQ Sales for Resale	311.x.h			
27	b. Bundled Sales for Resale	Attach 5, line 39, col (a)			
28	Total of (a)-(b)				
29	ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY)	(Note M) Attach 5, line 39, col (b)			
30	ACCOUNT 456.1 (OTHER ELECTRIC REVENUES)	330.x.n			
31	a. Transmission charges for all transmission transactions	Attach 5, line 39, col (c)			
32	b. Transmission charges associated with Project detailed on the Project Rev Req Schedule Col. 10.	Attach 5, line 39, col (d)			-
33	Total of (a)-(b)				-

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data
NextEra Energy Transmission MidAtlantic Indiana, Inc.

For the 12 months ended _____

General Note: References to pages in this formulary rate are indicated as: (page#, line#),
References to data from FERC Form 1 are indicated as: #.y.x (page, line, column)

Note Letter	
A	Reserved
B	The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106 or 109. Balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against taxable income. Account 281 is not allocated.
C	Identified in Form 1 as being only transmission related.
D	Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at page 3, line 14, column 5 minus amortization of Regulatory Asset at page 3, line 11, column 5. Prepayments are the electric related prepayments booked to Account No. 165 and reported on pages 111, line 57 in the Form 1.
E	Page 3, Line 6 - EPRI Annual Membership Dues listed in Form 1 at 353.f, all Regulatory Commission Expenses itemized at 351.h, and non-safety related advertising included in Account 930.1 found at 323.191.b. Page 3, Line 7- Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h.
F	Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.
G	The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T) (page 3, line 36). Excess Deferred Income Taxes reduce income tax expense by the amount of the expense multiplied by (T/1-T).
	Inputs Required:
	FIT =
	SIT= (State Income Tax Rate or Composite SIT)
	p = (percent of federal income tax deductible for state purposes)
H	Removes transmission plant determined by Commission order to be state-jurisdictional according to the seven-factor test (until Form 1 balances are adjusted to reflect application of seven-factor test).
I	Removes dollar amount of transmission plant to be included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
J	Enter dollar amounts
K	ROE will be supported in the original filing and no change in ROE may be made absent a filing with FERC.
L	Page 4, Line 28 must equal zero since all short-term power sales must be unbundled and the transmission component reflected in Account No. 456.1.
M	Includes income related only to transmission facilities, such as pole attachments, rentals and special use.
N	Company will not have any grandfathered agreements. Therefore, this line shall remain zero.
O	The revenues credited on page 1 lines 2-6 shall include only the amounts received directly (in the case of grandfathered agreements) or from the ISO (for service under this tariff) reflecting the Transmission Owner's integrated transmission facilities. Revenue Credits do not include revenues associated with FERC annual charges, gross receipts taxes, facilities not included in this template (e.g., direct assignment facilities and GSUs) the costs of which are not recovered under this Rate Formula Template.
P	Reserved
Q	Prior to obtaining any debt, the cost of debt will be LIBOR plus 1.5%. Once any debt is obtained, the formula will use the actual cost of debt determined in Attachment 5. The capital structure of a NEET PJM Entity will be 60% equity and 40% debt until such NEET PJM Entity's first transmission project enters service, after which such NEET Entity's capital structure will be its actual capital structure. LIBOR refers to the London Inter Bank Offer Rate from the Federal Reserve Bank of St. Louis's https://fred.stlouisfed.org/ .
R	Calculate using 13 month average balance, except ADIT.
S	Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until the Commission accepts or approves recovery of the cost of abandoned plant. Utility must receive FERC authorization before recovering the cost of abandoned plant.
T	Each NEET PJM Entity has a Regulatory Asset rate incentive for prudently-incurred pre-commercial and formation costs. When the net book value of all transmission facilities owned by NEET PJM Entities in the PJM Region equals or exceeds \$50 million, a NEET PJM Entity: (i) may file for authorization from the Commission to amortize and recover in rates its Regulatory Asset for pre-commercial and formation costs; and (ii) shall cease to book expenses to such Regulatory Asset effective upon the effective date of such filing. Recovery of any other regulatory assets requires authorization from the Commission. A carrying charge equal to the weighted cost of capital calculated pursuant to this formula will be applied to the Regulatory Asset prior to the rate year after Commission authorization to recover the Regulatory Asset.
U	Excludes Asset Retirement Obligation balances
V	Company shall be allowed recovery of costs related to interest rate locks. Absent a Section 205 filing, Company shall not include in the Formula Rate, the gains, losses, or costs related to other hedges.
W	The Tax Effect of Permanent Differences captures the differences in the income taxes due under the Federal and State calculations and the income taxes calculated in Attachment H that are not the result of a timing difference
X	Calculated on Attachment 4 for the true up and on Attachment 4a for the projection
Y	Unfunded Reserves are customer contributed capital such as when employee vacation expense is accrued but not yet incurred. Also, pursuant to Special Instructions to Accounts 228.1 through 228.4, no amounts shall be credited to accounts 228.1 through 228.4 unless authorized by a regulatory authority or authorities to be collected in a utility's rates.
Z	This Formula Rate Template, including Attachments, is to be used by any NEET PJM Entity, which includes NEET MidAtlantic, LLC, and any other wholly-owned subsidiary of NextEra Energy Transmission, LLC, that operates in the PJM Region and that owns, or proposes to own, transmission facilities that have been, or will be, turned over to the functional control of PJM and whose costs are recoverable under the PJM Tariff. Each subsequent NEET PJM Entity shall use a replication of H-33B(1) designated as a subsequent version (e.g., H-33B(2), etc.), in this Attachment H-33.

To be completed in conjunction with Attachment H.

Line No.	(1)	(2) Attachment H Page, Line, Col.	(3) Transmission	(4) Allocator
1	Gross Transmission Plant - Total	Attach H, p 2, line 2 col 5 (Note A)	-	-
2	Net Transmission Plant - Total	Attach H, p 2, line 16 col 5 plus line 27 & 29 col 5 (Note B)	-	-
	O&M EXPENSE			
3	Total O&M Allocated to Transmission	Attach H, p 3, line 14 col 5	-	-
4	Annual Allocation Factor for O&M	(line 3 divided by line 1 col 3)	-	-
	GENERAL, INTANGIBLE AND COMMON (G&C) DEPRECIATION EXPENSE			
5	Total G, I & C Depreciation Expense	Attach H, p 3, lines 17 & 18, col 5 (Note H)	-	-
6	Annual Allocation Factor for G, I & C Depreciation Expense	(line 5 divided by line 1 col 3)	-	-
	TAXES OTHER THAN INCOME TAXES			
7	Total Other Taxes	Attach H, p 3, line 30 col 5	-	-
8	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1 col 3)	-	-
9	Less Revenue Credits	Attach H, p 1, line 7 col 5	-	-
10	Annual Allocation Factor Revenue Credits	(line 9 divided by line 1 col 3)	-	-
11	Annual Allocation Factor for Expense	Sum of line 4, 6, 8, and 10	-	-
	INCOME TAXES			
12	Total Income Taxes	Attach H, p 3, line 44 col 5	-	-
13	Annual Allocation Factor for Income Taxes	(line 12 divided by line 2 col 3)	-	-
	RETURN			
14	Return on Rate Base	Attach H, p 3, line 46 col 5	-	-
15	Annual Allocation Factor for Return on Rate Base	(line 14 divided by line 2 col 3)	-	-
16	Annual Allocation Factor for Return	Sum of line 13 and 15	-	-

Attachment 1
Project Revenue Requirement Worksheet
NextEra Energy Transmission MidAtlantic Indiana, Inc.

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(12a)	(13)	(14)	(15)	(16)
Line No.	Project Name	RTO Project Number	Project Gross Plant	Annual Allocation Factor for Expense	Annual Expense Charge	Project Net Plant or CWIP Balance	Annual Allocation Factor for Return	Annual Return Charge	Project Depreciation/ Amortization Expense	Annual Revenue Requirement	Incentive Return in basis Points	Incentive Return	Ceiling Rate	Competitive Bid Concession	Total Annual Revenue Requirement	True-Up Adjustment	Net Rev Req
					(Col. 3 * Col. 4)	(Notes D & I)	(Page 1 line 16)	(Col. 6 * Col. 7)	(Notes E & I)	(Sum Col. 5, 8 & 9)	(Note K)	(Attachment 2, Line 28 /100 * Col. 11)	(Sum Col. 10 & 12)	(Note J)	(Sum Col. 10 & 12 Less Col. 13)	(Note F)	Sum Col. 14 & 15 (Note G)
15a	Example PIS	\$				\$											
15b		\$				\$											
15c		\$				\$											
		\$				\$											
		\$				\$											
		\$				\$											
		\$				\$											
		\$				\$											
		\$				\$											

16	Annual Totals	-	-

Note Letter	
A	Gross Transmission Plant is that identified on page 2 line 2 of Attachment H
B	Inclusive of any CWIP or unamortized abandoned plant included in rate base when authorized by FERC order less any prefunded AFUDC, if applicable.
C	Project Gross Plant is the total capital investment for the project calculated in the same method as the gross plant value in line 1. This value includes subsequent capital investments required to maintain the facilities to their original capabilities. Gross plant does not include Unamortized Abandoned Plant.
D	Project Net Plant is the Project Gross Plant Identified in Column 3 less the associated Accumulated Depreciation. Net Plant includes CWIP and Unamortized Abandoned Plant and excludes any regulatory asset, which are to entered as a separate line item.
E	Project Depreciation Expense is the actual value booked for the project and included in the Depreciation Expense in Attachment H, page 3, line 16. Project Depreciation Expense includes the amortization of Abandoned Plant
F	True-Up Adjustment is calculated on the Project True-up Schedule for the Rate Year
G	The Net Rev Req is the value to be used in the rate calculation under the applicable Schedule under the PJM OATT for each project.
H	The Total General, Intangible and Common Depreciation Expense excludes any depreciation expense directly associated with a project and thereby included in page 2 column 9.
I	The Unamortized Abandoned Plant balance is included in Net Plant, and Amortization of Abandoned Plant is included in Depreciation/Amortization Expense.
J	The Competitive Bid Concession is the reduction in revenue, if any, that the company agreed to, for instance, to be selected to build facilities as the result of a competitive process and equals the amount by which the annual revenue requirement is reduced from the ceiling rate
K	Requires approval by FERC of incentive return applicable to the specified project(s)
M	All facilities other than those being recovered under Schedules 7, 8, 9 are to be included in Attachment 1.
N	Facilities that provide Wholesale Distribution Service are not to be listed as projects on lines 15, the revenue requirements associated with these facilities are calculated on Attachment 11
O	When an updated projected net revenue requirement is posted due to an asset acquisition as provided for in the Protocols, the difference between the updated net revenue requirement in Col (16) and the revenues collected to date will be recovered over the remaining months of the Rate Year.

Page 1 of 1

1 Rate Base Attachment H, Page 2 line 37, Col.5 -

3 Long Term Debt (Attachment H, Notes Q and R)

4 Preferred Stock (Attachment H, Notes Q and R)

5	Common Stock	(Attachment H, Notes K, Q and R)	Cost = Attachment H, Page 4 Line 22, Cost plus .01

6 Total (sum lines 3-5)

7 100 Basis Point Incentive Return multiplied by Rate Base (line 1 * line 6)

8 INCOME TAXES

9 $T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$

10 CIT=(T/1-T) * (1-(WCLTD/R)) =

11 WCLTD = Line 3

12 and FIT, SIT & p are as given in footnote K.

13 $1 / (1 - T) =$ (from line 9)

14 Amortized Investment Tax Credit (266.8f) (enter negative)

15 Excess Deferred Income Taxes (enter negative)

16 Tax Effect of Permanent Differences (Note B)

17 Income Tax Calculation = line 10 * line 7

18 ITC adjustment (line 13 * line 14)

19 Excess Deferred Income Tax Adjustment (line 13 * line 15)

20 Permanent Differences Tax Adjustment (line 13 * 16)

21 Total Income Taxes (sum lines 17 - 20)

22 Return and Income Taxes with 100 basis point increase in ROE (Sum lines 7 & 21)

23 Return (Attach. H, page 3 line 46 col 5)

24 Income Tax (Attach. H, page 3 line 44 col 5)

25 Return and Income Taxes without 100 basis point increase in ROE (Sum lines 23 & 24)

26 Incremental Return and Income Taxes for 100 basis point increase in ROE (Line 22 - line 25)

27 Rate Base (line 1)

28 Incremental Return and Income Taxes for 100 basis point increase in ROE divided by Rate Base (Line 26 / line 27)

A Line 5 includes a 100 basis point increase in ROE that is used only to determine the increase in return and income taxes associated with a 100 basis point increase in ROE. Any actual ROE incentive must be approved by the Commission.

For example, if the Commission were to grant a 137 basis point ROE incentive, the increase in return and taxes for a 100 basis point increase in ROE would be multiplied by 1.37 on Attachment 1 column 12.

B The Tax Effect of Permanent Differences captures the differences in the income taxes due under the Federal and State calculations and the income taxes calculated in Attachment H that are not the result of a timing difference

Attachment 4

Rate Base Worksheet

NextEra Energy Transmission MidAtlantic Indiana, Inc.

Line No	Month	Transmission (b)	Gross Plant In Service General & Intangible (c)	CWIP		LHFFU Materials & Supplies (f)	Working Capital Prepayments (g)	Accumulated Depreciation	
				CWIP in Rate Base (d)	Held for Future Use (e)			Transmission (h)	General & Intangible (i)
	Attachment H, Page 2, Line No:	2	4	27	31	34	35	9	11
		207.58.g for end of year, records for other months	205.5.g & 207.99.g for end of year, records for other months	(Note C)	214.x.d for end of year, records for other months	227.8.c & 227.16.c for end of year, records for other months	111.57.c for end of year, records for other months	219.25.c for end of year, records for other months	219.28.c & 200.21.c for end of year, records for other months
1	Month 12 Prior Year	-	-	-	-	-	-	-	-
2	Month 1			-	-				
3	Month 2			-	-				
4	Month 3			-	-				
5	Month 4			-	-				
6	Month 5			-	-				
7	Month 6			-	-				
8	Month 7			-	-				
9	Month 8			-	-				
10	Month 9			-	-				
11	Month 10			-	-				
12	Month 11			-	-				
13	Month 12			-	-				
14	Average of the 13 Monthly Balances			-	-				

Adjustments to Rate Base

Line No	Month	Unamortized Regulatory Asset (b)	Unamortized Abandoned Plant (c)	Account No. 281 Accumulated Deferred Income Taxes (Note D) (d)	Account No. 282 Accumulated Deferred Income Taxes (Note D) (e)	Account No. 283 Accumulated Deferred Income Taxes (Note D) (f)	Account No. 190 Accumulated Deferred Income Taxes (Note D) (g)	Account No. 255 Accumulated Deferred Investment Credit (h)
		28	29	22	23	24	25	26
	Attachment H, Page 2, Line No:	Notes A & E	Notes B & F	272.8.b & 273.8.k	274.2.b & 275.2.k	276.9.b & 277.9.k	234.8.b & c	Consistent with 266.8.b & 267.8.h
15	Month 12 Prior Year							
16	Month 1							
17	Month 2							
18	Month 3							
19	Month 4							
20	Month 5							
21	Month 6							
22	Month 7							
23	Month 8							
24	Month 9							
25	Month 10							
26	Month 11							
27	Month 12							
28	Average of the 13 Monthly Balances							

Attachment 4

Page 2 of 2

Rate Base Worksheet

NextEra Energy Transmission MidAtlantic Indiana, Inc.

Unfunded Reserves (Notes G & H)		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
					Enter 1 if NOT in a trust or reserved account, enter zero (0) if included in a trust or reserved account	Enter 1 if the accrual account is included in the formula rate, enter (0) if O if the accrual account is NOT included in the formula rate	Enter the percentage paid for by the transmission formula customers	Allocation (Plant or Labor Allocator)	Amount Allocated, col. c x col. d x col. e x col. f x col. g
29	List of all reserves:		Amount						
30a		Reserve 1	-		-				-
30b		Reserve 2	-		-				-
30c		Reserve 3							
30d		Reserve 4							
30e		...							
30f		...	-		-				-
31		Total	-						-

Notes:

- A Recovery of regulatory asset is limited to any regulatory assets authorized by FERC.
- B Recovery of abandoned plant is limited to any abandoned plant recovery authorized by FERC.
- C Includes only CWIP authorized by the Commission for inclusion in rate base. The annual report filed pursuant to Section 6 of the Protocols will include for each project under construction (i) the CWIP balance eligible for inclusion in rate base; (ii) the CWIP balance ineligible for inclusion in rate base; and (iii) a demonstration that AFUDC is only applied to the CWIP balance that is not included in rate base. The annual report will reconcile the project-specific CWIP balances to the total Account 107 CWIP balance reported on p. 216.b of the FERC Form 1. The demonstration in (iii) above will show that monthly debts and credits do not contain entries for AFUDC for each CWIP project in ratebase.
- D ADIT and Accumulated Deferred Income Tax Credits are computed using the average of the beginning of the year and the end of the year balances. The projection will use line 108 of Attachment 4a to populate the average ADIT balance on line 28 above.
- E Each NEET PJM Entity has a Regulatory Asset rate incentive for prudently-incurred pre-commercial and formation costs. When the net book value of all transmission facilities owned by NEET PJM Entities in the PJM Region equals or exceeds \$50 million, a NEET PJM Entity: (i) may file for authorization from the Commission to amortize and recover in rates its Regulatory Asset; and (ii) shall cease to book expenses to the Regulatory Asset effective upon the effective date of such filing. Recovery of any other regulatory assets requires authorization from the Commission. A carrying charge equal to the weighted cost of capital calculated pursuant to this formula will be applied to the Regulatory Asset prior to the rate year after Commission authorization to recover the Regulatory Asset.
- F Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until the Commission accepts or approves recovery of the cost of abandoned plant.
- G The Formula Rate shall include a credit to rate base for all unfunded reserves (funds collected from customers that (1) have not been set aside in a trust, escrow or restricted account; (2) whose balance are collected from customers through cost accruals to accounts that are recovered under the Formula Rate; and (3) exclude the portion of any balance offset by a balance sheet account). Each unfunded reserve will be included on lines 30 above. The allocator in Col. (g) will be the same allocator used in the formula for the cost accruals to the account that is recovered under the Formula Rate. Since reserves can be created by an offsetting balance sheet account, rather than through cost accruals, the amount to be deducted from rate base should exclude the portion offset by another balance sheet account.
- H Calculate using 13 month average balance, except ADIT.

NextEra Energy Transmission MidAtlantic Indiana, Inc.
Attachment 4a - Accumulated Deferred Income Taxes

Year Ended __

Rate Year =

1 **Account 190**

Days in Period					Averaging with Proration - Projected		
A	B	C	D	E	F	G	H
Month	Days in the Month	Number of Days Prorated	Total Days in Future Portion of Test Period	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)
End of Year balance Prorated Items							-
Month 1	-	-	-	-	-	-	-
Month 2	-	-	-	-	-	-	-
Month 3	-	-	-	-	-	-	-
Month 4	-	-	-	-	-	-	-
Month 5	-	-	-	-	-	-	-
Month 6	-	-	-	-	-	-	-
Month 7	-	-	-	-	-	-	-
Month 8	-	-	-	-	-	-	-
Month 9	-	-	-	-	-	-	-
Month 10	-	-	-	-	-	-	-
Month 11	-	-	-	-	-	-	-
Month 12	-	-	-	-	-	-	-
Total					-	-	
Beginning Balance							-
Less non Prorated Items							-
Beginning Balance of Prorated items							-
Ending Balance							-
Less non Prorated Items							-
Ending Balance of Prorated items							-
Average Balance							-
Less FASB 106 & 109 Items							-
Amount for Attachment 4							-

28 **Account 281**

Days in Period					Averaging with Proration - Projected		
A	B	C	D	E	F	G	H
Month	Days in the Month	Number of Days Prorated	Total Days in Future Portion of Test Period	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)
End of Year balance Prorated Items							-
Month 1	-	-	-	-	-	-	-
Month 2	-	-	-	-	-	-	-
Month 3	-	-	-	-	-	-	-
Month 4	-	-	-	-	-	-	-
Month 5	-	-	-	-	-	-	-
Month 6	-	-	-	-	-	-	-
Month 7	-	-	-	-	-	-	-
Month 8	-	-	-	-	-	-	-
Month 9	-	-	-	-	-	-	-

42	Month 10	-	-	-	-	-	-	-
43	Month 11	-	-	-	-	-	-	-
44	Month 12	-	-	-	-	-	-	-
45	Total					-	-	
46	Beginning Balance				274.b			-
47	Less non Prorated Items				(Line 46 less line 48)			-
48	Beginning Balance of Prorated items				(Line 32, Col H)			-
49	Ending Balance				275.k			-
50	Less non Prorated Items				(Line 49 less line 51)			-
51	Ending Balance of Prorated items				(Line 44, Col H)			-
52	Average Balance				$\text{Line 44, Col H} + (\text{Lines 47} + 50)/2\{(\text{Lines 48} + 51)/2\} + \{(\text{Lines 47} + 50)/2\}$			-
53	Less FASB 106 & 109 Items				Attachment H, Footnote B			-
54	Amount for Attachment 4				(Line 52 less line 53)			-
55	Account 282							
56	Days in Period					Averaging with Proration - Projected		
	A	B	C	D	E	F	G	H
	Month	Days in the Month	Number of Days Prorated	Total Days in Future Portion of Test Period	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)
57								
58								
59	End of Year balance Prorated Items							-
60	Month 1	-	-	-	-	-	-	-
61	Month 2	-	-	-	-	-	-	-
62	Month 3	-	-	-	-	-	-	-
63	Month 4	-	-	-	-	-	-	-
64	Month 5	-	-	-	-	-	-	-
65	Month 6	-	-	-	-	-	-	-
66	Month 7	-	-	-	-	-	-	-
67	Month 8	-	-	-	-	-	-	-
68	Month 9	-	-	-	-	-	-	-
69	Month 10	-	-	-	-	-	-	-
70	Month 11	-	-	-	-	-	-	-
71	Month 12	-	-	-	-	-	-	-
72	Total					-	-	
73	Beginning Balance				274.b			-
74	Less non Prorated Items				(Line 73 less line 75)			-
75	Beginning Balance of Prorated items				(Line 59, Col H)			-
76	Ending Balance				275.k			-
77	Less non Prorated Items				(Line 76 less line 78)			-
78	Ending Balance of Prorated items				(Line 71, Col H)			-
79	Average Balance				$\text{Line 71, Col H} + (\text{Lines 74} + 77)/2\{(\text{Lines 75} + 78)/2\} + \{(\text{Lines 74} + 77)/2\}$			-
80	Less FASB 106 & 109 Items				Attachment H, Footnote B			-
81	Amount for Attachment 4				(Line 79 less line 80)			-

82

Account 283

83

Days in Period				
A	B	C	D	E
Month	Days in the Month	Number of Days Prorated	Total Days in Future Portion of Test Period	Proration Amount (C / D)

84

85

86 End of Year balance Prorated Items

87

88

89

90

91

92

93

94

95

96

97

98

99

Total

Averaging with Proration - Projected		
F	G	H
Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)

87

88

89

90

91

92

93

94

95

96

97

98

99

100

101

102

103

104

105

106

107

108

Beginning Balance

Less non Prorated Items

Beginning Balance of Prorated items

Ending Balance

Less non Prorated Items

Ending Balance of Prorated items

Average Balance

Less FASB 106 & 109 Items

Amount for Attachment 4

276.b

(Line 100 less line 102)

(Line 86, Col H)

277.k

(Line 103 less line 105)

(Line 98, Col H)

~~Line 98, Col H + (Lines 101 + 103)/2((Lines 102 + 105)/2)+((Lines 101 + 103)/2)~~

Attachment H, Footnote B

(Line 106 less line 107)

-

-

-

-

-

-

-

-

-

Attachment 5

Attachment H, Pages 3 and 4, Worksheet
NextEra Energy Transmission MidAtlantic Indiana, Inc.

Line No.	Month	Transmission O&M Expenses	Account No. 566 (Misc. Trans. Expense)	Account No. 565	A&G Expenses	FERC Annual Fees	EPRI & Reg. Comm. Exp. & Non-safety Ad.	Transmission Related Reg. Comm. Exp.	Transmission Lease Payments	Amortization of Regulatory Asset	Miscellaneous Transmission Expense (less amortization of regulatory asset)	Depreciation Expense - Transmission
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
	Attachment H, Page 3, Line No.:	1	2	3	4	5	6	7	9 Portion of Transmission O&M	11 Portion of Account 566	12 Balance of Account 566	16 336.7.b, d & e
	Form No. 1	321.112.b	321.97.b	321.96.b	323.197.b	(Note E)	(Note E)	(Note E)				
1	January											
2	February											
3	March											
4	April											
5	May											
6	June											
7	July											
8	August											
9	September											
10	October											
11	November											
12	December											
13	Total		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
		Depreciation Expense - General & Intangible	Amortization of Abandoned Plant	Payroll Taxes	Highway & Vehicle Taxes	Property Taxes	Gross Receipts Taxes	Other Taxes	Payments in lieu of Taxes	Amortized Investment Tax Credit (266.8f)	Excess Deferred Income Taxes	Tax Effect of Permanent Differences
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
	Attachment H, Page 3, Line Number	17	19	23	24	26	27	28	29	37	38	39
	Form No. 1	336.10.b, d & e, 336.1.b, d & e	(Note S)	263.i	263.i	263.i	263.i	263.i	263.i	266.8.f	(Note G)	(Note W)
14	January											
15	February											
16	March											
17	April											
18	May											
19	June											
20	July											
21	August											
22	September											
23	October											
24	November											
25	December											
26	Total	\$	\$	\$	\$	\$	-	\$	\$	\$	\$	\$

Attachment 5
Attachment H, Pages 3 and 4, Worksheet
NextEra Energy Transmission MidAtlantic Indiana, Inc.

	Bundled Sales for Resale included on page 4 of Attachment H (a)	ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY) (b)	Transmission charges for all transmission transactions (c)	Transmission charges associated with Project detailed on the Project Rev Req Schedule Col. 10. (d)	Account No. 457.1 Scheduling (e)
Attachment H, Page 4, Line No:	27	29	31	32	Attach H, p 1 line 4
	(Note L)	(Note M)	Portion of Account 456.1	Portion of Account 456.1	
27 January			-	-	-
28 February			-	-	-
29 March			-	-	-
30 April			-	-	-
31 May			-	-	-
32 June			-	-	-
33 July			-	-	-
34 August			-	-	-
35 September			-	-	-
36 October			-	-	-
37 November			-	-	-
38 December			-	-	-
39 Total	\$	\$	\$ -	\$ -	\$ -

40
41 RETURN (R)
Notes K, Q & R from Attachment H

42	Long Term Interest (117, sum of 62.c through 67.c, Note A)		\$ -	
43	Preferred Dividends (118.29c) (positive number)		-	
44	Proprietary Capital (112.16.c)		-	
45	Less Preferred Stock (line 49)		-	
46	Less Account 216.1(112.12.c (enter negative)		-	
47	Common Stock (sum lines 41-43)		-	
48	Long Term Debt	Note A	\$ -	Cost
49	Preferred Stock (112.3.c)	Note B	-	Weighted
50	Common Stock	Note C	-	-
51	Total	Sum of Lines 48-50	-	10.1% =WCLTD

Note:

A Long Term Debt balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 18.c & d to 21.c & d in the Form No. 1. The cost is calculated by dividing line 42 by the Long Term Debt balance in line 48. In the event there is a construction loan prior to the issuance of non-construction debt, line 42 will include the interest and line 48 will include the outstanding amounts associated with the construction financing.

B Preferred Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 line 3.c & d in the Form No. 1

C Common Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 3.c & d, 12.c & d, and 16.c & d in the Form No. 1 as shown on lines 41-44 above. ROE will be supported in the original filing and no change in ROE may be made absent a filing with FERC.

Interest is calculated by taking the interest rate in line 8 and applying it monthly to the balances in Column C-N (i.e., for January 12/12* Column O, February 11/12* Column O, etc.) plus the interest rate in line 8 times 1.5 times the sum of the balances for January through December.

PBOPs
NextEra Energy Transmission MidAtlantic Indiana, Inc.

Calculation of PBOP Expenses

	(a)	(b)
1		<u>NextEra</u>
2	Total PBOP expenses (Note A)	\$0.00
3	Labor dollars (total labor under PBOP Plan, Note A)	\$0.00
4	Cost per labor dollar (line2 / line3)	
5	labor expensed (labor not capitalized) in current year, 354.28.b.	
6	PBOP Expense for current year (line 4 * line 5)	
7	Lines 2-3 cannot change absent approval or acceptance by FERC in a separate proceeding.	
8	PBOP amount included in Company's O&M and A&G expenses included in FERC Account Nos. 500-935	

Note

Letter
A

The source of the amounts from the Actuary Study supporting the numbers in Line 2 and 3 is -

Attachment 8
Depreciation Rates
NextEra Energy Transmission MidAtlantic Indiana, Inc.

Page 1 of 1

Line	Account Number	FERC Account	Rate (Annual)Percent
	TRANSMISSION PLANT		
1	350.1	Fee Land	0.00
2	350.2	Land Rights	1.33
2	352	Structures and Improvements	3.36
3	353	Station Equipment	2.92
4	354	Towers and Fixtures	~~0.00~~ 2.02
5	355	Poles and Fixtures	2.05
6	356	Overhead Conductor and Devices	3.10
7	357	Underground Conduit	0.00
8	358	Underground Conductor and Devices	0.00
9	359	Roads and Trails	0.00
	GENERAL PLANT		
10	390	Structures & Improvements	0.00
11	391	Office Furniture & Equipment	5.25
12	392	Transportation Equipment	0.00
13	393	Stores Equipment	0.00
14	394	Tools, Shop & Garage Equipment	0.00
15	395	Laboratory Equipment	0.00
16	397	Communication Equipment	25.00
17	398	Miscellaneous Equipment	2.50
	INTANGIBLE PLANT		
18	301	Organization	1.85
19	302	Intangible	1.85
20	303	Miscellaneous Intangible Plant	
21		5 Year Property	20.00
22		7 Year Property	14.29
23		10 Year Property	10.00
24		Transmission facility Contributions in Aid of Construction	Note 1

Note 1: In the event a Contribution in Aid of Construction (CIAC) is made for a transmission facility, the transmission depreciation rates above will be weighted based on the relative amount of underlying transmission plant booked to the accounts shown in lines 1-9 above and the weighted average depreciation rate will be used to amortize the CIAC. The life of a facility subject to a CIAC will be equivalent to the depreciation rate calculated above, i.e., $100\% \div \text{depreciation rate} = \text{life in years}$. The estimated life of the facility or rights associated with the facility will not change over the life of a CIAC without prior FERC approval.

These depreciation rates will not change absent the appropriate filing at FERC.

EXHIBIT FPL-100

Direct Testimony of Ned W. Allis

BEFORE THE FEDERAL ENERGY REGULATORY COMMISSION

FLORIDA POWER & LIGHT COMPANY

DIRECT TESTIMONY OF NED W. ALLIS

DOCKET NO. ER19-____-000

November 2, 2018

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I. INTRODUCTION

1

2

3 **Q. Please state your name and business address.**

4 A. My name is Ned W. Allis. My business address is 207 Senate Avenue, Camp
5 Hill, PA 17011.

6 **Q. By whom are you employed and what is your position?**

7 A. I am Project Manger, Depreciation and Technical Development for Gannett
8 Fleming Valuation and Rate Consultants, LLC ("Gannett Fleming"). Gannett
9 Fleming provides depreciation consulting services to utility companies in the
10 United States and Canada.

11 **Q. Please describe your duties and responsibilities in that position.**

12 A. As Project Manger, Depreciation and Technical Development, I am
13 responsible for conducting depreciation, valuation and original cost studies,
14 determining service life and salvage estimates, conducting field reviews,
15 presenting recommended depreciation rates to clients, and supporting such
16 rates before state and federal regulatory agencies. I am also responsible for
17 Gannett Fleming's proprietary depreciation software, training of depreciation
18 staff, and the development of solutions for technical issues related to
19 depreciation.

20 **Q. Please describe your educational background and professional
21 experience.**

22 A. I have a Bachelor of Science degree in Mathematics from Lafayette College in
23 Easton, PA. I joined Gannett Fleming in October 2006 as an analyst. My

1 responsibilities included assembling data required for depreciation studies,
2 conducting statistical analyses of service life and net salvage data, calculating
3 annual and accrued depreciation, and assisting in preparing reports and
4 testimony setting forth and defending the results of the studies. I also
5 developed and maintained Gannett Fleming's proprietary depreciation
6 software. In March 2013, I was promoted to Supervisor of Depreciation
7 Studies and in March 2017, I was promoted to my current position. Since
8 joining Gannett Fleming, I have worked on more than one hundred
9 depreciation assignments.

10
11 I am currently the Vice President of the Society of Depreciation Professionals
12 (the "Society") and an associate member of the joint American Gas
13 Association ("AGA") and Edison Electric Institute ("EEI") industry
14 Accounting Committee ("AGA/EEI"). The Society has established national
15 standards for depreciation professionals. The Society administers an
16 examination to become certified in this field. I passed the certification exam
17 in September 2011 and was re-certified in March 2017. I am also an
18 instructor for depreciation training sponsored by the Society.

19
20 I have submitted testimony on depreciation related topics to the Commission,
21 the Florida Public Service Commission, the New York Public Service
22 Commission, the Public Utilities Commission of Nevada, the New Jersey
23 Board of Public Utilities, the California Public Utilities Commission, the

1 Rhode Island Public Utilities Commission, the Connecticut Public Utilities
2 Regulatory Authority, and the District of Columbia Public Service
3 Commission. I have also assisted other witnesses in the preparation of direct
4 and rebuttal testimony in numerous other states and two Canadian provinces.
5 Exhibit FPL-102 provides a list of depreciation cases in which I have
6 submitted testimony.

7 **Q. Have you received any additional education relating to utility plant**
8 **depreciation?**

9 A. Yes. I have completed the following courses conducted by the Society of
10 Depreciation Professionals: “Depreciation Basics,” “Life and Net Salvage
11 Analysis” and “Preparing and Defending a Depreciation Study.”

12 **Q. Are you sponsoring any exhibits in this case?**

13 A. Yes. I am sponsoring the following exhibits:

- 14 • Exhibit FPL-101: 2016 Depreciation Study
- 15 • Exhibit FPL-102: List of Cases in which Ned W. Allis Submitted
16 Testimony

17 **Q. What is the purpose of your testimony?**

18 A. I am sponsoring the results of FPL’s depreciation study (the “2016
19 Depreciation Study” or “Study”), filed on behalf of Florida Power & Light
20 Company (“FPL” or the “Company”) with the Federal Energy Regulatory
21 Commission (“FERC” or the “Commission”), which is provided as Exhibit
22 FPL-101 to my testimony. The service life and net salvage estimates in the
23 Study, which are the same as those recommended in FPL’s 2016 Depreciation

1 Study filed with the Florida Public Service Commission (“FPSC”), are based
2 on historical data through December 31, 2014. The FERC jurisdictional
3 depreciation rates provided in Exhibit FPL-101 are based on depreciable
4 electric properties in service as of December 31, 2016.

5 **Q. Please summarize your testimony.**

6 A. My testimony will explain the methods and procedures of the 2016
7 Depreciation Study and will set forth the annual depreciation rates that result
8 from the Study. I also provide additional detail on each section of the Study
9 in my testimony.

10

11 The overall result of the 2016 Depreciation Study is an increase in FPL’s
12 depreciation rates over the currently approved rates, which will increase
13 FPL’s total depreciation expense as of December 31, 2016 by approximately
14 \$148.7 million.¹ As I detail later in my testimony, this increase is primarily
15 due to the impact of capital additions for the Company’s generating facilities.
16 That overall increase in depreciation expense is partially mitigated by the
17 service lives and net salvage estimates recommended in the Study.

18

19 II. 2016 DEPRECIATION STUDY

20 **Q. Please define the concept of depreciation.**

21 A. The Uniform System of Accounts defines depreciation as:

22 *Depreciation*, as applied to depreciable electric plant,

¹ Unless otherwise noted, the depreciation expense amounts cited in my testimony are based on FPL balances prior to any allocations to FERC or FPSC jurisdictions.

1 means the loss in service value not restored by current
2 maintenance, incurred in connection with the consumption
3 or prospective retirement of electric plant in the course of
4 service from causes which are known to be in current
5 operation and against which the utility is not protected by
6 insurance. Among the causes to be given consideration are
7 wear and tear, decay, action of the elements, inadequacy,
8 obsolescence, changes in the art, changes in demand and
9 requirements of public authorities.²

10 **Q. In preparing the 2016 Depreciation Study, did you follow generally**
11 **accepted practices in the field of depreciation?**

12 A. Yes. The methods, procedures and techniques used in the Study are accepted
13 practices in the field of depreciation and are detailed in my testimony.

14 **Q. Please describe the contents of the 2016 Depreciation Study.**

15 A. The Study is presented in eleven parts:

- 16 • Part I, Introduction, presents the scope and basis for the 2016
17 Depreciation Study;
- 18 • Part II, Estimation of Survivor Curves, explains the process of
19 estimating survivor curves and the retirement rate method of life
20 analysis;
- 21 • Part III, Service Life Considerations, discusses factors and the
22 informed judgment involved with the estimation of service life;

² 18 C.F.R. 101 (FERC Uniform System of Accounts), Definition 12.

- 1 • Part IV, Net Salvage Considerations, discusses factors and the
2 informed judgment involved with the estimation of net salvage;
- 3 • Part V, Calculation of Annual and Accrued Depreciation, explains
4 the method, procedure and technique used in the calculation of
5 annual depreciation expense and the theoretical reserve;
- 6 • Part VI, Results of Study, sets forth the service life estimates, net
7 salvage estimates, annual depreciation rates and accruals and
8 theoretical reserves for each depreciable group. This section also
9 includes a description of the detailed tabulations supporting the
10 2016 Depreciation Study;
- 11 • Part VII, Service Life Statistics, sets forth the survivor curve
12 estimates and original life tables for each plant account and
13 subaccount;
- 14 • Part VIII, Net Salvage Statistics, sets forth the net salvage analysis
15 for each plant account and subaccount;
- 16 • Part IX, Detailed Depreciation Calculations, sets forth the
17 calculation of average remaining life for each property group;
- 18 • Part X, Detail of Generation Plant, provides a description of the
19 Company's generating units and provides a discussion of the
20 considerations that inform the service life and net salvage
21 estimates for each plant account and the probable retirement dates
22 for each generating unit; and
- 23 • Part XI, Detail of Transmission, Distribution and General Plant,

1 provides a description of transmission, distribution and general
2 plant by account and provides a discussion of the considerations
3 that inform the service life and net salvage estimates for each plant
4 account.

5 **Q. Please identify the depreciation method that you used.**

6 A. I used the straight line method of depreciation, remaining life technique, and
7 the average service life (or average service life – broad group) procedure. The
8 annual depreciation accruals presented in my study are based on a method of
9 depreciation accounting that seeks to distribute the unrecovered cost of fixed
10 capital assets over the estimated remaining useful life of each unit, or group of
11 assets, in a systematic and rational manner.

12 **Q. What are your recommended annual depreciation accrual rates for FPL?**

13 A. My recommended annual depreciation accrual rates are the remaining life
14 rates set forth in Exhibit FPL-101.

15 **Q. How did you determine the recommended annual depreciation accrual
16 rates?**

17 A. I did this in two phases. In the first phase, I estimated the service life and net
18 salvage characteristics for each depreciable group - that is, each plant account
19 or subaccount identified as having similar characteristics. In the second
20 phase, I calculated the composite remaining lives and annual depreciation
21 accrual rates based on the service life and net salvage estimates determined in
22 the first phase. The next two sections of my testimony will explain each of
23 these phases of the study.

1 **III. SERVICE LIVES AND NET SALVAGE**

2 **Q. Please describe the first phase of the 2016 Depreciation Study, in which**
3 **you estimated the service life and net salvage characteristics for each**
4 **depreciable group.**

5 A. The service life and net salvage study consisted of compiling historic data
6 from records related to FPL's plant; analyzing these data to obtain historic
7 trends of survivor and net salvage characteristics; obtaining supplementary
8 information from management and operating personnel concerning accounting
9 and operating practices and plans; and interpreting the above data and the
10 estimates used by other electric utilities to form judgments of average service
11 life and net salvage characteristics.

12 **Q. Did you physically observe FPL's plant and equipment as part of the**
13 **2016 Depreciation Study?**

14 A. Yes. For the 2016 Depreciation Study, I held meetings with operating
15 personnel and made field visits to FPL properties to observe representative
16 portions of plant. I also participated in meetings and field visits for the
17 preparation of the Company's previous study filed with the FPSC in 2009
18 ("2009 Depreciation Study"). The meetings and field reviews were conducted
19 to become familiar with Company operations and obtain an understanding of
20 the function of the plant and information with respect to the reasons for past
21 retirements and the expected future causes of retirements. This knowledge, as
22 well as information from other discussions with management, was
23 incorporated in the interpretation and extrapolation of the statistical analyses.

1 Meetings were held with various personnel from FPL's Power Generation,
2 Nuclear and Power Delivery business units, as well as meetings with
3 accounting personnel.

4 **Q. What facilities did you observe?**

5 A. In connection with the preparation of the 2016 Depreciation Study, I visited
6 the following facilities and observed operations and maintenance practices at
7 each location:

- 8 • Riviera Beach Generating Station
- 9 • Martin Generating Station
- 10 • Plumosus Substation
- 11 • Landings Substation
- 12 • Storm Hardening Project, Belvedere Road, West Palm Beach
- 13 • St. Lucie Nuclear Generating Station
- 14 • West County Generating Station
- 15 • Jupiter Substation

16 Additionally, in connection with the preparation of the 2009 Depreciation
17 Study, I toured the following facilities:

- 18 • Corporate offices - Juno Beach
- 19 • General offices – Miami
- 20 • Turkey Point Nuclear Generating Station
- 21 • Turkey Point Steam Generating Station
- 22 • Turkey Point Combined Cycle Generating Station
- 23 • Lauderdale Combined Cycle and Gas Turbine facilities

- 1 • FPL system control center
- 2 • Meter technology center

3 I also attended meetings with FPL personnel during the preparation of that
4 study.

5 **A. Service Lives**

6 **Q. What is the process for the estimation of service lives in the 2016**
7 **Depreciation Study?**

8 A. The process for the estimation of service lives was based on informed
9 judgment that incorporated a number of factors, including the statistical
10 analyses of historical data, general knowledge of the property studied, and
11 information obtained from field trips and management meetings. The method
12 of estimation for each depreciable group depended on the type of property
13 studied for each account. “Mass property” refers to assets such as poles, wires
14 and transformers that are continually added and replaced. Depreciable
15 transmission, distribution and general plant assets were studied as mass
16 property. “Life Span property” refers to assets such as power plants for which
17 all assets at a facility are expected to retire concurrently. The processes of
18 estimating service life for mass property and life span property are described
19 in the following sections.

20 **1. Mass Property**

21 **Q. What historical data did you analyze for the purpose of estimating service**
22 **life characteristics for mass property?**

23 A. I analyzed the Company’s accounting entries that record plant transactions

1 during the period 1941 through 2014. The transactions included additions,
2 retirements, transfers and the related balances. The Company records also
3 included surviving dollar value by year installed for each plant account as of
4 December 31, 2014.

5 **Q. What methods are generally used to analyze service life data?**

6 A. There are two methods widely used in a typical depreciation study to estimate
7 a survivor curve for a group of plant assets; these are the simulated plant
8 balances method and the retirement rate method.

9
10 The simulated plant balance method is used for property groups for which the
11 retirements of property by age are not known. However, it does require
12 continuous records of annual plant activity and year-end plant balances. The
13 method suggests probable survivor curves for a property group by
14 successively applying a number of alternative survivor curves to the group's
15 historical additions in order to simulate the group's surviving balance over a
16 selected period of time. One of the several survivor curves which results in
17 simulated balances that conform most closely to the book balance may be
18 considered to be the survivor curve which the group under study is
19 experiencing.

20
21 The retirement rate method is an actuarial method of deriving survivor curves
22 using the average rates at which property of each age group is retired. It is the
23 preferred method when sufficient data are available. The method relates to

1 property groups for which aged accounting experience is available or for
2 which aged accounting experience is developed by statistically aging unaged
3 amounts. FPL maintains aged accounting data (meaning that the vintage year
4 is recorded for each addition, retirement or transfer), and thus the data at FPL
5 are kept in a manner that enabled the use of the retirement rate method.

6
7 The application of the retirement rate method is illustrated through the use of
8 an example in Part II of the 2016 Depreciation Study. The retirement rate
9 method was used for mass property accounts (i.e., depreciable transmission,
10 distribution and general plant accounts). As I will discuss in the next section
11 on life span property, the retirement rate method was also used for the
12 estimation of interim survivor curves for production plant accounts.

13 **Q. Did you use statistical survivor characteristics to estimate average service**
14 **lives of the property?**

15 A. Yes. I used Iowa-type survivor curves.

16 **Q. What is an “Iowa-type survivor curve,” and how did you use such curves**
17 **to estimate the service life characteristics for each property group?**

18 A. Iowa-type curves are a widely used group of generalized survivor curves that
19 contain the range of survivor characteristics usually experienced by utilities
20 and other industrial companies. The Iowa curves were developed at the Iowa
21 State College Engineering Experiment Station through an extensive process of
22 observing and classifying the ages at which various types of property used by
23 utilities and other industrial companies had been retired.

1

2 Iowa-type curves are used to smooth and extrapolate original survivor curves
3 determined by the retirement rate method. Iowa curves were used in this
4 study to describe the forecasted rates of retirement based on the observed rates
5 of retirement and expectations regarding future retirements. Iowa-type curves
6 have been accepted by every state commission and the Commission.

7

8 The estimated survivor curve designations for each depreciable property
9 group indicate the average service life, the family within the Iowa system to
10 which the property group belongs, and the relative height of the mode. For
11 example, an Iowa 40-R2 designation indicates an average service life of forty
12 years; a right-moded, or R-type curve (the mode occurs after average life for
13 right-moded curves); and a moderate height, two, for the mode (possible
14 modes for R-type curves range from 1 to 5).³ The Iowa curves are discussed
15 in more detail in Part II of Exhibit FPL-101.

16 **Q. How are Iowa type survivor curves compared to the historical data for**
17 **the purpose of forecasting service lives?**

18 A. For each depreciable property group, original life tables are developed from
19 the Company's historical records of aged additions, transfers and retirements.
20 Original life tables can be developed using the full experience of historical
21 data. Original life tables can also be developed using different ranges of years
22 of activity, such as the most recent 30 or 40 years of experience. The range of

³ There are also half-mode curves (e.g., R1.5) that are the average of the full mode curves.

1 transaction years used to develop a life table is referred to as an “experience
2 band,” and the range of vintages used for the life table is referred to as a
3 “placement band.”

4 Once life tables have been developed using the retirement rate method,
5 specific Iowa curves can be compared both visually and mathematically to the
6 life tables. For visual curve matching, Iowa survivor curves are plotted on the
7 same graph as an original life table, and the points of the curves are visually
8 compared to the life table to assess how closely the Iowa curve matches the
9 historical data. For mathematical curve matching, Iowa curves are compared
10 to an original life table mathematically using an algorithm that compares the
11 differences between an Iowa curve and the original life table.

12 For both visual and mathematical curve matching, not all of the historical data
13 points should be given the same consideration, as different data points on a
14 life table will have different significance based on both the level of exposures
15 (i.e., the amount of assets that has survived to a given age) and the level of
16 retirements. For example, data points for later ages in an original life table
17 may be based on the experience of a small number of units of property. Due
18 to a smaller sample size, these data points would not provide as meaningful
19 information as earlier ages. Additionally, the middle portion of the curve is
20 where the largest portion of retirements occurs. This portion of the curve
21 therefore typically provides the best indications of the survivor characteristics
22 of the property studied.

23 **Q. Can you provide an example of the process of fitting Iowa curves to an**

1 **original life table?**

2 A. Yes. Account 364.1 Poles, Towers and Fixtures – Wood provides a good
3 example of this process. For this account, the life table for the overall
4 experience and placement bands is shown on Exhibit FPL-101, pages VII-94
5 and VII-95. The original life table develops the percent of plant that has
6 survived to each age for the experience and placement bands. The
7 representative data points from this life table are depicted graphically on
8 Exhibit FPL-101, page VII-93.
9 Also shown on page VII-93 is the 40-R2 survivor curve. As can be seen in
10 the chart, this curve is a visually good match of the historical data, as the
11 smooth line depicting the 40-R2 survivor curve is close to the historical data
12 points for most ages. It is a particularly good fit for the middle portion of the
13 curve, or the data points from about 80% surviving to about 20% surviving.
14 These data points provide the most information on the survivor characteristics
15 for this account. The 40-R2 is also a good mathematical fit of the historical
16 data. The degree of mathematical fit can be measured by the residual
17 measure,⁴ which is a normalized sum of squares difference between the
18 original life table and a given Iowa curve. The residual measure for the 40-R2
19 survivor curve and the representative data points from the original life table is
20 1.36, which is considered to be a very good fit.⁵ The statistical analysis for
21 this account, using both visual and mathematical techniques, therefore

⁴ The residual measure is the square root of the total sum of the squares of differences between points on the original and smooth curves divided by the number of points.

⁵ The smaller the residual measure, the more closely the Iowa curve mathematically matches the original life table.

1 indicates that the 40-R2 survivor curve provides a good representation of the
2 historical mortality characteristics for the account.

3 **Q. Is the statistical analysis of historical data based on the retirement rate**
4 **method the only consideration in estimating service life?**

5 A. No. The estimation of service life is a forecast of the future experience of
6 property currently in service, and therefore informed judgment that
7 incorporates a number of factors must be used in the process of estimating
8 service life. The statistical analysis can provide a good indication of what has
9 occurred for the Company's assets in the past, but other factors can affect the
10 service lives of the assets going forward. Further, the historical data often
11 does not provide a definitive indication of service life. For these reasons other
12 factors must be considered when estimating future service life characteristics.

13 **Q. Can you provide an example of types of factors considered in the process**
14 **of estimating service life?**

15 A. Yes. An example is Account 364, Poles, Towers and Fixtures. I have
16 explained previously that the 40-R2 survivor curve is a good fit of the
17 historical data for wood poles. However, other factors were also considered
18 for this account.

19
20 In previous depreciation studies, Account 364 has been studied as one
21 property group. That is, both wood poles and concrete poles were combined
22 into one property group. In the 2009 Order, the Commission approved the 39-
23 R2 survivor curve for this account. For the current study, data was available

1 for the retirement rate method analysis for the years 1941 through 2014. The
2 historical data indicated a modest increase in the service life for this account
3 and a similar Iowa curve type. The statistical analysis indicated an average
4 service life of around 40 years, and the 40-R2 represented a good fit of the
5 historical data.

6
7 In addition to the statistical analysis, I had discussions with engineering and
8 operations personnel with knowledge of the assets and Company plans.
9 Through these discussions I learned in more detail the Company's storm
10 hardening program wherein FPL is investing to make its transmission and
11 distribution infrastructure more resilient. Additionally, I visited the job site of
12 a storm hardening project to see the installation of a stronger new concrete
13 pole. Through these discussions and observations, I concluded that the
14 service life expectations for wood poles were likely to be different than the
15 expectations for concrete poles.

16 Data was available to perform separate retirement rate analyses on historical
17 data for wood poles and concrete poles. As noted previously, the statistical
18 analyses indicated service lives of around 40 years for wood poles, and that
19 the 40-R2 survivor curve was a good fit of the historical data. For concrete
20 poles, the statistical analysis indicated longer service lives than for wood
21 poles. The analysis of historical data indicated average service lives of around
22 45 years for concrete poles, with the 45-R1.5 being a good fit of the historical
23 concrete pole data.

1
2 For wood poles, discussions with management indicated that the results from
3 the statistical analysis provide a reasonable indication of the future service life
4 expectations for this account. However, information obtained from
5 discussions with management and site visits provided reason to expect that
6 newer concrete poles will remain in service for a somewhat longer period of
7 time than older concrete poles have historically remained in service. Concrete
8 poles installed today are stronger poles than those installed 30 or 40 years ago.
9 Retirements due to causes such as damage and deterioration should therefore
10 be expected to occur somewhat less frequently for newer concrete poles.
11 However, poles are also retired for other reasons, such as relocations, loading
12 and clearances, which may not be materially different in the future than what
13 has been experienced in the past. Thus, while the 45-R1.5 is a good fit of the
14 historical data, the future expectations for concrete poles are for somewhat
15 longer service lives than have occurred historically. The 50-R1.5 survivor
16 curve incorporates these expectations and represents a longer service life than
17 the indications based solely on the historical data.

18 For these reasons, the recommendation in the 2016 Depreciation Study is for
19 Account 364, Poles, Towers and Fixtures to be subdivided into wood poles
20 and concrete poles. Based on the considerations discussed above, the
21 recommendation for wood poles is the 40-R2 survivor curve, and for concrete
22 poles is the 50-R1.5 survivor curve.
23

1 **Q. Was the process for estimating service lives for other accounts similar to**
2 **Account 364?**

3 A. Yes. A similar process for estimating service life was used for other mass
4 property accounts. The estimated survivor curves for each account can be
5 found in Part VII of the 2016 Depreciation Study. A narrative description of
6 considerations for each estimate can be found in Part XI of the study.

7 **Q. Do you have any other recommendations for Account 364 Poles, Towers**
8 **and Fixtures?**

9 A. Yes. In addition to the service life and net salvage estimates for this account,
10 I recommend that the account be formally segregated into two subaccounts,
11 one for wood poles and one for concrete poles. This will allow for plant
12 activity, as well as accumulated depreciation, cost of removal, and gross
13 salvage to be tracked separately for the two types of assets currently in
14 Account 364.

15 **2. Life Span Property**

16 **Q. What method was used to estimate the lives of production facilities?**

17 A. For production facilities the life span method was used to estimate the lives of
18 electric generation facilities, for which concurrent retirement of the entire
19 facility is anticipated. In this method, the survivor characteristics of such
20 facilities are described by the use of interim retirement survivor curves
21 (typically Iowa curves) and economic recovery dates. The interim survivor
22 curve describes the rate of retirement related to the replacement of elements of
23 the facility. For a power plant, examples of interim retirements include the

1 retirement of piping, boiler tubes, condensers, turbine blades, and rotors that
2 occur during the life of the facility. Interim survivor curves were developed
3 using the retirement rate method in a manner similar to that used for mass
4 property. The economic recovery date, an estimate of the probable retirement
5 date of a facility based on its anticipated operating life, affects each year of
6 installation for the facility by truncating the interim survivor curve for each
7 installation year at its attained age as of that date. The life span of the facility
8 is the time from when the plant is originally placed in service to the expected
9 date of its eventual retirement (i.e., the economic recovery date).

10 The use of interim survivor curves, truncated at the estimated economic
11 recovery dates, provides a consistent method of estimating the lives of several
12 years' installation for a particular facility inasmuch as a single concurrent
13 retirement for all the years of installation will occur at that specified date.

14 **Q. Is the life span method widely used in the electric industry to determine**
15 **the depreciation rates for production plants?**

16 A. Yes. My firm has used the life span method in performing depreciation
17 studies presented to many public utility commissions across the United States
18 and Canada, and the life span method is the predominant method used for
19 property such as production plants.

20 **Q. Are interim survivor curves the most common method of estimating**
21 **interim retirements for life span property?**

22 A. Yes. The use of interim survivor curves to estimate interim retirements is also
23 the predominant method of estimating interim retirements for assets such as

1 power plants.

2 **Q. What are the economic recovery dates and what was your basis for each**
3 **selection?**

4 A. The economic recovery dates estimated in the study are set forth on Exhibit
5 FPL-101 on pages III-6 and III-7. For each generating unit, the life span used
6 in the 2016 Depreciation Study is either the same as or longer than the life
7 span estimate incorporated to FPL's current FERC jurisdictional depreciation
8 rates.

9 The economic recovery dates are based on a number of factors, including the
10 operating characteristics of the facilities, the type of technology used at each
11 plant, environmental and other regulations, and the Company's outlook for
12 each facility. Economic recovery dates are specific to each generating unit,
13 and, therefore, the characteristics for each generating unit are considered when
14 estimating an economic recovery date. Typically the owner and operator of
15 each facility best understands the operation and the outlook of each power
16 plant, and is therefore in the best position to determine the most probable
17 retirement of each facility. The Company performed an analysis of the life
18 span for its steam and combined cycle plants. I have discussed the estimated
19 life span of each facility with FPL. In addition, FPL has retired a number of
20 generating units in recent years. The experienced life spans of these retired
21 facilities were also reviewed. I have also incorporated my firm's experience
22 performing depreciation studies for other utilities and our knowledge of other
23 generating facilities. I have compared the estimates for FPL's facilities with

1 the estimates typically made for other utilities and have confirmed that FPL's
2 estimates are reasonable and are within the range of estimates typically used
3 in the industry.

4 This process results in economic recovery dates for the 2016 Depreciation
5 Study that are in my judgment the most reasonable based on the current
6 information available. Further discussion of these estimates can be found in
7 Part X of Exhibit FPL-101, as well as later in this testimony.

8 **Q. What are the life span estimates for steam generating plants?**

9 A. For each of the Martin, Manatee, St. Johns River Power Park ("SJRPP") and
10 Scherer generating units, the estimated life spans are consistent with the 50-
11 year life span incorporated into FPL's current depreciation rates. Martin and
12 Manatee are dual fuel (oil and gas-fired) steam power plants, and SJRPP and
13 Scherer are coal-fired generating stations. In recent years a variety of
14 environmental rules have been put in place that have had an impact on the
15 service lives of steam power plants, and in particular on coal-fired generation.
16 Many power plants in the industry have been retired earlier than anticipated
17 due in part to these environmental rules. Given these considerations, in my
18 judgment the current 50 year life spans continue to be reasonable estimates for
19 these plants.

20 **Q. Has the Company retired any steam generating plants in recent years?**

21 A. Yes. The Company has retired a number of steam generating plants. The
22 facilities retired, as well as the retirement date and life span of each facility,
23 are summarized in Table 1 below. The actual experienced life spans for these

units ranged from 41 to 57 years, with an average life span of approximately 50 years. This experience further supports a 50 year life span for the Company's remaining steam generating plants.

Table 1: Retirements of FPL Steam Generating Units

<u>Generating Unit</u>	<u>Retirement Date</u>	<u>Life Span</u>
Cape Canaveral Unit 1	2010	45
Cape Canaveral Unit 2	2010	41
Cutler Unit 5	2012	58
Cutler Unit 6	2012	57
Pt Everglades Unit 1	2012	52
Pt Everglades Unit 2	2012	51
Pt Everglades Unit 3	2013	49
Pt Everglades Unit 4	2013	48
Riviera Unit 3	2011	49
Riviera Unit 4	2011	48
Sanford Unit 3	2012	53
Turkey Point Unit 1	2016	49
Turkey Point Unit 2	2013	45

Q. What are the life spans for the Company's nuclear generating facilities?

A. The life spans for the Turkey Point and St. Lucie nuclear units are based on the facilities' Nuclear Regulatory Commission ("NRC") operating licenses. Each unit has been granted a 20 year extension to its original 40 year license. The estimated life span for each unit is therefore 60 years.

Q. What is the life span estimate for the Company's combined cycle generating facilities?

A. The life span estimate for the combined cycle facilities is 40 years. FPL has performed an analysis on the overall expected life spans of these facilities, and

1 has concluded that 40 years is the most reasonable expectation for the life
2 spans of these facilities at this time. This represents an increase over the
3 current 30 year life spans for these facilities. The increase in the life span
4 estimates reflects significant investments in the combined cycle fleets to
5 extend the lives of many components, improve efficiency, and mitigate
6 corrosion issues. With these changes, the Company's expectation is that a 40
7 year life span is attainable.

8 **Q. How does a 40 year life span compare to the range of estimates by others**
9 **in the industry for combined cycle power plants?**

10 A. A 40 year life span is at the upper end of the range of typical estimates for
11 combined cycle plants in the industry. Estimates for other utilities typically
12 have ranged from 30 to 40 years, although estimates of 35 or 40 years have
13 been more common in recent years.

14 **Q. Has the Company retired any combined cycle power plants?**

15 A. Yes. The Company has retired both units at its Putnam combined cycle plant.
16 The actual experienced life spans for the two units at this site were 36 and 37
17 years. The life spans of the Putnam units support that 35 to 40 year life spans
18 are reasonable for combined cycle plants, and also offers evidence that a
19 longer life span estimate would not be appropriate at this time for these types
20 of facilities.

21

22

Table 2: Retirements of Combined Cycle Generating Units

<u>Generating Unit</u>	<u>Retirement Date</u>	<u>Life Span</u>
Putnam Unit 1	2014	36
Putnam Unit 2	2014	37

Q. What are the life span estimates for other facilities?

A. The 2016 Depreciation Study uses the same 40 year life span for the Company's new peaker facilities and its existing simple cycle plant at Ft. Myers as is used for combined cycle plants. For the existing Pt. Everglades gas turbines, an economic recovery date of 2028 is recommended, which corresponds to a 57 year life span. The current 30 year life span is recommended for the Company's solar facilities, with the exception of the Martin Solar facility. Because this facility provides steam to the Martin Unit 8 combined cycle plant, the same economic recovery date is used as for Martin Unit 8.

Q. In addition to the life span, you have also recommended estimates for interim retirements. Is the estimation of interim retirements using the retirement rate method similar to the process of estimating survivor curves for mass property?

A. Yes. Similar to mass property the interim survivor curve estimates are based on informed judgment that incorporates actuarial analyses of historical data using the retirement rate method of analysis. Iowa survivor curves have been estimated for each plant account which, combined with the life span estimate

1 for each generating unit, provide the overall survivor curve, average service
2 life and average remaining life for each plant account at each generating unit.
3 A narrative discussion of the considerations for the estimation of interim
4 survivor curves for each account can be found in Part X of the 2016
5 Depreciation Study. Graphical depictions of the interim survivor curves
6 estimated for each generation plant account are presented in Part VII of the
7 study.

8 **Q. Are there any production plant accounts you would like to discuss in**
9 **more detail?**

10 A. Yes. Account 343 Prime Movers is the largest plant account in Other
11 Production Plant. In the previous study there were different service life
12 estimates for two different types of assets in this account. For the first type of
13 assets, referred to as “capital spare parts,” a five year average service life was
14 recommended. For the second type of assets, which contained the remaining
15 balance for this account, a longer service life was recommended because most
16 assets were expected to be in service for the life of the plant.

17 **Q. What is a “capital spare part” for combined cycle plants?**

18 A. The term capital spare parts, as is used for FPL’s combined cycle plants,
19 refers to a number of different types of assets associated with the combustion
20 turbines for the plant. Assets considered capital spare parts include turbine
21 blades, rotor blades and transition nozzles that typically have a shorter life
22 than the overall facility. During outages at regular intervals many of these
23 components are replaced. The parts removed from the plant can be

1 refurbished and reused within FPL's combined cycle fleet. When capital
2 spare parts are removed from a plant, the Company records a retirement as
3 well as positive net salvage that reflects the fact that the parts can be
4 refurbished and reused. Refurbished parts are then recapitalized when they
5 return to service. Capital spare parts are typically refurbished and reused two
6 times before they are no longer able to be used.

7 As a result of these operational characteristics, capital spare parts on average
8 have a shorter service life than the entire facility, but also have a positive net
9 salvage value when retired. It should also be noted that there is a range of
10 lives for the Company's capital spare parts, with some assets having lives as
11 short as two to three years while others remain in service ten years or longer.

12 **Q. In addition to the statistical life analysis, are there other considerations**
13 **for the service life estimate for capital spare parts in the current study?**

14 A. Yes. FPL has made, and continues to make, significant investments to
15 upgrade its capital spare parts. For instance, the original parts installed for the
16 Company's General Electric ("GE") plants, which are referred to as 7FA.03
17 parts, experienced shorter service lives than is expected for new parts installed
18 today. One reason for the shorter service lives is that some of FPL's plants
19 experienced corrosion issues with many of their components. Another reason
20 is that for the plants, the manufacturer has developed more robust components
21 (referred to as 7FA.04 and 7FA.05 parts) that have longer intervals between
22 outages. The result of the longer intervals should be an increase in service life
23 for those capital spare parts.

1 For these reasons, the expectation is that the service life of capital spare parts
2 will be longer going forward than is indicated in the historical data. While the
3 historical data indicates an average service life for these assets in the 6 to 7
4 year range, the 9-L0 survivor curve is recommended for interim retirements
5 for capital spare parts. This estimate reflects the impact of the 7FA.04 and
6 7FA.05 parts, as well as the impact of fewer run-hours for some of the
7 Company's combined cycle plants.

8 **Q. Do you have any other recommendations for Account 343 Prime Movers?**

9 A. Yes. In addition to the service life and net salvage estimates for this account,
10 I recommend that the account be formally subdivided into two subaccounts,
11 one for capital spare parts and one for all other assets in the account. This will
12 allow for plant activity, as well as accumulated depreciation, cost of removal,
13 and gross salvage to be tracked separately for the two types of assets currently
14 in Account 343.

15

16 **B. Net Salvage**

17 **Q. Would you please explain the concept of "net salvage"?**

18 A. Net salvage is the salvage value received for the asset upon retirement less the
19 cost to retire the asset. When the cost to retire exceeds the salvage value, the
20 result is negative net salvage. Net salvage is a component of the service value
21 of capital assets that is recovered through depreciation rates. The service
22 value of an asset is its original cost less its net salvage. Thus, net salvage is
23 considered to be a component of the cost of an asset that is recovered through

1 depreciation.

2 Inasmuch as depreciation expense is the loss in service value of an asset
3 during a defined period (e.g., one year), it must include a ratable portion of
4 both the original cost and the net salvage. That is, the net salvage related to an
5 asset should be incorporated in the cost of service during the same period as
6 its original cost, so that customers receiving service from the asset pay rates
7 that include a portion of both elements of the asset's service value, the original
8 cost and the net salvage value.

9 For example, the full recovery of the service value of a \$1,000 transformer
10 may include not only the \$1,000 of original cost, but also, on average, \$300 to
11 remove the transformer at the end of its life less \$150 in salvage value. In this
12 example, the net salvage component is negative \$150 (\$150 - \$300), and the
13 net salvage percentage is negative 15% $((\$150 - \$300)/\$1,000)$.

14 **Q. Please describe the process you used to estimate net salvage percentages.**

15 A. The net salvage estimate for each plant account is based on informed
16 judgment that incorporates the analysis of historical net salvage data. I
17 reviewed net salvage data from 1986 through 2014. Cost of removal and
18 salvage were expressed as a percent of the original cost of the plant retired,
19 both on an annual basis and a three-year moving average bases. The most
20 recent five-year average was also calculated.

21 **Q. Were there other considerations used in developing your final estimates**
22 **for net salvage?**

23 A. Yes. In addition to the statistical analyses of historical data, I considered the

1 information provided to me by the Company's operating personnel, general
2 knowledge and experience of the industry practices, and trends in the industry
3 in general.

4 **Q. Is the same process used for the estimation of net salvage for production**
5 **plant?**

6 A. The same process is used for interim net salvage for generating plant accounts
7 as is used for the estimation of net salvage for mass property accounts.
8 However, interim net salvage is applied only to the portion of plant expected
9 to be retired as interim retirements. Assets expected to remain in service until
10 the final retirement of a generating facility will experience terminal net
11 salvage – that is, the cost to dismantle the facility.

12 **Q. Do the depreciation rates used for electric generating facilities have a**
13 **component for dismantlement?**

14 A. No. The dismantlement component of net salvage is not included in the
15 depreciation rates recommended in the 2016 Depreciation Study. Consistent
16 with the longstanding practice of FPL, the Company has made estimates of
17 final dismantlement for their fossil and solar generation facilities, but these
18 costs are handled separately and are not part of the 2016 Depreciation Study.
19 Fossil and solar generation dismantlement costs are included separately in this
20 docket, in Exhibit FPL-204 sponsored by FPL witness Sean McCready. End
21 of life costs for nuclear units are also addressed separately, in
22 decommissioning studies. Therefore, net salvage estimates for fossil, solar
23 and nuclear production facilities provided in this Study only reflect interim

1 retirement activity.

2 **Q. Has the Company experienced a trend to increasing removal costs?**

3 A. Yes, and as a result net salvage estimates for some accounts are more negative
4 than the current estimates. Costs have increased for a number of reasons,
5 including permitting costs, work requirements, environmental regulations,
6 safety requirements, traffic control and labor and contractor costs. In addition
7 to these discussions, I have physically observed a pole replacement project. I
8 observed the work involved in replacing a concrete pole, including the
9 construction crew, equipment, traffic control and work required to complete
10 the replacement project. Discussions with management and observations in
11 the field confirm that there are significant costs to retire assets and that these
12 costs have been increasing.

13 **Q. Can you provide an example of how costs have increased?**

14 A. Yes. Distribution poles provide a good example of factors that have resulted
15 in increasing costs to retire assets. FPL has both wood and concrete
16 distribution poles. The retirement of a wood pole requires a multiple
17 person crew as well as equipment including a pole truck. For concrete poles,
18 additional equipment such as a crane is typically required. In addition to the
19 replacement of the actual pole, the Company must also transfer the primary
20 and secondary cable, as well as other devices, from the old pole to the new
21 pole.

22

23 Costs for retiring poles have increased for a number of reasons. Labor and

1 contractor costs have increased over time. The cost of cutting poles has also
2 increased. Cutting costs are higher for concrete poles, as cutting a concrete
3 pole requires more effort than for a wood pole. Other factors have also
4 contributed to higher project costs. For example, work requirements such as
5 traffic control and limitations on when work can be performed have resulted
6 in higher project costs.

7
8 Each of the factors described here contribute to higher cost of removal going
9 forward than was the case ten or twenty years ago. This trend is consistent
10 with the historical net salvage data, which indicates increasing cost of removal
11 for distribution poles.

12 **Q. Is the trend to higher cost of removal consistent with the experience of**
13 **other utilities in the industry?**

14 A. Yes. My firm conducts depreciation studies for utilities across the country.
15 The trend towards increasing cost of removal is consistent with the experience
16 of many others in the industry. The reasons that FPL's costs have increased
17 are also experienced by other utilities.

18

19 **IV. REMAINING LIVES AND DEPRECIATION RATES**

20

21 **Q. Please describe the second phase of the 2016 Depreciation Study, in which**
22 **you calculated composite remaining lives and annual depreciation accrual**
23 **rates.**

1 A. After I estimated the service life and determined net salvage characteristics to
2 use for each depreciable property group, I calculated the annual depreciation
3 accrual rates for each group based on the straight line remaining life method,
4 using remaining lives weighted consistent with the average service life
5 procedure. The recommended FERC jurisdictional depreciation rates are
6 based on actual balances as of December 31, 2016.

7 **Q. Please describe the straight line remaining life method of depreciation.**

8 A. The straight line remaining life method (also referred to as the straight line
9 method and remaining life technique) of depreciation allocates the original
10 cost of the property, less accumulated depreciation, less future net salvage, in
11 equal amounts to each year of remaining service life.

12 **Q. Please describe the average service life procedure for calculating**
13 **remaining life accrual rates.**

14 A. The average service life procedure defines the group for which the remaining
15 life annual accrual is determined. Under this procedure, the annual accrual
16 rate is determined for the entire group or account based on its average
17 remaining life, and this rate is applied to the surviving balance of the group's
18 cost. The average remaining life for the group is determined by first
19 calculating the average remaining life for each vintage of plant within the
20 group. The average remaining life for each vintage is derived from the area
21 under the survivor curve between the attained age of the vintage and the
22 maximum age. Then, the average remaining life for the group is determined
23 by calculating the dollar-weighted average of the calculated remaining lives

1 for each vintage. The annual depreciation accruals for the group are
2 calculated by dividing the remaining depreciation accruals (original cost less
3 accumulated depreciation less net salvage) by the average remaining life for
4 the group.

5 **Q. Please use an example to illustrate the development of the annual**
6 **depreciation accrual rate for a particular group of property in the 2016**
7 **Depreciation Study.**

8 A. For purposes of illustrating this process I will use Account 368, Line
9 Transformers. The survivor curve estimate for this account is the 34-S0, and
10 the net salvage estimate is for negative 15 percent net salvage. A discussion
11 of these estimates, as well as the statistical analyses that support the estimates
12 for this account can be found on Exhibit FPL-101, pages XI-41 and XI-42.
13 The calculation of the annual depreciation related to the original cost of
14 Account 368, Line Transformers, at December 31, 2016, is presented on
15 Exhibit FPL-101, page VI-19. The calculation is based on the 34-S0 survivor
16 curve, negative 15 percent net salvage, the attained age, and the book reserve.
17 The calculated annual depreciation accrual and rate are based on the estimated
18 survivor curve and net salvage, the original cost, book reserve, future accruals
19 and composite remaining life for the account. The calculation of the
20 composite remaining life as of December 31, 2016 is provided in the
21 tabulations presented on Exhibit FPL-101, pages IV-196 and IV-197. The
22 tabulation sets forth the installation year, the original cost, the average service
23 life, the whole life annual depreciation rate and accruals, the remaining life

1 and theoretical future accruals factor and amounts. The average service life
2 weighted composite remaining life of 32.65 years is equal to the total
3 theoretical future accruals divided by the total whole life depreciation
4 accruals.

5 **Q. Did you use this same methodology for the general plant accounts?**

6 A. Yes. This methodology was used for the general plant accounts that are
7 depreciated. However, most of the general plant accounts are amortized in
8 accordance with the Company's current amortization periods.

9 **Q. What were your overall results of the 2016 Depreciation Study?**

10 A. The Study resulted in an increase in average service lives for many accounts.
11 This is generally a reflection of the study using longer service lives as well as
12 increases in the life span estimates for combined cycle plants. The trend
13 towards longer service lives is not uncommon in the electric utility industry
14 today. Additionally, for some types of property, such as transmission and
15 distribution poles and capital spare parts for combined cycle plants, changes in
16 the composition of assets in the account resulted in the estimation of longer
17 service lives than indicated by the historical data. For example, the Company
18 has replaced wood poles with concrete poles that are expected to have a
19 longer service life, and has upgraded capital spare parts to components that
20 have longer inspection intervals. Both of these changes have resulted in
21 longer average service lives.

22

23 The 2016 Depreciation Study also resulted in increases in negative net salvage

1 (i.e. net salvage estimates that are more negative) for some accounts, which is
2 attributable to the increasing cost of removal discussed previously. A trend to
3 more negative net salvage is also consistent with the experience of many other
4 utilities.

5
6 The Study results in an increase of total company depreciation expense of
7 approximately \$148.8 million as of December 31, 2016. This increase is
8 primarily due to the addition of plant for the Company's production plant
9 accounts and is somewhat mitigated by the overall results of the service life
10 and net salvage studies. I will discuss factors affecting the Study results in the
11 next section.

12 13 **V. FACTORS AFFECTING DEPRECIATION EXPENSE**

14
15 **Q. What are the major factors that affect the depreciation expense resulting**
16 **from application of the 2016 Depreciation Study?**

17 A. The changes in annual depreciation rates and expense are shown in Table 3 of
18 the 2016 Depreciation Study and summarized below by class of plant:

19
20 Steam Production: The depreciation expense for this class of plant increased
21 by approximately \$6.4 million. The increase in expense is due primarily to
22 the additions of assets such as pollution control equipment that have occurred
23 since the 2009 Depreciation Study. The life spans used for each facility are

1 the same as those used for the Company's current depreciation rates.

2

3 Nuclear Production: This class of plant showed an increase in depreciation
4 expense of approximately \$146.7 million. The increase in depreciation
5 expense is due primarily to the significant additions for the nuclear plants,
6 such as additions for the extended power uprates ("EPUs").

7

8 Other Production (Combined Cycle): This class of plant showed an overall
9 increase in depreciation expense of approximately \$56.2 million. For this
10 Study, the estimated service lives for capital spare parts as well as the
11 estimated life spans for combined cycle plants have been increased, which all
12 else equal would result in a decrease in depreciation expense. The overall
13 increase in depreciation expense is therefore largely driven by significant
14 additions to the Company's facilities. Most of the increase is for the West
15 County, Canaveral, Riviera and Pt. Everglades combined cycle plants. These
16 facilities account for \$42.5 million, or 76%, of the increase for combined
17 cycle production plants. The current depreciation rates for these plants did not
18 incorporate any interim retirements, and as a result, the approved depreciation
19 rates were lower for these facilities than for the Company's other combined
20 cycle plants. The increase in depreciation for these plants is due primarily to
21 this cause, and would be even higher if the estimated life spans for combined
22 cycle plants were not proposed to be increased from the Commission ordered
23 30 years to 40 years. For the other plants, a significant portion of the increase

1 in depreciation expense is due to increased balances for capital spare parts and
2 other interim additions that have occurred since the 2009 Depreciation Study.

3
4 Other Production (Peaker Plants): The depreciation expense for this class of
5 plant increased by approximately \$1.0 million. Most of the increase is the
6 result additions to the Company's gas turbine peaker facilities.

7
8 Other Production (Solar): The depreciation expense for this class of plant
9 decreased by approximately \$1.3 million. The decrease is the result of a
10 change in the economic recovery date for Martin Solar.

11
12 Transmission Plant: The depreciation expense for this class of plant
13 decreased by approximately \$11.1 million. The decrease in depreciation
14 expense was due primarily to longer service lives for most accounts, which
15 was offset to some degree by more negative net salvage for certain accounts.

16
17 Distribution Plant: The depreciation expense for this class of plant decreased
18 by approximately \$41.7 million. The decrease in depreciation expense was
19 due primarily to longer service lives for most accounts and less negative net
20 salvage estimates for certain accounts. The decrease in expense for these
21 accounts was offset to some degree by more negative net salvage for certain
22 accounts.

23

1 General Plant: Depreciation expense for this class of plant decreased by
2 approximately \$7.5 million. A portion of the decrease was due to longer
3 service lives, but the impact of plant and reserve balances on the remaining
4 life calculation was also a factor.

5 **Q. Why do capital additions for production plant result in an increase in**
6 **depreciation rates?**

7 A. Additions to life span property typically will result in an increase not only to
8 depreciation expense due to a resulting higher plant balance, but also because
9 additions typically increase the depreciation rate for this type of property. For
10 life span property, interim additions (that is, additions added subsequent to the
11 original in service date of the facility) will have a shorter service life than the
12 original installation of the facility. This occurs because the facility has a final
13 retirement date at which time all assets will be retired. Thus, for interim
14 additions, the length of time between installation and the end of the life span
15 of the facility is shorter than for the original installation of the plant.

16

17 To help illustrate this concept, consider as an example a power plant that is
18 installed in 1970 for \$1 million. For simplicity, assume that there will be no
19 interim retirements and no net salvage. If the plant is retired in 2030, the life
20 span of the facility is 60 years. The average service life for the 1970 vintage
21 is also 60 years. The depreciation rate at the time of the original installation is
22 1.67%.⁶ Assume that in 2000 an additional \$500,000 is added to the facility.

⁶ Equal to 1/60

1 These assets will not have an average service life of 60 years, but instead will
2 have an average service life of 30 years since they will be retired in 2030.
3 That is, the interim additions have a shorter service life than the original
4 addition of the facility.

5
6 For this reason, the overall average service life of life span property will
7 decrease as new interim additions are made. Similarly, the annual
8 depreciation rate will tend to increase over time as interim additions occur.
9 After the installation of the 2000 vintage assets the depreciation rate increases
10 to 2.22%⁷ from 1.67%. Thus, although the service life estimate for the plant
11 did not change, the depreciation rate increased due to the interim additions to
12 the facility.

13
14 This same concept explains increases in depreciation rates for FPL's
15 production plant facilities, as significant additions have occurred at steam,
16 nuclear and combined cycle plants. All else equal, these additions cause
17 increases in depreciation rates and are the primary factor contributing to the
18 overall increase in depreciation expense resulting from the 2016 Depreciation
19 Study.

20 **Q. Pursuant to FPSC orders in previous rate cases, there has been an**
21 **amortization of the theoretical reserve imbalance that had been**
22 **calculated in FPSC Docket No. 090130-EI based on the depreciation**

⁷ Equal to $(\$1,000,000/60 + \$500,000/30)/(\$1,000,000 + \$500,000)$

1 **parameters that were approved by the FPSC at that time. How has the**
2 **impact of that amortization been incorporated into the 2016 Depreciation**
3 **Study?**

4 A. While FPL has recorded this reserve amortization for retail ratemaking
5 purposes, the reserve amortization has not been recorded to accumulated
6 depreciation for wholesale ratemaking. Please refer to the testimony of FPL
7 witness McCready for a discussion of the accounting treatment for the reserve
8 amortization.

9
10 The accumulated depreciation balances reflected in the calculations of FERC
11 jurisdictional depreciation rates in the 2016 Depreciation Study do not reflect
12 the amortization of the theoretical reserve imbalance from the 2009
13 Depreciation Study. That is, the accumulated depreciation balances used for
14 the calculation of depreciation rates in this filing are approximately \$1.257
15 billion higher than the Company's FPSC jurisdictional accumulated
16 depreciation balances as a result of the accounting treatment for the
17 amortization of the theoretical reserve imbalance.

18 **Q. What is the overall change in annual depreciation expense for 2017?**

19 A. As noted above, comparison between existing rates and proposed rates using
20 the plant at December 31, 2017, showed an overall increase in total company
21 depreciation expense of \$148.8 million.

22 **Q. Does this conclude your direct testimony?**

23 A. Yes.

EXHIBIT FPL-101
2016 Depreciation Study

FLORIDA POWER AND LIGHT COMPANY

JUNO BEACH, FLORIDA

2016 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2016

Prepared by:



Gannett Fleming

*Excellence Delivered **As Promised***

FLORIDA POWER AND LIGHT COMPANY
Juno Beach, Florida

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2016

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



*Excellence Delivered **As Promised***

May 14, 2018

Florida Power and Light Company
700 Universe Boulevard
Juno Beach, FL 33408

Attention: Mr. Keith Ferguson
Controller

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the FERC jurisdictional electric plant of Florida Power and Light Company as of December 31, 2016. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual and accrued depreciation, the statistical support for the service life and net salvage estimates, and the detailed tabulations of annual and accrued depreciation.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

A handwritten signature in black ink, appearing to read "Ned W. Allis", written over a light gray rectangular background.

NED ALLIS
Project Manager
Depreciation and Technical Development

NWA:mle

062502.100

Gannett Fleming Valuation and Rate Consultants, LLC

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FLORIDA POWER AND LIGHT COMPANY

DEPRECIATION STUDY

EXECUTIVE SUMMARY

Pursuant to Florida Power and Light Company's ("FPL" or the "Company") request, Gannett Fleming Valuation and Rate Consultants, LLC ("Gannett Fleming") conducted a depreciation study related to FERC jurisdictional electric plant as of December 31, 2016. The purpose of this study was to determine the annual depreciation accrual rates and amounts for book and ratemaking purposes to be effective January 1, 2017.

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

The depreciation study results in annual depreciation rates that result in an increase in annual depreciation expense of approximately \$149 million as of December 31, 2016 when compared with the current depreciation rates. The increase in depreciation rates is primarily due to additions to the Company's production plant accounts. Additions to life span property, such as power plants, generally result in increases to depreciation rates because the new additions are recovered over a shorter period of time than existing assets. The increase resulting from these additions is somewhat mitigated by decreases in depreciation expense due to other factors such as service life and net salvage estimates. Service lives for production, transmission, distribution and general plant have for many accounts increased from the prior

depreciation study, although this has been offset to a degree by a trend to more negative net salvage for some accounts.

Gannett Fleming recommends the calculated remaining life annual depreciation accrual rates set forth herein apply specifically to electric plant in service as of December 31, 2016 as summarized by Table 1 of the study. Supporting analysis and calculations are provided within the study.

The study results set forth an annual depreciation expense \$1.451 billion applied to depreciable plant balances as of December 31, 2016. The results are summarized at the functional level as follows (amounts are shown in millions of dollars):

FUNCTION	ORIGINAL COST	EXISTING		PROPOSED		INCREASE/DECREASE
		ANNUAL DEPR. RATE	ANNUAL DEPR. ACCRUALS	ANNUAL DEPR. RATE	ANNUAL DEPR. ACCRUALS	
STEAM	3,188,102,181	2.5	79,287,180	2.69	85,727,929	6,440,749
NUCLEAR	7,845,966,727	2.1	161,218,601	3.92	307,946,998	146,728,397
COMBINED CYCLE	9,696,095,613	3.7	360,910,673	4.30	417,110,013	56,199,340
PEAKER PLANTS	563,002,333	3.2	18,241,839	3.41	19,196,856	955,017
SOLAR	1,041,614,836	3.3	34,373,288	3.17	33,058,216	(1,315,072)
TOTAL PRODUCTION	22,334,781,691	2.9	654,031,581	3.86	863,040,012	209,008,431
TRANSMISSION	5,012,912,391	2.8	139,506,892	2.56	128,443,515	(11,063,377)
DISTRIBUTION	14,383,015,196	3.3	474,407,278	3.01	432,711,166	(41,696,112)
GENERAL	751,581,576	4.5	33,867,384	3.51	26,382,318	(7,485,066)
TOTAL TRANS., DIST. AND GENERAL PLANT	20,147,509,164	3.2	647,781,554	2.92	587,536,999	(60,244,555)
GRAND TOTAL	42,482,290,854	3.1	1,301,813,135	3.41	1,450,577,011	148,763,876

PART I. INTRODUCTION

FLORIDA POWER AND LIGHT COMPANY DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study for Florida Power and Light Company (“FPL” or “Company”) to determine the annual depreciation accrual rates and amounts for book purposes applicable to the original cost of electric plant as of December 31, 2016. The rates and amounts are based on the straight line remaining life method of depreciation. This report also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates related to electric plant in service as of December 31, 2016.

The service life and net salvage estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through 2014, a review of Company practice and outlook as they relate to changes in technology, plant operation and retirement, and consideration of current practice in the electric industry including knowledge of service lives and net salvage estimates used for other electric companies.

PLAN OF REPORT

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

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

BASIS OF THE STUDY

Depreciation

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

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

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

The annual depreciation for accounts included in the study was calculated by the straight line method using the average service life procedure and the remaining life basis. The straight line method, average service life procedure is a commonly used depreciation calculation procedure that has been widely accepted in jurisdictions throughout North America.

Service Life and Net Salvage Estimates

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

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

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

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

SURVIVOR CURVES

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

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

differences between the amount of property surviving at the beginning and at the end of each interval.

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

Iowa Type Curves

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

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves,

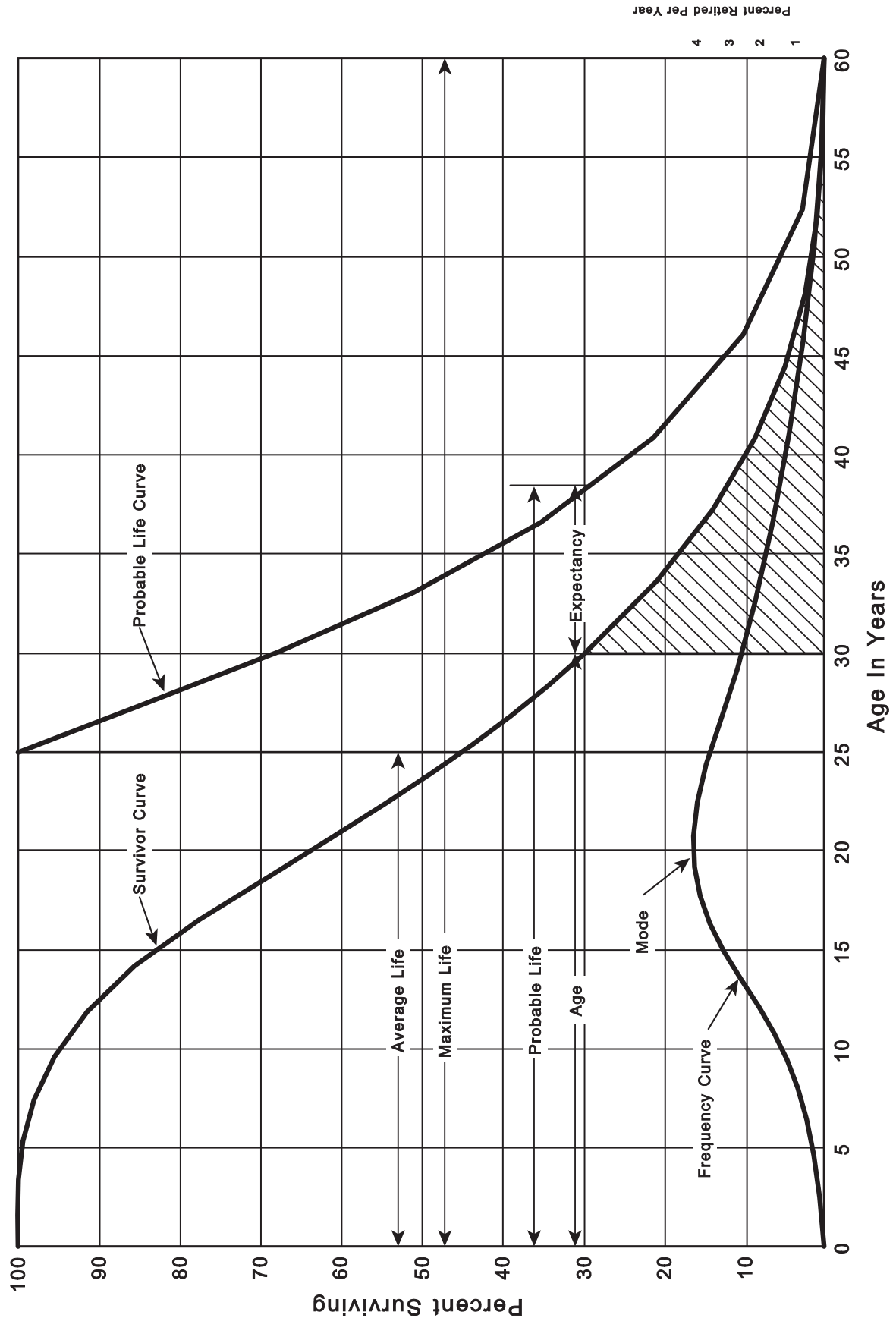


Figure 1. A Typical Survivor Curve and Derived Curves

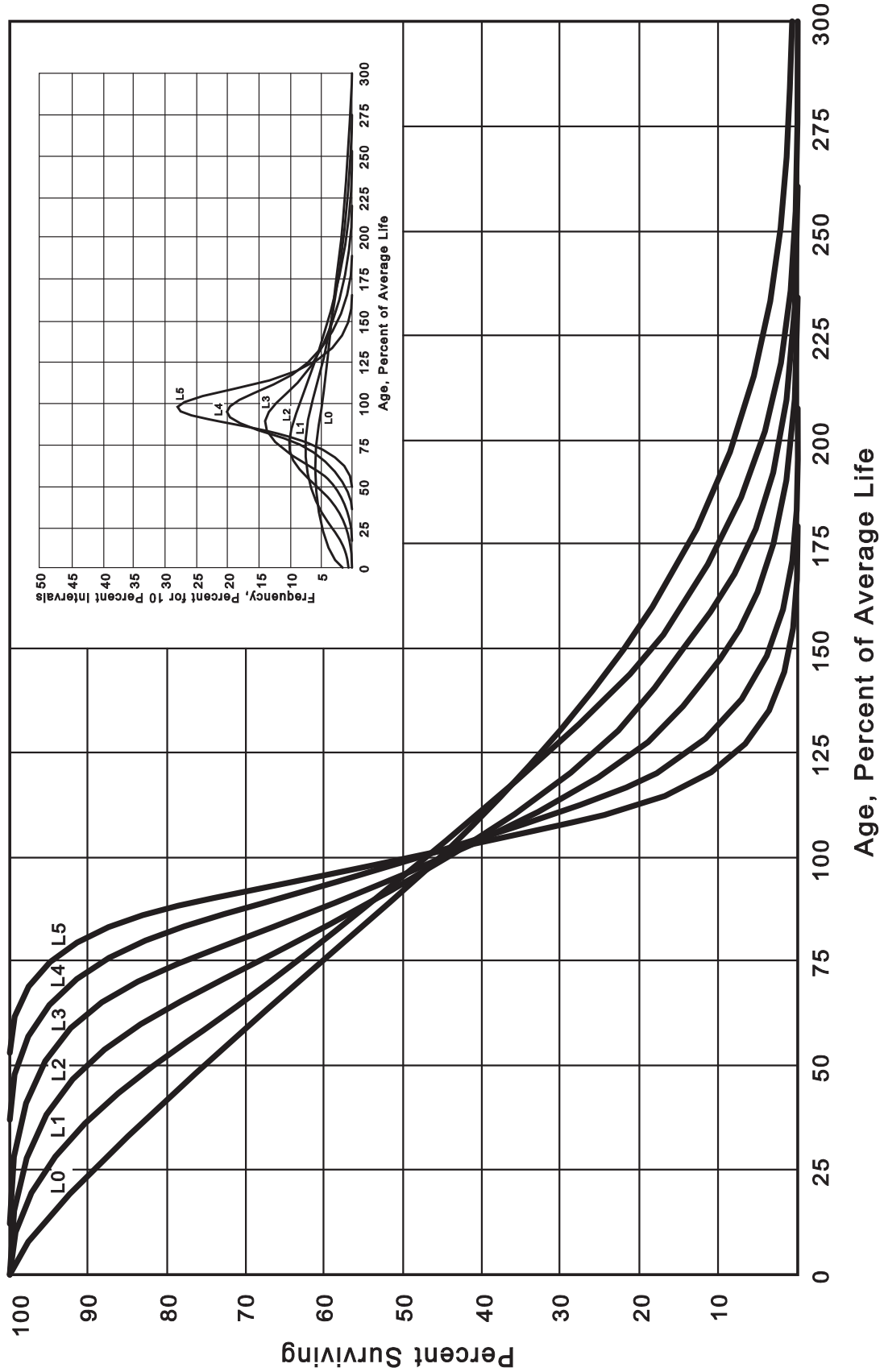


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

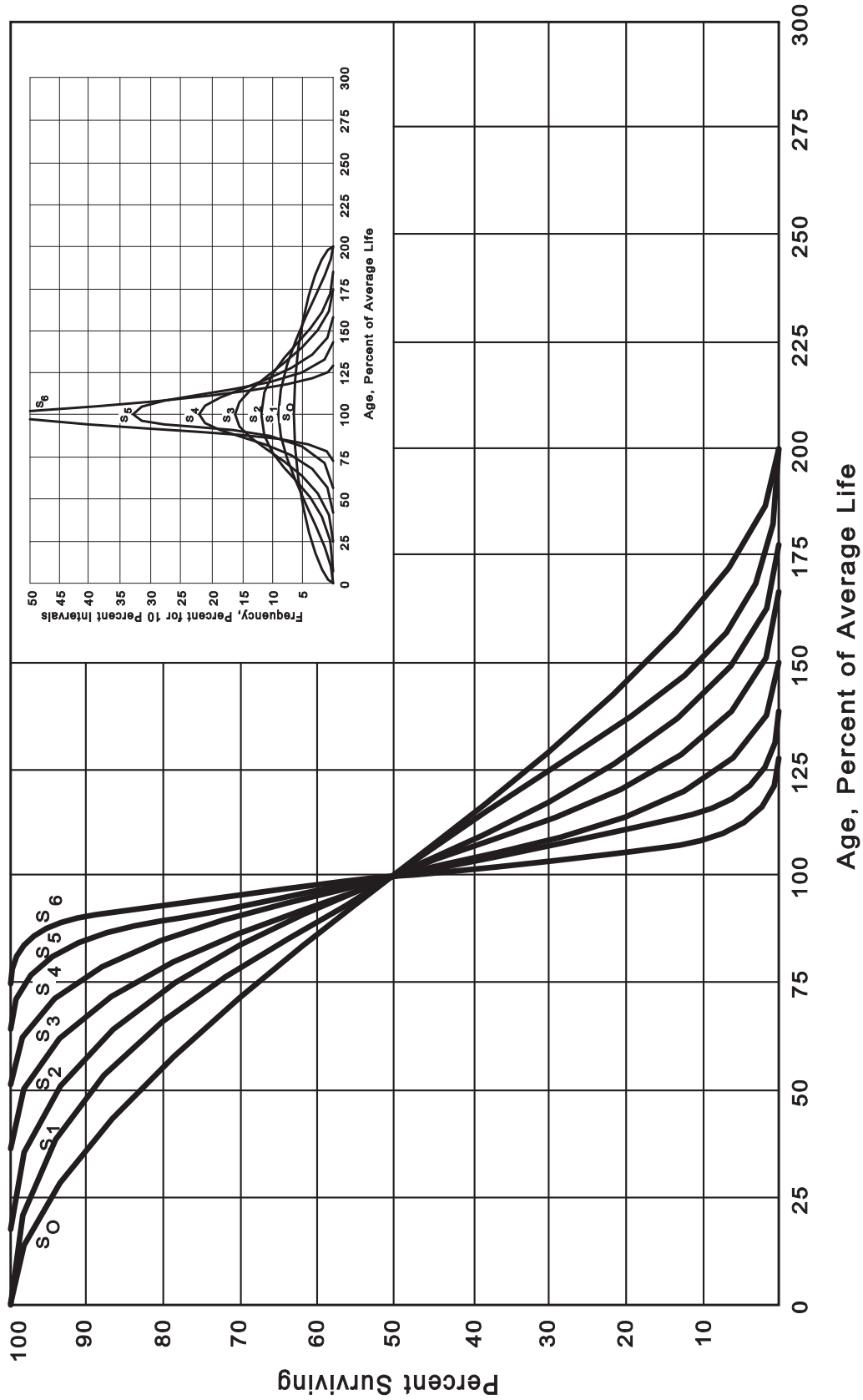


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

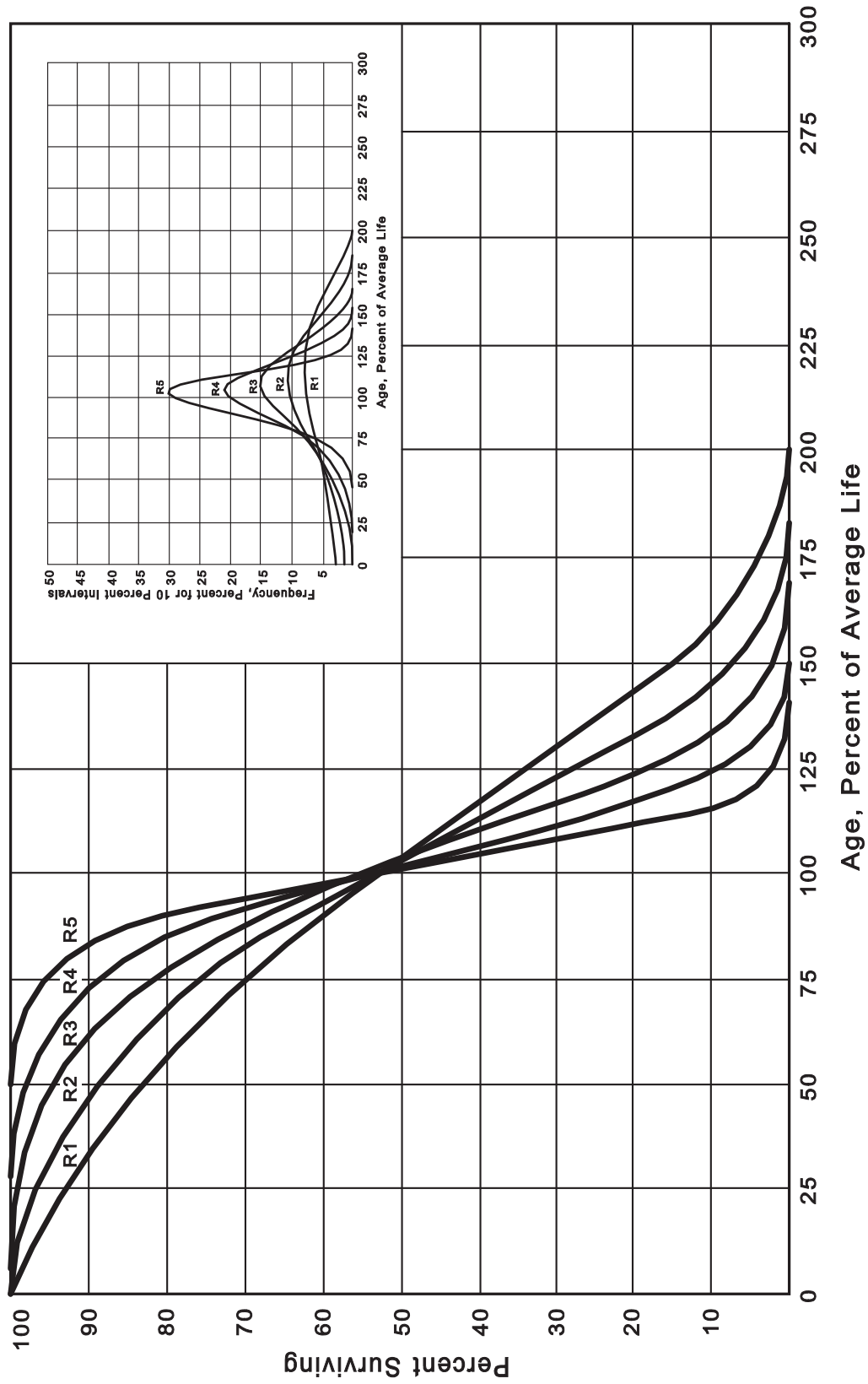


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

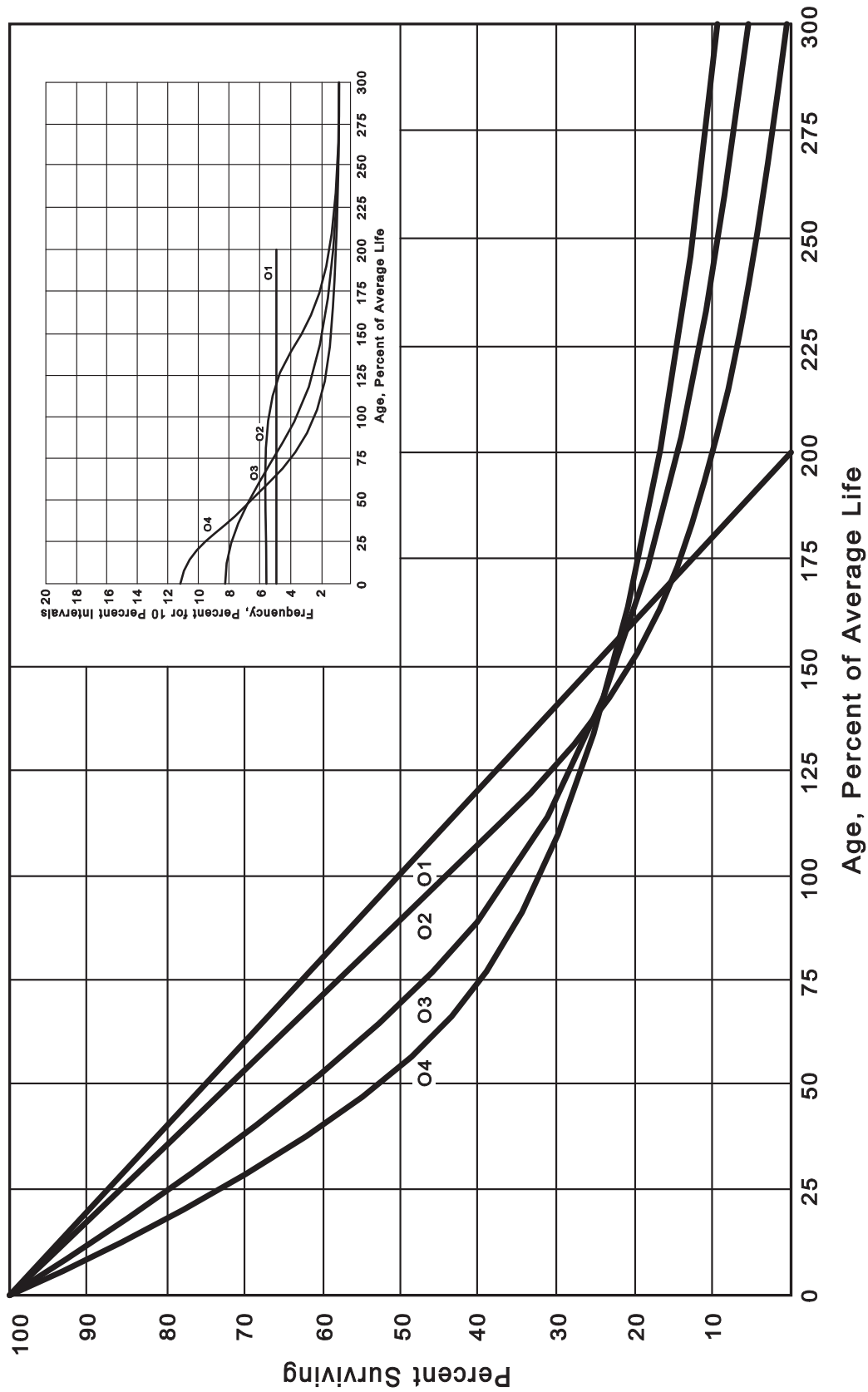


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125. These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."¹ In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

Retirement Rate Method of Analysis

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

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

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

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

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

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

schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2007-2016 during which there were placements during the years 2002-2016. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed or vintage) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 2002 were retired in 2007. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2007 retirements of 2002 installations and ending with the 2016 retirements of the 2011 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

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

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2007-2016
SUMMARIZED BY AGE INTERVAL

		Retirements, Thousands of Dollars										Placement Band 2002-2016	
		During Year										Experience Band 2007-2016	
Year		2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Total During	Age
Placed		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	Age Interval	Interval
(1)												(12)	(13)
2002	10		11	12	13	14	16	23	24	25	26	26	13½-14½
2003	11		12	13	15	16	18	20	21	22	19	44	12½-13½
2004	11		12	13	14	16	17	19	21	22	18	64	11½-12½
2005	8		9	10	11	11	13	14	15	16	17	83	10½-11½
2006	9		10	11	12	13	14	16	17	19	20	93	9½-10½
2007	4		9	10	11	12	13	14	15	16	20	105	8½-9½
2008			5	11	12	13	14	15	16	18	20	113	7½-8½
2009				6	12	13	15	16	17	19	19	124	6½-7½
2010					6	13	15	16	17	19	19	131	5½-6½
2011						7	14	16	17	19	20	143	4½-5½
2012							8	18	20	22	23	146	3½-4½
2013								9	20	22	25	150	2½-3½
2014									11	23	25	151	1½-2½
2015										11	24	153	½-1½
2016											13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606		

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2007-2016
SUMMARIZED BY AGE INTERVAL

Experience Band 2007-2016		Placement Band 2002-2016										
		Acquisitions, Transfers and Sales, Thousands of Dollars										
		During Year										Total During Age Interval (12)
Year Placed		2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2002	-	-	-	-	-	-	60 ^a	-	-	-	-	13½-14½
2003	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2004	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2005	-	-	-	-	-	-	-	(5) ^b	-	-	60	10½-11½
2006	-	-	-	-	-	-	-	6 ^a	-	-	-	9½-10½
2007	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
2008	-	-	-	-	-	-	-	-	-	-	6	7½-8½
2009	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2010	-	-	-	-	-	-	-	(12) ^b	-	-	-	5½-6½
2011	-	-	-	-	-	-	-	-	22 ^a	-	-	4½-5½
2012	-	-	-	-	-	-	-	(19) ^b	-	-	10	3½-4½
2013	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2014	-	-	-	-	-	-	-	-	-	(102) ^c	(121)	1½-2½
2015	-	-	-	-	-	-	-	-	-	-	-	½-1½
2016	-	-	-	-	-	-	-	-	-	-	-	0-½
Total	-	-	-	-	-	-	-	60	(30)	22	(102)	(50)

^a Transfer Affecting Exposures at Beginning of Year

^b Transfer Affecting Exposures at End of Year

^c Sale with Continued Use

Parentheses Denote Credit Amount.

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

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2007 through 2016 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2012 are calculated in the following manner:

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

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 2007-2016
SUMMARIZED BY AGE INTERVAL

Experience Band 2007-2016										Placement Band 2002-2016		
Year Placed	Exposures, Thousands of Dollars										Total at	
	Annual Survivors at the Beginning of the Year										Beginning of	Age
(1)	2007 (2)	2008 (3)	2009 (4)	2010 (5)	2011 (6)	2012 (7)	2013 (8)	2014 (9)	2015 (10)	2016 (11)	Age Interval (12)	Interval (13)
2002	255	245	234	222	209	195	239	216	192	167	167	13½-14½
2003	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2004	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2005	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2006	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2007	420 ^a	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2008		460 ^a	455	444	432	419	405	390	374	356	1,952	7½-8½
2009			510 ^a	504	492	479	464	448	431	412	2,463	6½-7½
2010				580 ^a	574	561	546	530	501	482	3,057	5½-6½
2011					660 ^a	653	639	623	628	609	3,789	4½-5½
2012						750 ^a	742	724	685	663	4,332	3½-4½
2013							850 ^a	841	821	799	4,955	2½-3½
2014								960 ^a	949	926	5,719	1½-2½
2015									1,080 ^a	1,069	6,579	½-1½
2016										1,220 ^a	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

^aAdditions during the year

For the entire experience band 2007-2016 the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

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

Original Life Table

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

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

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

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

Experience Band 2007-2016

Placement Band 2002-2016

(Exposure and Retirement Amounts are in Thousands of Dollars)

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

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

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

Column 4 = Column 3 Divided by Column 2.

Column 5 = 1.0000 Minus Column 4.

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

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

Smoothing the Original Survivor Curve

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

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

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

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

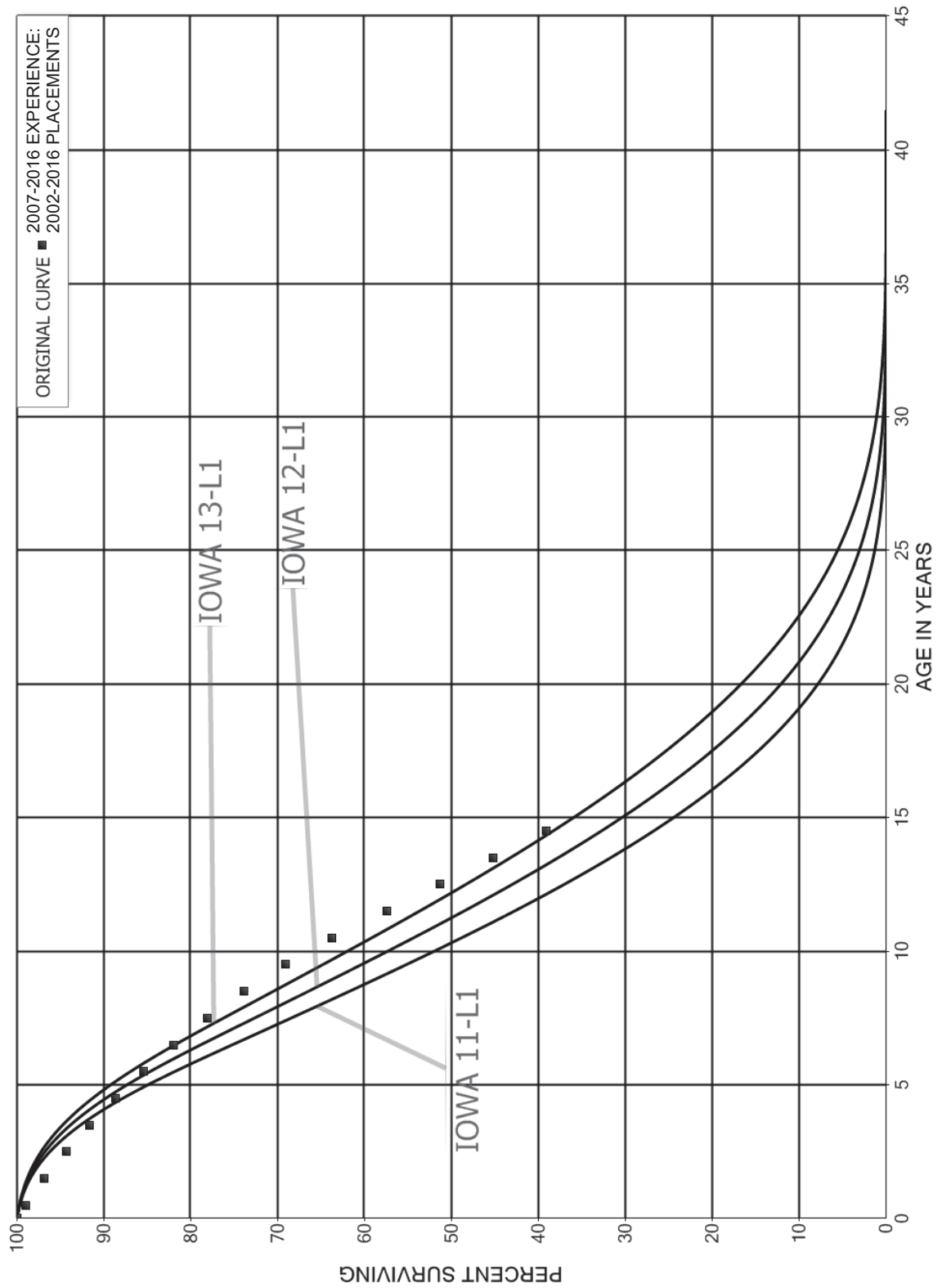


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

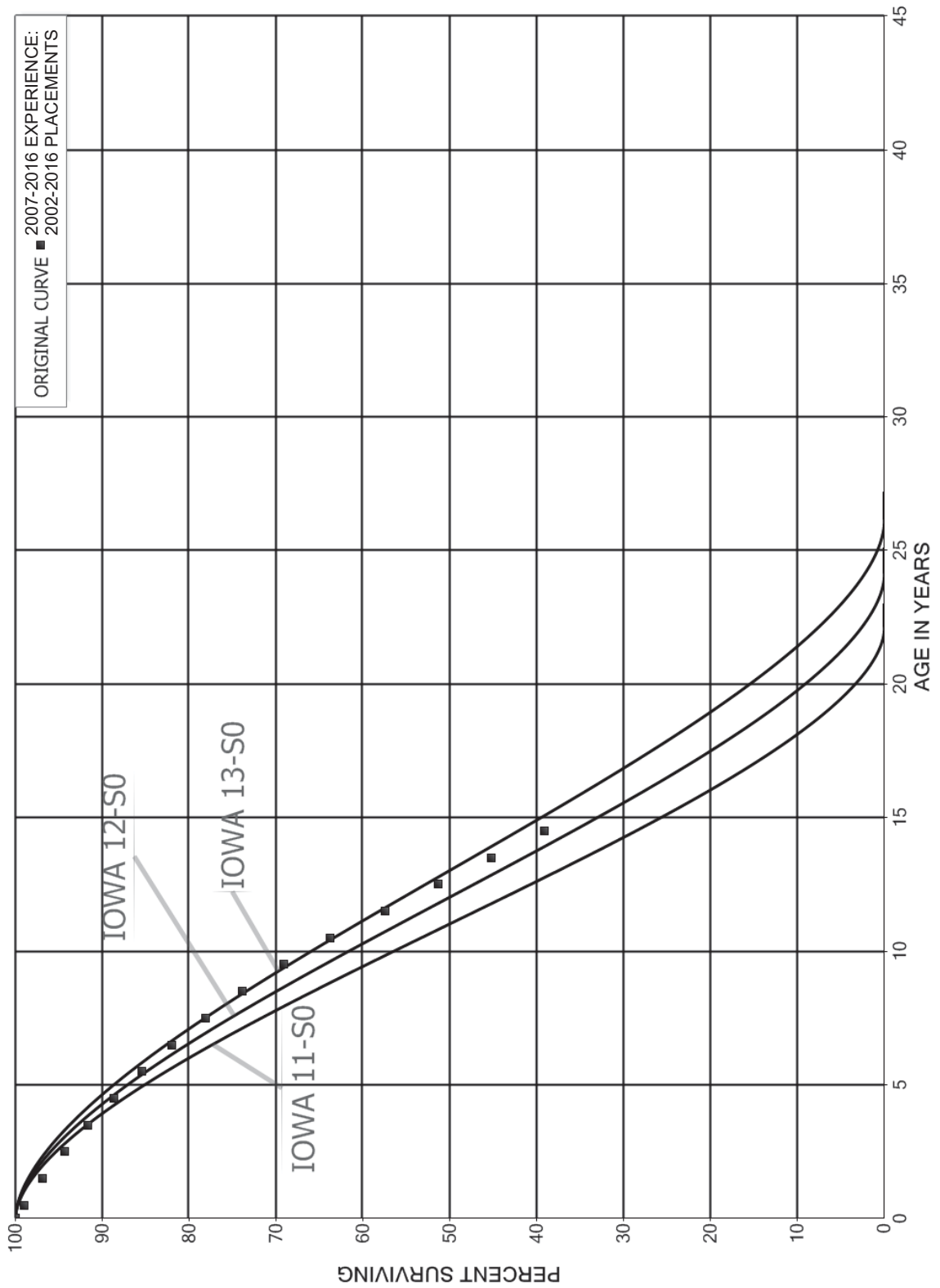


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

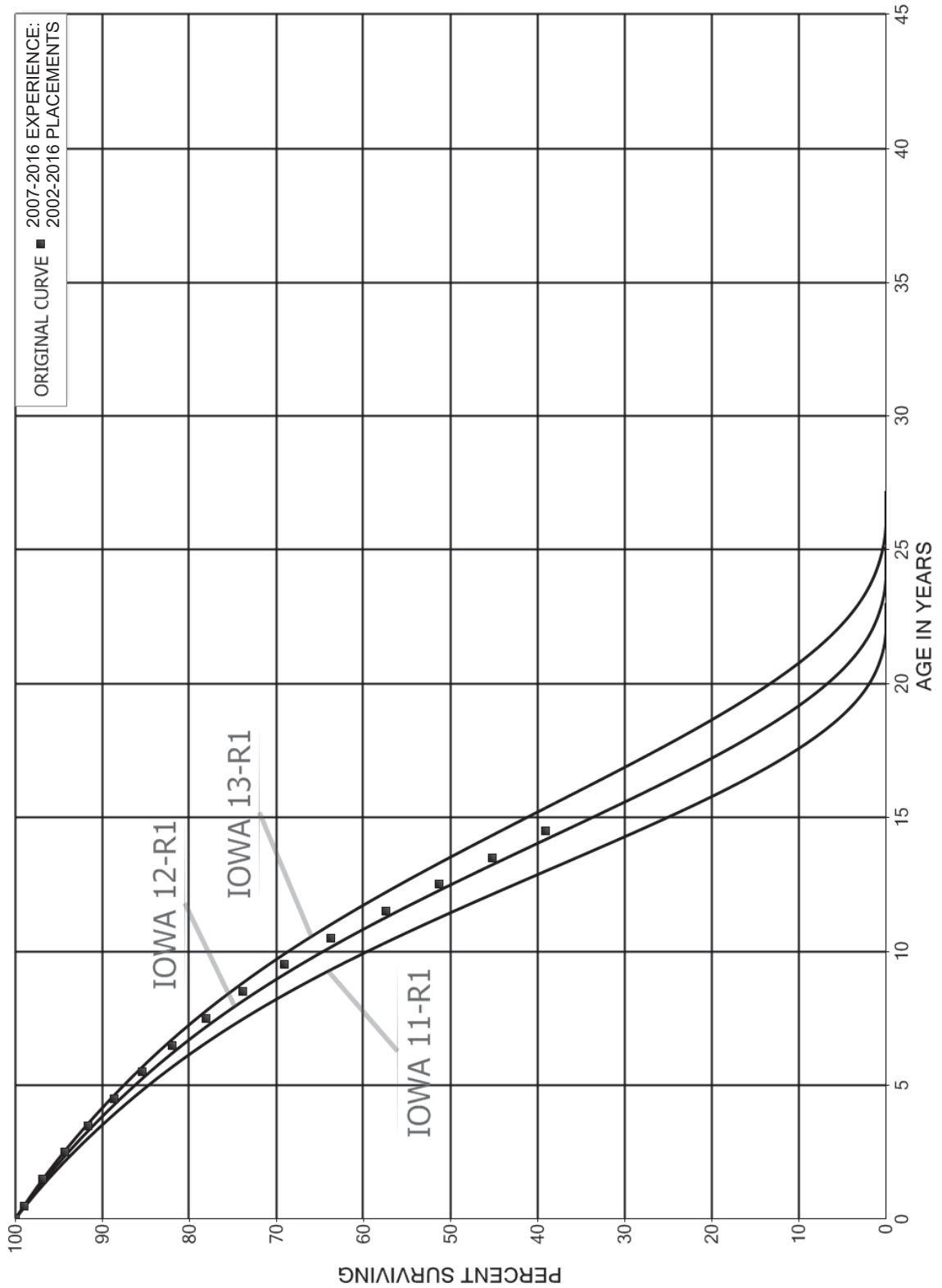
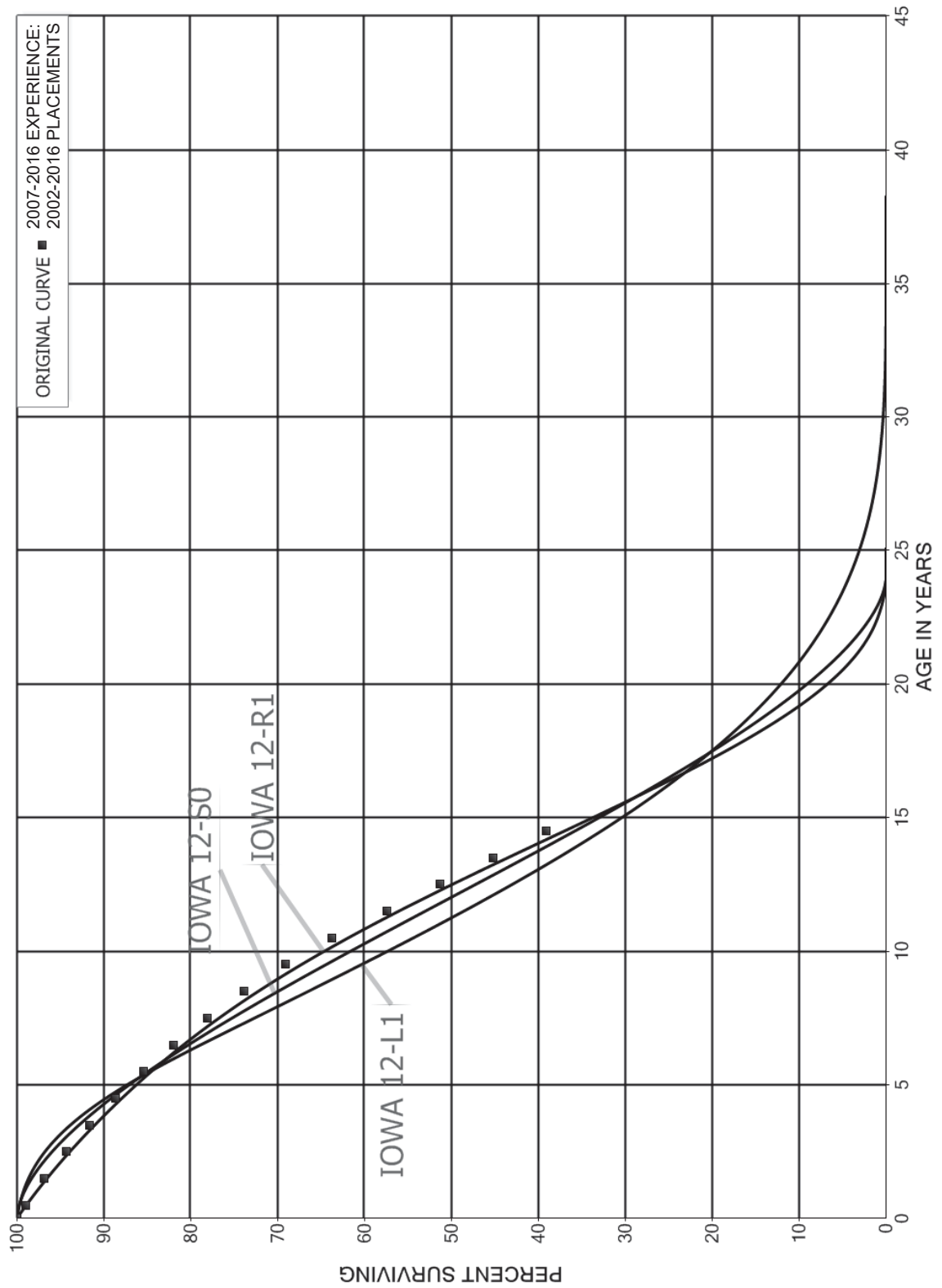


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

FIELD TRIPS

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

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

June 23-24, 2015

- Riviera Beach Generating Station
- Martin Generating Station
- Plumosus Substation
- Landings Substation
- Storm Hardening Project, Belvedere Road, West Palm Beach

June 13-15, 2012

- St. Lucie Nuclear Generating Station
- West County Generating Station
- Plumosus Substation
- Jupiter Substation

December 16-17, 2008

- Turkey Point Nuclear Plant
- Turkey Point Steam Generating Plant
- Turkey Point Combined Cycle Plant
- Lauderdale Generating Plant
- FPL System Control Center
- Meter Technology Center

During the field trips and throughout the conduct of this depreciation study and the previous depreciation study, meetings were held with representative Company personnel from FPL's Power Generation, Nuclear, Power Delivery and Integrated Supply Chain business units. Meetings were also conducted with personnel in the

accounting areas of the Company. Information attained through conversation and discussions were incorporated into the life and net salvage analyses of this report.

SERVICE LIFE ANALYSIS

The service life estimates were based on judgment which considered a number of factors. The primary factors were the statistical analyses of data; current Company policies and outlook as determined during conversations with management; and the survivor curve estimates from previous studies of this company and other electric utility companies. For transmission, distribution and general plant accounts survivor curves were estimated and using the retirement rate method. Survivor curves were also estimated for interim retirements for production plant accounts using the retirement rate method. A list of accounts for which the survivor curve provided an indication of service life are set forth in the table below.

<u>ACCOUNT</u>	<u>SURVIVOR CURVE</u>
STEAM PRODUCTION PLANT	
311 Structures and Improvements	80-R2 *
312 Boiler Plant Equipment	50-S0 *
314 Turbogenerator Units	55-R0.5 *
315 Accessory Electric Equipment	65-S0 *
316 Miscellaneous Power Plant Equipment	65-R0.5 *
NUCLEAR PRODUCTION PLANT	
321 Structures and Improvements	100-R1.5 *
322 Reactor Plant Equipment	60-R1 *
323 Turbogenerator Units	45-R0.5 *
324 Accessory Electric Equipment	75-R2.5 *
325 Miscellaneous Power Plant Equipment	50-R1.5 *
COMBINED CYCLE PRODUCTION PLANT	
341 Structures and Improvements	80-R2 *
342 Fuel Holders, Producers and Accessories	50-R1.5 *
343 Prime Movers – General	50-R1 *

343.2	Prime Movers – Capital Spare Parts	9-L0 *
344	Generators	60-R2 *
345	Accessory Electric Equipment	50-R2.5 *
346	Miscellaneous Power Plant Equipment	50-S0.5 *

PEAKER PLANTS

341	Structures and Improvements	80-R2 *
342	Fuel Holders, Producers and Accessories	50-R1.5 *
343	Prime Movers – General	50-R1 *
343.2	Prime Movers – Capital Spare Parts	25-R1 *
344	Generators	60-R2 *
345	Accessory Electric Equipment	50-R2.5 *
346	Miscellaneous Power Plant Equipment	50-S0.5 *

TRANSMISSION PLANT

350.2	Easements	75-S4
352	Structures and Improvements	65-R3
353	Station Equipment	40-R1
353.1	Station Equipment – Step-Up Transformers	30-R1
354	Towers and Fixtures	60-R4
355	Poles and Fixtures	50-R2
356	Overhead Conductors and Devices	51-R1
357	Underground Conduit	65-R4
358	Underground Conductors and Devices	65-R3
359	Roads and Trails	75-R4

DISTRIBUTION PLANT

361	Structures and Improvements	65-R3
362	Station Equipment	45-R1.5
364.1	Poles, Towers and Fixtures – Wood	40-R2
364.2	Poles, Towers and Fixtures – Concrete	50-R1.5
365	Overhead Conductors and Devices	48-R1
366.6	Underground Conduit – Duct System	70-R3
366.7	Underground Conduit – Direct Buried	50-R4
367.6	Underground Conductors and Devices – Duct System	42-S0
367.7	Underground Conductors and Devices – Direct Buried	35-R2
368	Line Transformers	34-S0
369.1	Services – Overhead	53-R1
369.6	Services – Underground	45-R2
370	Meters	38-R2
370.1	Meters – AMI	20-R2.5
371	Installations on Customers Premises	30-L0
373	Street Lighting and Signal Systems	35-O1

GENERAL PLANT

390	Structures and Improvements	55-R1.5
392.1	Automobiles	6-L2.5
392.2	Light Trucks	9-L3
392.3	Heavy Trucks	12-S3
392.4	Tractor Trailers	9-L2.5
392.9	Trailers	20-L1
396.1	Power Operated Equipment	11-L1.5
397.8	Communication Equipment – Fiber Optic	20-S2

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

The statistical support for the service life estimates is presented in the section beginning on page VII-2. Consistent with the previous depreciation study, transactions related to reimbursements, sales and hurricanes not considered to be indicative of future experience were excluded from the retirements used to develop the original life tables for the statistical analysis. A narrative discussion of the considerations for each service life estimate for transmission, distribution and general plant accounts is provided in the section beginning on page XI-2. For production plant accounts, the life span method was used, as is described in the next section, was used. A narrative discussion of the considerations for each interim survivor curve estimate for production plant is provided in the section beginning on page X-2.

Life Span Estimates

Inasmuch as electric production plant has specific retirement dates, the life span method was employed. In this method the account follows the survivor curve until the selected date of retirement at which time the curve is truncated. For each of the facilities for which the life span technique was used, a probable retirement date (also referred to as an economic recovery date) was established. The probable retirement dates are

based on a number of factors, including the operating characteristics of the facilities, the type of technology used at each plant, environmental and other regulations, experience in the industry, current forecasted life spans, and the Company's outlook for each facility.

A description of each generating facility, as well as the bases for the estimated probable retirement dates and estimated interim survivor curves can be found in the section beginning on page X-2. Generally, the recommended retirement dates are consistent with 50 year life spans for the Company's steam units, 60 year life spans for the Company's nuclear units, 40 year life spans for the Company's combined cycle and new peaker units, and 30 year life spans for the Company's solar units. The probable retirement dates used in this study for each of the production facilities are summarized below. The same retirement date was used for each unit at the facility unless otherwise noted.

<u>GENERATING PLANT</u>	<u>PROBABLE RETIREMENT DATE</u>
STEAM PRODUCTION	
Manatee	2028
Martin	2031
Scherer	2039
St. Johns River Power Park	2038
NUCLEAR PRODUCTION	
St. Lucie Common	2043
St. Lucie Unit 1	2036
St. Lucie Unit 2	2043
Turkey Point Common	2033
Turkey Point Unit 3	2032
Turkey Point Unit 4	2033

OTHER PRODUCTION

Combined Cycle

Lauderdale	2033
Ft. Myers	2043
Manatee	2045
Martin Units 3 and 4	2034
Martin Unit 8	2045
Sanford Common	2043
Sanford Unit 4	2043
Sanford Unit 5	2042
Turkey Point	2047
West County Common	2051
West County Units 1 and 2	2049
West County Unit 3	2051
Cape Canaveral	2053
Riviera	2054
Pt. Everglades	2056

Peaker Plants

Lauderdale Gas Turbines	2028
Ft. Myers Gas Turbines	2028
Lauderdale and Ft. Myers CTs	2056

Solar

DeSoto	2039
Space Coast	2040
Martin Solar	2045
Babcock Ranch	2046
Manatee Solar	2046
Citrus Solar	2046

PART IV. NET SALVAGE CONSIDERATIONS

PART IV. NET SALVAGE CONSIDERATIONS

NET SALVAGE ANALYSIS

The estimates of net salvage by account were based in part on the analyses of historical data compiled for the years 1986 through 2014. Cost of removal and salvage were expressed as percents of the original cost of plant retired, both on annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The net salvage estimates by account are expressed as a percent of the original cost of plant retired.

Net Salvage Considerations

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

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

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

<u>ACCOUNT</u>		<u>NET SALVAGE ESTIMATE</u>
STEAM PRODUCTION PLANT		
311	Structures and Improvements	(15) *
312	Boiler Plant Equipment	(15) *
314	Turbogenerator Units	(5) *
315	Accessory Electric Equipment	(20) *
316	Miscellaneous Power Plant Equipment	(5) *
NUCLEAR PRODUCTION PLANT		
321	Structures and Improvements	(10) *
322	Reactor Plant Equipment	(15) *
323	Turbogenerator Units	0 *
324	Accessory Electric Equipment	(10) *
325	Miscellaneous Power Plant Equipment	(10) *
COMBINED CYCLE PRODUCTION PLANT		
341	Structures and Improvements	(25) *
342	Reactor Plant Equipment	(10) *
343	Prime Movers – General	(10) *
343.2	Prime Movers – Capital Spare Parts	35 *
344	Generators	(20) *
345	Accessory Electric Equipment	(10) *
346	Miscellaneous Power Plant Equipment	(5) *
PEAKER PLANTS		
341	Structures and Improvements	(25) *
342	Reactor Plant Equipment	(10) *
343	Prime Movers – General	(10) *
343.2	Prime Movers – Capital Spare Parts	35 *
344	Generators	(20) *
345	Accessory Electric Equipment	(10) *
346	Miscellaneous Power Plant Equipment	(5) *

TRANSMISSION PLANT

350.2	Easements	0
352	Structures and Improvements	(15)
353	Station Equipment	(2)
353.1	Station Equipment-Step up Transformers	0
354	Towers and Fixtures	(25)
355	Poles and Fixtures	(50)
356	Overhead Conductors and Devices	(55)
357	Underground Conduit	0
358	Underground Conductors and Devices	(20)
359	Roads and Trails	(10)

DISTRIBUTION PLANT

361	Structures and Improvements	(15)
362	Station Equipment	(10)
364.1	Poles, Towers and Fixtures - Wood	(100)
364.2	Poles, Towers and Fixtures - Concrete	(100)
365	Overhead Conductors and Devices	(80)
366.6	Underground Conduit - Duct System	0
366.7	Underground Conduit - Direct Buried	0
367.6	Underground Conductors and Devices, Duct System	(5)
367.7	Underground Conductors and Devices, Direct Buried	0
368	Line Transformers	(15)
369.1	Services-Overhead	(125)
369.6	Services-Underground	(15)
370	Meters	(30)
370.1	Meters - AMI	(30)
371	Installations on Customers Premises	(15)
373	Street Lighting and Signal Systems	(15)

GENERAL PLANT

390	Structures and Improvements	(10)
392.1	Automobiles	15
392.2	Light Trucks	15
392.3	Heavy Trucks	15
392.4	Tractor Trailers	5
392.9	Trailers	15
396.1	Power Operated Equipment	15
397.8	Communication Equipment - Fiber Optic	0

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

Net Salvage for Life Span Groups

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

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

The interim net salvage estimates for production plant accounts apply only to the portion of plant in service forecast to retire as interim retirements. The net salvage estimates are therefore adjusted to develop composite net salvage percents that can be applied to the balance of each plant account. Table 3 beginning on page VIII-2 provides the calculation of the composite net salvage estimate for each production plant account that can be applied to the plant balance as of December 31, 2016. The composite net salvage percents calculated in Table 3 are the net salvage percents used in the calculation of depreciation for production plant accounts.

PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

GROUP DEPRECIATION PROCEDURES

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

Single Unit of Property

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

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

The accrued depreciation is:

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

Remaining Life Annual Accruals

For the purpose of calculating remaining life accruals as of December 31, 2016 the composite remaining life for each depreciable group is calculated based on the original cost and attained age of each vintage of plant in service. Explanations of remaining life accruals and calculated accrued depreciation follow. The annual depreciation rates and accruals for each depreciation group are set forth in Table 1 beginning on page VI-6. The detailed calculations of the composite remaining life for each depreciable group as of December 31, 2016 are set forth in Part IX of the study beginning on page IX-2.

Average Service Life Procedure

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

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

accrued depreciation ratios are calculated as follows for the average service life procedure:

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

PART VI. RESULTS OF STUDY

PART VI. RESULTS OF STUDY

QUALIFICATION OF RESULTS

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

The annual depreciation accrual rates are applicable specifically to the electric plant in service as of December 31, 2016. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2016 is reasonable for a period of three to five years.

DESCRIPTION OF DETAILED TABULATIONS

Table 1 presents a summary of the results of the study as applied to the original cost of electric plant at December 31, 2016, and can be found on pages VI-5 through VI-19 of this report. The depreciation rates presented in Table 1 are the remaining life depreciation rates recommended in the study.

Table 2, on pages VI-20 through VI-30, presents a comparison as of December 31, 2016 of the recommended depreciation rates to the current approved depreciation rates.

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

The analyses of net salvage data are presented in Part VII of the report. The tabulations present annual cost of removal and salvage data, three-year moving averages and the most recent five-year average. Data are shown in dollars and as percentages of original costs retired. In addition, the calculation of the composite net salvage percents for production plant are presented in Table 3 on page VII-2.

Tables detailing the calculations of the composite (or average) remaining life for each property group as of December 31, 2016 are presented in account sequence starting on page IX-2 of the supporting documents. The tables indicate the estimated survivor curve for the account and set forth, for each installation year, the original cost, the average service life, the whole life annual rate and accrual, the remaining life, and the

calculated future accrual factor and amount. The composite remaining life for each property group is equal to the total calculated future accrual amount divided by the total whole life annual accrual amount. The composite remaining lives are used in Table 1 for the calculation of remaining life depreciation accruals for each property group.

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

FLORIDA POWER AND LIGHT COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED REMAINING LIFE ANNUAL DEPRECIATION ACCRUALS AND RATES RELATED TO ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 2016

	PROBABLE RETIREMENT DATE (1)	SURVIVOR CURVE (2)	NET SALVAGE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)=(100%-(3))x(4)-(5)	COMPOSITE REMAINING LIFE (7)	ANNUAL DEPRECIATION ACCUALS (8)=(6)/(7)	ANNUAL DEPRECIATION RATE (9)=(8)/(4)
STEAM PRODUCTION PLANT									
MANATEE STEAM PLANT									
MANATEE COMMON									
311 STRUCTURES AND IMPROVEMENTS	06-2028	80 - R2 *	(1)	112,141,565	76,181,821	37,081,159	11.29	3,284,425	2.93
312 BOILER PLANT EQUIPMENT	06-2028	50 - S0 *	(2)	8,307,792	2,261,243	6,212,705	11.13	558,195	6.72
314 TURBOGENERATOR UNITS	06-2028	55 - R0.5 *	(1)	10,964,841	8,336,515	2,737,974	10.80	253,516	2.31
315 ACCESSORY ELECTRIC EQUIPMENT	06-2028	65 - S0 *	(2)	10,765,918	8,557,248	2,423,989	10.99	220,563	2.05
316 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2028	65 - R0.5 *	(1)	2,644,524	2,566,893	104,075	10.95	9,505	0.36
TOTAL MANATEE COMMON				144,824,639	97,903,720	48,599,902	11.22	4,326,204	2.99
MANATEE UNIT 1									
311 STRUCTURES AND IMPROVEMENTS	06-2028	80 - R2 *	(1)	7,228,101	6,285,534	1,014,848	11.22	90,450	1.25
312 BOILER PLANT EQUIPMENT	06-2028	50 - S0 *	(2)	179,942,701	105,878,494	77,663,061	10.88	7,138,149	3.97
314 TURBOGENERATOR UNITS	06-2028	55 - R0.5 *	(1)	72,474,759	47,006,542	26,192,964	10.86	2,411,875	3.33
315 ACCESSORY ELECTRIC EQUIPMENT	06-2028	65 - S0 *	(2)	14,066,110	9,667,710	4,679,722	11.11	421,217	2.99
316 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2028	65 - R0.5 *	(1)	3,835,519	2,726,613	1,147,261	10.96	104,677	2.73
TOTAL MANATEE UNIT 1				277,547,190	171,564,894	110,697,856	10.89	10,166,368	3.66
MANATEE UNIT 2									
311 STRUCTURES AND IMPROVEMENTS	06-2028	80 - R2 *	(1)	5,621,045	4,545,059	1,132,197	11.26	100,550	1.79
312 BOILER PLANT EQUIPMENT	06-2028	50 - S0 *	(2)	180,621,123	83,224,965	101,008,580	10.91	9,258,348	5.13
314 TURBOGENERATOR UNITS	06-2028	55 - R0.5 *	(1)	70,402,285	54,608,443	16,497,865	10.85	1,520,541	2.16
315 ACCESSORY ELECTRIC EQUIPMENT	06-2028	65 - S0 *	(2)	12,037,096	7,431,978	4,845,860	11.14	434,996	3.61
316 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2028	65 - R0.5 *	(1)	3,395,313	1,999,588	1,429,677	10.98	130,207	3.83
TOTAL MANATEE UNIT 2				272,076,862	151,810,033	124,914,179	10.91	11,444,642	4.21
TOTAL MANATEE STEAM PLANT				694,448,691	421,278,647	284,171,937	10.96	25,937,214	3.73

FLORIDA POWER AND LIGHT COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED REMAINING LIFE
ANNUAL DEPRECIATION ACCRUALS AND RATES RELATED TO ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 2016

	PROBABLE RETIREMENT DATE (1)	SURVIVOR CURVE (2)	NET SALVAGE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)=(100%-(3))x(4)-(5)	COMPOSITE REMAINING LIFE (7)	ANNUAL DEPRECIATION ACCUALS (8)=(6)/(7)	ANNUAL DEPRECIATION RATE (9)=(8)/(4)
MARTIN STEAM PLANT									
MARTIN COMMON									
311 STRUCTURES AND IMPROVEMENTS	06-2031	80 - R2 *	(1)	238,636,141	232,817,492	8,205,010	14.02	585,236	0.25
312 BOILER PLANT EQUIPMENT	06-2031	50 - S0 *	(2)	11,150,235	131,478	11,241,762	13.82	813,442	7.30
314 TURBOGENERATOR UNITS	06-2031	55 - R0.5 *	(1)	28,795,427	24,069,871	5,013,510	13.45	372,752	1.29
315 ACCESSORY ELECTRIC EQUIPMENT	06-2031	65 - S0 *	(2)	10,363,178	8,336,368	2,234,074	13.78	162,124	1.56
316 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2031	65 - R0.5 *	(1)	3,990,567	3,191,683	838,790	13.68	61,315	1.54
TOTAL MARTIN COMMON				292,935,548	268,546,891	27,533,146	13.80	1,994,869	0.68
MARTIN PIPELINE									
312 BOILER PLANT EQUIPMENT	06-2031	50 - S0 *	0	370,942	370,942	-	13.04	-	0.00
TOTAL MARTIN PIPELINE				370,942	370,942	-		-	0.00
MARTIN UNIT 1									
311 STRUCTURES AND IMPROVEMENTS	06-2031	80 - R2 *	(1)	16,366,919	16,293,920	236,688	14.02	16,881	0.10
312 BOILER PLANT EQUIPMENT	06-2031	50 - S0 *	(2)	209,296,964	129,252,497	84,230,406	13.43	6,271,810	3.00
314 TURBOGENERATOR UNITS	06-2031	55 - R0.5 *	(1)	98,146,606	63,285,604	35,842,469	13.50	2,654,998	2.71
315 ACCESSORY ELECTRIC EQUIPMENT	06-2031	65 - S0 *	(2)	23,997,673	21,816,922	2,660,704	13.68	194,496	0.81
316 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2031	65 - R0.5 *	(1)	3,628,401	2,687,881	976,804	13.68	71,404	1.97
TOTAL MARTIN UNIT 1				351,436,564	233,336,825	123,947,051	13.46	9,209,589	2.62
MARTIN UNIT 2									
311 STRUCTURES AND IMPROVEMENTS	06-2031	80 - R2 *	(1)	11,112,366	8,899,993	2,323,496	13.96	166,440	1.50
312 BOILER PLANT EQUIPMENT	06-2031	50 - S0 *	(2)	209,935,556	119,202,804	94,931,462	13.45	7,058,101	3.36
314 TURBOGENERATOR UNITS	06-2031	55 - R0.5 *	(1)	79,914,850	40,733,474	39,980,524	13.50	2,961,520	3.71
315 ACCESSORY ELECTRIC EQUIPMENT	06-2031	65 - S0 *	(2)	22,565,675	16,447,977	6,569,011	13.80	476,015	2.11
316 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2031	65 - R0.5 *	(1)	3,237,357	2,212,414	1,057,316	13.70	77,176	2.38
TOTAL MARTIN UNIT 2				326,765,802	187,496,663	144,861,809	13.49	10,739,252	3.29
TOTAL MARTIN STEAM PLANT									
				971,508,856	689,751,321	296,342,006	13.50	21,943,710	2.26

FLORIDA POWER AND LIGHT COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED REMAINING LIFE ANNUAL DEPRECIATION ACCRUALS AND RATES RELATED TO ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 2016

	PROBABLE RETIREMENT DATE (1)	SURVIVOR CURVE (2)	NET SALVAGE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)=(100%-(3))x(4)-(5)	COMPOSITE REMAINING LIFE (7)	ANNUAL DEPRECIATION ACCUALS (8)=(6)/(7)	ANNUAL DEPRECIATION RATE (9)=(8)/(4)
SCHERER STEAM PLANT									
SCHERER COAL CARS									
312 BOILER PLANT EQUIPMENT	06-2039	50 - S0 *	0	32,933,642	32,933,642	-	19.24	-	0.00
TOTAL SCHERER COAL CARS				32,933,642	32,933,642	-	19.24	-	0.00
SCHERER COMMON									
311 STRUCTURES AND IMPROVEMENTS	06-2039	80 - R2 *	(1)	40,795,954	29,871,261	11,332,653	21.64	523,690	1.28
312 BOILER PLANT EQUIPMENT	06-2039	50 - S0 *	(4)	29,949,301	17,623,544	13,523,729	19.70	686,484	2.29
314 TURBOGENERATOR UNITS	06-2039	55 - R0.5 *	(1)	4,317,656	3,661,007	699,825	19.90	35,167	0.81
315 ACCESSORY ELECTRIC EQUIPMENT	06-2039	65 - S0 *	(4)	3,953,149	1,212,715	2,888,559	21.27	136,275	3.45
316 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2039	65 - R0.5 *	(1)	3,744,229	2,589,692	1,191,980	20.56	57,976	1.55
TOTAL SCHERER COMMON				82,760,288	54,958,219	29,646,746	20.59	1,439,592	1.74
SCHERER COMMON UNIT 3 AND 4									
311 STRUCTURES AND IMPROVEMENTS	06-2039	80 - R2 *	(1)	5,504,440	2,675,737	2,883,747	21.87	131,859	2.40
312 BOILER PLANT EQUIPMENT	06-2039	50 - S0 *	(4)	36,044,721	14,942,728	22,543,782	20.34	1,108,347	3.07
314 TURBOGENERATOR UNITS	06-2039	55 - R0.5 *	(1)	7,948,668	381,277	7,646,878	20.60	371,208	4.67
315 ACCESSORY ELECTRIC EQUIPMENT	06-2039	65 - S0 *	(4)	3,250,135	379,328	3,000,812	21.47	139,768	4.30
TOTAL SCHERER COMMON UNIT 3 AND 4				52,747,963	18,379,070	36,075,219	20.60	1,751,182	3.32
SCHERER UNIT 4									
311 STRUCTURES AND IMPROVEMENTS	06-2039	80 - R2 *	(1)	150,322,430	52,262,303	99,563,351	21.88	4,550,427	3.03
312 BOILER PLANT EQUIPMENT	06-2039	50 - S0 *	(4)	640,654,637	267,686,062	398,594,760	20.10	19,830,565	3.10
314 TURBOGENERATOR UNITS	06-2039	55 - R0.5 *	(1)	118,046,226	86,760,113	32,486,576	19.82	1,638,071	1.39
315 ACCESSORY ELECTRIC EQUIPMENT	06-2039	65 - S0 *	(4)	48,101,790	18,940,469	31,085,392	20.96	1,483,082	3.08
316 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2039	65 - R0.5 *	(1)	4,907,004	3,405,271	1,550,803	20.63	75,172	1.53
TOTAL SCHERER UNIT 4				962,032,086	429,054,218	563,260,882	20.42	27,577,337	2.87
TOTAL SCHERER STEAM PLANT				1,130,473,979	535,325,149	628,982,847	20.44	30,768,111	2.72



FLORIDA POWER AND LIGHT COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED REMAINING LIFE
ANNUAL DEPRECIATION ACCRUALS AND RATES RELATED TO ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 2016

	PROBABLE RETIREMENT DATE (1)	SURVIVOR CURVE (2)	NET SALVAGE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)=(100%-3)x(4)-(5)	COMPOSITE REMAINING LIFE (7)	ANNUAL DEPRECIATION ACCUALS (8)=(6)/(7)	ANNUAL DEPRECIATION RATE (9)=(8)/(4)
SJRRP STEAM PLANT									
SJRRP COAL AND LIMESTONE									
311 STRUCTURES AND IMPROVEMENTS	06-2038	80 - R2 *	(1)	3,591,897	2,629,363	998,452	20.48	48,753	1.36
312 BOILER PLANT EQUIPMENT	06-2038	50 - S0 *	(4)	31,289,691	24,212,883	8,328,396	18.05	461,407	1.47
315 ACCESSORY ELECTRIC EQUIPMENT	06-2038	65 - S0 *	(4)	3,804,504	3,598,936	357,749	19.17	18,662	0.49
316 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2038	65 - R0.5 *	(1)	302,789	301,988	3,849	19.33	199	0.07
TOTAL SJRRP COAL AND LIMESTONE				38,988,882	30,743,150	9,688,446	18.31	529,021	1.36
SJRRP COAL CARS									
312 BOILER PLANT EQUIPMENT	06-2038	50 - S0 *	0	52,105	52,105	-	17.84	-	0.00
TOTAL SJRRP COAL CARS				52,105	52,105	-	17.84	-	0.00
SJRRP COMMON									
311 STRUCTURES AND IMPROVEMENTS	06-2038	80 - R2 *	(1)	32,850,819	25,655,577	7,523,750	20.53	366,476	1.12
312 BOILER PLANT EQUIPMENT	06-2038	50 - S0 *	(4)	3,646,175	2,719,599	1,072,423	18.24	58,795	1.61
314 TURBOGENERATOR UNITS	06-2038	55 - R0.5 *	(1)	2,465,069	2,076,025	413,694	18.70	22,123	0.90
315 ACCESSORY ELECTRIC EQUIPMENT	06-2038	65 - S0 *	(4)	5,757,074	5,334,455	652,903	19.21	33,988	0.59
316 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2038	65 - R0.5 *	(1)	1,577,862	1,545,493	48,148	19.50	2,469	0.16
TOTAL SJRRP COMMON				46,296,998	37,331,149	9,710,918	20.07	483,851	1.05
SJRRP GYPSUM AND ASH									
311 STRUCTURES AND IMPROVEMENTS	06-2038	80 - R2 *	(1)	2,170,311	1,663,210	528,804	20.54	25,745	1.19
312 BOILER PLANT EQUIPMENT	06-2038	50 - S0 *	(4)	16,902,860	16,893,022	685,953	18.04	38,024	0.22
315 ACCESSORY ELECTRIC EQUIPMENT	06-2038	65 - S0 *	(4)	53,007	41,637	13,490	19.35	697	1.31
316 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2038	65 - R0.5 *	(1)	156,175	103,469	54,267	19.65	2,762	1.77
TOTAL SJRRP GYPSUM AND ASH				19,282,353	18,701,339	1,282,514	19.08	67,228	0.35
SJRRP UNIT 1									
311 STRUCTURES AND IMPROVEMENTS	06-2038	80 - R2 *	(1)	8,930,710	7,440,601	1,579,416	20.43	77,309	0.87
312 BOILER PLANT EQUIPMENT	06-2038	50 - S0 *	(4)	95,859,382	58,240,834	41,452,923	18.53	2,237,071	2.33
314 TURBOGENERATOR UNITS	06-2038	55 - R0.5 *	(1)	31,061,824	18,079,140	13,293,302	19.18	693,081	2.23
315 ACCESSORY ELECTRIC EQUIPMENT	06-2038	65 - S0 *	(4)	12,370,067	10,968,090	1,834,380	19.31	94,996	0.77
316 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2038	65 - R0.5 *	(1)	2,011,651	1,904,471	127,296	19.37	6,572	0.33
TOTAL SJRRP UNIT 1				150,173,634	96,633,137	58,287,317	18.75	3,109,029	2.07
SJRRP UNIT 2									
311 STRUCTURES AND IMPROVEMENTS	06-2038	80 - R2 *	(1)	7,235,669	5,856,437	1,451,589	20.43	71,052	0.98
312 BOILER PLANT EQUIPMENT	06-2038	50 - S0 *	(4)	89,117,484	53,867,999	38,814,184	18.60	2,086,784	2.34
314 TURBOGENERATOR UNITS	06-2038	55 - R0.5 *	(1)	28,737,020	16,789,160	12,235,229	19.21	636,920	2.22
315 ACCESSORY ELECTRIC EQUIPMENT	06-2038	65 - S0 *	(4)	10,200,047	8,935,308	1,672,741	19.27	86,805	0.85
316 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2038	65 - R0.5 *	(1)	1,586,463	1,442,751	159,576	19.45	8,204	0.52
TOTAL SJRRP UNIT 2				136,876,682	86,891,655	54,333,319	18.80	2,889,765	2.11
TOTAL SJRRP STEAM PLANT				391,670,655	270,352,533	133,302,514	18.83	7,078,894	1.81
TOTAL STEAM PRODUCTION				3,188,102,181	1,916,707,650	1,342,799,304	15.66	85,727,929	2.69

FLORIDA POWER AND LIGHT COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED REMAINING LIFE ANNUAL DEPRECIATION ACCRUALS AND RATES RELATED TO ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 2016

	PROBABLE RETIREMENT DATE (1)	SURVIVOR CURVE (2)	NET SALVAGE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)=(100%-(3))x(4)-(5)	COMPOSITE REMAINING LIFE (7)	ANNUAL DEPRECIATION ACCUALS (8)=(6)/(7)	ANNUAL DEPRECIATION RATE (9)=(8)/(4)
NUCLEAR PRODUCTION PLANT									
ST. LUCIE NUCLEAR PLANT									
<i>ST. LUCIE COMMON</i>									
321 STRUCTURES AND IMPROVEMENTS	04-2043	100 - R1.5 *	(1)	398,856,668	225,900,379	175,944,856	25.15	7,035,581	1.76
322 REACTOR PLANT EQUIPMENT	04-2043	60 - R1 *	(2)	63,281,744	26,231,840	38,315,539	23.80	1,609,897	2.54
323 TURBOGENERATOR UNITS	04-2043	45 - R0.5 *	0	12,178,462	(4,435,629)	16,614,091	22.28	745,695	6.12
324 ACCESSORY ELECTRIC EQUIPMENT	04-2043	75 - R2.5 *	(1)	34,837,916	24,353,970	10,832,325	24.75	437,670	1.26
325 MISCELLANEOUS POWER PLANT EQUIPMENT	04-2043	50 - R1.5 *	(3)	21,361,211	5,415,139	16,586,908	22.75	729,095	3.41
TOTAL ST. LUCIE COMMON				530,516,001	277,465,699	259,293,719	24.56	10,557,938	1.99
<i>ST. LUCIE UNIT 1</i>									
321 STRUCTURES AND IMPROVEMENTS	03-2036	100 - R1.5 *	(1)	191,680,167	111,234,786	82,362,192	18.66	4,413,836	2.30
322 REACTOR PLANT EQUIPMENT	03-2036	60 - R1 *	(2)	859,723,982	264,607,099	612,311,363	18.01	33,998,410	3.95
323 TURBOGENERATOR UNITS	03-2036	45 - R0.5 *	0	432,436,417	82,522,980	349,913,437	17.31	20,214,526	4.67
324 ACCESSORY ELECTRIC EQUIPMENT	03-2036	75 - R2.5 *	(1)	118,824,187	56,195,190	63,817,239	18.67	3,418,170	2.88
325 MISCELLANEOUS POWER PLANT EQUIPMENT	03-2036	50 - R1.5 *	(3)	11,041,980	9,496,415	1,876,824	15.66	119,848	1.09
TOTAL ST. LUCIE UNIT 1				1,613,706,733	524,056,470	1,110,281,045	17.86	62,164,790	3.85
<i>ST. LUCIE UNIT 2</i>									
321 STRUCTURES AND IMPROVEMENTS	04-2043	100 - R1.5 *	(1)	290,355,657	186,780,221	106,478,993	25.13	4,237,127	1.46
322 REACTOR PLANT EQUIPMENT	04-2043	60 - R1 *	(2)	1,044,407,484	382,367,865	682,927,769	23.69	28,827,681	2.76
323 TURBOGENERATOR UNITS	04-2043	45 - R0.5 *	0	369,532,034	84,308,906	285,223,128	22.40	12,733,175	3.45
324 ACCESSORY ELECTRIC EQUIPMENT	04-2043	75 - R2.5 *	(1)	190,304,253	116,330,410	75,876,886	24.67	3,075,674	1.62
325 MISCELLANEOUS POWER PLANT EQUIPMENT	04-2043	50 - R1.5 *	(3)	21,644,577	16,859,316	5,434,598	20.10	270,378	1.25
TOTAL ST. LUCIE UNIT 2				1,916,244,006	786,646,719	1,155,941,374	23.52	49,144,035	2.56
TOTAL ST. LUCIE NUCLEAR PLANT				4,060,466,740	1,588,168,887	2,525,516,138	20.72	121,866,763	3.00

FLORIDA POWER AND LIGHT COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED REMAINING LIFE ANNUAL DEPRECIATION ACCRUALS AND RATES RELATED TO ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 2016

	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE	ORIGINAL COST	BOOK RESERVE	FUTURE ACCRUALS	COMPOSITE REMAINING LIFE	ANNUAL DEPRECIATION ACCUALS	ANNUAL DEPRECIATION RATE
TURKEY POINT NUCLEAR PLANT									
TURKEY POINT COMMON									
321 STRUCTURES AND IMPROVEMENTS	04-2033	100 - R1.5 *	(1)	329,132,468	172,760,571	159,663,222	15.97	9,997,697	3.04
322 REACTOR PLANT EQUIPMENT	04-2033	60 - R1 *	(2)	119,479,574	25,163,184	96,705,982	15.56	6,215,037	5.20
323 TURBOGENERATOR UNITS	04-2033	45 - R0.5 *	0	30,502,527	(588,916)	31,091,443	14.99	2,074,146	6.80
324 ACCESSORY ELECTRIC EQUIPMENT	04-2033	75 - R2.5 *	(1)	44,950,380	34,545,211	10,854,673	15.86	684,406	1.52
325 MISCELLANEOUS POWER PLANT EQUIPMENT	04-2033	50 - R1.5 *	(3)	31,810,150	14,273,818	18,490,636	15.18	1,218,092	3.83
TOTAL TURKEY POINT COMMON				555,875,099	246,153,868	316,805,956	15.69	20,189,378	3.63
TURKEY POINT UNIT 3									
321 STRUCTURES AND IMPROVEMENTS	07-2032	100 - R1.5 *	(1)	181,548,900	33,923,858	149,440,532	15.31	9,760,975	5.38
322 REACTOR PLANT EQUIPMENT	07-2032	60 - R1 *	(2)	615,499,170	171,557,342	456,251,812	14.82	30,786,222	5.00
323 TURBOGENERATOR UNITS	07-2032	45 - R0.5 *	0	783,947,227	82,103,067	701,844,159	14.39	48,773,048	6.22
324 ACCESSORY ELECTRIC EQUIPMENT	07-2032	75 - R2.5 *	(1)	146,415,908	83,929,688	63,950,379	15.26	4,190,719	2.86
325 MISCELLANEOUS POWER PLANT EQUIPMENT	07-2032	50 - R1.5 *	(3)	17,526,748	1,236,825	16,815,726	14.86	1,131,610	6.46
TOTAL TURKEY POINT UNIT 3				1,744,937,953	372,750,779	1,388,302,608	14.67	94,642,574	5.42
TURKEY POINT UNIT 4									
321 STRUCTURES AND IMPROVEMENTS	04-2033	100 - R1.5 *	(1)	128,289,970	40,074,152	89,498,718	16.01	5,590,176	4.36
322 REACTOR PLANT EQUIPMENT	04-2033	60 - R1 *	(2)	544,087,999	163,651,262	391,318,497	15.49	25,262,653	4.64
323 TURBOGENERATOR UNITS	04-2033	45 - R0.5 *	0	621,110,230	91,546,659	529,563,571	15.02	35,257,228	5.68
324 ACCESSORY ELECTRIC EQUIPMENT	04-2033	75 - R2.5 *	(1)	179,552,116	110,785,449	70,562,189	15.94	4,426,737	2.47
325 MISCELLANEOUS POWER PLANT EQUIPMENT	04-2033	50 - R1.5 *	(3)	11,646,618	986,398	10,999,618	15.46	711,489	6.11
TOTAL TURKEY POINT UNIT 4				1,484,686,934	407,053,921	1,091,942,593	15.33	71,248,283	4.80
TOTAL TURKEY POINT NUCLEAR PLANT				3,785,499,987	1,025,958,568	2,797,051,157	15.03	186,080,235	4.92
TOTAL NUCLEAR PRODUCTION PLANT									
				7,845,966,727	2,614,127,455	5,322,567,295	17.28	307,946,998	3.92



FLORIDA POWER AND LIGHT COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED REMAINING LIFE
ANNUAL DEPRECIATION ACCRUALS AND RATES RELATED TO ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 2016

	PROBABLE RETIREMENT DATE (1)	SURVIVOR CURVE (2)	NET SALVAGE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)=(100%-3)x(4)-(5)	COMPOSITE REMAINING LIFE (7)	ANNUAL DEPRECIATION ACCRUALS (8)=(6)/(7)	ANNUAL DEPRECIATION RATE (9)=(8)/(4)
COMBINED CYCLE PRODUCTION PLANT									
LAUDERDALE COMBINED CYCLE PLANT									
LAUDERDALE COMMON									
341 STRUCTURES AND IMPROVEMENTS	06-2033	80 - R2 *	(2)	84,169,429	66,521,197	19,331,621	16.08	1,202,215	1.43
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2033	50 - R1.5 *	(3)	10,916,594	7,139,730	4,104,361	15.24	269,315	2.47
343 PRIME MOVERS - GENERAL	06-2033	50 - R1 *	(3)	18,696,421	(15,985,164)	35,201,278	15.61	2,255,047	12.09
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2033	9 - L0 *	35	4,412,426	(1,045,309)	3,913,386	7.36	531,710	12.05
344 GENERATORS	06-2033	60 - R2 *	(3)	653,608	405,068	288,148	15.86	16,907	2.59
345 ACCESSORY ELECTRIC EQUIPMENT	06-2033	50 - R2.5 *	(2)	11,803,376	10,547,838	1,491,605	15.16	98,391	0.83
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2033	50 - S0.5 *	(2)	1,154,078	610,034	567,125	15.39	36,850	3.19
TOTAL LAUDERDALE COMMON				131,765,932	68,193,394	64,877,524	14.71	4,410,435	3.35
LAUDERDALE UNIT 4									
341 STRUCTURES AND IMPROVEMENTS	06-2033	80 - R2 *	(2)	4,889,141	4,932,433	54,491	16.05	3,395	0.07
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2033	50 - R1.5 *	(3)	704,378	570,786	154,724	15.25	10,146	1.44
343 PRIME MOVERS - GENERAL	06-2033	50 - R1 *	(3)	132,895,866	25,853,429	111,029,313	15.25	7,280,611	5.48
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2033	9 - L0 *	35	45,418,455	2,941,233	26,580,762	7.28	3,651,204	8.04
344 GENERATORS	06-2033	60 - R2 *	(3)	28,681,799	20,631,124	8,911,129	15.68	568,312	1.98
345 ACCESSORY ELECTRIC EQUIPMENT	06-2033	50 - R2.5 *	(2)	28,629,863	22,586,418	6,616,043	15.35	431,013	1.51
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2033	50 - S0.5 *	(2)	2,496,640	2,415,479	131,093	14.74	8,894	0.36
TOTAL LAUDERDALE UNIT 4				243,716,142	79,930,902	153,477,555	12.84	11,953,575	4.90
LAUDERDALE UNIT 5									
341 STRUCTURES AND IMPROVEMENTS	06-2033	80 - R2 *	(2)	3,106,706	2,527,348	641,493	16.09	39,869	1.28
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2033	50 - R1.5 *	(3)	721,517	557,503	185,660	15.34	12,103	1.68
343 PRIME MOVERS - GENERAL	06-2033	50 - R1 *	(3)	118,821,444	48,752,055	72,634,032	15.16	4,791,163	4.03
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2033	9 - L0 *	35	47,044,733	3,577,083	27,001,993	6.91	3,907,669	8.31
344 GENERATORS	06-2033	60 - R2 *	(3)	30,514,817	23,481,056	7,949,206	15.71	505,997	1.66
345 ACCESSORY ELECTRIC EQUIPMENT	06-2033	50 - R2.5 *	(2)	23,937,572	18,634,599	5,781,725	15.43	374,707	1.57
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2033	50 - S0.5 *	(2)	1,739,269	1,584,219	188,836	14.77	12,853	0.74
TOTAL LAUDERDALE UNIT 5				225,886,060	100,113,863	114,383,945	11.86	9,644,361	4.27
TOTAL LAUDERDALE COMBINED CYCLE PLANT				601,368,134	248,238,159	332,739,024	12.79	26,008,371	4.32



FLORIDA POWER AND LIGHT COMPANY

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	PROBABLE RETIREMENT DATE (1)	SURVIVOR CURVE (2)	NET SALVAGE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)=(100%-(3))x(4)-(5)	COMPOSITE REMAINING LIFE (7)	ANNUAL DEPRECIATION ACCRUALS (8)=(6)/(7)	ANNUAL DEPRECIATION RATE (9)=(8)/(4)
FT. MYERS COMBINED CYCLE PLANT									
<i>FT. MYERS COMMON</i>									
341 STRUCTURES AND IMPROVEMENTS	06-2043	80 - R2 *	(2)	9,455,194	4,733,846	4,910,452	25.14	195,324	2.07
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2043	50 - R1.5 *	(3)	738,073	539,469	220,746	14.07	15,689	2.13
343 PRIME MOVERS - GENERAL	06-2043	50 - R1 *	(3)	6,472,448	(2,300,663)	8,967,285	24.05	372,860	5.76
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2043	9 - L0 *	35	63,733	35,110	6,317	5.02	1,258	1.97
344 GENERATORS	06-2043	60 - R2 *	(3)	214,464	15,384	205,514	25.41	8,088	3.77
345 ACCESSORY ELECTRIC EQUIPMENT	06-2043	50 - R2.5 *	(2)	1,081,304	24,426	1,078,504	24.81	43,471	4.02
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2043	50 - S0.5 *	(2)	714,617	553,431	175,478	22.58	7,771	1.09
TOTAL FT. MYERS COMMON				18,739,832	3,601,002	15,564,296	24.15	644,461	3.44
<i>FT. MYERS UNIT 2</i>									
341 STRUCTURES AND IMPROVEMENTS	06-2043	80 - R2 *	(2)	39,243,711	15,809,905	24,218,679	25.57	947,152	2.41
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2043	50 - R1.5 *	(3)	5,747,109	2,420,621	3,498,901	23.28	150,296	2.62
343 PRIME MOVERS - GENERAL	06-2043	50 - R1 *	(3)	274,769,628	24,208,901	258,803,816	23.27	11,121,780	4.05
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2043	9 - L0 *	35	245,765,146	11,100,944	148,646,400	8.01	18,587,603	7.55
344 GENERATORS	06-2043	60 - R2 *	(3)	54,332,612	20,171,038	35,791,552	24.65	1,451,990	2.67
345 ACCESSORY ELECTRIC EQUIPMENT	06-2043	50 - R2.5 *	(2)	51,758,201	30,623,419	22,169,946	23.92	926,837	1.79
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2043	50 - S0.5 *	(2)	3,377,185	1,519,286	1,925,442	22.91	84,044	2.49
TOTAL FT. MYERS UNIT 2				674,993,591	105,854,115	495,054,736	14.89	33,239,702	4.92
<i>FT. MYERS UNIT 3</i>									
341 STRUCTURES AND IMPROVEMENTS	06-2043	80 - R2 *	(2)	25,148,752	1,740,760	23,910,968	25.87	924,274	3.68
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2043	50 - R1.5 *	(3)	3,905,363	2,050,994	1,971,530	23.58	83,610	2.14
343 PRIME MOVERS - GENERAL	06-2043	50 - R1 *	(3)	59,195,665	(46,592,494)	107,584,029	23.92	4,496,824	7.60
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2043	25 - R1 *	29	1,307,488	(880,442)	1,808,758	19.00	95,198	7.28
344 GENERATORS	06-2043	60 - R2 *	(3)	10,086,344	21,738	10,367,197	24.95	415,519	4.12
345 ACCESSORY ELECTRIC EQUIPMENT	06-2043	50 - R2.5 *	(2)	28,946,329	5,025,313	24,499,942	25.27	969,527	3.35
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2043	50 - S0.5 *	(1)	565,837	108,401	463,094	23.47	19,731	3.49
TOTAL FT. MYERS UNIT 3				129,155,779	(38,525,730)	170,585,518	24.35	7,004,683	5.42
TOTAL FT. MYERS COMBINED CYCLE PLANT				822,889,202	70,929,387	681,204,550	16.66	40,888,846	4.97
MANATEE COMBINED CYCLE PLANT									
<i>MANATEE UNIT 3</i>									
341 STRUCTURES AND IMPROVEMENTS	06-2045	80 - R2 *	(2)	29,040,463	13,053,001	16,568,272	27.38	605,123	2.08
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2045	50 - R1.5 *	(3)	4,013,532	2,940,685	1,183,253	25.25	47,258	1.18
343 PRIME MOVERS - GENERAL	06-2045	50 - R1 *	(3)	231,960,240	33,204,742	205,714,305	24.93	8,251,677	3.56
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2045	9 - L0 *	35	129,563,852	12,978,632	71,237,872	6.69	10,648,411	8.22
344 GENERATORS	06-2045	60 - R2 *	(3)	41,455,287	15,403,501	27,295,445	26.59	1,026,530	2.48
345 ACCESSORY ELECTRIC EQUIPMENT	06-2045	50 - R2.5 *	(2)	45,203,753	22,768,964	23,338,864	26.16	892,158	1.97
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2045	50 - S0.5 *	(2)	11,067,951	6,486,133	4,803,177	24.72	194,303	1.76
TOTAL MANATEE UNIT 3				492,305,079	106,835,657	350,151,188	16.16	21,665,460	4.40



FLORIDA POWER AND LIGHT COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED REMAINING LIFE
ANNUAL DEPRECIATION ACCRUALS AND RATES RELATED TO ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 2016

	PROBABLE RETIREMENT DATE (1)	SURVIVOR CURVE (2)	NET SALVAGE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)=(100%-(3))x(4)-(5)	COMPOSITE REMAINING LIFE (7)	ANNUAL DEPRECIATION ACCRUALS	ANNUAL DEPRECIATION RATE
								(8)=(6)/(7)	(9)=(8)/(4)
MARTIN COMBINED CYCLE PLANT									
MARTIN COMMON									
341 STRUCTURES AND IMPROVEMENTS	06-2034	80 - R2 *	(2)	47,244,989	44,616,120	3,573,768	17.03	209,851	0.44
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2034	50 - R1.5 *	(3)	4,449,755	4,289,174	294,073	16.05	18,322	0.41
343 PRIME MOVERS - GENERAL	06-2034	50 - R1 *	(3)	24,178,850	21,646,910	3,257,306	16.21	200,944	0.83
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2034	9 - L0 *	35	195,623	66,120	66,120	6.26	10,562	5.40
345 ACCESSORY ELECTRIC EQUIPMENT	06-2034	50 - R2.5 *	(2)	8,429,793	4,492,133	4,106,256	16.74	245,296	2.91
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2034	50 - S0.5 *	(2)	3,915,478	3,952,914	40,874	15.55	2,629	0.07
TOTAL MARTIN COMMON				88,414,488	79,058,286	11,338,397	16.49	687,604	0.78
MARTIN UNIT 3									
341 STRUCTURES AND IMPROVEMENTS	06-2034	80 - R2 *	(2)	2,119,066	912,528	1,248,919	17.15	72,823	3.44
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2034	50 - R1.5 *	(3)	161,973	139,549	27,284	15.83	1,724	1.06
343 PRIME MOVERS - GENERAL	06-2034	50 - R1 *	(3)	141,083,331	41,785,184	103,530,646	16.08	6,438,473	4.56
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2034	9 - L0 *	35	30,949,115	1,213,363	18,903,561	7.31	2,585,986	8.36
344 GENERATORS	06-2034	60 - R2 *	(3)	27,500,228	9,651,453	18,673,782	16.87	1,106,922	4.03
345 ACCESSORY ELECTRIC EQUIPMENT	06-2034	50 - R2.5 *	(2)	27,219,302	21,052,499	6,711,189	16.39	409,469	1.50
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2034	50 - S0.5 *	(2)	531,739	439,521	102,853	15.41	6,674	1.26
TOTAL MARTIN UNIT 3				229,564,754	75,194,096	149,198,234	14.05	10,622,071	4.63
MARTIN UNIT 4									
341 STRUCTURES AND IMPROVEMENTS	06-2034	80 - R2 *	(2)	1,399,131	794,982	632,132	17.05	37,075	2.65
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2034	50 - R1.5 *	(3)	161,973	129,499	37,333	15.83	2,358	1.46
343 PRIME MOVERS - GENERAL	06-2034	50 - R1 *	(3)	200,512,279	61,203,488	145,324,159	16.28	8,926,545	4.45
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2034	9 - L0 *	35	55,436,016	6,004,385	30,029,026	6.93	4,333,193	7.82
344 GENERATORS	06-2034	60 - R2 *	(3)	31,571,210	11,941,335	20,577,011	16.82	1,223,366	3.87
345 ACCESSORY ELECTRIC EQUIPMENT	06-2034	50 - R2.5 *	(2)	23,859,938	18,474,237	5,862,900	16.35	358,587	1.50
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2034	50 - S0.5 *	(2)	771,319	673,895	112,850	16.10	7,009	0.91
TOTAL MARTIN UNIT 4				313,711,865	99,221,821	202,575,411	13.61	14,888,133	4.75
MARTIN UNIT 8									
341 STRUCTURES AND IMPROVEMENTS	06-2045	80 - R2 *	(2)	23,104,013	9,739,006	13,827,088	27.37	505,191	2.19
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2045	50 - R1.5 *	(3)	10,521,197	4,540,291	6,296,542	25.17	250,161	2.38
343 PRIME MOVERS - GENERAL	06-2045	50 - R1 *	(3)	258,685,388	44,836,199	221,609,751	25.01	8,860,846	3.43
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2045	9 - L0 *	35	179,624,710	7,760,033	108,996,028	7.30	14,930,963	8.31
344 GENERATORS	06-2045	60 - R2 *	(3)	40,819,906	12,510,592	29,533,911	26.99	1,110,715	2.72
345 ACCESSORY ELECTRIC EQUIPMENT	06-2045	50 - R2.5 *	(2)	50,266,275	27,007,346	24,264,255	25.99	933,600	1.86
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2045	50 - S0.5 *	(2)	4,764,721	4,621,830	238,186	24.80	9,604	0.20
TOTAL MARTIN UNIT 8				567,766,210	111,015,297	404,765,761	15.22	26,601,080	4.69
TOTAL MARTIN COMBINED CYCLE PLANT									
				1,199,477,317	364,489,500	767,877,803	14.54	52,798,888	4.40



FLORIDA POWER AND LIGHT COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED REMAINING LIFE
ANNUAL DEPRECIATION ACCRUALS AND RATES RELATED TO ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 2016

	PROBABLE RETIREMENT DATE (1)	SURVIVOR CURVE (2)	NET SALVAGE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)=(100%-(3))x(4)-(5)	COMPOSITE REMAINING LIFE (7)	ANNUAL DEPRECIATION ACCUALS (8)=(6)/(7)	ANNUAL DEPRECIATION RATE (9)=(8)/(4)
SANFORD COMBINED CYCLE PLANT									
SANFORD COMMON									
341 STRUCTURES AND IMPROVEMENTS	06-2043	80 - R2 *	(2)	72,039,972	40,272,835	33,207,936	25.27	1,314,125	1.82
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2043	50 - R1.5 *	(3)	84,697	82,653	4,585	23.46	195	0.23
343 PRIME MOVERS - GENERAL	06-2043	50 - R1 *	(3)	7,174,972	3,766,165	3,624,056	23.24	155,940	2.17
344 GENERATORS	06-2043	60 - R2 *	(3)	191,076	32,016	164,793	25.27	6,521	3.41
345 ACCESSORY ELECTRIC EQUIPMENT	06-2043	50 - R2.5 *	(2)	2,087,357	(1,051,124)	3,180,228	23.44	135,675	6.50
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2043	50 - S0.5 *	(2)	2,128,803	1,364,101	807,278	23.13	34,902	1.64
TOTAL SANFORD COMMON				83,706,877	44,466,647	40,988,876	24.88	1,647,358	1.97
SANFORD UNIT 4									
341 STRUCTURES AND IMPROVEMENTS	06-2043	80 - R2 *	(2)	7,290,059	4,792,671	2,643,189	25.05	105,517	1.45
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2043	50 - R1.5 *	(3)	3,220,176	736,692	2,580,089	24.29	106,220	3.30
343 PRIME MOVERS - GENERAL	06-2043	50 - R1 *	(3)	212,619,434	28,491,445	190,506,572	23.47	8,117,025	3.82
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2043	9 - L0 *	35	149,655,233	17,438,515	79,837,387	6.82	11,706,362	7.82
344 GENERATORS	06-2043	60 - R2 *	(3)	32,441,956	8,408,616	25,006,598	24.81	1,007,924	3.11
345 ACCESSORY ELECTRIC EQUIPMENT	06-2043	50 - R2.5 *	(2)	33,606,189	18,191,390	16,086,923	23.85	674,504	2.01
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2043	50 - S0.5 *	(2)	3,069,777	1,787,060	1,344,113	22.92	58,644	1.91
TOTAL SANFORD UNIT 4				441,902,824	79,846,389	318,004,871	14.60	21,776,196	4.93
SANFORD UNIT 5									
341 STRUCTURES AND IMPROVEMENTS	06-2042	80 - R2 *	(2)	7,219,204	3,154,238	4,209,350	24.27	173,438	2.40
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2042	50 - R1.5 *	(3)	2,840,181	736,365	2,188,021	23.31	93,909	3.31
343 PRIME MOVERS - GENERAL	06-2042	50 - R1 *	(3)	193,002,185	36,101,798	162,690,453	22.48	7,237,120	3.75
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2042	9 - L0 *	35	111,415,325	10,355,072	62,064,889	6.36	9,758,630	8.76
344 GENERATORS	06-2042	60 - R2 *	(3)	32,198,440	10,420,599	22,743,794	23.91	951,225	2.95
345 ACCESSORY ELECTRIC EQUIPMENT	06-2042	50 - R2.5 *	(2)	33,086,314	15,164,227	18,563,413	23.01	806,754	2.44
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2042	50 - S0.5 *	(2)	3,122,473	1,089,946	2,094,977	22.55	92,904	2.98
TOTAL SANFORD UNIT 5				382,864,123	77,022,246	274,555,897	14.36	19,113,980	4.99
TOTAL SANFORD COMBINED CYCLE PLANT				908,473,824	201,335,282	633,549,644	14.89	42,537,534	4.68
TURKEY POINT COMBINED CYCLE PLANT									
TURKEY POINT UNIT 5									
341 STRUCTURES AND IMPROVEMENTS	06-2047	80 - R2 *	(2)	37,234,096	16,932,528	21,046,251	29.09	723,487	1.94
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2047	50 - R1.5 *	(3)	12,280,325	4,510,857	8,137,877	26.98	301,626	2.46
343 PRIME MOVERS - GENERAL	06-2047	50 - R1 *	(3)	243,603,481	59,540,743	191,370,843	26.54	7,210,657	2.96
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2047	9 - L0 *	35	121,234,068	9,396,196	68,405,988	7.05	9,844,821	8.12
344 GENERATORS	06-2047	60 - R2 *	(3)	41,233,921	11,377,455	31,093,483	28.44	1,093,301	2.65
345 ACCESSORY ELECTRIC EQUIPMENT	06-2047	50 - R2.5 *	(2)	51,437,061	18,239,936	34,225,866	27.94	1,224,977	2.38
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2047	50 - S0.5 *	(2)	12,558,926	5,072,460	7,737,645	26.42	292,871	2.33
TOTAL TURKEY POINT UNIT 5				519,581,879	125,070,135	363,017,953	17.54	20,691,740	3.98
TOTAL TURKEY POINT COMBINED CYCLE PLANT				519,581,879	125,070,135	363,017,953	17.54	20,691,740	3.98

FLORIDA POWER AND LIGHT COMPANY

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ANNUAL DEPRECIATION ACCRUALS AND RATES RELATED TO ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 2016

	PROBABLE RETIREMENT DATE (1)	SURVIVOR CURVE (2)	NET SALVAGE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)=(100%-(3))x(4)-(5)	COMPOSITE REMAINING LIFE (7)	ANNUAL DEPRECIATION ACCRUALS (8)=(6)/(7)	ANNUAL DEPRECIATION RATE (9)=(8)/(4)
WEST COUNTY COMBINED CYCLE PLANT									
WEST COUNTY COMMON									
341 STRUCTURES AND IMPROVEMENTS	06-2051	80 - R2 *	(2)	26,876,281	3,359,678	24,054,128	33.10	726,711	2.70
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2051	50 - R1.5 *	(3)	975,193	(85,976)	1,090,425	30.90	35,289	3.62
343 PRIME MOVERS - GENERAL	06-2051	50 - R1 *	(3)	23,519,071	680,881	23,543,762	30.29	777,278	3.30
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2051	9 - L0 *	35	44,633,389	2,355,496	26,656,207	7.91	3,369,938	7.55
345 ACCESSORY ELECTRIC EQUIPMENT	06-2051	50 - R2.5 *	(2)	7,988,133	1,120,937	7,026,958	31.61	222,302	2.78
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2051	50 - S0.5 *	(2)	810,471	113,483	713,198	30.28	23,553	2.91
TOTAL WEST COUNTY COMMON				104,802,538	7,544,500	83,084,678	16.12	5,155,071	4.92
WEST COUNTY UNIT 1									
341 STRUCTURES AND IMPROVEMENTS	06-2049	80 - R2 *	(2)	101,563,857	19,577,489	84,017,645	31.18	2,694,601	2.65
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2049	50 - R1.5 *	(3)	21,069,380	2,659,161	19,042,300	28.73	662,802	3.15
343 PRIME MOVERS - GENERAL	06-2049	50 - R1 *	(3)	274,723,906	3,364,777	279,600,846	28.16	9,929,007	3.61
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2049	9 - L0 *	35	140,438,132	1,289,864	89,994,922	6.46	13,931,102	9.92
344 GENERATORS	06-2049	60 - R2 *	(3)	47,833,822	8,004,610	41,264,227	30.29	1,362,305	2.85
345 ACCESSORY ELECTRIC EQUIPMENT	06-2049	50 - R2.5 *	(2)	68,165,880	12,120,141	57,409,056	29.78	1,927,772	2.83
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2049	50 - S0.5 *	(2)	7,776,237	1,355,492	6,576,270	28.16	233,532	3.00
TOTAL WEST COUNTY UNIT 1				661,571,214	48,371,535	577,905,266	18.80	30,741,121	4.65
WEST COUNTY UNIT 2									
341 STRUCTURES AND IMPROVEMENTS	06-2049	80 - R2 *	(2)	32,691,018	5,254,800	28,090,038	31.18	900,899	2.76
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2049	50 - R1.5 *	(3)	7,224,476	305,506	7,135,704	28.81	247,681	3.43
343 PRIME MOVERS - GENERAL	06-2049	50 - R1 *	(3)	247,172,969	(15,811,634)	270,399,792	28.21	9,585,246	3.88
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2049	9 - L0 *	35	161,159,782	(8,163,395)	112,917,253	6.47	17,452,435	10.83
344 GENERATORS	06-2049	60 - R2 *	(3)	42,463,160	6,724,078	37,012,977	30.30	1,221,550	2.88
345 ACCESSORY ELECTRIC EQUIPMENT	06-2049	50 - R2.5 *	(2)	30,039,442	5,083,001	25,557,230	29.78	858,201	2.86
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2049	50 - S0.5 *	(2)	11,527,697	1,748,577	10,009,674	28.36	352,950	3.06
TOTAL WEST COUNTY UNIT 2				532,278,543	(4,859,067)	491,122,668	16.04	30,618,962	5.75
WEST COUNTY UNIT 3									
341 STRUCTURES AND IMPROVEMENTS	06-2051	80 - R2 *	(2)	48,726,290	7,363,042	42,337,774	33.08	1,279,860	2.63
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2051	50 - R1.5 *	(3)	10,664,126	767,929	10,216,121	30.47	335,285	3.14
343 PRIME MOVERS - GENERAL	06-2051	50 - R1 *	(3)	468,957,078	17,385,125	465,640,665	29.77	15,641,272	3.34
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2051	9 - L0 *	35	124,820,071	3,698,978	77,434,068	6.82	11,353,969	9.10
344 GENERATORS	06-2051	60 - R2 *	(3)	63,980,917	9,346,466	56,553,878	32.16	1,758,516	2.75
345 ACCESSORY ELECTRIC EQUIPMENT	06-2051	50 - R2.5 *	(2)	44,944,471	6,985,729	38,857,631	31.67	1,226,954	2.73
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2051	50 - S0.5 *	(2)	12,349,395	7,760,067	4,836,316	29.96	161,426	1.31
TOTAL WEST COUNTY UNIT 3				774,442,347	53,307,337	695,876,453	21.91	31,757,282	4.10
TOTAL WEST COUNTY COMBINED CYCLE PLANT				2,073,094,643	104,364,304	1,847,989,065	18.80	98,272,436	4.74



FLORIDA POWER AND LIGHT COMPANY

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	PROBABLE RETIREMENT DATE (1)	SURVIVOR CURVE (2)	NET SALVAGE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)=(100%-(3))x(4)-(5)	COMPOSITE REMAINING LIFE (7)	ANNUAL DEPRECIATION ACCRUALS (8)=(6)/(7)	ANNUAL DEPRECIATION RATE (9)=(8)/(4)
CAPE CANAVERAL COMBINED CYCLE PLANT									
CAPE CANAVERAL COMBINED CYCLE									
341 STRUCTURES AND IMPROVEMENTS	06-2053	80 - R2 *	(2)	81,786,216	6,266,922	77,155,019	34.98	2,205,690	2.70
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2053	50 - R1.5 *	(3)	46,960,453	3,591,241	44,778,026	32.17	1,391,919	2.96
343 PRIME MOVERS - GENERAL	06-2053	50 - R1 *	(3)	419,217,142	42,166,345	389,627,311	31.38	12,416,422	2.96
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2053	9 - L0 *	35	145,231,842	11,050,508	83,350,190	7.39	11,278,781	7.77
344 GENERATORS	06-2053	60 - R2 *	(3)	69,411,286	5,181,893	66,311,731	34.02	1,949,198	2.81
345 ACCESSORY ELECTRIC EQUIPMENT	06-2053	50 - R2.5 *	(2)	114,602,065	8,720,799	108,173,307	33.60	3,219,444	2.81
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2053	50 - S0.5 *	(2)	10,138,131	747,802	9,593,092	31.83	301,385	2.97
TOTAL CAPE CANAVERAL COMBINED CYCLE				887,347,135	77,725,510	778,988,676	23.78	32,762,839	3.69
TOTAL CAPE CANAVERAL COMBINED CYCLE PLANT									
				887,347,135	77,725,510	778,988,676	23.78	32,762,839	3.69
RIVIERA COMBINED CYCLE PLANT									
RIVIERA COMBINED CYCLE									
341 STRUCTURES AND IMPROVEMENTS	06-2054	80 - R2 *	(2)	77,719,156	7,383,285	71,890,255	35.90	2,002,514	2.58
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2054	50 - R1.5 *	(3)	228,532,064	18,816,410	216,571,616	33.05	6,552,848	2.87
343 PRIME MOVERS - GENERAL	06-2054	50 - R1 *	(3)	467,116,167	24,827,073	456,302,579	32.19	14,175,290	3.03
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2054	9 - L0 *	35	165,518,978	9,199,314	98,388,021	7.56	13,014,288	7.86
344 GENERATORS	06-2054	60 - R2 *	(3)	77,619,459	5,878,053	74,069,990	34.96	2,118,707	2.73
345 ACCESSORY ELECTRIC EQUIPMENT	06-2054	50 - R2.5 *	(2)	80,534,069	6,848,041	75,296,709	34.49	2,183,146	2.71
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2054	50 - S0.5 *	(2)	11,129,443	1,490,301	9,861,731	32.79	300,754	2.70
TOTAL RIVIERA COMBINED CYCLE				1,108,169,337	74,442,477	1,002,380,901	24.84	40,347,547	3.64
TOTAL RIVIERA COMBINED CYCLE PLANT									
				1,108,169,337	74,442,477	1,002,380,901	24.84	40,347,547	3.64
PT EVERGLADES COMBINED CYCLE PLANT									
PT EVERGLADES COMBINED CYCLE									
341 STRUCTURES AND IMPROVEMENTS	06-2056	80 - R2 *	(2)	100,647,978	(586,923)	103,247,860	37.72	2,737,218	2.72
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2056	50 - R1.5 *	(3)	41,626,923	974,005	41,901,726	34.75	1,205,805	2.90
343 PRIME MOVERS - GENERAL	06-2056	50 - R1 *	(3)	573,111,673	(31,261,801)	621,566,824	33.81	18,384,112	3.21
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2056	9 - L0 *	35	171,480,977	3,999,252	107,463,383	8.61	12,481,229	7.28
344 GENERATORS	06-2056	60 - R2 *	(3)	94,453,594	(18,090,999)	115,378,201	36.84	3,131,873	3.32
345 ACCESSORY ELECTRIC EQUIPMENT	06-2056	50 - R2.5 *	(2)	88,237,692	(12,201,446)	102,203,892	36.42	2,806,257	3.18
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2056	50 - S0.5 *	(2)	13,830,228	570,947	13,535,886	34.72	389,858	2.82
TOTAL PT EVERGLADES COMBINED CYCLE				1,083,389,065	(56,596,965)	1,105,297,772	26.87	41,136,352	3.80
TOTAL PT EVERGLADES COMBINED CYCLE PLANT									
				1,083,389,065	(56,596,965)	1,105,297,772	26.87	41,136,352	3.80
TOTAL COMBINED CYCLE PRODUCTION PLANT									
				9,696,095,613	1,316,833,446	7,863,196,576	18.85	417,110,013	4.30



FLORIDA POWER AND LIGHT COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED REMAINING LIFE ANNUAL DEPRECIATION ACCRUALS AND RATES RELATED TO ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 2016

	PROBABLE RETIREMENT DATE (1)	SURVIVOR CURVE (2)	NET SALVAGE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)=(100%-(3))x(4)-(5)	COMPOSITE REMAINING LIFE (7)	ANNUAL DEPRECIATION ACCRUALS (8)=(6)/(7)	ANNUAL DEPRECIATION RATE (9)=(8)/(4)
PEAKER PLANTS									
LAUDERDALE GTS									
341 STRUCTURES AND IMPROVEMENTS	06-2028	80 - R2 *	(2)	3,145,374	1,337,981	1,870,300	11.26	166,101	5.28
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2028	50 - R1.5 *	(3)	2,625,815	1,677,966	1,026,624	10.94	93,841	3.57
343 PRIME MOVERS - GENERAL	06-2028	50 - R1 *	(3)	9,799,491	387,767	9,705,708	11.09	875,177	8.93
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2028	25 - R1 *	29	7,774,115	446,829	5,072,792	10.08	503,253	6.47
344 GENERATORS	06-2028	60 - R2 *	(3)	2,379,976	(392,426)	2,843,801	10.94	259,945	10.92
345 ACCESSORY ELECTRIC EQUIPMENT	06-2028	50 - R2.5 *	(2)	2,361,009	(45,267)	2,453,497	11.30	217,124	9.20
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2028	50 - S0.5 *	(1)	61,234	36,391	25,455	10.43	2,441	3.99
TOTAL LAUDERDALE GTS				28,147,013	3,449,241	22,998,177	10.86	2,117,882	7.52
FT. MYERS GTS									
341 STRUCTURES AND IMPROVEMENTS	06-2028	80 - R2 *	(2)	3,326,030	2,360,317	1,032,233	11.20	92,164	2.77
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2028	50 - R1.5 *	(3)	2,861,244	2,365,838	581,243	10.43	55,728	1.95
343 PRIME MOVERS - GENERAL	06-2028	50 - R1 *	(3)	2,305,943	245,172	2,129,950	11.05	192,756	8.36
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2028	25 - R1 *	29	10,610,629	117,444	7,416,103	6.13	1,209,805	11.40
344 GENERATORS	06-2028	60 - R2 *	(3)	5,656,031	3,974,887	1,850,825	11.08	167,042	2.95
345 ACCESSORY ELECTRIC EQUIPMENT	06-2028	50 - R2.5 *	(2)	1,629,029	(505,835)	2,167,445	11.10	195,265	11.99
TOTAL FT. MYERS GTS				26,388,906	8,557,823	15,177,799	7.94	1,912,760	7.25
LAUDERDALE PEAKERS									
341 STRUCTURES AND IMPROVEMENTS	06-2056	80 - R2 *	(2)	3,128,769	(23,724)	3,215,069	37.84	84,965	2.72
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2056	50 - R1.5 *	(3)	4,718,785	(48,082)	4,908,431	34.77	141,169	2.99
343 PRIME MOVERS - GENERAL	06-2056	50 - R1 *	(3)	220,689,134	(1,574,882)	228,884,691	33.84	6,763,732	3.06
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2056	25 - R1 *	29	86,555,863	(619,013)	62,073,675	24.32	2,552,372	2.95
344 GENERATORS	06-2056	60 - R2 *	(3)	10,996,291	(73,670)	11,399,850	36.84	309,442	2.81
345 ACCESSORY ELECTRIC EQUIPMENT	06-2056	50 - R2.5 *	(2)	32,671,995	(91,315)	33,416,750	36.42	917,538	2.81
TOTAL LAUDERDALE PEAKERS				358,760,838	(2,430,695)	343,898,466	31.93	10,769,218	3.00
FT. MYERS PEAKERS									
341 STRUCTURES AND IMPROVEMENTS	06-2056	80 - R2 *	(2)	1,455,643	24,018	1,460,738	37.84	38,603	2.65
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2056	50 - R1.5 *	(3)	2,943,263	48,564	2,992,997	34.77	85,792	2.91
343 PRIME MOVERS - GENERAL	06-2056	50 - R1 *	(3)	97,017,672	1,600,792	98,327,411	33.84	2,905,656	2.99
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2056	25 - R1 *	29	38,048,000	627,792	26,386,288	24.32	1,084,963	2.85
344 GENERATORS	06-2056	60 - R2 *	(3)	4,525,752	74,675	4,586,850	36.84	124,507	2.75
345 ACCESSORY ELECTRIC EQUIPMENT	06-2056	50 - R2.5 *	(2)	5,715,246	94,302	5,735,249	36.42	157,475	2.76
TOTAL FT. MYERS PEAKERS				149,705,576	2,470,142	139,479,533	31.72	4,396,996	2.94
TOTAL PEAKER PLANTS				563,002,333	12,046,521	521,553,975	27.17	19,196,556	3.41

FLORIDA POWER AND LIGHT COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED REMAINING LIFE
ANNUAL DEPRECIATION ACCRUALS AND RATES RELATED TO ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 2016

	PROBABLE RETIREMENT DATE (1)	SURVIVOR CURVE (2)	NET SALVAGE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)=(100%-(3))x(4)-(5)	COMPOSITE REMAINING LIFE (7)	ANNUAL DEPRECIATION ACCRUALS (8)=(6)/(7)	ANNUAL DEPRECIATION RATE (9)=(8)/(4)
SOLAR PRODUCTION PLANT									
DESOTO SOLAR									
341 STRUCTURES AND IMPROVEMENTS	06-2039	SQUARE *	0	5,285,937	1,011,627	4,254,311	22.51	188,996	3.59
343 PRIME MOVERS - GENERAL	06-2039	SQUARE *	0	115,297,818	28,748,330	86,549,487	22.52	3,843,228	3.33
345 ACCESSORY ELECTRIC EQUIPMENT	06-2039	SQUARE *	0	26,746,246	4,866,271	21,879,975	22.52	971,580	3.63
TOTAL DESOTOSOLAR				147,330,001	34,626,228	112,683,773	22.52	5,003,804	3.40
SPACE COAST SOLAR									
341 STRUCTURES AND IMPROVEMENTS	06-2040	SQUARE *	0	3,893,856	745,305	3,148,551	23.52	133,867	3.44
343 PRIME MOVERS - GENERAL	06-2040	SQUARE *	0	51,550,587	11,779,303	39,771,284	23.52	1,690,956	3.28
345 ACCESSORY ELECTRIC EQUIPMENT	06-2040	SQUARE *	0	6,126,699	1,086,723	5,039,976	23.52	214,285	3.50
TOTAL SPACE COAST SOLAR				61,571,142	13,611,332	47,959,811	23.52	2,039,108	3.31
MARTIN SOLAR									
341 STRUCTURES AND IMPROVEMENTS	06-2045	SQUARE *	0	20,746,646	3,214,375	17,532,271	28.48	615,599	2.97
343 PRIME MOVERS - GENERAL	06-2045	SQUARE *	0	395,612,998	73,088,235	322,544,763	28.47	11,329,286	2.86
345 ACCESSORY ELECTRIC EQUIPMENT	06-2045	SQUARE *	0	4,125,204	640,044	3,485,160	28.47	122,415	2.97
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2045	SQUARE *	0	1,299	258	1,041	28.47	37	2.85
TOTAL MARTIN SOLAR				420,486,147	76,922,914	343,563,235	28.47	12,067,337	2.87
BABCOCK RANCH SOLAR									
341 STRUCTURES AND IMPROVEMENTS	06-2046	SQUARE *	0	4,015,268	356	4,014,912	29.53	135,960	3.39
343 PRIME MOVERS - GENERAL	06-2046	SQUARE *	0	102,511,942	9,094	102,502,849	29.53	3,471,143	3.39
345 ACCESSORY ELECTRIC EQUIPMENT	06-2046	SQUARE *	0	23,850,526	2,116	23,848,410	29.53	807,599	3.39
TOTAL BABCOCK RANCH SOLAR				130,377,737	11,566	130,366,171	29.53	4,414,702	3.39
MANATEE SOLAR									
341 STRUCTURES AND IMPROVEMENTS	06-2046	SQUARE *	0	4,069,672	361	4,069,311	29.53	137,803	3.39
343 PRIME MOVERS - GENERAL	06-2046	SQUARE *	0	103,972,147	9,223	103,962,924	29.53	3,520,587	3.39
345 ACCESSORY ELECTRIC EQUIPMENT	06-2046	SQUARE *	0	24,173,681	2,144	24,171,537	29.53	818,542	3.39
TOTAL MANATEE SOLAR				132,215,500	11,729	132,203,772	29.53	4,476,932	3.39
CITRUS SOLAR									
341 STRUCTURES AND IMPROVEMENTS	06-2046	SQUARE *	0	4,130,183	366	4,129,817	29.53	139,852	3.39
343 PRIME MOVERS - GENERAL	06-2046	SQUARE *	0	105,287,374	9,340	105,278,034	29.53	3,565,121	3.39
345 ACCESSORY ELECTRIC EQUIPMENT	06-2046	SQUARE *	0	24,533,117	2,176	24,530,940	29.53	830,712	3.39
TOTAL CITRUS SOLAR				133,950,674	11,883	133,938,791	29.53	4,535,685	3.39
OTHER SOLAR									
343 PRIME MOVERS - GENERAL	06-2046	SQUARE *	0	9,249,815	170,219	9,079,595	29.53	307,470	3.32
345 ACCESSORY ELECTRIC EQUIPMENT	06-2046	SQUARE *	0	6,453,820	158,686	6,295,134	29.53	213,178	3.30
TOTAL OTHER SOLAR				15,703,634	328,905	15,374,729	29.53	520,648	3.32
TOTAL SOLAR PRODUCTION PLANT				1,041,614,836	125,524,556	916,090,282	27.71	33,058,216	3.17
TOTAL PRODUCTION PLANT				22,334,781,691	5,985,239,628	15,966,207,432	18.50	863,040,012	3.86

FLORIDA POWER AND LIGHT COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED REMAINING LIFE
ANNUAL DEPRECIATION ACCRUALS AND RATES RELATED TO ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 2016

	PROBABLE RETIREMENT DATE (1)	SURVIVOR CURVE (2)	NET SALVAGE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)=(100%-(3))x(4)-(5)	COMPOSITE REMAINING LIFE (7)	ANNUAL DEPRECIATION ACCUALS (8)=(6)/(7)	ANNUAL DEPRECIATION RATE (9)=(8)/(4)
TRANSMISSION, DISTRIBUTION, AND GENERAL PLANT									
TRANSMISSION PLANT									
350.2 EASEMENTS		75 - S4	0	208,185,333	80,574,157	127,611,176	49.88	2,558,364	1.23
352 STRUCTURES AND IMPROVEMENTS		65 - R3	(15)	152,736,400	39,488,853	1,36,158,007	52.28	2,604,400	1.71
353 STATION EQUIPMENT		40 - R1	(2)	1,623,515,531	450,137,918	1,205,847,923	30.43	39,626,945	2.44
353.1 STATION EQUIPMENT - STEP-UP TRANSFORMERS		30 - R1	0	362,086,431	44,912,629	317,173,802	23.22	13,659,509	3.77
354 TOWERS AND FIXTURES		60 - R4	(25)	304,957,670	181,100,935	200,096,153	32.51	6,154,911	2.02
355 POLES AND FIXTURES		50 - R2	(50)	1,325,365,123	442,824,043	1,545,223,641	40.53	38,125,429	2.88
356 OVERHEAD CONDUCTORS AND DEVICES		51 - R1	(55)	780,761,335	353,447,837	856,732,232	38.59	22,200,887	2.84
357 UNDERGROUND CONDUIT		65 - R4	0	64,474,780	33,170,130	31,304,650	41.95	746,237	1.16
358 UNDERGROUND CONDUCTORS AND DEVICES		65 - R3	(20)	90,556,322	40,097,177	68,570,409	46.94	1,460,810	1.61
359 ROADS AND TRAILS		75 - R4	(10)	100,273,468	42,583,546	67,717,269	51.85	1,306,023	1.30
TOTAL TRANSMISSION PLANT				5,012,912,391	1,708,337,224	4,556,435,262	35.47	128,443,515	2.56
DISTRIBUTION PLANT									
361 STRUCTURES AND IMPROVEMENTS		65 - R3	(15)	199,299,505	65,646,886	163,547,545	49.85	3,280,793	1.65
362 STATION EQUIPMENT		45 - R1.5	(10)	1,654,641,819	603,981,760	1,216,124,241	33.19	36,641,285	2.21
363 STORAGE BATTERY EQUIPMENT		20 - S3	0	9,088,998	181,282	8,887,715	19.50	455,780	5.03
364.1 POLES, TOWERS AND FIXTURES - WOOD		40 - R2	(100)	1,082,449,010	421,494,282	1,743,403,739	29.08	59,951,986	5.54
364.2 POLES, TOWERS AND FIXTURES - CONCRETE		50 - R1.5	(100)	614,271,733	85,989,285	1,142,554,182	45.09	25,339,414	4.13
365 OVERHEAD CONDUCTORS AND DEVICES		48 - R1	(80)	2,073,898,854	836,241,470	2,896,776,468	39.31	73,690,574	3.55
366 UNDERGROUND CONDUIT - DUCT SYSTEM		70 - R3	0	1,620,333,856	462,425,727	1,157,908,130	55.40	20,900,869	1.29
366.7 UNDERGROUND CONDUIT - DIRECT BURIED		50 - R4	0	81,648,864	29,970,620	51,678,244	34.49	1,498,354	1.84
367 UNDERGROUND CONDUCTORS AND DEVICES - DUCT SYSTEM		42 - S0	(5)	1,873,364,580	484,667,920	1,482,364,889	32.65	45,401,681	2.42
367.7 UNDERGROUND CONDUCTORS AND DEVICES - DIRECT BURIED		35 - R2	0	493,320,009	330,294,081	163,025,928	17.57	9,278,653	1.88
368 LINE TRANSFORMERS		34 - S0	(15)	2,271,314,176	978,713,345	1,633,297,957	23.90	68,338,827	3.01
369.1 SERVICES - OVERHEAD		53 - R1	(125)	255,033,677	131,710,090	442,115,712	41.40	10,679,123	4.19
369.6 SERVICES - UNDERGROUND		45 - R2	(15)	885,242,779	362,129,446	655,899,750	32.74	20,033,590	2.26
370 METERS		38 - R2	(30)	89,737,038	45,311,914	71,346,235	17.32	4,119,298	4.59
370.1 METERS - AMI		20 - R2.5	(30)	651,916,256	189,681,249	657,809,884	15.04	43,737,359	6.71
371 INSTALLATIONS ON CUSTOMER'S PREMISES		30 - L0	(15)	74,624,131	68,250,483	16,567,268	21.61	766,648	1.03
373 STREET LIGHTING AND SIGNAL SYSTEMS		35 - O1	(15)	452,849,910	287,714,559	233,062,837	27.11	8,596,932	1.90
TOTAL DISTRIBUTION PLANT				14,383,015,196	5,385,404,368	13,736,370,724	31.74	432,711,166	3.01
GENERAL PLANT									
390 STRUCTURES AND IMPROVEMENTS		55 - R1.5	(10)	416,583,537	163,633,179	294,608,712	40.58	7,259,949	1.74
392.1 AUTOMOBILES		6 - L2.5	15	8,525,566	1,985,168	5,261,563	3.95	1,332,041	15.62
392.2 LIGHT TRUCKS		9 - L3	15	51,512,228	12,237,696	31,547,697	6.21	5,080,144	9.86
392.3 HEAVY TRUCKS		12 - S3	15	237,225,763	112,993,372	88,648,526	7.67	11,557,826	4.87
392.4 TRACTOR TRAILERS		9 - L2.5	5	812,197	633,497	138,090	4.89	28,239	3.48
392.9 TRAILERS		20 - L1	15	22,669,987	4,555,601	14,713,888	15.00	980,926	4.33
396.1 POWER OPERATED EQUIPMENT		11 - L1.5	15	4,275,567	3,079,448	554,784	6.02	92,157	2.16
397.8 COMMUNICATION EQUIPMENT - FIBER OPTICS		20 - S2	0	9,976,733	9,508,220	468,512	9.18	51,036	0.51
TOTAL GENERAL PLANT				751,581,576	308,626,181	435,941,772	16.52	26,382,318	3.51
TOTAL TRANSMISSION, DISTRIBUTION AND GENERAL PLANT				20,147,509,164	7,402,367,773	18,728,747,768	31.88	587,636,999	2.92
GRAND TOTAL				42,482,290,854	13,387,607,401	34,694,955,190	23.92	1,450,577,011	3.41

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

FLORIDA POWER AND LIGHT COMPANY

TABLE 2. COMPARISON OF REMAINING LIFE ANNUAL DEPRECIATION RATES AND ACCRUALS FOR ELECTRIC PLANT AS OF DECEMBER 31, 2016
BASED ON EXISTING RATES DEPRECIATION RATES AND PROPOSED DEPRECIATION RATES

	ORIGINAL COST (1)	BOOK RESERVE (2)	PROBABLE RETIREMENT DATE (3)	EXISTING ESTIMATES			PROPOSED ESTIMATES			ANNUAL DEPRECIATION RATE (12)	INCREASE/DECREASE (13)=(12)-(7)	
				SURVIVOR CURVE/ RETIREMENT RATE (4)	NET SALVAGE (5)	ANNUAL DEPRECIATION RATE (6)	ANNUAL DEPRECIATION ACCRUALS (7)=(6)(1)	NET SALVAGE (10)	ANNUAL DEPRECIATION ACCRUALS (11)			
STEAM PRODUCTION PLANT												
MANATEE STEAM PLANT												
MANATEE COMMON												
311 STRUCTURES AND IMPROVEMENTS	112,141,565	76,181,821	06-2027	0.0032	(1)	2.1	2,354,973	80 - R2 *	(1)	3,284,425	2.93	929,452
312 BOILER PLANT EQUIPMENT	8,307,792	2,261,243	06-2027	0.0094	(2)	2.6	216,033	50 - S0 *	(2)	558,195	6.72	342,192
314 TURBOGENERATOR UNITS	10,964,841	8,336,515	06-2027	0.0120	(1)	2.6	285,086	55 - R0.5 *	(1)	232,516	2.31	(31,570)
315 ACCESSORY ELECTRIC EQUIPMENT	10,765,918	8,557,248	06-2027	0.0052	(5)	2.4	253,489	65 - S0 *	(2)	220,963	2.05	(32,526)
316 MISCELLANEOUS POWER PLANT EQUIPMENT	2,644,524	2,568,993	06-2027	0.0071	(1)	2.4	93,469	65 - R0.5 *	(1)	9,505	0.36	(83,964)
TOTAL MANATEE COMMON	144,824,639	97,903,720				2.2	3,177,913			4,326,204	2.99	1,148,291
MANATEE UNIT 1												
311 STRUCTURES AND IMPROVEMENTS	7,228,101	6,265,534	06-2027	0.0032	(1)	2.1	151,790	80 - R2 *	(1)	90,450	1.25	(81,340)
312 BOILER PLANT EQUIPMENT	179,942,701	105,878,484	06-2027	0.0094	(2)	2.6	4,678,510	50 - S0 *	(2)	7,138,149	3.97	2,459,639
314 TURBOGENERATOR UNITS	72,474,759	47,005,542	06-2027	0.0120	0	2.6	1,884,344	55 - R0.5 *	(1)	2,411,875	3.33	527,531
315 ACCESSORY ELECTRIC EQUIPMENT	14,066,110	9,667,710	06-2027	0.0052	(5)	2.4	337,887	65 - S0 *	(2)	421,217	2.99	83,630
316 MISCELLANEOUS POWER PLANT EQUIPMENT	3,855,519	2,726,613	06-2027	0.0071	(1)	2.4	92,652	65 - R0.5 *	(1)	104,677	2.73	12,625
TOTAL MANATEE UNIT 1	277,547,190	171,564,894				2.6	7,144,293			10,166,368	3.66	3,022,085
MANATEE UNIT 2												
311 STRUCTURES AND IMPROVEMENTS	5,621,045	4,546,959	06-2027	0.0032	(1)	2.1	118,042	80 - R2 *	(1)	100,550	1.79	(17,492)
312 BOILER PLANT EQUIPMENT	189,021,123	83,224,985	06-2027	0.0094	(2)	2.6	4,886,149	50 - S0 *	(2)	9,258,348	5.13	4,562,199
314 TURBOGENERATOR UNITS	70,402,885	54,008,443	06-2027	0.0120	0	2.6	1,850,459	55 - R0.5 *	(1)	1,520,541	2.16	(309,918)
315 ACCESSORY ELECTRIC EQUIPMENT	12,037,098	7,431,978	06-2027	0.0052	(5)	2.4	288,890	65 - S0 *	(2)	434,996	3.61	146,106
316 MISCELLANEOUS POWER PLANT EQUIPMENT	3,395,313	1,990,588	06-2027	0.0071	(1)	2.4	81,888	65 - R0.5 *	(1)	130,207	3.83	48,719
TOTAL MANATEE UNIT 2	272,076,862	151,810,033				2.6	7,025,028			11,444,642	4.21	4,429,614
TOTAL MANATEE STEAM PLANT	694,448,691	421,276,647				2.5	17,337,224			25,837,214	3.73	8,599,990
MARTIN STEAM PLANT												
MARTIN COMMON												
311 STRUCTURES AND IMPROVEMENTS	238,636,141	232,817,492	06-2031	0.0032	(1)	2.1	5,011,359	80 - R2 *	(1)	585,236	0.25	(4,426,123)
312 BOILER PLANT EQUIPMENT	11,150,235	131,478	06-2031	0.0094	(5)	2.6	289,906	50 - S0 *	(2)	813,442	7.30	623,536
314 TURBOGENERATOR UNITS	28,795,427	24,069,871	06-2031	0.0120	0	2.6	748,881	55 - R0.5 *	(1)	372,752	1.29	(375,929)
315 ACCESSORY ELECTRIC EQUIPMENT	10,363,178	8,336,368	06-2031	0.0052	(5)	2.4	248,716	65 - S0 *	(2)	162,124	1.56	(66,592)
316 MISCELLANEOUS POWER PLANT EQUIPMENT	3,980,587	3,191,683	06-2031	0.0071	0	2.4	95,774	65 - R0.5 *	(1)	81,315	1.54	(34,459)
TOTAL MARTIN COMMON	296,255,548	218,546,891				2.2	6,384,436			1,994,869	0.68	(4,389,567)
MARTIN PIPELINE												
312 BOILER PLANT EQUIPMENT	370,942	370,942	06-2031	0.0094	(5)	2.6	9,644	50 - S0 *	0	-	0.00	(9,644)
TOTAL MARTIN PIPELINE	370,942	370,942				2.6	9,644			-	0.00	(9,644)
MARTIN UNIT 1												
311 STRUCTURES AND IMPROVEMENTS	16,366,919	16,293,920	06-2031	0.0032	(1)	2.1	343,705	80 - R2 *	(1)	16,881	0.10	(326,824)
312 BOILER PLANT EQUIPMENT	209,296,964	129,252,497	06-2031	0.0094	(5)	2.6	5,441,721	50 - S0 *	(2)	6,271,810	3.00	830,089
314 TURBOGENERATOR UNITS	98,146,604	63,285,604	06-2031	0.0120	0	2.6	2,561,812	55 - R0.5 *	(1)	2,654,988	2.71	103,186
315 ACCESSORY ELECTRIC EQUIPMENT	23,987,873	21,816,922	06-2031	0.0052	(5)	2.4	575,944	65 - S0 *	(2)	194,496	0.81	(381,448)
316 MISCELLANEOUS POWER PLANT EQUIPMENT	3,628,401	2,687,881	06-2031	0.0071	0	2.4	87,892	65 - R0.5 *	(1)	71,404	1.97	(15,678)
TOTAL MARTIN UNIT 1	351,436,564	233,336,625				2.6	9,002,264			9,209,589	2.62	209,325
MARTIN UNIT 2												
311 STRUCTURES AND IMPROVEMENTS	11,112,396	8,896,993	06-2031	0.0032	(1)	2.1	233,980	80 - R2 *	(1)	106,440	1.50	(66,920)
312 BOILER PLANT EQUIPMENT	209,955,556	119,202,894	06-2031	0.0094	(5)	2.6	5,468,324	50 - S0 *	(2)	7,058,101	3.36	1,599,777
314 TURBOGENERATOR UNITS	79,914,550	40,733,474	06-2031	0.0120	0	2.6	2,077,786	55 - R0.5 *	(1)	2,881,520	3.71	883,734
315 ACCESSORY ELECTRIC EQUIPMENT	22,363,675	16,916,977	06-2031	0.0052	(6)	2.4	541,976	65 - S0 *	(2)	476,015	2.11	(65,961)
316 MISCELLANEOUS POWER PLANT EQUIPMENT	3,628,401	2,687,881	06-2031	0.0071	0	2.4	87,892	65 - R0.5 *	(1)	71,404	1.97	(15,678)
TOTAL MARTIN UNIT 2	326,755,902	187,456,633				2.6	8,366,423			10,739,252	3.29	2,362,550
TOTAL MARTIN STEAM PLANT	971,508,556	689,751,321				2.4	23,793,087			21,843,710	2.26	(1,949,377)

FLORIDA POWER AND LIGHT COMPANY

TABLE 2. COMPARISON OF REMAINING LIFE ANNUAL DEPRECIATION RATES AND ACCRUALS FOR ELECTRIC PLANT AS OF DECEMBER 31, 2016
BASED ON EXISTING RATES DEPRECIATION RATES AND PROPOSED DEPRECIATION RATES

	EXISTING ESTIMATES					PROPOSED ESTIMATES					ANNUAL DEPRECIATION RATE (12)	INCREASE/ DECREASE (13)=(12)-(7)
	PROBABLE RETIREMENT DATE (3)	SURVIVOR CURVE/ INTERIM RETIREMENT RATE (4)	NET SALVAGE (5)	ANNUAL DEPRECIATION RATE (6)	ANNUAL DEPRECIATION ACCURALS (7)=(6)(1)	PROBABLE RETIREMENT DATE (8)	SURVIVOR CURVE (9)	NET SALVAGE (10)	ANNUAL DEPRECIATION ACCURALS (11)			
SCHERER STEAM PLANT												
SCHERER COAL CARS	32,933,642		06-2039	0.0094	(5)	2.6	856,275	06-2039	50 - 50 *	0	-	(856,275)
TOTAL SCHERER COAL CARS	32,933,642	32,933,642				2.6	856,275				0.00	(856,275)
SCHERER COMMON												
311 STRUCTURES AND IMPROVEMENTS	40,795,954	29,871,261	06-2039	0.0032	(1)	2.1	856,715	06-2039	80 - R2 *	(1)	523,660	(333,025)
312 BOILER PLANT EQUIPMENT	29,949,301	17,623,344	06-2039	0.0094	(5)	2.6	778,682	06-2039	50 - 50 *	(4)	686,484	(62,198)
314 TURBOGENERATOR UNITS	1,455,426	3,661,007	06-2039	0.0120	0	2.6	112,259	06-2039	55 - R0.5 *	(1)	35,167	(77,092)
315 ACCESSORY ELECTRIC EQUIPMENT	3,953,149	1,212,715	06-2039	0.0052	(4)	2.4	94,876	06-2039	65 - 50 *	(4)	136,275	41,399
316 MISCELLANEOUS POWER PLANT EQUIPMENT	3,744,229	2,586,892	06-2039	0.0071	(1)	2.4	89,861	06-2039	65 - R0.5 *	(1)	57,976	(1,885)
TOTAL SCHERER COMMON	82,760,288	54,958,219				2.3	1,932,393				1,439,592	(492,801)
SCHERER COMMON UNIT 3 AND 4												
311 STRUCTURES AND IMPROVEMENTS	5,504,440	2,675,737	06-2039	0.0032	(1)	2.2	121,098	06-2039	80 - R2 *	(1)	131,859	10,761
312 BOILER PLANT EQUIPMENT	36,044,721	14,942,728	06-2039	0.0094	(5)	2.7	973,207	06-2039	50 - 50 *	(4)	1,108,347	135,140
314 TURBOGENERATOR UNITS	7,948,668	381,277	06-2039	0.0120	0	2.6	206,865	06-2039	55 - R0.5 *	(1)	371,208	164,543
315 ACCESSORY ELECTRIC EQUIPMENT	3,250,135	375,326	06-2039	0.0052	(4)	2.4	78,003	06-2039	65 - 50 *	(4)	139,768	61,765
TOTAL SCHERER COMMON UNIT 3 AND 4	52,747,963	18,375,070				2.6	1,378,573				1,751,382	372,209
SCHERER UNIT 4												
311 STRUCTURES AND IMPROVEMENTS	159,322,130	52,262,303	06-2039	0.0032	(1)	2.1	3,166,771	06-2039	80 - R2 *	(1)	4,550,427	1,383,656
312 BOILER PLANT EQUIPMENT	640,654,537	267,686,062	06-2039	0.0094	(5)	2.6	16,667,021	06-2039	50 - 50 *	(4)	19,930,965	3,173,964
314 TURBOGENERATOR UNITS	118,046,226	86,760,113	06-2039	0.0120	0	2.6	3,069,202	06-2039	55 - R0.5 *	(1)	1,638,071	(1,431,131)
315 ACCESSORY ELECTRIC EQUIPMENT	48,101,790	18,940,469	06-2039	0.0052	(4)	2.4	1,164,443	06-2039	65 - 50 *	(4)	1,483,082	328,639
316 MISCELLANEOUS POWER PLANT EQUIPMENT	4,907,004	3,405,271	06-2039	0.0071	(1)	2.4	117,768	06-2039	65 - R0.5 *	(1)	75,172	(42,596)
TOTAL SCHERER UNIT 4	962,032,686	429,054,218				2.5	24,155,205				27,577,337	3,422,132
TOTAL SCHERER STEAM PLANT	1,139,473,979	535,325,149				2.5	28,322,646				30,768,111	2,445,265



FLORIDA POWER AND LIGHT COMPANY

TABLE 2. COMPARISON OF REMAINING LIFE ANNUAL DEPRECIATION RATES AND ACCRUALS FOR ELECTRIC PLANT AS OF DECEMBER 31, 2016
BASED ON EXISTING RATES DEPRECIATION RATES AND PROPOSED DEPRECIATION RATES

	ORIGINAL COST (1)	BOOK RESERVE (2)	EXISTING ESTIMATES				PROPOSED ESTIMATES				ANNUAL DEPRECIATION RATE (12)	INCREASE/DECREASE (13)=(12)-(7)
			PROBABLE RETIREMENT DATE (3)	SURVIVOR CURVE/ RETIREMENT RATE (4)	NET SALVAGE (5)	ANNUAL DEPRECIATION (6)	ANNUAL DEPRECIATION (7)=(6)(1)	PROBABLE RETIREMENT DATE (8)	SURVIVOR CURVE (9)	NET SALVAGE (10)		
SJRRP STEAM PLANT												
SJRRP COAL AND LIMESTONE												
311 STRUCTURES AND IMPROVEMENTS	3,591,897	2,626,363	06-2038	0.0032	(1)	2.1	75,430	80 - R2 *	(1)	48,753	1.36	(26,677)
312 BOILER PLANT EQUIPMENT	31,289,691	24,212,883	06-2038	0.0094	(5)	2.6	813,532	50 - S0 *	(4)	461,407	1.47	(352,125)
315 ACCESSORY ELECTRIC EQUIPMENT	3,804,504	3,596,936	06-2038	0.0052	(4)	2.4	91,308	65 - S0 *	(4)	18,662	0.49	(72,646)
316 MISCELLANEOUS POWER PLANT EQUIPMENT	302,789	301,968	06-2038	0.0071	(1)	2.4	7,267	65 - R0.5 *	(1)	999	0.07	(7,068)
TOTAL SJRRP COAL AND LIMESTONE	38,989,882	30,743,150				2.5	987,537			529,121	1.36	(458,515)
SJRRP COAL GAS												
312 BOILER PLANT EQUIPMENT	52,105	52,105	06-2038	0.0094	(5)	2.6	1,355	50 - S0 *	0	-	0.00	(1,355)
TOTAL SJRRP COAL GAS	52,105	52,105				2.6	1,355			-	0.00	(1,355)
SJRRP COAL OIL												
311 STRUCTURES AND IMPROVEMENTS	32,850,819	25,655,577	06-2038	0.0032	(1)	2.1	689,867	80 - R2 *	(1)	386,476	1.12	(323,391)
312 BOILER PLANT EQUIPMENT	3,646,175	2,719,599	06-2038	0.0094	(5)	2.6	94,801	50 - S0 *	(4)	58,795	1.61	(36,006)
314 TURBOGENERATOR UNITS	2,465,069	2,076,025	06-2038	0.0120	0	2.6	64,092	55 - R0.5 *	(1)	22,123	0.90	(41,969)
315 ACCESSORY ELECTRIC EQUIPMENT	5,757,074	5,334,455	06-2038	0.0052	(4)	2.4	138,170	65 - S0 *	(4)	33,968	0.59	(104,182)
316 MISCELLANEOUS POWER PLANT EQUIPMENT	1,577,862	1,545,493	06-2038	0.0071	(1)	2.4	37,869	65 - R0.5 *	(1)	2,469	0.16	(15,400)
TOTAL SJRRP COAL OIL	46,296,598	37,331,149				2.2	1,024,799			483,851	1.05	(540,949)
SJRRP GYPSUM AND ASH												
311 STRUCTURES AND IMPROVEMENTS	2,170,311	1,663,210	06-2038	0.0032	(1)	2.1	45,577	80 - R2 *	(1)	25,745	1.19	(19,832)
312 BOILER PLANT EQUIPMENT	16,902,860	16,893,022	06-2038	0.0094	(5)	2.6	438,474	50 - S0 *	(4)	38,024	0.22	(401,450)
315 ACCESSORY ELECTRIC EQUIPMENT	53,007	41,637	06-2038	0.0052	(4)	2.4	1,272	65 - S0 *	(4)	697	1.31	(575)
316 MISCELLANEOUS POWER PLANT EQUIPMENT	156,175	103,469	06-2038	0.0071	(1)	2.4	3,748	65 - R0.5 *	(1)	2,762	1.77	(886)
TOTAL SJRRP GYPSUM AND ASH	19,282,353	18,701,339				2.5	480,771			67,228	0.35	(422,843)
SJRRP UNIT 1												
311 STRUCTURES AND IMPROVEMENTS	8,930,710	7,440,601	06-2038	0.0032	(1)	2.1	187,545	80 - R2 *	(1)	77,309	0.87	(110,236)
312 BOILER PLANT EQUIPMENT	95,859,882	58,240,834	06-2038	0.0094	(5)	2.6	2,482,344	50 - S0 *	(4)	2,237,071	2.33	(255,273)
314 TURBOGENERATOR UNITS	31,061,824	18,079,140	06-2038	0.0120	0	2.6	807,607	55 - R0.5 *	(1)	693,081	2.23	(114,526)
315 ACCESSORY ELECTRIC EQUIPMENT	12,310,087	10,986,090	06-2038	0.0052	(4)	2.4	295,442	65 - S0 *	(4)	94,966	0.77	(200,446)
316 MISCELLANEOUS POWER PLANT EQUIPMENT	2,011,651	1,904,471	06-2038	0.0071	(1)	2.4	45,288	65 - R0.5 *	(1)	6,572	0.33	(41,706)
TOTAL SJRRP UNIT 1	152,173,034	96,633,137				2.6	3,851,216			3,109,029	2.07	(722,189)
SJRRP UNIT 2												
311 STRUCTURES AND IMPROVEMENTS	7,255,669	5,896,437	06-2038	0.0032	(1)	2.1	151,949	80 - R2 *	(1)	71,052	0.98	(80,897)
312 BOILER PLANT EQUIPMENT	89,117,484	53,867,999	06-2038	0.0094	(5)	2.6	2,317,055	50 - S0 *	(4)	2,086,784	2.34	(230,271)
314 TURBOGENERATOR UNITS	28,737,020	16,789,160	06-2038	0.0120	0	2.6	747,163	55 - R0.5 *	(1)	636,920	2.22	(110,243)
315 ACCESSORY ELECTRIC EQUIPMENT	10,200,047	8,935,308	06-2038	0.0052	(4)	2.4	244,801	65 - S0 *	(4)	86,805	0.85	(157,996)
316 MISCELLANEOUS POWER PLANT EQUIPMENT	1,586,463	1,442,751	06-2038	0.0071	(1)	2.4	38,075	65 - R0.5 *	(1)	8,204	0.52	(26,871)
TOTAL SJRRP UNIT 2	136,676,682	86,891,655				2.6	3,499,433			2,889,765	2.11	(609,279)
TOTAL SJRRP STEAM PLANT	354,670,655	270,352,533				2.5	9,854,223			7,078,894	1.81	(2,755,129)
TOTAL STEAM PRODUCTION	3,188,492,181	1,916,707,650				2.5	79,297,180			85,127,929	2.69	6,440,745

FLORIDA POWER AND LIGHT COMPANY

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BASED ON EXISTING RATES DEPRECIATION RATES AND PROPOSED DEPRECIATION RATES

	ORIGINAL COST (1)	BOOK RESERVE (2)	EXISTING ESTIMATES				PROPOSED ESTIMATES				ANNUAL DEPRECIATION RATE (12)	INCREASE/DECREASE (13)=(12)-(7)
			PROBABLE RETIREMENT DATE (3)	SURVIVOR CURVE/ RETIREMENT RATE (4)	NET SALVAGE (5)	ANNUAL DEPRECIATION ACCUMULATED (6)	ANNUAL DEPRECIATION ACCUMULATED (7)=(6)(1)	PROBABLE RETIREMENT DATE (8)	SURVIVOR CURVE (9)	NET SALVAGE (10)		
NUCLEAR PRODUCTION PLANT												
ST. LUCIE NUCLEAR PLANT												
ST. LUCIE COMMON												
321 STRUCTURES AND IMPROVEMENTS	398,856,688	225,900,379	06-2043	0.0028	0	1.8	7,179,420	04-2043	(1)	7,035,581	1.76	(143,839)
322 REACTOR PLANT EQUIPMENT	63,281,744	26,231,840	06-2043	0.0056	(2)	2.0	1,265,935	04-2043	(2)	1,609,897	2.54	344,262
323 TURBOGENERATOR UNITS	12,178,662	(4,435,629)	06-2043	0.0138	0	2.4	292,633	04-2043	0	745,695	6.12	453,412
324 ACCESSORY ELECTRIC EQUIPMENT	24,837,916	24,335,970	06-2043	0.0012	(2)	1.8	277,892	04-2043	(1)	437,600	1.26	169,412
325 MISCELLANEOUS POWER PLANT EQUIPMENT	21,651,511	21,651,511	06-2043	0.0032	0	1.8	398,616	04-2043	(3)	715,616	3.14	317,000
TOTAL ST. LUCIE COMMON	530,516,001	277,465,689				1.8	9,748,922			10,557,938	1.99	899,016
ST. LUCIE UNIT 1												
321 STRUCTURES AND IMPROVEMENTS	191,680,167	111,234,786	06-2036	0.0028	0	1.8	3,450,243	03-2036	(1)	4,413,836	2.30	963,593
322 REACTOR PLANT EQUIPMENT	859,723,982	264,607,099	06-2036	0.0056	(2)	2.0	17,194,480	03-2036	(2)	33,998,410	3.95	16,803,930
323 TURBOGENERATOR UNITS	432,436,417	82,522,980	06-2036	0.0138	0	2.4	10,378,474	03-2036	0	20,214,526	4.67	9,836,052
324 ACCESSORY ELECTRIC EQUIPMENT	118,824,187	56,195,190	06-2036	0.0012	(2)	1.8	2,138,635	03-2036	(1)	3,418,170	2.88	1,279,335
325 MISCELLANEOUS POWER PLANT EQUIPMENT	11,041,980	9,496,415	06-2036	0.0032	0	1.8	198,756	03-2036	(3)	119,848	1.09	(78,908)
TOTAL ST. LUCIE UNIT 1	1,613,706,733	924,056,470				2.1	33,360,788			62,164,790	3.85	28,804,002
ST. LUCIE UNIT 2												
321 STRUCTURES AND IMPROVEMENTS	290,355,657	186,795,221	06-2043	0.0028	0	1.8	5,226,402	04-2043	(1)	4,237,127	1.46	(899,275)
322 REACTOR PLANT EQUIPMENT	1,044,407,644	382,367,865	06-2043	0.0056	(2)	2.0	20,883,150	04-2043	(2)	26,827,681	2.76	7,939,531
323 TURBOGENERATOR UNITS	399,532,034	84,308,906	06-2043	0.0138	0	2.4	8,868,769	04-2043	0	12,733,175	3.45	3,864,406
324 ACCESSORY ELECTRIC EQUIPMENT	190,344,253	116,330,413	06-2043	0.0012	(2)	1.8	3,425,477	04-2043	(1)	3,075,674	1.62	(349,803)
325 MISCELLANEOUS POWER PLANT EQUIPMENT	21,644,577	16,859,316	06-2043	0.0032	0	1.8	389,602	04-2043	(3)	270,378	1.25	(119,224)
TOTAL ST. LUCIE UNIT 2	1,916,244,006	786,646,719				2.0	38,798,400			49,144,035	2.56	10,345,635
TOTAL ST. LUCIE NUCLEAR PLANT	4,069,466,740	1,589,168,887				2.0	81,908,110			121,866,763	3.00	39,958,653
TURKEY POINT NUCLEAR PLANT												
TURKEY POINT COMMON												
321 STRUCTURES AND IMPROVEMENTS	329,132,468	172,760,571	06-2033	0.0028	0	1.8	5,924,384	04-2033	(1)	9,997,697	3.04	4,073,313
322 REACTOR PLANT EQUIPMENT	119,479,574	25,163,184	06-2033	0.0056	(2)	2.0	2,389,591	04-2033	(2)	6,215,037	5.20	3,825,446
323 TURBOGENERATOR UNITS	39,922,527	(698,916)	06-2033	0.0138	0	2.4	732,061	04-2033	0	2,074,146	6.80	1,342,085
324 ACCESSORY ELECTRIC EQUIPMENT	44,850,380	34,545,211	06-2033	0.0012	(2)	1.8	899,107	04-2033	(1)	684,406	1.52	(124,701)
325 MISCELLANEOUS POWER PLANT EQUIPMENT	31,810,150	14,273,818	06-2033	0.0032	0	1.8	572,583	04-2033	(3)	1,218,092	3.83	645,509
TOTAL TURKEY POINT COMMON	556,875,099	246,153,868				1.9	10,427,726			20,189,378	3.63	9,761,652
TURKEY POINT UNIT 3												
321 STRUCTURES AND IMPROVEMENTS	181,548,900	33,923,858	06-2032	0.0028	0	1.8	3,267,880	07-2032	(1)	9,760,975	5.38	6,493,095
322 REACTOR PLANT EQUIPMENT	615,499,170	171,557,342	06-2032	0.0056	(2)	2.0	12,309,893	07-2032	(2)	30,786,222	5.00	18,476,239
323 TURBOGENERATOR UNITS	785,947,227	82,103,067	06-2032	0.0138	0	2.4	18,814,733	07-2032	0	48,773,048	6.22	29,668,315
324 ACCESSORY ELECTRIC EQUIPMENT	146,415,998	83,929,886	06-2032	0.0012	(2)	1.8	2,859,486	07-2032	(1)	4,190,719	2.86	1,331,233
325 MISCELLANEOUS POWER PLANT EQUIPMENT	17,253,449	12,526,955	06-2032	0.0032	0	1.8	315,481	07-2032	(3)	1,131,610	0.46	816,129
TOTAL TURKEY POINT UNIT 3	1,744,837,953	372,750,779				2.1	37,343,563			94,642,574	5.42	57,299,011
TURKEY POINT UNIT 4												
321 STRUCTURES AND IMPROVEMENTS	126,289,970	40,074,152	06-2033	0.0028	0	1.8	2,309,219	04-2033	(1)	5,590,176	4.36	3,280,957
322 REACTOR PLANT EQUIPMENT	544,067,999	163,651,262	06-2033	0.0056	(2)	2.0	10,861,760	04-2033	(2)	25,262,653	4.64	14,380,893
323 TURBOGENERATOR UNITS	621,110,230	91,646,659	06-2033	0.0138	0	2.4	14,906,648	04-2033	0	35,357,228	5.68	20,560,582
324 ACCESSORY ELECTRIC EQUIPMENT	179,582,116	110,785,449	06-2033	0.0012	(2)	1.8	3,321,038	04-2033	(1)	4,426,737	2.47	1,194,799
325 MISCELLANEOUS POWER PLANT EQUIPMENT	11,646,618	996,398	06-2033	0.0032	0	1.8	209,639	04-2033	(3)	711,489	6.11	501,850
TOTAL TURKEY POINT UNIT 4	1,484,686,534	407,057,921				2.1	31,599,202			71,248,282	4.80	39,709,080
TOTAL TURKEY POINT NUCLEAR PLANT	3,786,499,987	1,025,950,568				2.1	79,310,491			186,080,235	4.92	106,769,744
TOTAL NUCLEAR PRODUCTION PLANT	7,846,966,727	2,614,127,455				2.1	161,218,601			307,946,998	3.92	146,728,337

FLORIDA POWER AND LIGHT COMPANY

TABLE 2. COMPARISON OF REMAINING LIFE ANNUAL DEPRECIATION RATES AND ACCRUALS FOR ELECTRIC PLANT AS OF DECEMBER 31, 2016
BASED ON EXISTING RATES DEPRECIATION RATES AND PROPOSED DEPRECIATION RATES

COMBINED CYCLE PRODUCTION PLANT														
LAUDERDALE COMBINED CYCLE PLANT														
LAUDERDALE COMMON														
ORIGINAL COST (1)	BOOK RESERVE (2)	PROBABLE RETIREMENT DATE (3)	SURVIVOR CURVE/ RETIREMENT DATE (4)	NET SALVAGE (5)	ANNUAL DEPRECIATION RATE (6)	ANNUAL DEPRECIATION ACCRUALS (7)(6)(5)	PROBABLE RETIREMENT DATE (8)	SURVIVOR CURVE (9)	NET SALVAGE (10)	ANNUAL DEPRECIATION ACCRUALS (11)	ANNUAL DEPRECIATION RATE (12)	INCREASE/DECREASE (13)(12)(7)		
84,169,429	66,521,197	06-2023	0.0023	(2)	3.5	2,945,930	06-2033	80 - R2 *	(2)	1,202,215	1.43	(1,743,715)		
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	10,916,594	06-2023	0.0095	0	3.8	414,831	06-2033	50 - R1.5 *	(3)	269,315	2.47	(145,516)		
343 PRIME MOVERS - GENERAL	18,656,421	06-2023	0.0057	0	6.0	1,119,385	06-2033	50 - R1 *	(3)	2,255,047	12.09	1,135,662		
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	4,412,426	06-2023	0.1565	(1)	3.4	284,746	06-2033	9 - L0 *	35	531,710	12.05	269,964		
344 GENERATORS	603,668	06-2023	0.0016	(1)	3.4	22,223	06-2033	60 - R2 *	(2)	16,307	2.89	(5,316)		
345 ACCESSORY ELECTRIC EQUIPMENT	11,758,201	06-2023	0.0013	(1)	3.4	40,415	06-2033	50 - R2.5 *	(2)	1,451,990	7.55	(9,365,319)		
346 MISCELLANEOUS POWER PLANT EQUIPMENT	1,564,219	06-2023	0.0026	0	3.4	36,764	06-2033	50 - S0.5 *	(2)	36,850	3.19	(5,316)		
TOTAL LAUDERDALE COMMON	131,765,932			0	4.0	5,207,669	06-2033		(2)	4,410,435	3.35	(797,234)		
LAUDERDALE UNIT 4														
341 STRUCTURES AND IMPROVEMENTS	4,893,141	06-2023	0.0023	(2)	3.5	171,120	06-2033	80 - R2 *	(2)	3,395	0.07	(167,725)		
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	704,378	06-2023	0.0095	0	3.8	26,766	06-2033	50 - R1.5 *	(3)	10,146	1.44	(16,620)		
343 PRIME MOVERS - GENERAL	132,865,886	06-2023	0.0057	0	4.3	5,714,522	06-2033	50 - R1 *	(3)	7,280,611	5.48	1,566,089		
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	45,418,455	06-2023	0.1565	(1)	4.3	1,852,984	06-2033	9 - L0 *	35	3,651,204	8.04	1,984,210		
344 GENERATORS	28,681,799	06-2023	0.0016	(1)	3.4	975,819	06-2033	60 - R2 *	(2)	568,312	1.98	(408,869)		
345 ACCESSORY ELECTRIC EQUIPMENT	28,629,863	06-2023	0.0013	(1)	3.4	973,415	06-2033	50 - R2.5 *	(2)	431,013	1.51	(542,402)		
346 MISCELLANEOUS POWER PLANT EQUIPMENT	2,445,479	06-2023	0.0026	0	3.4	84,886	06-2033	50 - S0.5 *	(2)	8,894	0.36	(75,992)		
TOTAL LAUDERDALE UNIT 4	243,716,142			0	4.1	9,886,684	06-2033		(2)	11,953,575	4.90	2,054,691		
LAUDERDALE UNIT 5														
341 STRUCTURES AND IMPROVEMENTS	3,105,708	06-2023	0.0023	(2)	3.5	108,735	06-2033	80 - R2 *	(2)	30,869	1.28	(68,866)		
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	721,517	06-2023	0.0095	0	3.8	27,418	06-2033	50 - R1.5 *	(3)	12,103	1.68	(15,315)		
343 PRIME MOVERS - GENERAL	118,821,444	06-2023	0.0057	0	4.2	4,960,501	06-2033	50 - R1 *	(3)	4,791,163	4.03	(199,338)		
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	47,044,733	06-2023	0.1565	(1)	4.2	1,975,879	06-2033	9 - L0 *	35	3,907,669	8.31	1,331,790		
344 GENERATORS	30,514,817	06-2023	0.0016	(1)	3.4	1,037,504	06-2033	60 - R2 *	(2)	505,997	1.66	(331,507)		
345 ACCESSORY ELECTRIC EQUIPMENT	23,937,572	06-2023	0.0013	(1)	3.4	813,877	06-2033	50 - R2.5 *	(2)	374,707	1.57	(439,170)		
346 MISCELLANEOUS POWER PLANT EQUIPMENT	1,759,269	06-2023	0.0026	0	3.4	59,135	06-2033	50 - S0.5 *	(2)	12,853	0.74	(63,332)		
TOTAL LAUDERDALE UNIT 5	225,865,960			0	4.0	9,033,649	06-2033		(2)	9,644,361	4.27	1,885,769		
TOTAL LAUDERDALE COMBINED CYCLE PLANT	601,368,134	248,238,159			4.0	24,119,692				26,068,371	4.32			
FT. MYERS COMBINED CYCLE PLANT														
FT. MYERS COMMON														
341 STRUCTURES AND IMPROVEMENTS	9,455,194	06-2033	0.0023	(2)	3.5	330,932	06-2043	80 - R2 *	(2)	196,324	2.07	(135,608)		
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	738,073	06-2033	0.0095	0	3.8	28,447	06-2043	50 - R1.5 *	(3)	15,689	2.13	(12,358)		
343 PRIME MOVERS - GENERAL	6,472,448	06-2033	0.0057	0	5.8	375,002	06-2043	50 - R1 *	(3)	372,860	5.76	(2,542)		
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	63,733	06-2033	0.1565	(1)	5.8	3,697	06-2043	9 - L0 *	35	1,258	1.97	(2,439)		
344 GENERATORS	214,464	06-2033	0.0016	(1)	3.4	7,292	06-2043	60 - R2 *	(2)	8,088	3.77	796		
345 ACCESSORY ELECTRIC EQUIPMENT	1,061,304	06-2033	0.0013	(1)	3.4	36,764	06-2043	50 - R2.5 *	(2)	43,471	4.02	6,707		
346 MISCELLANEOUS POWER PLANT EQUIPMENT	15,616,651	06-2033	0.0026	0	3.4	24,937	06-2043	50 - S0.5 *	(2)	7,771	1.09	(161,590)		
TOTAL FT. MYERS COMMON	32,739,632			0	4.3	86,621	06-2043		(2)	644,461	3.44			
FT. MYERS UNIT 2														
341 STRUCTURES AND IMPROVEMENTS	39,243,711	06-2033	0.0023	(2)	3.5	1,733,530	06-2043	80 - R2 *	(2)	947,152	2.41	(426,378)		
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	5,747,109	06-2033	0.0095	0	3.8	218,390	06-2043	50 - R1.5 *	(3)	150,296	2.62	(69,094)		
343 PRIME MOVERS - GENERAL	274,789,828	06-2033	0.0057	0	4.2	11,540,324	06-2043	50 - R1 *	(3)	11,121,780	4.05	(418,544)		
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	246,785,146	06-2033	0.1565	(1)	4.2	10,322,136	06-2043	9 - L0 *	35	18,557,603	7.55	8,235,467		
344 GENERATORS	54,332,612	06-2033	0.0016	(1)	3.4	1,847,309	06-2043	60 - R2 *	(2)	1,451,990	2.67	(936,319)		
345 ACCESSORY ELECTRIC EQUIPMENT	51,758,201	06-2033	0.0013	(1)	3.4	1,759,779	06-2043	50 - R2.5 *	(2)	926,837	1.79	(832,942)		
346 MISCELLANEOUS POWER PLANT EQUIPMENT	3,377,185	06-2033	0.0026	0	3.4	114,824	06-2043	50 - S0.5 *	(2)	84,044	2.49	(30,780)		
TOTAL FT. MYERS UNIT 2	674,393,931			0	4.0	27,176,932	06-2043		(2)	33,239,702	4.92	6,063,410		
FT. MYERS UNIT 3														
341 STRUCTURES AND IMPROVEMENTS	25,148,752	06-2033	0.0023	(2)	3.5	880,206	06-2043	80 - R2 *	(2)	924,274	3.88	44,068		
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	3,905,863	06-2033	0.0095	0	3.8	148,404	06-2043	50 - R1.5 *	(3)	83,610	2.14	(64,794)		
343 PRIME MOVERS - GENERAL	59,195,665	06-2033	0.0057	0	5.2	3,078,175	06-2043	50 - R1 *	(3)	4,496,824	7.60	1,419,049		
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	1,307,488	06-2033	0.1565	(1)	5.2	67,989	06-2043	25 - R1 *	29	95,198	7.29	1,419,049		
344 GENERATORS	10,086,344	06-2033	0.0016	(1)	3.4	342,368	06-2043	60 - R2 *	(2)	415,519	4.12	72,589		
345 ACCESSORY ELECTRIC EQUIPMENT	28,946,829	06-2033	0.0013	(1)	3.4	984,175	06-2043	50 - R2.5 *	(2)	989,527	3.35	(14,648)		
346 MISCELLANEOUS POWER PLANT EQUIPMENT	595,837	06-2033	0.0026	0	3.4	19,238	06-2043	50 - S0.5 *	(1)	19,731	3.49	(483)		
TOTAL FT. MYERS UNIT 3	129,155,779			0	4.3	5,521,123	06-2043		(1)	7,004,682	5.42	1,483,560		
TOTAL FT. MYERS COMBINED CYCLE PLANT	822,889,202	70,925,387			4.1	33,503,946				40,889,846	4.97	7,385,000		

FLORIDA POWER AND LIGHT COMPANY

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BASED ON EXISTING RATES DEPRECIATION RATES AND PROPOSED DEPRECIATION RATES

	ORIGINAL COST (1)	BOOK RESERVE (2)	EXISTING ESTIMATES				PROPOSED ESTIMATES				ANNUAL DEPRECIATION RATE (12)	INCREASE/DECREASE (13)(12)(7)
			PROBABLE RETIREMENT DATE (3)	SURVIVOR CURVE/ RETIREMENT DATE (4)	NET SALVAGE (5)	ANNUAL DEPRECIATION RATE (6)	ANNUAL DEPRECIATION ACCRUALS (7)(6)(1)	PROBABLE RETIREMENT DATE (8)	SURVIVOR CURVE (9)	NET SALVAGE (10)		
MAWATEE COMBINED CYCLE PLANT												
MAWATEE UNIT 3												
341 STRUCTURES AND IMPROVEMENTS	29,040,463	13,053,001	06-2035	0.0023	(2)	3.5	1,016,416	80 - R2 *	(2)	605,123	2.08	(411,293)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	4,013,532	2,940,885	06-2035	0.0095	0	3.8	152,514	50 - R1.5 *	(3)	47,258	1.18	(105,256)
343 PRIME MOVERS - GENERAL	231,960,240	33,204,742	06-2035	0.0057	0	4.3	9,974,290	50 - R1 *	(3)	8,251,677	3.56	(1,722,613)
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	129,953,852	12,975,632	06-2035	0.1565	0	4.3	5,571,246	9 - L0 *	35	1,046,411	8.22	(5,077,165)
344 GENERATORS	41,455,287	15,403,301	06-2035	0.0016	(1)	3.4	1,409,480	60 - R2 *	(3)	1,026,530	2.48	(82,950)
345 ACCESSORY ELECTRIC EQUIPMENT	45,203,753	22,768,364	06-2035	0.0013	(1)	3.4	1,536,928	50 - R2.5 *	(2)	892,158	1.97	(644,770)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	11,101,297	6,486,133	06-2035	0.0026	0	4.1	276,310	50 - S0.5 *	(2)	194,303	1.76	(182,007)
TOTAL MAWATEE UNIT 3	492,395,979	106,835,657				4.1	20,037,184			21,865,460	4.40	1,829,276
TOTAL MAWATEE COMBINED CYCLE PLANT												
	492,395,979	106,835,657				4.1	20,037,184			21,865,460	4.40	1,829,276
MARTIN COMBINED CYCLE PLANT												
MARTIN COMMON												
341 STRUCTURES AND IMPROVEMENTS	47,244,989	44,616,120	06-2024	0.0023	(2)	3.5	1,653,575	80 - R2 *	(2)	209,851	0.44	(1,443,724)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	4,449,755	4,268,174	06-2024	0.0095	0	3.8	169,091	50 - R1.5 *	(3)	18,322	0.41	(150,769)
343 PRIME MOVERS - GENERAL	24,178,650	21,646,910	06-2024	0.0057	0	4.3	1,039,691	50 - R1 *	(3)	200,944	0.83	(838,747)
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	12,953,852	1,213,363	06-2024	0.1565	0	4.3	8,412	9 - L0 *	35	10,562	5.40	2,159
344 GENERATORS	8,429,783	4,482,133	06-2024	0.0013	(1)	3.4	266,613	60 - R2 *	(3)	245,286	2.01	(41,317)
345 ACCESSORY ELECTRIC EQUIPMENT	3,915,476	3,952,914	06-2024	0.0026	0	3.4	133,126	50 - S0.5 *	(2)	2,629	0.78	(133,497)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	79,058,266	79,058,266				3.7	3,390,508			687,604	0.78	(2,602,909)
MARTIN UNIT 3												
341 STRUCTURES AND IMPROVEMENTS	2,119,066	912,528	06-2024	0.0023	(2)	3.5	74,167	80 - R2 *	(2)	72,823	3.44	(1,344)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	161,973	139,549	06-2024	0.0095	0	3.8	6,155	50 - R1.5 *	(3)	1,724	1.06	(4,431)
343 PRIME MOVERS - GENERAL	141,083,331	41,785,184	06-2024	0.0057	0	4.2	5,925,500	50 - R1 *	(3)	6,438,473	4.56	512,973
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	30,949,115	1,213,363	06-2024	0.1565	0	4.2	1,299,893	9 - L0 *	35	2,586,986	8.36	1,286,123
344 GENERATORS	27,500,228	9,651,453	06-2024	0.0016	(1)	3.4	935,008	60 - R2 *	(3)	1,106,922	4.03	171,914
345 ACCESSORY ELECTRIC EQUIPMENT	27,219,302	21,052,499	06-2024	0.0013	(1)	3.4	925,456	50 - R2.5 *	(2)	409,469	1.50	(515,367)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	8,492,783	3,952,914	06-2024	0.0026	0	3.4	180,779	50 - S0.5 *	(2)	6,674	1.26	(11,405)
TOTAL MARTIN UNIT 3	229,564,754	75,134,636				4.0	9,184,228			10,622,071	4.63	1,437,843
MARTIN UNIT 4												
341 STRUCTURES AND IMPROVEMENTS	1,399,131	794,982	06-2024	0.0023	(2)	3.5	48,970	80 - R2 *	(2)	37,075	2.65	(11,895)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	161,973	129,499	06-2024	0.0095	0	3.8	6,155	50 - R1.5 *	(3)	2,358	1.46	(3,797)
343 PRIME MOVERS - GENERAL	200,512,279	61,203,488	06-2024	0.0057	0	4.2	8,421,516	50 - R1 *	(3)	8,926,545	4.45	505,029
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	56,436,016	6,004,385	06-2024	0.1565	0	4.2	2,228,313	9 - L0 *	35	4,333,193	7.82	2,004,880
344 GENERATORS	31,571,210	11,941,335	06-2024	0.0016	(1)	3.4	1,073,421	60 - R2 *	(3)	1,223,366	3.87	149,945
345 ACCESSORY ELECTRIC EQUIPMENT	23,859,938	18,474,237	06-2024	0.0013	(1)	3.4	811,238	50 - R2.5 *	(2)	398,387	1.50	(452,051)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	771,519	675,895	06-2024	0.0026	0	3.4	26,225	50 - S0.5 *	(2)	7,009	0.91	(19,210)
TOTAL MARTIN UNIT 4	313,711,865	99,221,821				4.1	12,715,638			14,889,133	4.75	2,172,295
MARTIN UNIT 8												
341 STRUCTURES AND IMPROVEMENTS	23,104,013	9,739,006	06-2035	0.0023	(2)	3.5	898,640	80 - R2 *	(2)	505,191	2.19	(303,449)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	10,521,197	4,540,291	06-2035	0.0095	0	3.8	399,895	50 - R1.5 *	(3)	250,161	2.38	(149,644)
343 PRIME MOVERS - GENERAL	258,685,888	44,836,199	06-2035	0.0057	0	4.3	11,233,772	50 - R1 *	(3)	8,860,846	3.43	(2,382,626)
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	179,624,710	7,760,033	06-2035	0.1565	0	4.3	7,723,863	9 - L0 *	35	14,530,963	8.31	7,207,100
344 GENERATORS	40,819,908	12,510,592	06-2035	0.0016	(1)	3.4	1,387,877	60 - R2 *	(3)	1,110,715	2.72	(277,162)
345 ACCESSORY ELECTRIC EQUIPMENT	50,266,275	27,007,346	06-2035	0.0013	(1)	3.4	1,709,053	50 - R2.5 *	(2)	933,600	1.86	(775,453)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	4,784,721	4,621,830	06-2035	0.0026	0	3.4	192,001	50 - S0.5 *	(2)	9,604	0.20	(152,397)
TOTAL MARTIN UNIT 8	567,786,210	111,015,297				4.1	23,347,711			26,002,060	4.69	3,286,369
TOTAL MARTIN COMBINED CYCLE PLANT												
	1,159,477,317	364,489,500				4.0	48,595,285			52,796,888	4.40	4,293,603

FLORIDA POWER AND LIGHT COMPANY

TABLE 2. COMPARISON OF REMAINING LIFE ANNUAL DEPRECIATION RATES AND ACCRUALS FOR ELECTRIC PLANT AS OF DECEMBER 31, 2016
BASED ON EXISTING RATES DEPRECIATION RATES AND PROPOSED DEPRECIATION RATES

	ORIGINAL COST (1)	BOOK RESERVE (2)	EXISTING ESTIMATES				PROPOSED ESTIMATES				ANNUAL DEPRECIATION RATE (12)	INCREASE/DECREASE (13)=(12)-(7)
			PROBABLE RETIREMENT DATE (3)	SURVIVOR CURVE/ RETIREMENT RATE (4)	NET SALVAGE (5)	ANNUAL DEPRECIATION RATE (6)	ANNUAL DEPRECIATION ACCRUALS (7)=(6)(1)	PROBABLE RETIREMENT DATE (8)	SURVIVOR CURVE (9)	NET SALVAGE (10)		
SANFORD COMBINED CYCLE PLANT												
SANFORD COMMON												
341 STRUCTURES AND IMPROVEMENTS	72,039,972	40,272,835	06-2033	0.0023	(2)	3.5	2,521,399	80 - R2 *	(2)	1,314,125	1.82	(1,207,274)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	84,697	82,653	06-2033	0.0095	0	3.8	3,218	50 - R1.5 *	(3)	195	0.23	(3,023)
343 PRIME MOVERS - GENERAL	7,174,972	3,766,165	06-2033	0.0057	(1)	4.5	322,874	50 - R1 *	(3)	155,940	2.17	(1,668,934)
344 GENERATORS	191,076	32,016	06-2033	0.0016	(1)	3.4	6,497	60 - R2 *	(3)	6,521	3.41	24
345 ACCESSORY ELECTRIC EQUIPMENT	2,087,337	(1,051,124)	06-2033	0.0013	(1)	3.4	70,970	50 - R2.5 *	(2)	135,875	6.50	64,705
346 MISCELLANEOUS POWER PLANT EQUIPMENT	1,128,603	1,396,101	06-2033	0.0026	0	3.6	72,879	50 - S0.5 *	(2)	34,892	1.64	(37,477)
TOTAL SANFORD COMMON	87,708,677	44,466,647					2,997,337			1,647,358	1.97	(1,349,379)
SANFORD UNIT 4												
341 STRUCTURES AND IMPROVEMENTS	7,290,059	4,762,671	06-2033	0.0023	(2)	3.5	255,152	80 - R2 *	(2)	105,517	1.45	(149,639)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	3,220,176	736,692	06-2033	0.0095	0	3.8	122,867	50 - R1.5 *	(3)	106,220	3.30	(16,147)
343 PRIME MOVERS - GENERAL	212,619,434	28,491,445	06-2033	0.0057	0	4.8	10,257,733	50 - R1 *	(3)	8,117,025	3.82	(2,088,708)
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	149,655,233	17,438,515	06-2033	0.1565	0	4.8	7,183,451	9 - L0 *	35	11,706,362	7.82	4,522,911
344 GENERATORS	32,441,956	8,408,616	06-2033	0.0016	(1)	3.4	1,103,026	60 - R2 *	(3)	1,007,924	3.11	(95,102)
345 ACCESSORY ELECTRIC EQUIPMENT	33,606,189	18,191,390	06-2033	0.0013	(1)	3.4	1,142,610	50 - R2.5 *	(2)	674,504	2.01	(468,106)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	3,069,777	1,787,060	06-2033	0.0026	0	3.4	104,572	50 - S0.5 *	(2)	59,644	1.91	(45,728)
TOTAL SANFORD UNIT 4	441,922,824	79,846,389				4.6	20,116,711			21,776,196	4.93	1,659,485
SANFORD UNIT 5												
341 STRUCTURES AND IMPROVEMENTS	7,219,204	3,154,238	06-2032	0.0023	(2)	3.5	252,872	80 - R2 *	(2)	173,438	2.40	(79,234)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	2,840,181	736,365	06-2032	0.0095	0	3.8	107,927	50 - R1.5 *	(3)	93,909	3.31	(14,018)
343 PRIME MOVERS - GENERAL	193,002,185	36,101,798	06-2032	0.0057	0	4.2	8,106,092	50 - R1 *	(3)	7,237,120	3.75	(868,972)
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	111,415,525	10,355,072	06-2032	0.1565	0	4.2	4,679,444	9 - L0 *	35	9,758,630	8.76	5,079,186
344 GENERATORS	32,188,440	10,420,599	06-2032	0.0016	(1)	3.4	1,094,747	60 - R2 *	(3)	951,225	2.95	(143,522)
345 ACCESSORY ELECTRIC EQUIPMENT	33,066,314	15,164,227	06-2032	0.0013	(1)	3.4	1,124,255	50 - R2.5 *	(2)	806,754	2.44	(317,501)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	3,122,473	1,089,946	06-2032	0.0026	0	3.4	106,164	50 - S0.5 *	(2)	92,904	2.88	(13,260)
TOTAL SANFORD UNIT 5	382,864,123	77,022,246				4.0	15,471,301			18,113,960	4.99	3,642,679
TOTAL SANFORD COMBINED CYCLE PLANT	908,473,824	201,335,282				4.2	38,595,449			42,537,534	4.68	3,952,185
TURKEY POINT COMBINED CYCLE PLANT												
TURKEY POINT UNIT 5												
341 STRUCTURES AND IMPROVEMENTS	37,294,096	16,932,528	06-2037	0.0023	(2)	3.5	1,303,193	80 - R2 *	(2)	723,487	1.94	(579,708)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	12,280,325	4,510,857	06-2037	0.0095	0	3.8	466,652	50 - R1.5 *	(3)	301,626	2.46	(165,026)
343 PRIME MOVERS - GENERAL	243,803,481	59,540,743	06-2037	0.0057	0	5.7	13,885,398	50 - R1 *	(3)	7,210,657	2.96	(6,674,741)
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	121,234,068	9,396,156	06-2037	0.1565	0	5.7	6,910,442	9 - L0 *	35	9,844,821	8.12	2,934,479
344 GENERATORS	41,233,921	11,377,455	06-2037	0.0016	(1)	3.4	1,401,853	60 - R2 *	(3)	1,093,301	2.65	(308,552)
345 ACCESSORY ELECTRIC EQUIPMENT	51,437,061	18,238,936	06-2037	0.0013	(1)	3.4	1,748,860	50 - R2.5 *	(2)	1,224,977	2.38	(523,883)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	12,558,926	5,072,460	06-2037	0.0026	0	3.4	427,003	50 - S0.5 *	(2)	292,871	2.33	(134,132)
TOTAL TURKEY POINT UNIT 5	519,591,579	125,070,135				5.0	26,143,401			20,691,740	3.98	(5,451,661)
TOTAL TURKEY POINT COMBINED CYCLE PLANT	519,591,579	125,070,135				5.0	26,143,401			20,691,740	3.98	(5,451,661)

FLORIDA POWER AND LIGHT COMPANY

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BASED ON EXISTING RATES DEPRECIATION RATES AND PROPOSED DEPRECIATION RATES

	ORIGINAL COST (1)	BOOK RESERVE (2)	EXISTING ESTIMATES				PROPOSED ESTIMATES				ANNUAL DEPRECIATION RATE (12)	INCREASE/DECREASE (13)(12)(7)
			PROBABLE RETIREMENT DATE (3)	SURVIVOR CURVE/ RETIREMENT DATE (4)	NET SALVAGE (5)	ANNUAL DEPRECIATION RATE (6)	ANNUAL DEPRECIATION ACCRUALS (7)(6)(1)	PROBABLE RETIREMENT DATE (8)	SURVIVOR CURVE (9)	NET SALVAGE (10)		
WEST COUNTY COMBINED CYCLE PLANT												
WEST COUNTY COMMON												
341 STRUCTURES AND IMPROVEMENTS	26,676,281	3,359,678	06-2041	SQUARE *	0	3.3	886,617	06-2051	80 - R2 *	(2)	726,711	2.70
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	975,193	(65,976)	06-2041	SQUARE *	0	3.3	32,811	06-2051	50 - R1.5 *	(3)	35,289	3.62
343 PRIME MOVERS - GENERAL	23,519,071	660,881	06-2041	SQUARE *	0	3.3	776,729	06-2051	50 - R1 *	(3)	777,278	3.30
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	4,633,389	2,352,496	06-2041	SQUARE *	0	3.3	1,472,022	06-2051	9 - L0 *	35	3,869,938	7.55
345 ACCESSORY ELECTRIC EQUIPMENT	7,888,133	1,120,937	06-2041	SQUARE *	0	3.3	263,608	06-2051	50 - R2.5 *	(2)	222,302	2.78
346 MISCELLANEOUS POWER PLANT EQUIPMENT	810,471	113,463	06-2041	SQUARE *	0	3.3	29,748	06-2051	50 - S0.5 *	(2)	23,553	2.91
TOTAL WEST COUNTY COMMON	104,822,536	7,344,500				3.3	3,456,463				5,350,071	4.92
WEST COUNTY UNIT 1												
341 STRUCTURES AND IMPROVEMENTS	101,563,857	19,577,489	06-2039	SQUARE *	0	3.3	3,351,607	06-2049	80 - R2 *	(2)	2,684,601	2.65
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	21,069,380	2,659,161	06-2039	SQUARE *	0	3.3	695,290	06-2049	50 - R1.5 *	(3)	682,802	3.15
343 PRIME MOVERS - GENERAL	274,723,906	3,364,777	06-2039	SQUARE *	0	3.3	9,065,889	06-2049	50 - R1 *	(3)	9,529,007	3.91
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	1,49,438,132	1,286,864	06-2039	SQUARE *	0	3.3	4,684,598	06-2049	9 - L0 *	35	13,931,102	9.92
344 GENERATORS	47,833,822	8,004,610	06-2039	SQUARE *	0	3.3	1,578,516	06-2049	60 - R2 *	(3)	1,382,305	2.85
345 ACCESSORY ELECTRIC EQUIPMENT	68,165,880	12,120,141	06-2039	SQUARE *	0	3.3	2,249,474	06-2049	50 - R2.5 *	(2)	1,827,772	2.83
346 MISCELLANEOUS POWER PLANT EQUIPMENT	7,776,237	1,395,492	06-2039	SQUARE *	0	3.3	256,616	06-2049	50 - S0.5 *	(2)	233,532	3.00
TOTAL WEST COUNTY UNIT 1	661,571,214	48,371,535				3.3	21,821,590				30,741,121	4.65
WEST COUNTY UNIT 2												
341 STRUCTURES AND IMPROVEMENTS	32,691,018	5,254,800	06-2039	SQUARE *	0	3.3	1,078,904	06-2049	80 - R2 *	(2)	900,869	2.76
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	7,224,078	305,506	06-2039	SQUARE *	0	3.3	238,008	06-2049	50 - R1.5 *	(3)	247,691	3.43
343 PRIME MOVERS - GENERAL	247,172,869	(15,811,634)	06-2039	SQUARE *	0	3.3	8,166,708	06-2049	50 - R1 *	(3)	9,585,246	3.88
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	161,159,782	(8,163,365)	06-2039	SQUARE *	0	3.3	5,318,273	06-2049	9 - L0 *	35	17,432,435	10.93
344 GENERATORS	42,463,160	6,724,378	06-2039	SQUARE *	0	3.3	1,461,284	06-2049	60 - R2 *	(3)	1,221,550	2.88
345 ACCESSORY ELECTRIC EQUIPMENT	30,059,442	5,063,001	06-2039	SQUARE *	0	3.3	991,302	06-2049	50 - R2.5 *	(2)	858,201	2.86
346 MISCELLANEOUS POWER PLANT EQUIPMENT	11,527,697	1,746,577	06-2039	SQUARE *	0	3.3	380,414	06-2049	50 - S0.5 *	(2)	352,950	3.06
TOTAL WEST COUNTY UNIT 2	532,278,543	(4,895,067)				3.3	17,565,193				30,618,962	5.75
WEST COUNTY UNIT 3												
341 STRUCTURES AND IMPROVEMENTS	48,726,290	7,363,042	06-2041	SQUARE *	0	3.3	1,637,868	06-2051	80 - R2 *	(2)	1,279,860	2.63
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	6,064,126	769,329	06-2041	SQUARE *	0	3.3	351,916	06-2051	50 - R1.5 *	(3)	335,285	3.14
343 PRIME MOVERS - GENERAL	148,819,619	17,686,816	06-2041	SQUARE *	0	3.3	15,575,584	06-2051	50 - R1 *	(3)	15,641,272	3.34
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	124,820,071	3,688,978	06-2041	SQUARE *	0	3.3	4,119,062	06-2051	9 - L0 *	35	11,353,969	9.10
344 GENERATORS	63,960,917	9,346,466	06-2041	SQUARE *	0	3.3	2,111,370	06-2051	60 - R2 *	(3)	1,758,516	2.75
345 ACCESSORY ELECTRIC EQUIPMENT	44,944,471	6,965,729	06-2041	SQUARE *	0	3.3	1,483,168	06-2051	50 - R2.5 *	(2)	1,236,954	2.73
346 MISCELLANEOUS POWER PLANT EQUIPMENT	12,349,395	7,760,067	06-2041	SQUARE *	0	3.3	407,530	06-2051	50 - S0.5 *	(2)	161,426	1.31
TOTAL WEST COUNTY UNIT 3	774,442,347	53,307,337				3.3	25,556,598				31,757,262	4.10
TOTAL WEST COUNTY COMBINED CYCLE PLANT	2,072,094,643	104,364,304				3.3	68,412,124				98,272,436	4.74
CAPE CANAVERAL COMBINED CYCLE PLANT												
CAPE CANAVERAL COMBINED CYCLE PLANT												
341 STRUCTURES AND IMPROVEMENTS	81,786,216	6,295,922	06-2043	SQUARE *	0	3.3	2,689,945	06-2053	80 - R2 *	(2)	2,295,690	2.70
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	46,960,453	3,591,241	06-2043	SQUARE *	0	3.3	1,549,995	06-2053	50 - R1.5 *	(3)	1,391,919	2.96
343 PRIME MOVERS - GENERAL	419,217,142	42,166,345	06-2043	SQUARE *	0	3.3	13,834,066	06-2053	50 - R1 *	(3)	12,416,422	2.96
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	146,231,842	11,050,508	06-2043	SQUARE *	0	3.3	4,792,651	06-2053	9 - L0 *	35	11,278,781	7.77
344 GENERATORS	69,411,863	5,181,893	06-2043	SQUARE *	0	3.3	2,290,572	06-2053	60 - R2 *	(3)	1,949,198	2.81
345 ACCESSORY ELECTRIC EQUIPMENT	114,802,865	8,720,799	06-2043	SQUARE *	0	3.3	3,781,668	06-2053	50 - R2.5 *	(2)	3,219,444	2.81
346 MISCELLANEOUS POWER PLANT EQUIPMENT	10,138,131	747,802	06-2043	SQUARE *	0	3.3	334,568	06-2053	50 - S0.5 *	(2)	301,385	2.97
TOTAL CAPE CANAVERAL COMBINED CYCLE PLANT	887,347,135	77,725,510				3.3	29,282,455				32,762,839	3.69
TOTAL CAPE CANAVERAL COMBINED CYCLE PLANT	887,347,135	77,725,510				3.3	29,282,455				32,762,839	3.69

FLORIDA POWER AND LIGHT COMPANY

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BASED ON EXISTING RATES DEPRECIATION RATES AND PROPOSED DEPRECIATION RATES

	ORIGINAL COST (1)	BOOK RESERVE (2)	EXISTING ESTIMATES				PROPOSED ESTIMATES					
			PROBABLE RETIREMENT DATE (3)	SURVIVOR CURVE/ RETIREMENT RATE (4)	NET SALVAGE (5)	ANNUAL DEPRECIATION RATE (6)	ANNUAL DEPRECIATION ACCRUALS (7)=(6)(1)	SURVIVOR CURVE (8)	NET SALVAGE (9)	ANNUAL DEPRECIATION ACCRUALS (10)	ANNUAL DEPRECIATION RATE (11)	
RIVERIA COMBINED CYCLE PLANT												
RIVERIA COMBINED CYCLE												
341 STRUCTURES AND IMPROVEMENTS	77,719,156	7,383,285	06-2044	SQUARE *	0	3.3	2,564,732	06-2054	(2)	2,002,514	2.58	(562,218)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	228,532,064	18,816,410	06-2044	SQUARE *	0	3.3	7,541,558	06-2054	(3)	6,552,848	2.87	(988,710)
343 PRIME MOVERS - GENERAL	467,116,167	24,827,073	06-2044	SQUARE *	0	3.3	15,414,834	06-2054	(3)	14,175,290	3.03	(1,239,544)
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	165,518,978	9,199,314	06-2044	SQUARE *	0	3.3	5,462,126	06-2054	(3)	5,000,000	2.76	(462,126)
344 GENERATORS	77,619,459	5,876,063	06-2044	SQUARE *	0	3.3	2,591,442	06-2054	(2)	2,118,707	2.73	(442,735)
345 ACCESSORY ELECTRIC EQUIPMENT	40,354,089	6,848,041	06-2044	SQUARE *	0	3.3	2,857,624	06-2054	(2)	2,183,146	2.71	(474,478)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	1,108,169,337	74,442,477	06-2044	SQUARE *	0	3.3	38,727,272	06-2054	(2)	30,759,516	2.70	(69,516)
TOTAL RIVERIA COMBINED CYCLE						3.3	36,593,589			40,347,547	3.64	3,777,959
TOTAL RIVERIA COMBINED CYCLE PLANT	1,108,169,337	74,442,477				3.3	36,593,589		40,347,547	40,347,547	3.64	3,777,959
PT EVERGLADES COMBINED CYCLE PLANT												
PT EVERGLADES COMBINED CYCLE												
341 STRUCTURES AND IMPROVEMENTS	100,647,976	(596,923)	06-2046	SQUARE *	0	3.3	3,321,383	06-2056	(2)	2,737,218	2.72	(584,165)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	41,626,523	974,005	06-2046	SQUARE *	0	3.3	1,373,888	06-2056	(3)	1,205,805	2.90	(167,883)
343 PRIME MOVERS - GENERAL	573,111,673	(3,126,861)	06-2046	SQUARE *	0	3.3	18,912,685	06-2056	(3)	18,384,112	3.21	(528,573)
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	171,460,977	3,999,552	06-2046	SQUARE *	0	3.3	5,658,872	06-2056	(3)	5,248,229	2.78	(410,643)
344 GENERATORS	94,463,594	(18,000,899)	06-2046	SQUARE *	0	3.3	3,116,969	06-2056	(3)	3,133,873	3.32	14,904
345 ACCESSORY ELECTRIC EQUIPMENT	89,237,692	(12,201,446)	06-2046	SQUARE *	0	3.3	2,911,844	06-2056	(2)	2,506,257	3.18	(405,587)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	1,063,389,065	570,897	06-2046	SQUARE *	0	3.3	465,938	06-2056	(2)	398,858	2.82	(66,540)
TOTAL PT EVERGLADES COMBINED CYCLE		(58,996,859)				3.3	35,761,539			41,136,352	3.80	5,384,513
TOTAL PT EVERGLADES COMBINED CYCLE PLANT	1,063,389,065	(58,996,859)				3.3	35,761,539		41,136,352	41,136,352	3.80	5,384,513
TOTAL COMBINED CYCLE PRODUCTION PLANT	9,696,085,613	1,316,833,446				3.7	360,910,673		417,110,813	417,110,813	4.30	56,199,340
PEAKER PLANTS												
LAUDERDALE GTS												
341 STRUCTURES AND IMPROVEMENTS	3,145,374	1,327,891	06-2020	0.0023	(2)	2.2	69,198	06-2028	(2)	166,101	5.28	86,903
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	2,625,915	1,677,866	06-2020	0.0095	0	2.6	68,271	06-2028	(3)	93,841	3.57	25,570
343 PRIME MOVERS - GENERAL	9,799,691	387,767	06-2020	0.0057	0	2.9	284,185	06-2028	(3)	875,177	8.93	590,992
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	7,774,115	448,829	06-2020	0.1665	0	2.9	225,449	06-2028	(3)	503,253	6.47	277,804
344 GENERATORS	2,379,976	(932,426)	06-2020	0.0016	(1)	2.1	49,979	06-2028	(3)	259,945	10.92	209,966
345 ACCESSORY ELECTRIC EQUIPMENT	2,381,009	(46,267)	06-2020	0.0013	(1)	2.1	49,881	06-2028	(2)	217,124	9.20	167,543
346 MISCELLANEOUS POWER PLANT EQUIPMENT	61,234	36,391	06-2020	0.0026	0	2.2	1,347	06-2028	(1)	2,441	3.99	1,094
TOTAL LAUDERDALE GTS	28,147,013	3,449,241				2.7	748,010		2,117,882	2,117,882	7.52	1,369,872
FT. MYERS GTS												
341 STRUCTURES AND IMPROVEMENTS	3,326,030	2,360,317	06-2020	0.0023	(2)	2.3	76,699	06-2028	(2)	92,164	2.77	15,665
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	2,861,244	2,365,838	06-2020	0.0095	0	2.7	77,254	06-2028	(3)	55,728	1.95	(21,526)
343 PRIME MOVERS - GENERAL	16,630,629	1,174,442	06-2020	0.0057	0	3.1	545,865	06-2028	(3)	1,329,756	8.36	121,272
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	5,666,031	397,887	06-2020	0.1565	0	3.1	329,039	06-2028	(3)	1,209,805	11.40	880,876
344 GENERATORS	1,629,029	(505,835)	06-2020	0.0016	(1)	2.2	124,433	06-2028	(3)	167,042	2.95	42,609
345 ACCESSORY ELECTRIC EQUIPMENT	26,386,906	8,557,623	06-2020	0.0013	(1)	2.2	35,839	06-2028	(2)	195,265	11.99	159,426
TOTAL FT. MYERS GTS						2.7	714,438		1,932,760	1,932,760	7.25	1,598,322
LAUDERDALE PEAKERS												
341 STRUCTURES AND IMPROVEMENTS	3,128,769	(23,724)	06-2046	SQUARE *	0	3.3	103,249	06-2056	(2)	84,965	2.72	(18,284)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	4,718,765	(48,082)	06-2046	SQUARE *	0	3.3	165,720	06-2056	(3)	141,169	2.99	(24,551)
343 PRIME MOVERS - GENERAL	220,689,134	(1,574,882)	06-2046	SQUARE *	0	3.3	7,282,741	06-2056	(3)	6,763,732	3.06	(519,009)
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	86,555,863	(619,013)	06-2046	SQUARE *	0	3.3	2,866,443	06-2056	(3)	2,552,372	2.95	(314,071)
344 GENERATORS	10,989,291	(73,670)	06-2046	SQUARE *	0	3.3	362,678	06-2056	(2)	309,442	2.81	(53,236)
345 ACCESSORY ELECTRIC EQUIPMENT	32,671,995	(91,315)	06-2046	SQUARE *	0	3.3	1,078,176	06-2056	(2)	871,538	2.81	(166,638)
TOTAL LAUDERDALE PEAKERS	359,769,838	(2,430,860)				3.3	11,839,107		10,768,218	10,768,218	3.00	(1,069,889)
FT. MYERS PEAKERS												
341 STRUCTURES AND IMPROVEMENTS	1,455,643	24,018	06-2046	SQUARE *	0	3.3	48,036	06-2056	(2)	38,603	2.65	(9,433)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	2,943,263	48,564	06-2046	SQUARE *	0	3.3	97,128	06-2056	(3)	85,792	2.91	(11,336)
343 PRIME MOVERS - GENERAL	97,017,672	1,600,792	06-2046	SQUARE *	0	3.3	3,301,883	06-2056	(3)	2,905,656	2.99	(396,227)
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	38,048,000	627,792	06-2046	SQUARE *	0	3.3	1,255,584	06-2056	(3)	1,084,963	2.85	(170,621)
344 GENERATORS	4,525,752	74,675	06-2046	SQUARE *	0	3.3	149,350	06-2056	(3)	124,507	2.75	(24,843)
345 ACCESSORY ELECTRIC EQUIPMENT	5,715,246	94,302	06-2046	SQUARE *	0	3.3	188,033	06-2056	(2)	157,475	2.76	(30,558)
TOTAL FT. MYERS PEAKERS	146,705,576	2,470,142				3.3	4,940,284		4,396,996	4,396,996	3.41	(543,288)
TOTAL PEAKER PLANTS	560,092,333	12,046,621				3.2	16,241,938		19,166,866	19,166,866	3.41	955,017

FLORIDA POWER AND LIGHT COMPANY

TABLE 2. COMPARISON OF REMAINING LIFE ANNUAL DEPRECIATION RATES AND ACCRUALS FOR ELECTRIC PLANT AS OF DECEMBER 31, 2016
BASED ON EXISTING RATES DEPRECIATION RATES AND PROPOSED DEPRECIATION RATES

	ORIGINAL COST (1)	BOOK RESERVE (2)	EXISTING ESTIMATES					PROPOSED ESTIMATES					
			PROBABLE RETIREMENT DATE (3)	SURVIVOR CURVE/ RETIREMENT RATE (4)	NET SALVAGE (5)	ANNUAL DEPRECIATION RATE (6)	ANNUAL DEPRECIATION AMOUNT (7)=(6)(1)	PROBABLE RETIREMENT DATE (8)	SURVIVOR CURVE (9)	NET SALVAGE (10)	ANNUAL DEPRECIATION AMOUNT (11)	ANNUAL DEPRECIATION RATE (12)	
SOLAR PRODUCTION PLANT													
DESOTO SOLAR													
341 STRUCTURES AND IMPROVEMENTS	5,265,937	1,011,627	06-2039	SQUARE *	0	3.3		173,776	06-2039	SQUARE *	0	188,996	3.59
343 PRIME MOVERS - GENERAL	115,297,818	28,748,320	06-2039	SQUARE *	0	3.3		3,804,828	06-2039	SQUARE *	0	3,843,228	3.33
345 ACCESSORY ELECTRIC EQUIPMENT	26,746,246	4,866,271	06-2039	SQUARE *	0	3.3		882,626	06-2039	SQUARE *	0	971,580	3.39
TOTAL DESOTOSOLAR	147,310,001	34,626,228				3.3		4,861,230				5,003,604	3.40
SPACE COAST SOLAR													
341 STRUCTURES AND IMPROVEMENTS	3,893,856	746,305	06-2040	SQUARE *	0	3.3		138,497	06-2040	SQUARE *	0	133,867	3.44
343 PRIME MOVERS - GENERAL	61,560,587	11,770,303	06-2040	SQUARE *	0	3.3		1,701,169	06-2040	SQUARE *	0	1,680,966	3.38
345 ACCESSORY ELECTRIC EQUIPMENT	6,126,699	1,086,723	06-2040	SQUARE *	0	3.3		202,181	06-2040	SQUARE *	0	214,265	3.50
TOTAL SPACE COAST SOLAR	61,571,142	13,611,332				3.3		2,031,847				2,036,108	3.31
MARTIN SOLAR													
341 STRUCTURES AND IMPROVEMENTS	20,746,646	3,214,375	06-2040	SQUARE *	0	3.3		684,639	06-2045	SQUARE *	0	615,599	2.97
343 PRIME MOVERS - GENERAL	395,612,998	73,068,235	06-2040	SQUARE *	0	3.3		13,055,229	06-2045	SQUARE *	0	11,329,286	2.86
345 ACCESSORY ELECTRIC EQUIPMENT	4,125,204	640,044	06-2040	SQUARE *	0	3.3		136,132	06-2045	SQUARE *	0	122,415	2.97
346 MISCELLANEOUS POWER PLANT EQUIPMENT	1,299	258	06-2040	SQUARE *	0	3.3		43	06-2045	SQUARE *	0	37	2.85
TOTAL MARTIN SOLAR	420,486,147	76,922,914				3.3		13,876,143				12,067,337	2.87
BARCOCK RANCH SOLAR													
341 STRUCTURES AND IMPROVEMENTS	4,015,268	356	06-2039	SQUARE *	0	3.3		132,504	06-2046	SQUARE *	0	135,960	3.39
343 PRIME MOVERS - GENERAL	102,511,942	9,094	06-2039	SQUARE *	0	3.3		3,382,694	06-2046	SQUARE *	0	3,471,143	3.39
345 ACCESSORY ELECTRIC EQUIPMENT	23,850,526	2,116	06-2039	SQUARE *	0	3.3		787,067	06-2046	SQUARE *	0	807,599	3.39
TOTAL BARCOCK RANCH SOLAR	130,377,737	11,566				3.3		4,302,465				4,414,702	3.39
MAVATEE SOLAR													
341 STRUCTURES AND IMPROVEMENTS	4,069,672	361	06-2040	SQUARE *	0	3.3		134,299	06-2046	SQUARE *	0	137,803	3.39
343 PRIME MOVERS - GENERAL	103,972,147	9,223	06-2040	SQUARE *	0	3.3		3,431,081	06-2046	SQUARE *	0	3,520,387	3.39
345 ACCESSORY ELECTRIC EQUIPMENT	24,173,881	2,144	06-2040	SQUARE *	0	3.3		797,731	06-2046	SQUARE *	0	818,542	3.39
TOTAL MAVATEE SOLAR	132,215,500	11,729				3.3		4,363,111				4,476,552	3.39
CITRUS SOLAR													
341 STRUCTURES AND IMPROVEMENTS	4,130,183	366	06-2040	SQUARE *	0	3.3		136,296	06-2046	SQUARE *	0	139,852	3.39
343 PRIME MOVERS - GENERAL	105,287,374	9,340	06-2040	SQUARE *	0	3.3		3,474,483	06-2046	SQUARE *	0	3,565,121	3.39
345 ACCESSORY ELECTRIC EQUIPMENT	24,533,117	2,176	06-2040	SQUARE *	0	3.3		808,593	06-2046	SQUARE *	0	830,712	3.39
TOTAL CITRUS SOLAR	133,850,674	11,863				3.3		4,420,372				4,536,685	3.39
OTHER SOLAR													
343 PRIME MOVERS - GENERAL	9,249,815	170,219	06-2040	SQUARE *	0	3.3		305,244	06-2046	SQUARE *	0	307,470	3.32
345 ACCESSORY ELECTRIC EQUIPMENT	6,463,820	158,686	06-2040	SQUARE *	0	3.3		212,976	06-2046	SQUARE *	0	213,178	3.30
TOTAL OTHER SOLAR	15,703,634	328,905				3.3		518,220				520,648	3.32
TOTAL SOLAR PRODUCTION PLANT	1,041,614,538	126,524,656				3.3		34,373,288				33,088,216	3.17
TOTAL PRODUCTION PLANT	22,334,781,691	5,085,236,628				2.9		654,091,681				863,046,912	3.06
													209,008,431

FLORIDA POWER AND LIGHT COMPANY

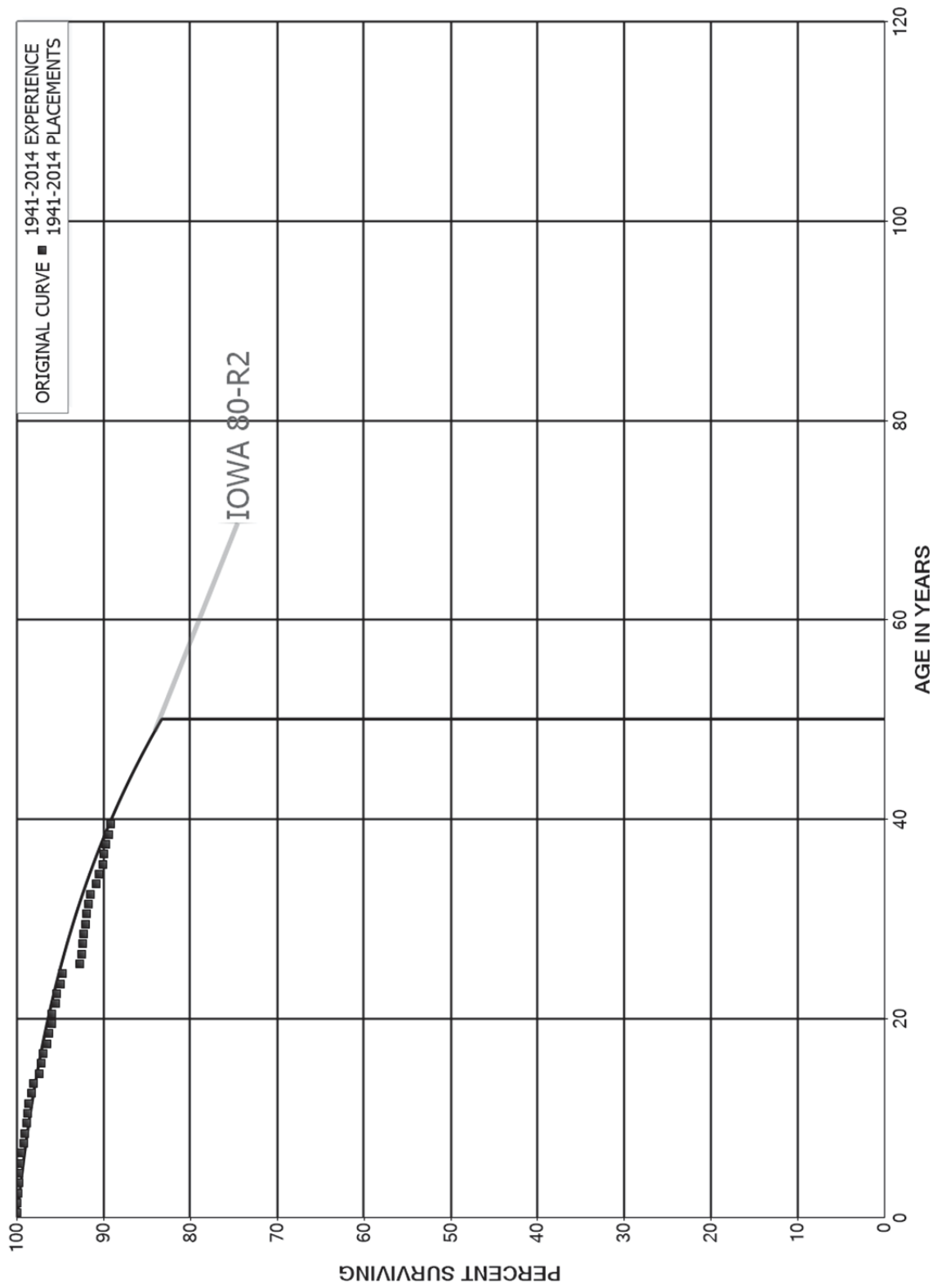
TABLE 2. COMPARISON OF REMAINING LIFE ANNUAL DEPRECIATION RATES AND ACCRUALS FOR ELECTRIC PLANT AS OF DECEMBER 31, 2016
BASED ON EXISTING RATES DEPRECIATION RATES AND PROPOSED DEPRECIATION RATES

	EXISTING ESTIMATES			PROPOSED ESTIMATES		
	PROBABLE RETIREMENT DATE (3)	SURVIVOR CURVE/ INTERIM RETIREMENT DATE (4)	NET SALVAGE (5)	ANNUAL DEPRECIATION RATE (6)	ANNUAL DEPRECIATION ACCRUALS (7)(6)(1)	ANNUAL DEPRECIATION RATE (12)
TRANSMISSION, DISTRIBUTION, AND GENERAL PLANT						
TRANSMISSION PLANT						
350.2 EASEMENTS		75 - S4	0	1.3	2,706,409	1.23
352 STRUCTURES AND IMPROVEMENTS		60 - R3	(15)	1.9	2,901,992	1.71
353 STATION EQUIPMENT		40 - R1.5	(2)	2.6	42,211,404	2.44
353.1 STATION EQUIPMENT - STEP-UP TRANSFORMERS		35 - R2	(15)	2.9	10,500,507	3.77
354 TOWERS AND FIXTURES		52 - R5	(15)	2.2	6,709,069	2.02
355 POLES AND FIXTURES		44 - R2	(60)	3.4	46,824,144	2.88
356 OVERHEAD CONDUCTORS AND DEVICES		47 - R1.5	(60)	3.2	24,864,363	2.64
357 UNDERGROUND CONDUIT		60 - R4	(10)	1.8	1,086,071	1.61
358 UNDERGROUND CONDUCTORS AND DEVICES		60 - L3	(10)	1.8	1,630,014	1.66
359 ROADS AND TRAILS		65 - S4	(10)	1.7	1,704,449	1.30
TOTAL TRANSMISSION PLANT				2.8	139,506,982	2.56
DISTRIBUTION PLANT						
361 STRUCTURES AND IMPROVEMENTS		60 - R3	(15)	1.9	3,786,691	1.65
362 STATION EQUIPMENT		43 - R1.5	(10)	2.6	43,020,697	2.21
363 STORAGE BATTERY EQUIPMENT		20 - S3	0	5.0	453,450	5.03
364.1 POLES, TOWERS AND FIXTURES - WOOD		39 - R2	(60)	4.1	44,360,409	5.54
364.2 POLES, TOWERS AND FIXTURES - CONCRETE		39 - R2	(60)	4.1	25,365,141	4.13
365 OVERHEAD CONDUCTORS AND DEVICES		41 - S0	(60)	3.9	80,822,055	3.55
366 UNDERGROUND CONDUIT		70 - S1.5	(2)	1.5	24,355,098	1.29
366.7 UNDERGROUND CONDUIT - DIRECT BURIED		50 - R4	0	2.0	1,632,977	1.84
367.6 UNDERGROUND CONDUCTORS AND DEVICES - DUCT SYSTEM		38 - S0	0	2.6	46,707,479	2.42
367.7 UNDERGROUND CONDUCTORS AND DEVICES - DIRECT BURIED		35 - R2	0	2.9	14,306,280	1.88
368 LINE TRANSFORMERS		33 - L1.5	(25)	3.8	86,308,939	3.01
369.1 SERVICES - OVERHEAD		48 - R1	(85)	3.9	9,946,313	4.19
369.6 SERVICES - UNDERGROUND		38 - R2	(6)	2.8	24,786,768	2.26
370 METERS		36 - R2.5	(30)	3.6	3,250,333	4.59
370.1 METERS - AMI		20 - R2.5	(30)	6.5	42,374,557	6.71
371 INSTALLATIONS ON CUSTOMER'S PREMISES		30 - L0	(20)	4.0	2,964,965	1.03
373 STREET LIGHTING AND SIGNAL SYSTEMS		30 - R0.5	(20)	4.0	6,173,996	1.90
TOTAL DISTRIBUTION PLANT				3.3	474,407,278	3.01
GENERAL PLANT						
390 STRUCTURES AND IMPROVEMENTS		50 - R1.5	(9)	2.1	8,748,254	1.74
392.1 AUTOMOBILES		6 - L2	15	14.2	1,210,330	15.62
392.2 LIGHT TRUCKS		9 - L3	15	9.4	4,842,149	9.86
392.3 HEAVY TRUCKS		12 - S3	15	7.1	16,843,029	4.87
392.4 TRACTOR TRAILERS		9 - L2.5	0	11.1	90,154	3.48
392.9 TRAILERS		20 - L1	30	3.5	793,450	4.33
395.1 POWER OPERATED EQUIPMENT		10 - L0.5	20	8.0	342,045	2.16
397.8 COMMUNICATION EQUIPMENT - FIBER OPTICS		10 - L0	0	10.0	997,673	0.51
TOTAL GENERAL PLANT				4.5	33,867,384	3.51
TOTAL TRANSMISSION, DISTRIBUTION AND GENERAL PLANT				3.2	647,781,554	2.92
GRAND TOTAL				3.1	1,301,813,135	3.41

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

PART VII. SERVICE LIFE STATISTICS

FLORIDA POWER AND LIGHT COMPANY
ACCOUNT 311 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2014

EXPERIENCE BAND 1941-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	780,120,717	8,880	0.0000	1.0000	100.00
0.5	774,634,198	840,047	0.0011	0.9989	100.00
1.5	759,367,050	735,262	0.0010	0.9990	99.89
2.5	683,824,728	523,469	0.0008	0.9992	99.79
3.5	819,219,828	185,734	0.0002	0.9998	99.72
4.5	763,322,434	748,008	0.0010	0.9990	99.69
5.5	739,820,232	868,415	0.0012	0.9988	99.60
6.5	741,417,609	2,639,624	0.0036	0.9964	99.48
7.5	712,863,024	723,670	0.0010	0.9990	99.13
8.5	659,753,907	1,004,318	0.0015	0.9985	99.03
9.5	618,294,401	936,035	0.0015	0.9985	98.87
10.5	661,201,971	1,033,867	0.0016	0.9984	98.72
11.5	596,412,465	2,026,638	0.0034	0.9966	98.57
12.5	591,687,058	1,048,152	0.0018	0.9982	98.24
13.5	588,595,141	4,256,054	0.0072	0.9928	98.06
14.5	586,254,447	1,385,432	0.0024	0.9976	97.35
15.5	600,276,499	844,194	0.0014	0.9986	97.12
16.5	574,893,151	2,638,424	0.0046	0.9954	96.99
17.5	568,435,270	1,618,608	0.0028	0.9972	96.54
18.5	561,511,376	1,650,050	0.0029	0.9971	96.27
19.5	596,861,519	436,499	0.0007	0.9993	95.98
20.5	527,359,664	2,430,284	0.0046	0.9954	95.91
21.5	474,517,640	531,435	0.0011	0.9989	95.47
22.5	468,879,486	1,876,752	0.0040	0.9960	95.36
23.5	441,523,458	1,126,304	0.0026	0.9974	94.98
24.5	440,373,214	9,418,981	0.0214	0.9786	94.74
25.5	422,353,075	1,117,120	0.0026	0.9974	92.71
26.5	412,984,222	475,203	0.0012	0.9988	92.47
27.5	367,191,431	473,092	0.0013	0.9987	92.36
28.5	361,426,670	533,628	0.0015	0.9985	92.24
29.5	368,103,317	705,336	0.0019	0.9981	92.11
30.5	362,433,094	678,952	0.0019	0.9981	91.93
31.5	348,105,816	904,310	0.0026	0.9974	91.76
32.5	345,316,435	2,667,968	0.0077	0.9923	91.52
33.5	325,724,324	1,158,913	0.0036	0.9964	90.81
34.5	112,055,671	550,889	0.0049	0.9951	90.49
35.5	111,297,926	119,172	0.0011	0.9989	90.04
36.5	108,130,944	233,958	0.0022	0.9978	89.95
37.5	100,867,051	395,516	0.0039	0.9961	89.75
38.5	36,975,300	114,732	0.0031	0.9969	89.40

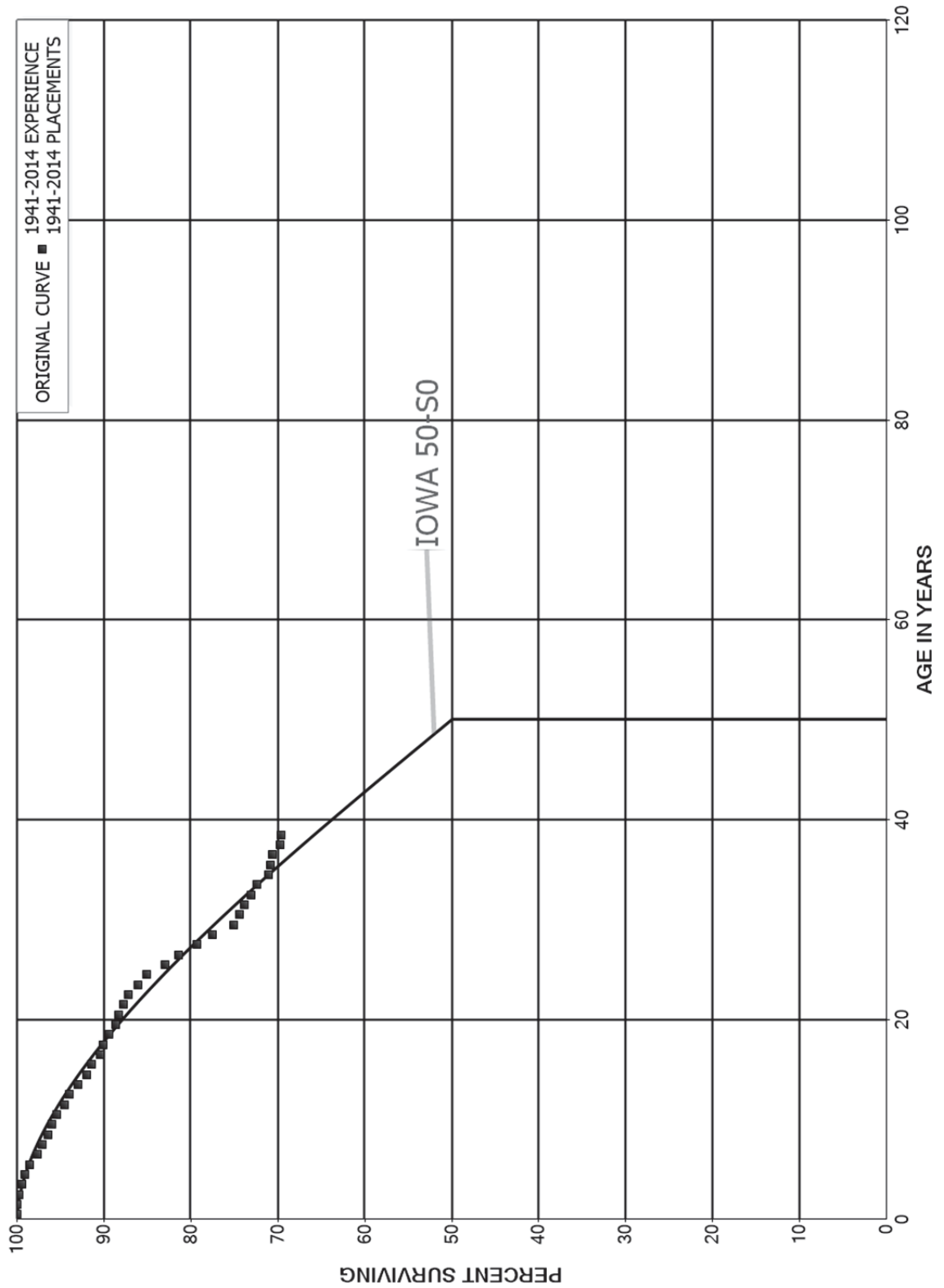
FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2014			EXPERIENCE BAND 1941-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	36,347,518	144,875	0.0040	0.9960	89.12
40.5	35,361,041	355,274	0.0100	0.9900	88.77
41.5	32,790,873	54,826	0.0017	0.9983	87.88
42.5	28,776,112	18,432	0.0006	0.9994	87.73
43.5	27,740,399	14,520	0.0005	0.9995	87.67
44.5	25,345,571	79,118	0.0031	0.9969	87.63
45.5	21,770,468	162,486	0.0075	0.9925	87.35
46.5	21,530,756	330,609	0.0154	0.9846	86.70
47.5	20,576,080	195,197	0.0095	0.9905	85.37
48.5	14,399,398	14,905	0.0010	0.9990	84.56
49.5	11,658,437	21,596	0.0019	0.9981	84.47
50.5	11,327,967	239,451	0.0211	0.9789	84.32
51.5	9,469,521	321,591	0.0340	0.9660	82.53
52.5	7,028,185	3,686	0.0005	0.9995	79.73
53.5	4,070,140		0.0000	1.0000	79.69
54.5	3,953,576		0.0000	1.0000	79.69
55.5	3,951,577	14,694	0.0037	0.9963	79.69
56.5	3,936,884		0.0000	1.0000	79.39
57.5	3,319,149	4,200	0.0013	0.9987	79.39
58.5	2,509,793	699	0.0003	0.9997	79.29
59.5	2,509,094		0.0000	1.0000	79.27
60.5	1,978,555	362,948	0.1834	0.8166	79.27
61.5	1,623,436		0.0000	1.0000	64.73
62.5	867,955		0.0000	1.0000	64.73
63.5	867,804		0.0000	1.0000	64.73
64.5	22,685		0.0000	1.0000	64.73
65.5	22,685		0.0000	1.0000	64.73
66.5	22,685		0.0000	1.0000	64.73
67.5	22,685		0.0000	1.0000	64.73
68.5	22,685		0.0000	1.0000	64.73
69.5	22,685		0.0000	1.0000	64.73
70.5	22,685		0.0000	1.0000	64.73
71.5	22,685		0.0000	1.0000	64.73
72.5					64.73

FLORIDA POWER AND LIGHT COMPANY
ACCOUNT 312 BOILER PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY
ACCOUNT 312 BOILER PLANT EQUIPMENT

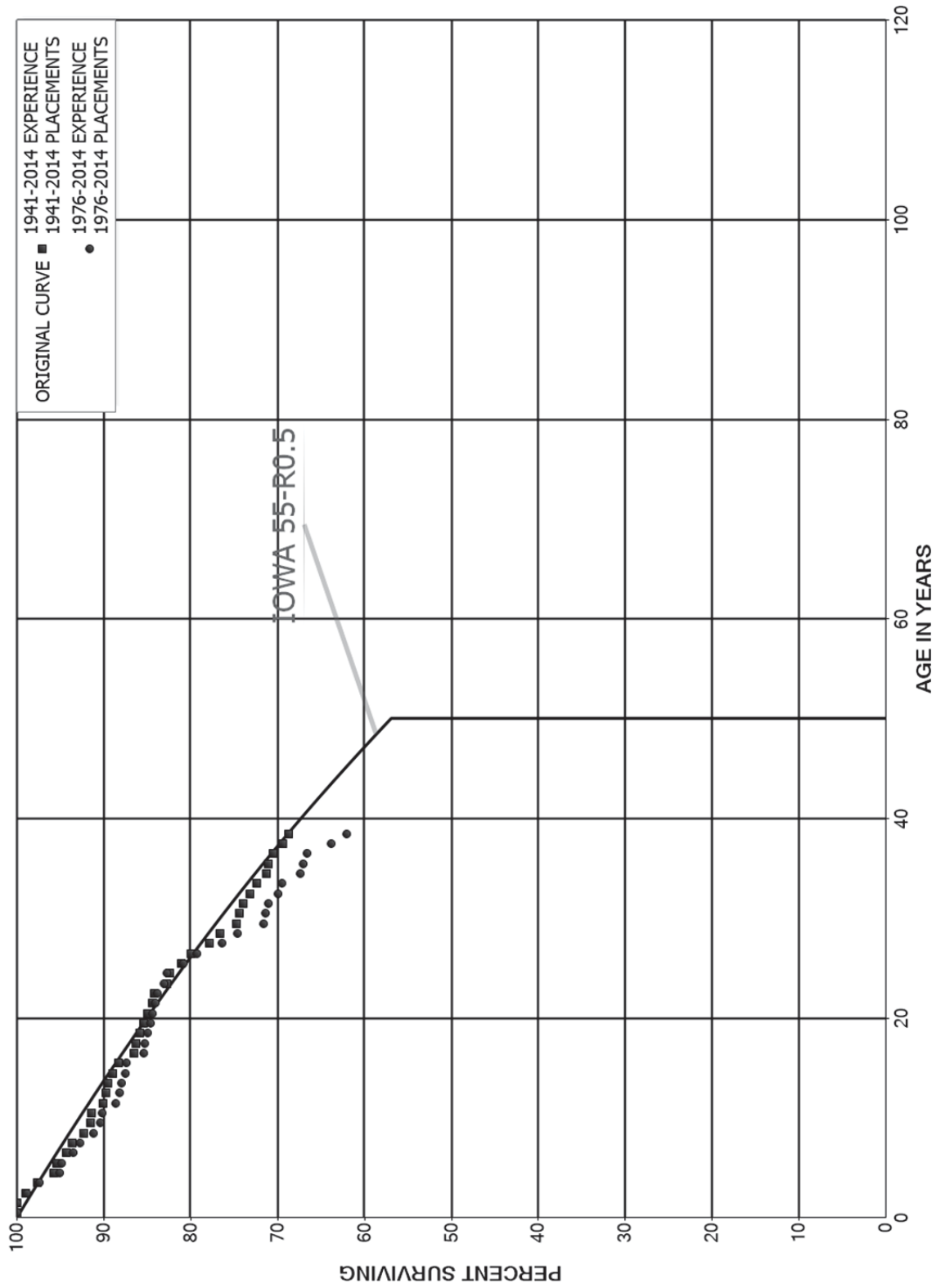
ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2014			EXPERIENCE BAND 1941-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,645,858,063	109,432	0.0000	1.0000	100.00
0.5	2,527,106,835	1,573,482	0.0006	0.9994	100.00
1.5	2,465,320,902	4,006,683	0.0016	0.9984	99.93
2.5	2,217,889,293	8,926,239	0.0040	0.9960	99.77
3.5	2,155,958,721	6,332,891	0.0029	0.9971	99.37
4.5	1,929,019,895	11,626,944	0.0060	0.9940	99.08
5.5	1,888,368,141	16,136,402	0.0085	0.9915	98.48
6.5	1,899,276,511	10,308,182	0.0054	0.9946	97.64
7.5	1,727,969,866	12,848,377	0.0074	0.9926	97.11
8.5	1,546,661,287	7,720,931	0.0050	0.9950	96.39
9.5	1,497,884,355	8,684,887	0.0058	0.9942	95.91
10.5	1,474,511,057	12,465,859	0.0085	0.9915	95.35
11.5	1,440,745,248	9,725,753	0.0068	0.9932	94.54
12.5	1,430,563,473	14,892,267	0.0104	0.9896	93.91
13.5	1,387,287,093	13,736,950	0.0099	0.9901	92.93
14.5	1,367,359,719	8,618,149	0.0063	0.9937	92.01
15.5	1,352,729,675	15,854,665	0.0117	0.9883	91.43
16.5	1,319,999,162	4,539,171	0.0034	0.9966	90.36
17.5	1,274,920,806	9,286,693	0.0073	0.9927	90.05
18.5	1,232,583,949	10,237,572	0.0083	0.9917	89.39
19.5	1,216,014,685	5,660,339	0.0047	0.9953	88.65
20.5	1,129,295,867	7,060,592	0.0063	0.9937	88.23
21.5	878,642,078	5,531,453	0.0063	0.9937	87.68
22.5	866,278,284	10,208,201	0.0118	0.9882	87.13
23.5	757,117,016	9,455,274	0.0125	0.9875	86.10
24.5	710,369,518	17,535,607	0.0247	0.9753	85.03
25.5	679,917,475	12,908,800	0.0190	0.9810	82.93
26.5	593,052,329	15,030,215	0.0253	0.9747	81.36
27.5	479,471,586	10,825,308	0.0226	0.9774	79.29
28.5	459,144,289	14,128,184	0.0308	0.9692	77.50
29.5	454,539,655	4,095,051	0.0090	0.9910	75.12
30.5	449,796,096	3,587,885	0.0080	0.9920	74.44
31.5	442,101,215	4,937,408	0.0112	0.9888	73.85
32.5	436,242,833	3,541,370	0.0081	0.9919	73.02
33.5	331,314,752	6,182,772	0.0187	0.9813	72.43
34.5	225,742,783	632,122	0.0028	0.9972	71.08
35.5	228,392,295	890,142	0.0039	0.9961	70.88
36.5	227,005,343	2,965,118	0.0131	0.9869	70.60
37.5	182,720,852	272,934	0.0015	0.9985	69.68
38.5	122,293,383	1,035,762	0.0085	0.9915	69.58

FLORIDA POWER AND LIGHT COMPANY
ACCOUNT 312 BOILER PLANT EQUIPMENT
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2014			EXPERIENCE BAND 1941-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	121,451,383	591,554	0.0049	0.9951	68.99
40.5	124,176,404	1,281,397	0.0103	0.9897	68.65
41.5	108,848,692	490,948	0.0045	0.9955	67.94
42.5	98,482,479	2,280,078	0.0232	0.9768	67.64
43.5	95,792,211	1,280,467	0.0134	0.9866	66.07
44.5	86,676,899	415,390	0.0048	0.9952	65.19
45.5	71,563,026	390,597	0.0055	0.9945	64.88
46.5	75,364,431	283,278	0.0038	0.9962	64.52
47.5	70,268,843	71,847	0.0010	0.9990	64.28
48.5	48,231,278	216,683	0.0045	0.9955	64.21
49.5	29,634,700	9,955	0.0003	0.9997	63.92
50.5	29,624,745	276,552	0.0093	0.9907	63.90
51.5	13,184,975	304,000	0.0231	0.9769	63.31
52.5	12,876,548	158,143	0.0123	0.9877	61.85
53.5	7,515,974		0.0000	1.0000	61.09
54.5	7,515,974		0.0000	1.0000	61.09
55.5	7,277,126		0.0000	1.0000	61.09
56.5	7,277,126		0.0000	1.0000	61.09
57.5	3,086,719		0.0000	1.0000	61.09
58.5	75,654		0.0000	1.0000	61.09
59.5	75,654		0.0000	1.0000	61.09
60.5					61.09

FLORIDA POWER AND LIGHT COMPANY
ACCOUNT 314 TURBOGENERATOR UNITS
ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2014

EXPERIENCE BAND 1941-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	972,979,445	51,951	0.0001	0.9999	100.00
0.5	953,422,911	717,425	0.0008	0.9992	99.99
1.5	929,732,640	8,929,399	0.0096	0.9904	99.92
2.5	932,332,770	12,392,236	0.0133	0.9867	98.96
3.5	869,217,774	17,491,265	0.0201	0.9799	97.64
4.5	812,035,034	2,353,359	0.0029	0.9971	95.68
5.5	810,400,145	9,362,689	0.0116	0.9884	95.40
6.5	794,236,234	6,180,739	0.0078	0.9922	94.30
7.5	731,937,677	10,090,234	0.0138	0.9862	93.57
8.5	659,772,923	5,270,341	0.0080	0.9920	92.28
9.5	632,408,054	1,185,337	0.0019	0.9981	91.54
10.5	633,612,943	9,262,546	0.0146	0.9854	91.37
11.5	606,029,437	2,097,829	0.0035	0.9965	90.03
12.5	598,581,014	1,696,391	0.0028	0.9972	89.72
13.5	594,024,989	3,351,449	0.0056	0.9944	89.47
14.5	590,623,020	4,450,474	0.0075	0.9925	88.96
15.5	592,150,660	11,702,850	0.0198	0.9802	88.29
16.5	569,043,328	1,421,475	0.0025	0.9975	86.55
17.5	554,001,606	3,180,303	0.0057	0.9943	86.33
18.5	533,979,980	2,934,515	0.0055	0.9945	85.83
19.5	536,044,647	2,743,410	0.0051	0.9949	85.36
20.5	491,744,827	2,959,032	0.0060	0.9940	84.93
21.5	384,916,347	1,155,946	0.0030	0.9970	84.41
22.5	361,842,317	6,135,047	0.0170	0.9830	84.16
23.5	317,954,958	1,220,222	0.0038	0.9962	82.73
24.5	325,730,778	5,163,024	0.0159	0.9841	82.42
25.5	305,672,358	4,314,296	0.0141	0.9859	81.11
26.5	277,047,226	7,559,369	0.0273	0.9727	79.97
27.5	241,392,232	3,793,226	0.0157	0.9843	77.78
28.5	235,295,200	5,663,236	0.0241	0.9759	76.56
29.5	241,722,510	1,026,008	0.0042	0.9958	74.72
30.5	234,621,368	1,345,880	0.0057	0.9943	74.40
31.5	228,786,330	2,619,423	0.0114	0.9886	73.97
32.5	224,681,767	2,278,820	0.0101	0.9899	73.13
33.5	190,948,936	2,898,987	0.0152	0.9848	72.39
34.5	154,763,798	451,697	0.0029	0.9971	71.29
35.5	157,297,345	1,162,640	0.0074	0.9926	71.08
36.5	155,707,521	2,572,353	0.0165	0.9835	70.55
37.5	137,625,384	1,217,212	0.0088	0.9912	69.39
38.5	107,079,305	1,327,249	0.0124	0.9876	68.77

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2014			EXPERIENCE BAND 1941-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	105,709,189	885,110	0.0084	0.9916	67.92
40.5	100,377,356	1,390,968	0.0139	0.9861	67.35
41.5	91,589,029	361,676	0.0039	0.9961	66.42
42.5	82,387,577	2,559,287	0.0311	0.9689	66.16
43.5	78,270,433	413,365	0.0053	0.9947	64.10
44.5	70,664,744	385,157	0.0055	0.9945	63.76
45.5	59,512,646	420,208	0.0071	0.9929	63.42
46.5	59,093,268	804,983	0.0136	0.9864	62.97
47.5	58,083,347	70,554	0.0012	0.9988	62.11
48.5	37,817,791		0.0000	1.0000	62.04
49.5	23,418,926	13,732	0.0006	0.9994	62.04
50.5	23,249,945		0.0000	1.0000	62.00
51.5	9,119,995	3,872	0.0004	0.9996	62.00
52.5	8,928,323	120,117	0.0135	0.9865	61.97
53.5	3,691,059		0.0000	1.0000	61.14
54.5	3,691,059		0.0000	1.0000	61.14
55.5	3,597,586		0.0000	1.0000	61.14
56.5	3,597,586		0.0000	1.0000	61.14
57.5	2,632,237		0.0000	1.0000	61.14
58.5	16,899		0.0000	1.0000	61.14
59.5	16,899		0.0000	1.0000	61.14
60.5	4,320		0.0000	1.0000	61.14
61.5	8,641		0.0000	1.0000	61.14
62.5	4,320		0.0000	1.0000	61.14
63.5	4,320		0.0000	1.0000	61.14
64.5	4,320		0.0000	1.0000	61.14
65.5	4,320		0.0000	1.0000	61.14
66.5	4,320		0.0000	1.0000	61.14
67.5	4,320		0.0000	1.0000	61.14
68.5	4,320		0.0000	1.0000	61.14
69.5	4,320		0.0000	1.0000	61.14
70.5	4,320		0.0000	1.0000	61.14
71.5					61.14

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

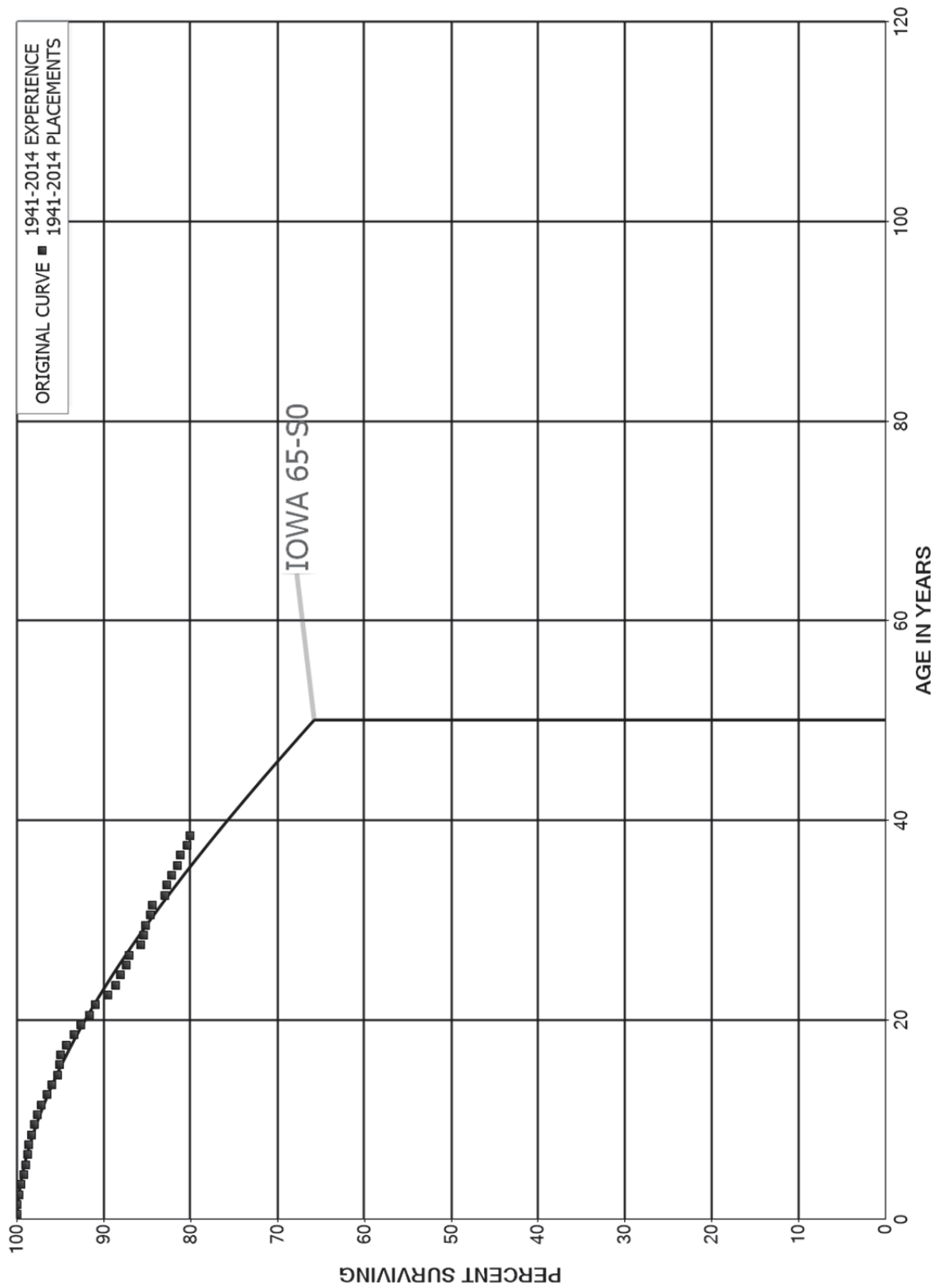
ORIGINAL LIFE TABLE

PLACEMENT BAND 1976-2014

EXPERIENCE BAND 1976-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	863,530,265	50,901	0.0001	0.9999	100.00
0.5	843,974,781	583,090	0.0007	0.9993	99.99
1.5	820,418,844	8,911,028	0.0109	0.9891	99.93
2.5	823,037,346	12,390,181	0.0151	0.9849	98.84
3.5	759,924,404	17,489,358	0.0230	0.9770	97.35
4.5	702,743,571	2,331,880	0.0033	0.9967	95.11
5.5	704,368,206	9,359,462	0.0133	0.9867	94.80
6.5	688,198,049	6,144,186	0.0089	0.9911	93.54
7.5	625,946,841	9,994,652	0.0160	0.9840	92.70
8.5	553,879,077	5,256,808	0.0095	0.9905	91.22
9.5	532,264,368	1,146,576	0.0022	0.9978	90.35
10.5	533,508,018	9,261,012	0.0174	0.9826	90.16
11.5	505,926,045	2,096,495	0.0041	0.9959	88.60
12.5	498,478,957	1,455,475	0.0029	0.9971	88.23
13.5	494,163,848	2,704,777	0.0055	0.9945	87.97
14.5	491,408,551	806,225	0.0016	0.9984	87.49
15.5	496,580,439	11,032,605	0.0222	0.9778	87.35
16.5	474,131,279	798,614	0.0017	0.9983	85.40
17.5	458,835,049	1,874,262	0.0041	0.9959	85.26
18.5	439,661,189	1,549,223	0.0035	0.9965	84.91
19.5	408,721,744	1,173,321	0.0029	0.9971	84.61
20.5	363,519,517	1,538,942	0.0042	0.9958	84.37
21.5	290,952,716	734,471	0.0025	0.9975	84.01
22.5	267,318,806	2,514,655	0.0094	0.9906	83.80
23.5	220,374,059	732,756	0.0033	0.9967	83.01
24.5	215,869,796	4,908,502	0.0227	0.9773	82.74
25.5	207,226,293	4,123,259	0.0199	0.9801	80.86
26.5	178,419,754	6,366,228	0.0357	0.9643	79.25
27.5	146,405,964	3,558,677	0.0243	0.9757	76.42
28.5	140,290,182	5,549,065	0.0396	0.9604	74.56
29.5	134,225,146	387,775	0.0029	0.9971	71.61
30.5	131,198,529	597,369	0.0046	0.9954	71.41
31.5	128,159,716	2,079,365	0.0162	0.9838	71.08
32.5	124,726,450	662,998	0.0053	0.9947	69.93
33.5	92,612,226	2,810,756	0.0303	0.9697	69.56
34.5	55,026,493	336,553	0.0061	0.9939	67.44
35.5	54,641,634	378,169	0.0069	0.9931	67.03
36.5	54,250,526	2,235,922	0.0412	0.9588	66.57
37.5	28,115,610	786,164	0.0280	0.9720	63.82
38.5					62.04

FLORIDA POWER AND LIGHT COMPANY
ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2014

EXPERIENCE BAND 1941-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	328,877,815	5,653	0.0000	1.0000	100.00
0.5	317,724,751	176,136	0.0006	0.9994	100.00
1.5	307,872,573	811,172	0.0026	0.9974	99.94
2.5	286,419,529	566,205	0.0020	0.9980	99.68
3.5	298,060,530	867,302	0.0029	0.9971	99.48
4.5	286,851,155	644,891	0.0022	0.9978	99.19
5.5	255,141,427	511,431	0.0020	0.9980	98.97
6.5	247,279,791	385,369	0.0016	0.9984	98.77
7.5	227,741,457	852,089	0.0037	0.9963	98.62
8.5	207,612,975	562,296	0.0027	0.9973	98.25
9.5	205,466,978	716,409	0.0035	0.9965	97.98
10.5	203,703,729	999,937	0.0049	0.9951	97.64
11.5	183,862,371	1,263,535	0.0069	0.9931	97.16
12.5	179,789,247	902,373	0.0050	0.9950	96.49
13.5	176,669,513	1,243,375	0.0070	0.9930	96.01
14.5	175,562,105	475,801	0.0027	0.9973	95.33
15.5	176,220,659	195,553	0.0011	0.9989	95.08
16.5	169,852,893	1,165,470	0.0069	0.9931	94.97
17.5	167,516,681	1,630,566	0.0097	0.9903	94.32
18.5	164,394,956	1,414,712	0.0086	0.9914	93.40
19.5	168,447,744	1,749,898	0.0104	0.9896	92.60
20.5	159,295,047	1,153,333	0.0072	0.9928	91.63
21.5	135,331,087	2,204,275	0.0163	0.9837	90.97
22.5	131,831,979	1,305,879	0.0099	0.9901	89.49
23.5	114,309,393	758,555	0.0066	0.9934	88.60
24.5	109,690,186	799,802	0.0073	0.9927	88.02
25.5	102,866,572	353,159	0.0034	0.9966	87.37
26.5	90,500,090	1,379,481	0.0152	0.9848	87.07
27.5	69,995,824	304,968	0.0044	0.9956	85.75
28.5	67,726,865	128,238	0.0019	0.9981	85.37
29.5	69,125,675	520,704	0.0075	0.9925	85.21
30.5	66,315,533	112,477	0.0017	0.9983	84.57
31.5	64,965,864	1,106,532	0.0170	0.9830	84.43
32.5	62,846,300	214,873	0.0034	0.9966	82.99
33.5	51,742,952	329,718	0.0064	0.9936	82.70
34.5	31,828,511	239,667	0.0075	0.9925	82.18
35.5	32,093,495	162,240	0.0051	0.9949	81.56
36.5	31,803,006	310,419	0.0098	0.9902	81.15
37.5	28,042,294	107,679	0.0038	0.9962	80.35
38.5	17,543,984	407,369	0.0232	0.9768	80.05

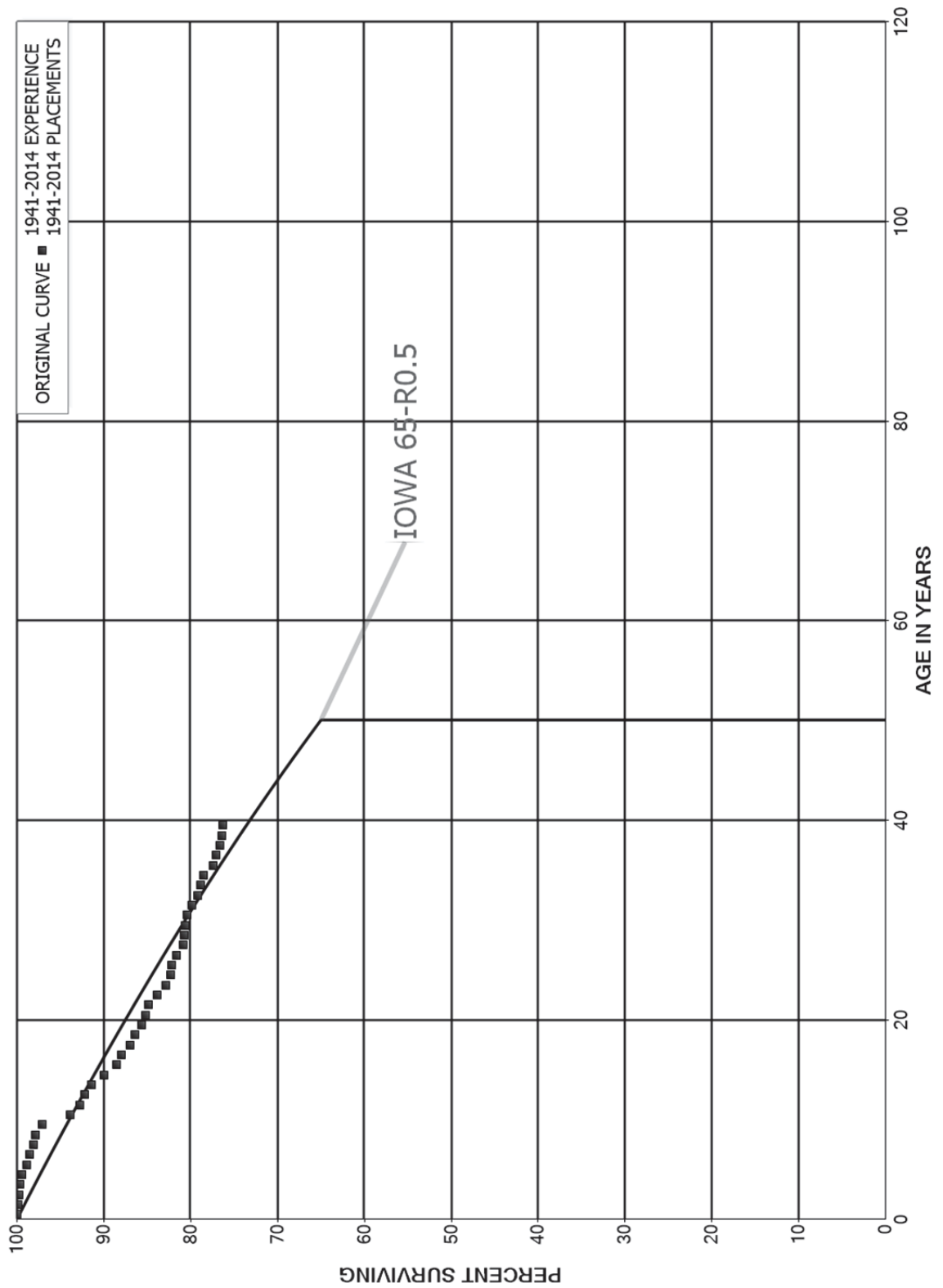
FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2014			EXPERIENCE BAND 1941-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	16,694,092	175,450	0.0105	0.9895	78.19
40.5	16,683,820	1,025,514	0.0615	0.9385	77.36
41.5	14,437,368	172,722	0.0120	0.9880	72.61
42.5	13,004,574	212,426	0.0163	0.9837	71.74
43.5	12,170,659	1,695,973	0.1393	0.8607	70.57
44.5	8,826,808	73,462	0.0083	0.9917	60.74
45.5	7,374,666	26,714	0.0036	0.9964	60.23
46.5	7,277,661	111,733	0.0154	0.9846	60.01
47.5	7,063,564	2,789	0.0004	0.9996	59.09
48.5	4,808,461	2,055	0.0004	0.9996	59.07
49.5	3,134,449		0.0000	1.0000	59.04
50.5	3,134,449		0.0000	1.0000	59.04
51.5	1,965,099		0.0000	1.0000	59.04
52.5	1,965,099	6,765	0.0034	0.9966	59.04
53.5	1,258,659		0.0000	1.0000	58.84
54.5	1,258,659		0.0000	1.0000	58.84
55.5	1,213,661		0.0000	1.0000	58.84
56.5	1,213,661		0.0000	1.0000	58.84
57.5	674,838		0.0000	1.0000	58.84
58.5	61,922		0.0000	1.0000	58.84
59.5	61,922		0.0000	1.0000	58.84
60.5	52,812		0.0000	1.0000	58.84
61.5	52,812		0.0000	1.0000	58.84
62.5	52,812		0.0000	1.0000	58.84
63.5	52,812		0.0000	1.0000	58.84
64.5					58.84

FLORIDA POWER AND LIGHT COMPANY
ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2014

EXPERIENCE BAND 1941-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	73,798,722	30,395	0.0004	0.9996	100.00
0.5	72,419,699	55,174	0.0008	0.9992	99.96
1.5	66,538,542	108,292	0.0016	0.9984	99.88
2.5	61,283,036	80,123	0.0013	0.9987	99.72
3.5	61,446,873	145,062	0.0024	0.9976	99.59
4.5	51,781,495	266,770	0.0052	0.9948	99.35
5.5	49,141,102	190,179	0.0039	0.9961	98.84
6.5	44,816,631	174,283	0.0039	0.9961	98.46
7.5	42,353,498	98,258	0.0023	0.9977	98.08
8.5	36,482,603	300,005	0.0082	0.9918	97.85
9.5	35,257,195	1,148,716	0.0326	0.9674	97.05
10.5	36,568,841	450,941	0.0123	0.9877	93.88
11.5	35,392,999	209,974	0.0059	0.9941	92.73
12.5	33,493,225	287,636	0.0086	0.9914	92.18
13.5	32,369,161	492,902	0.0152	0.9848	91.38
14.5	32,531,014	519,667	0.0160	0.9840	89.99
15.5	33,005,054	243,298	0.0074	0.9926	88.55
16.5	32,153,128	367,560	0.0114	0.9886	87.90
17.5	31,380,134	169,587	0.0054	0.9946	86.90
18.5	31,059,087	280,482	0.0090	0.9910	86.43
19.5	29,402,938	144,524	0.0049	0.9951	85.65
20.5	27,744,578	118,856	0.0043	0.9957	85.23
21.5	24,540,065	281,535	0.0115	0.9885	84.86
22.5	23,762,646	299,408	0.0126	0.9874	83.89
23.5	21,581,254	142,661	0.0066	0.9934	82.83
24.5	21,852,287	26,445	0.0012	0.9988	82.28
25.5	21,300,898	148,817	0.0070	0.9930	82.18
26.5	19,033,252	175,147	0.0092	0.9908	81.61
27.5	15,815,683	17,125	0.0011	0.9989	80.86
28.5	14,733,977	19,225	0.0013	0.9987	80.77
29.5	14,731,348	47,365	0.0032	0.9968	80.67
30.5	14,194,949	95,352	0.0067	0.9933	80.41
31.5	14,008,416	129,450	0.0092	0.9908	79.87
32.5	13,692,850	58,979	0.0043	0.9957	79.13
33.5	11,640,684	49,374	0.0042	0.9958	78.79
34.5	8,527,308	119,533	0.0140	0.9860	78.45
35.5	8,488,251	35,033	0.0041	0.9959	77.35
36.5	8,347,589	44,511	0.0053	0.9947	77.03
37.5	6,403,756	22,707	0.0035	0.9965	76.62
38.5	3,130,708	2,192	0.0007	0.9993	76.35

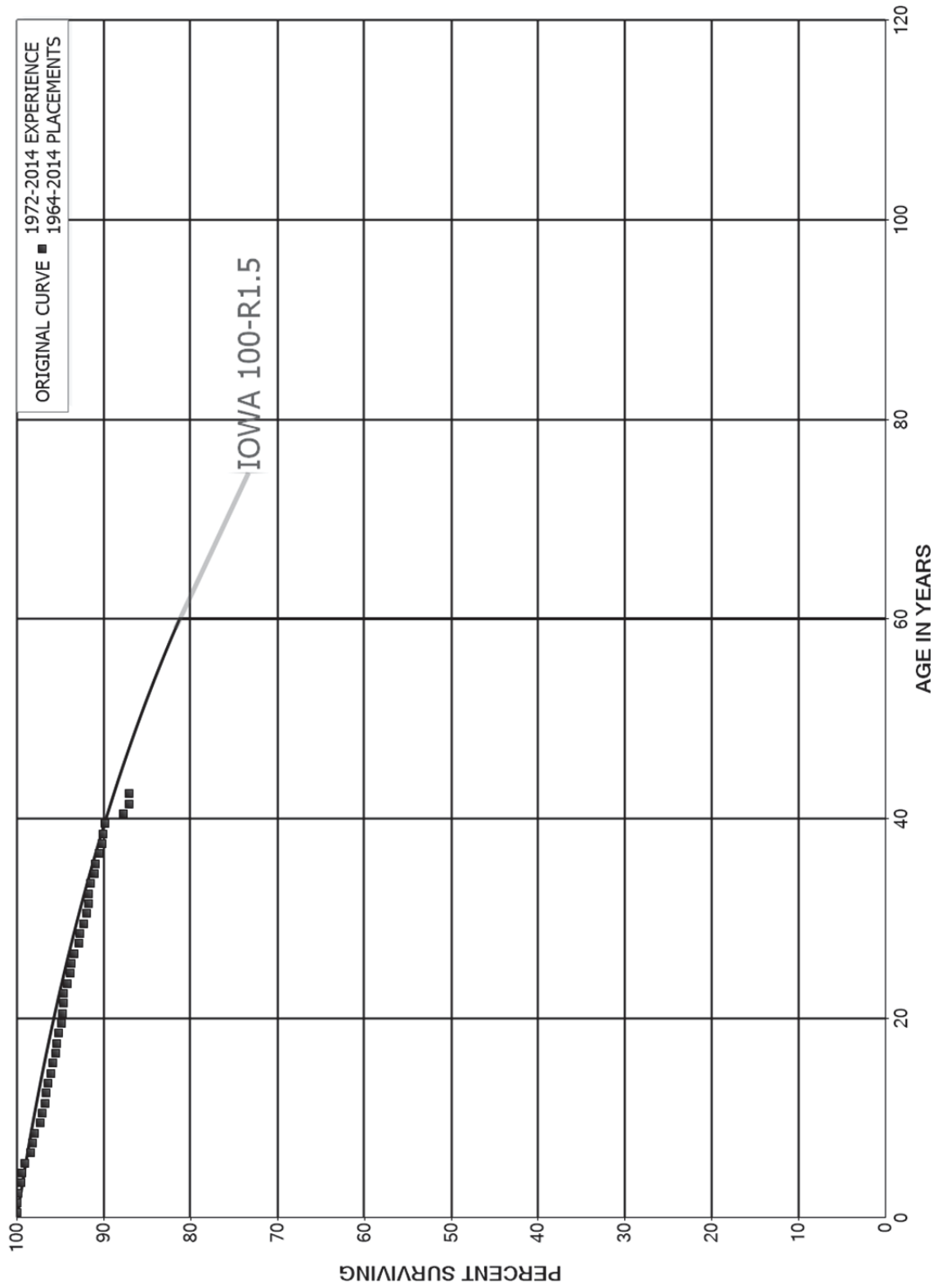
FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2014			EXPERIENCE BAND 1941-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,075,666	31,915	0.0104	0.9896	76.30
40.5	3,024,578	5,648	0.0019	0.9981	75.51
41.5	2,392,997	27,217	0.0114	0.9886	75.37
42.5	2,149,903	7,220	0.0034	0.9966	74.51
43.5	1,813,290	42	0.0000	1.0000	74.26
44.5	1,813,060	84,460	0.0466	0.9534	74.26
45.5	1,328,284	47,327	0.0356	0.9644	70.80
46.5	1,593,824	713	0.0004	0.9996	68.27
47.5	1,280,162	6,063	0.0047	0.9953	68.24
48.5	870,271	26,490	0.0304	0.9696	67.92
49.5	767,763		0.0000	1.0000	65.85
50.5	759,086	250	0.0003	0.9997	65.85
51.5	544,854	205	0.0004	0.9996	65.83
52.5	528,262	17,641	0.0334	0.9666	65.81
53.5	171,416		0.0000	1.0000	63.61
54.5	165,882		0.0000	1.0000	63.61
55.5	162,691		0.0000	1.0000	63.61
56.5	162,191		0.0000	1.0000	63.61
57.5	124,838		0.0000	1.0000	63.61
58.5	57,462		0.0000	1.0000	63.61
59.5	57,312		0.0000	1.0000	63.61
60.5	57,312		0.0000	1.0000	63.61
61.5	57,237		0.0000	1.0000	63.61
62.5					63.61

FLORIDA POWER AND LIGHT COMPANY
ACCOUNT 321 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 321 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1964-2014

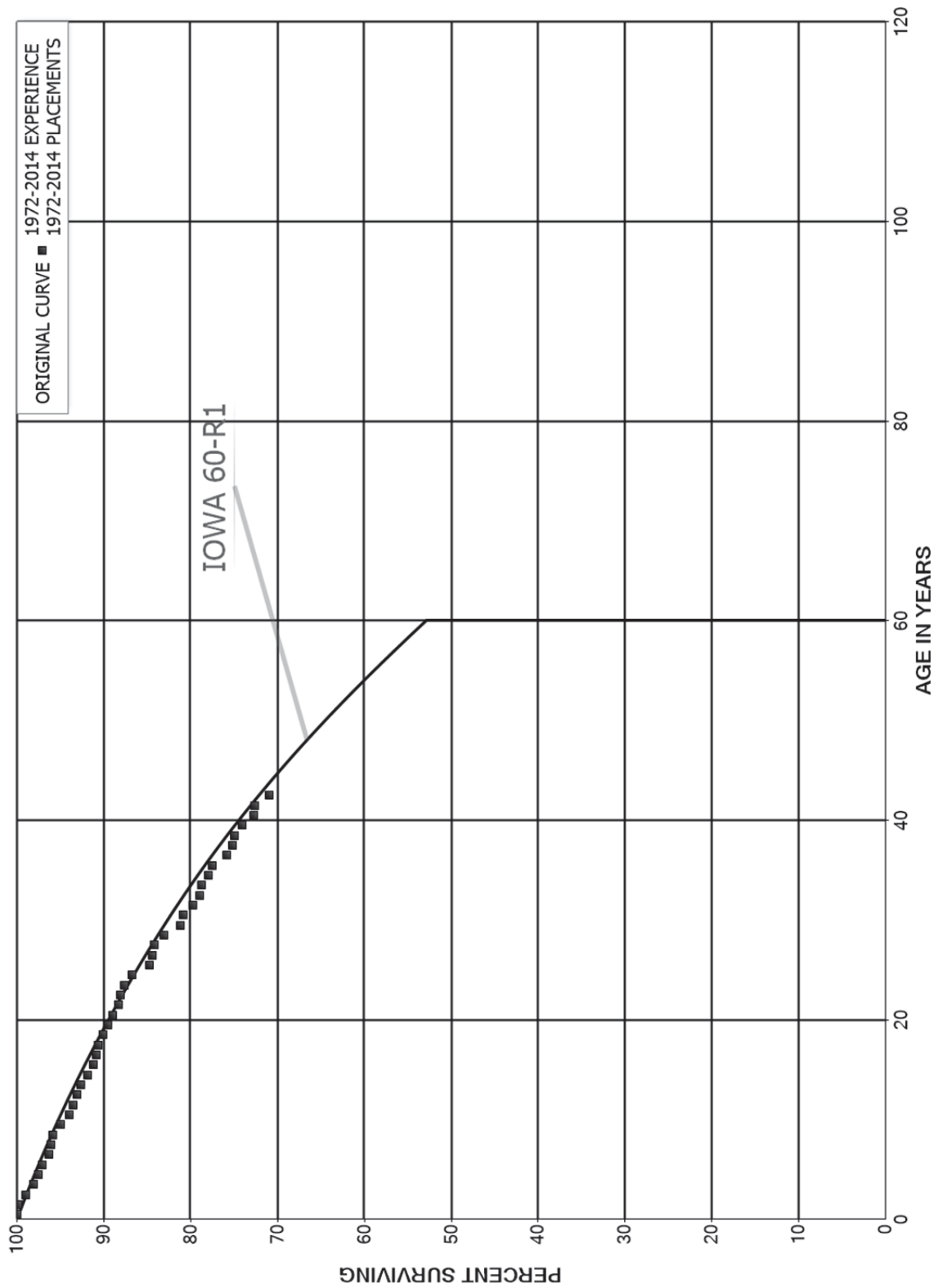
EXPERIENCE BAND 1972-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,631,879,195	350	0.0000	1.0000	100.00
0.5	1,711,250,581	1,079,102	0.0006	0.9994	100.00
1.5	1,588,210,122	1,351,104	0.0009	0.9991	99.94
2.5	1,520,242,095	5,399,801	0.0036	0.9964	99.85
3.5	1,646,622,219	2,531,708	0.0015	0.9985	99.50
4.5	1,536,170,473	4,664,353	0.0030	0.9970	99.34
5.5	1,437,405,371	9,133,965	0.0064	0.9936	99.04
6.5	1,572,942,925	3,947,949	0.0025	0.9975	98.41
7.5	1,597,106,394	4,451,196	0.0028	0.9972	98.17
8.5	1,296,683,537	7,534,225	0.0058	0.9942	97.89
9.5	1,012,118,150	2,376,943	0.0023	0.9977	97.32
10.5	1,048,749,526	3,924,443	0.0037	0.9963	97.10
11.5	1,035,395,439	1,586,492	0.0015	0.9985	96.73
12.5	992,137,148	1,466,819	0.0015	0.9985	96.58
13.5	1,015,037,500	4,335,864	0.0043	0.9957	96.44
14.5	1,018,158,095	2,557,308	0.0025	0.9975	96.03
15.5	1,004,537,079	2,965,762	0.0030	0.9970	95.79
16.5	997,822,233	908,690	0.0009	0.9991	95.50
17.5	995,776,585	2,152,357	0.0022	0.9978	95.42
18.5	991,533,207	3,548,225	0.0036	0.9964	95.21
19.5	976,222,676	1,343,631	0.0014	0.9986	94.87
20.5	965,037,936	854,469	0.0009	0.9991	94.74
21.5	958,164,382	586,727	0.0006	0.9994	94.66
22.5	933,526,861	3,736,955	0.0040	0.9960	94.60
23.5	812,087,341	3,403,321	0.0042	0.9958	94.22
24.5	789,669,986	948,201	0.0012	0.9988	93.83
25.5	785,641,644	2,884,090	0.0037	0.9963	93.71
26.5	773,552,827	4,450,468	0.0058	0.9942	93.37
27.5	735,940,185	1,233,336	0.0017	0.9983	92.83
28.5	690,956,997	2,889,356	0.0042	0.9958	92.68
29.5	666,780,490	2,294,663	0.0034	0.9966	92.29
30.5	635,938,013	1,730,779	0.0027	0.9973	91.97
31.5	273,353,907	94,126	0.0003	0.9997	91.72
32.5	263,665,850	413,821	0.0016	0.9984	91.69
33.5	258,462,133	1,240,188	0.0048	0.9952	91.54
34.5	255,960,793	496,095	0.0019	0.9981	91.11
35.5	253,765,829	1,089,777	0.0043	0.9957	90.93
36.5	248,320,185	1,143,807	0.0046	0.9954	90.54
37.5	239,325,543	258,569	0.0011	0.9989	90.12
38.5	63,556,282	148,621	0.0023	0.9977	90.02

FLORIDA POWER AND LIGHT COMPANY
ACCOUNT 321 STRUCTURES AND IMPROVEMENTS
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1964-2014			EXPERIENCE BAND 1972-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	62,827,611	1,480,349	0.0236	0.9764	89.81
40.5	61,065,096	468,835	0.0077	0.9923	87.70
41.5	24,316,975		0.0000	1.0000	87.02
42.5					87.02

FLORIDA POWER AND LIGHT COMPANY
ACCOUNT 322 REACTOR PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 322 REACTOR PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1972-2014

EXPERIENCE BAND 1972-2014

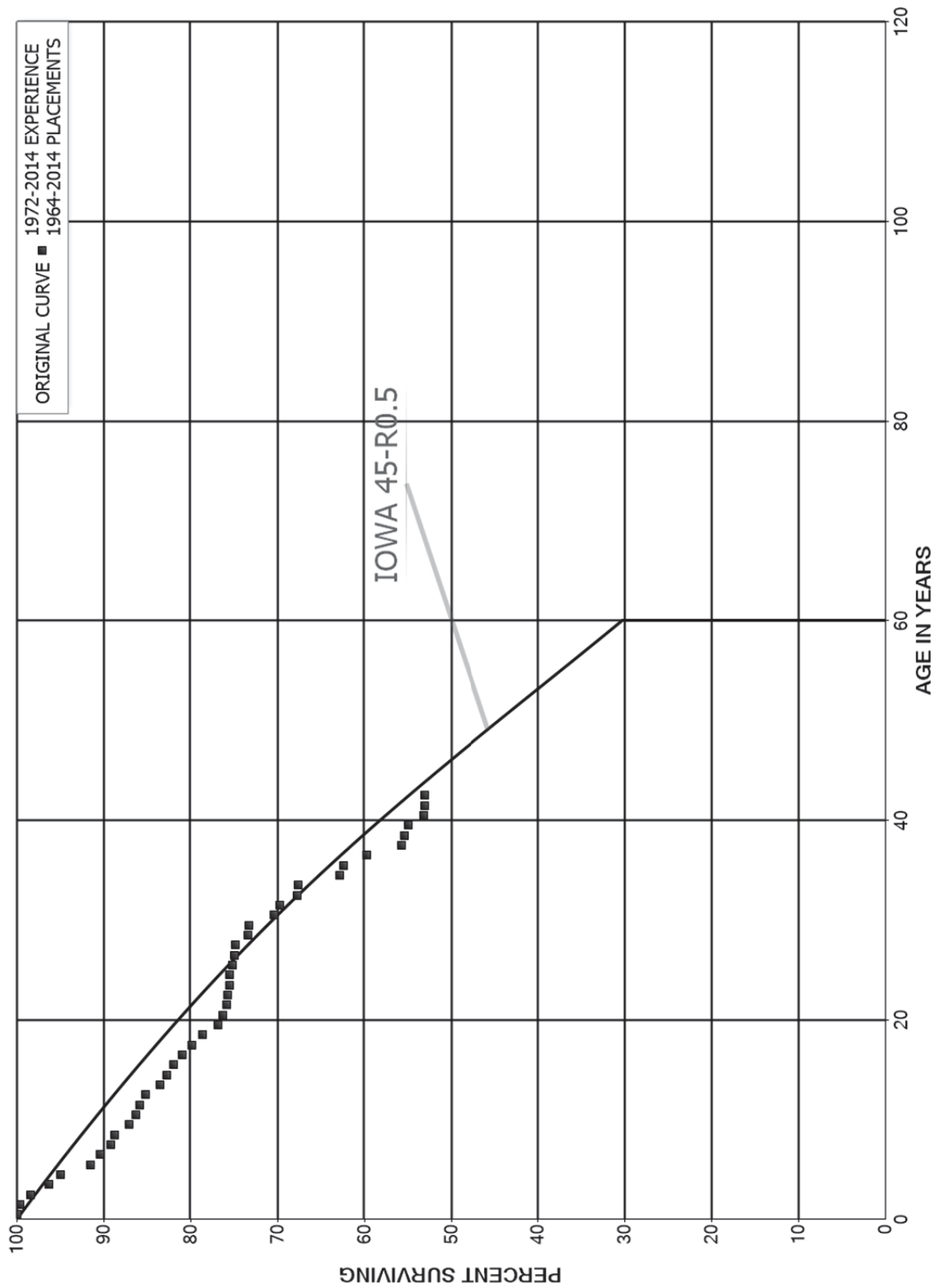
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,426,836,381	328,406	0.0001	0.9999	100.00
0.5	3,389,728,467	6,855,415	0.0020	0.9980	99.99
1.5	3,116,474,517	27,830,382	0.0089	0.9911	99.79
2.5	2,436,250,310	19,437,941	0.0080	0.9920	98.90
3.5	2,722,194,056	16,605,951	0.0061	0.9939	98.11
4.5	2,429,062,883	11,297,090	0.0047	0.9953	97.51
5.5	2,161,256,354	16,156,276	0.0075	0.9925	97.06
6.5	2,120,496,868	6,141,982	0.0029	0.9971	96.33
7.5	2,173,704,436	5,299,522	0.0024	0.9976	96.05
8.5	1,953,543,299	18,423,521	0.0094	0.9906	95.82
9.5	1,549,770,955	16,637,072	0.0107	0.9893	94.91
10.5	1,490,618,621	6,964,216	0.0047	0.9953	93.89
11.5	1,481,400,535	6,317,502	0.0043	0.9957	93.46
12.5	1,442,378,894	6,506,720	0.0045	0.9955	93.06
13.5	1,431,569,962	13,239,896	0.0092	0.9908	92.64
14.5	1,417,320,869	10,086,006	0.0071	0.9929	91.78
15.5	1,397,375,607	4,929,179	0.0035	0.9965	91.13
16.5	1,390,543,330	3,357,416	0.0024	0.9976	90.81
17.5	1,282,086,315	7,514,248	0.0059	0.9941	90.59
18.5	1,270,897,160	7,863,588	0.0062	0.9938	90.06
19.5	1,258,682,429	8,506,781	0.0068	0.9932	89.50
20.5	1,243,274,207	8,469,588	0.0068	0.9932	88.89
21.5	1,224,542,493	3,021,900	0.0025	0.9975	88.29
22.5	1,194,554,354	6,302,104	0.0053	0.9947	88.07
23.5	1,169,655,654	11,875,720	0.0102	0.9898	87.61
24.5	1,134,669,726	26,648,791	0.0235	0.9765	86.72
25.5	988,337,352	3,836,551	0.0039	0.9961	84.68
26.5	964,574,476	1,682,161	0.0017	0.9983	84.35
27.5	912,160,134	12,010,383	0.0132	0.9868	84.20
28.5	872,537,568	19,869,696	0.0228	0.9772	83.10
29.5	827,959,662	4,274,476	0.0052	0.9948	81.20
30.5	773,238,048	10,067,279	0.0130	0.9870	80.78
31.5	289,033,873	2,811,564	0.0097	0.9903	79.73
32.5	209,852,125	725,036	0.0035	0.9965	78.96
33.5	194,040,870	1,802,868	0.0093	0.9907	78.68
34.5	189,775,775	1,051,331	0.0055	0.9945	77.95
35.5	187,355,142	4,020,230	0.0215	0.9785	77.52
36.5	180,604,794	1,700,574	0.0094	0.9906	75.86
37.5	170,443,305	534,704	0.0031	0.9969	75.14
38.5	53,248,193	600,837	0.0113	0.9887	74.91

FLORIDA POWER AND LIGHT COMPANY
ACCOUNT 322 REACTOR PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1972-2014			EXPERIENCE BAND 1972-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	49,940,194	884,503	0.0177	0.9823	74.06
40.5	49,055,455	106,324	0.0022	0.9978	72.75
41.5	25,458,181	585,756	0.0230	0.9770	72.59
42.5					70.92

FLORIDA POWER AND LIGHT COMPANY
ACCOUNT 323 TURBOGENERATOR UNITS
ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 323 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1964-2014

EXPERIENCE BAND 1972-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,513,995,552	8,988	0.0000	1.0000	100.00
0.5	2,506,003,398	8,681,970	0.0035	0.9965	100.00
1.5	1,940,566,306	24,560,065	0.0127	0.9873	99.65
2.5	739,504,842	15,833,731	0.0214	0.9786	98.39
3.5	704,094,674	10,060,473	0.0143	0.9857	96.29
4.5	604,008,152	21,777,676	0.0361	0.9639	94.91
5.5	571,154,550	6,715,729	0.0118	0.9882	91.49
6.5	568,749,885	7,778,530	0.0137	0.9863	90.41
7.5	605,509,401	2,768,687	0.0046	0.9954	89.18
8.5	540,296,240	10,664,245	0.0197	0.9803	88.77
9.5	460,072,499	3,573,646	0.0078	0.9922	87.02
10.5	478,466,886	2,606,975	0.0054	0.9946	86.34
11.5	473,198,889	3,973,371	0.0084	0.9916	85.87
12.5	429,012,604	8,004,364	0.0187	0.9813	85.15
13.5	423,823,637	4,247,536	0.0100	0.9900	83.56
14.5	417,816,089	3,691,039	0.0088	0.9912	82.72
15.5	412,261,024	5,280,263	0.0128	0.9872	81.99
16.5	402,902,861	5,709,593	0.0142	0.9858	80.94
17.5	395,144,565	5,642,586	0.0143	0.9857	79.79
18.5	379,667,837	8,992,473	0.0237	0.9763	78.65
19.5	365,969,893	2,246,650	0.0061	0.9939	76.79
20.5	359,200,964	2,322,919	0.0065	0.9935	76.32
21.5	366,456,767	755,590	0.0021	0.9979	75.83
22.5	337,742,084	766,076	0.0023	0.9977	75.67
23.5	320,729,166	187,000	0.0006	0.9994	75.50
24.5	315,587,757	1,178,654	0.0037	0.9963	75.45
25.5	313,355,722	928,146	0.0030	0.9970	75.17
26.5	312,462,218	412,172	0.0013	0.9987	74.95
27.5	236,924,994	4,771,951	0.0201	0.9799	74.85
28.5	184,557,493	282,776	0.0015	0.9985	73.34
29.5	177,513,568	6,815,569	0.0384	0.9616	73.23
30.5	168,802,376	1,706,410	0.0101	0.9899	70.42
31.5	102,521,966	2,974,338	0.0290	0.9710	69.71
32.5	97,020,521	89,220	0.0009	0.9991	67.69
33.5	97,320,364	6,901,168	0.0709	0.9291	67.62
34.5	79,081,434	507,973	0.0064	0.9936	62.83
35.5	72,863,734	3,131,183	0.0430	0.9570	62.42
36.5	68,036,727	4,577,241	0.0673	0.9327	59.74
37.5	54,546,138	305,968	0.0056	0.9944	55.72
38.5	16,567,426	133,336	0.0080	0.9920	55.41

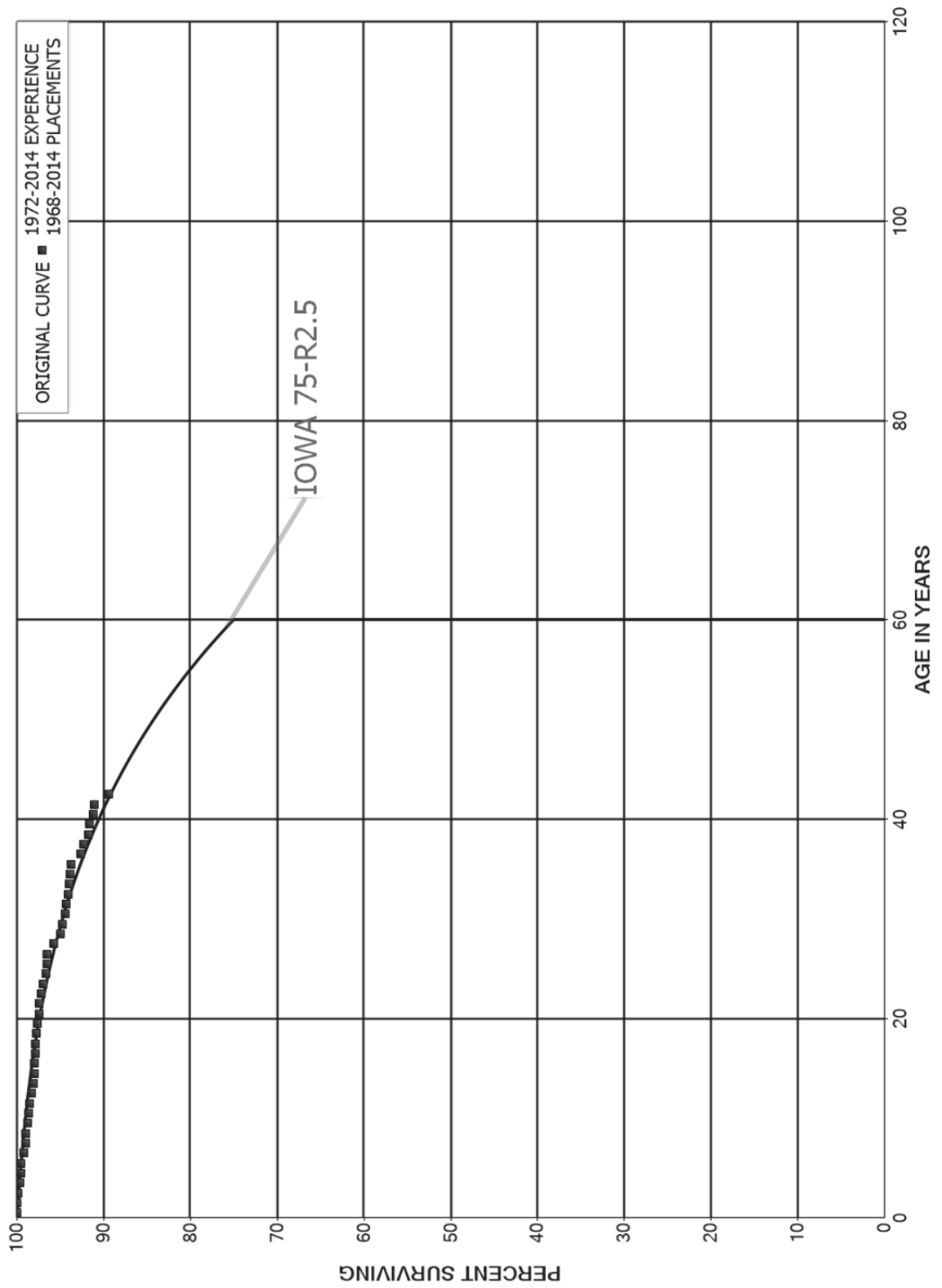
FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 323 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1964-2014			EXPERIENCE BAND 1972-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	15,562,913	514,613	0.0331	0.9669	54.96
40.5	15,048,300	23,867	0.0016	0.9984	53.15
41.5	7,311,735	4,792	0.0007	0.9993	53.06
42.5					53.03

FLORIDA POWER AND LIGHT COMPANY
ACCOUNT 324 ACCESSORY ELECTRIC EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 324 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1968-2014

EXPERIENCE BAND 1972-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	779,062,475		0.0000	1.0000	100.00
0.5	781,162,757		0.0000	1.0000	100.00
1.5	875,928,343	1,562,766	0.0018	0.9982	100.00
2.5	676,279,723	1,136,896	0.0017	0.9983	99.82
3.5	715,556,829	789,996	0.0011	0.9989	99.65
4.5	598,971,804	74,652	0.0001	0.9999	99.54
5.5	630,129,225	2,154,506	0.0034	0.9966	99.53
6.5	635,967,845	1,254,658	0.0020	0.9980	99.19
7.5	619,450,244	437,164	0.0007	0.9993	99.00
8.5	615,053,872	1,234,360	0.0020	0.9980	98.93
9.5	558,902,741	437,124	0.0008	0.9992	98.73
10.5	568,487,696	912,098	0.0016	0.9984	98.65
11.5	563,445,912	904,958	0.0016	0.9984	98.49
12.5	545,624,336	1,691,933	0.0031	0.9969	98.33
13.5	535,416,046	141,011	0.0003	0.9997	98.03
14.5	536,290,685	14,407	0.0000	1.0000	98.00
15.5	536,519,196	813,065	0.0015	0.9985	98.00
16.5	535,548,404	335,025	0.0006	0.9994	97.85
17.5	534,996,139	552,109	0.0010	0.9990	97.79
18.5	533,726,231	549,942	0.0010	0.9990	97.69
19.5	531,782,384	1,126,881	0.0021	0.9979	97.59
20.5	529,584,996	51,811	0.0001	0.9999	97.38
21.5	527,098,257	1,325,056	0.0025	0.9975	97.37
22.5	520,902,466	1,167,921	0.0022	0.9978	97.13
23.5	369,103,013	1,296,858	0.0035	0.9965	96.91
24.5	364,252,991	49,711	0.0001	0.9999	96.57
25.5	359,880,887	389,790	0.0011	0.9989	96.56
26.5	346,539,714	2,438,081	0.0070	0.9930	96.45
27.5	312,938,820	2,589,830	0.0083	0.9917	95.77
28.5	251,983,488	582,437	0.0023	0.9977	94.98
29.5	221,409,478	881,134	0.0040	0.9960	94.76
30.5	199,357,032	304,665	0.0015	0.9985	94.38
31.5	59,796,906	136,992	0.0023	0.9977	94.24
32.5	58,508,995	66,011	0.0011	0.9989	94.02
33.5	57,796,817	41,512	0.0007	0.9993	93.92
34.5	57,515,724	75,042	0.0013	0.9987	93.85
35.5	57,341,766	685,247	0.0120	0.9880	93.73
36.5	55,647,615	222,247	0.0040	0.9960	92.61
37.5	53,321,431	301,392	0.0057	0.9943	92.24
38.5	13,339,141	13,046	0.0010	0.9990	91.72

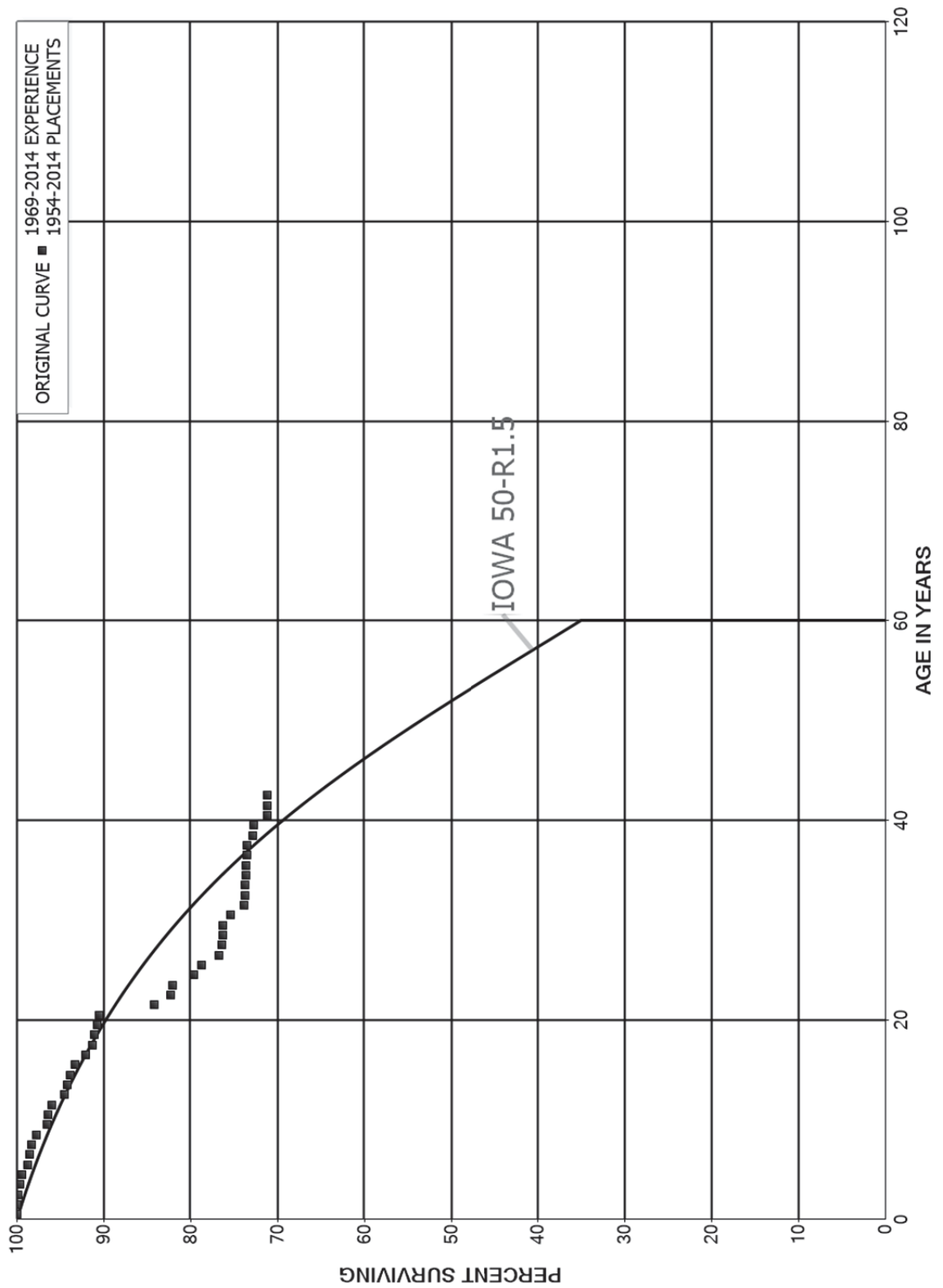
FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 324 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1968-2014			EXPERIENCE BAND 1972-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	12,995,413	70,417	0.0054	0.9946	91.63
40.5	12,919,860	4,754	0.0004	0.9996	91.13
41.5	8,276,809	159,188	0.0192	0.9808	91.10
42.5					89.34

FLORIDA POWER AND LIGHT COMPANY
ACCOUNT 325 MISCELLANEOUS POWER PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 325 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1954-2014

EXPERIENCE BAND 1969-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	141,061,697	590	0.0000	1.0000	100.00
0.5	143,569,115	140,578	0.0010	0.9990	100.00
1.5	133,951,044	48,330	0.0004	0.9996	99.90
2.5	111,817,684	283,090	0.0025	0.9975	99.87
3.5	117,391,639	230,142	0.0020	0.9980	99.61
4.5	107,004,488	750,326	0.0070	0.9930	99.42
5.5	105,845,183	287,748	0.0027	0.9973	98.72
6.5	106,706,403	145,347	0.0014	0.9986	98.45
7.5	104,796,972	608,566	0.0058	0.9942	98.32
8.5	93,175,887	1,217,720	0.0131	0.9869	97.75
9.5	84,068,870	96,794	0.0012	0.9988	96.47
10.5	84,254,407	370,759	0.0044	0.9956	96.36
11.5	83,391,187	1,242,126	0.0149	0.9851	95.93
12.5	86,299,764	331,195	0.0038	0.9962	94.51
13.5	83,102,158	255,418	0.0031	0.9969	94.14
14.5	82,959,131	527,763	0.0064	0.9936	93.85
15.5	82,348,218	1,090,836	0.0132	0.9868	93.26
16.5	80,259,055	654,811	0.0082	0.9918	92.02
17.5	79,472,456	143,921	0.0018	0.9982	91.27
18.5	78,158,198	313,212	0.0040	0.9960	91.10
19.5	76,085,450	231,196	0.0030	0.9970	90.74
20.5	74,273,451	5,176,693	0.0697	0.9303	90.46
21.5	68,409,348	1,539,347	0.0225	0.9775	84.16
22.5	65,612,754	186,605	0.0028	0.9972	82.27
23.5	64,291,067	1,885,387	0.0293	0.9707	82.03
24.5	60,845,155	650,589	0.0107	0.9893	79.63
25.5	58,396,032	1,542,314	0.0264	0.9736	78.77
26.5	47,606,258	169,399	0.0036	0.9964	76.69
27.5	40,767,890	55,032	0.0013	0.9987	76.42
28.5	37,220,293	20,198	0.0005	0.9995	76.32
29.5	35,646,759	408,990	0.0115	0.9885	76.28
30.5	34,575,888	729,946	0.0211	0.9789	75.40
31.5	12,615,452	8,079	0.0006	0.9994	73.81
32.5	11,889,080	273	0.0000	1.0000	73.76
33.5	10,645,055	27,055	0.0025	0.9975	73.76
34.5	10,552,973		0.0000	1.0000	73.57
35.5	10,511,401	2,605	0.0002	0.9998	73.57
36.5	10,498,013		0.0000	1.0000	73.55
37.5	10,014,391	94,518	0.0094	0.9906	73.55
38.5	2,033,479	4,117	0.0020	0.9980	72.86

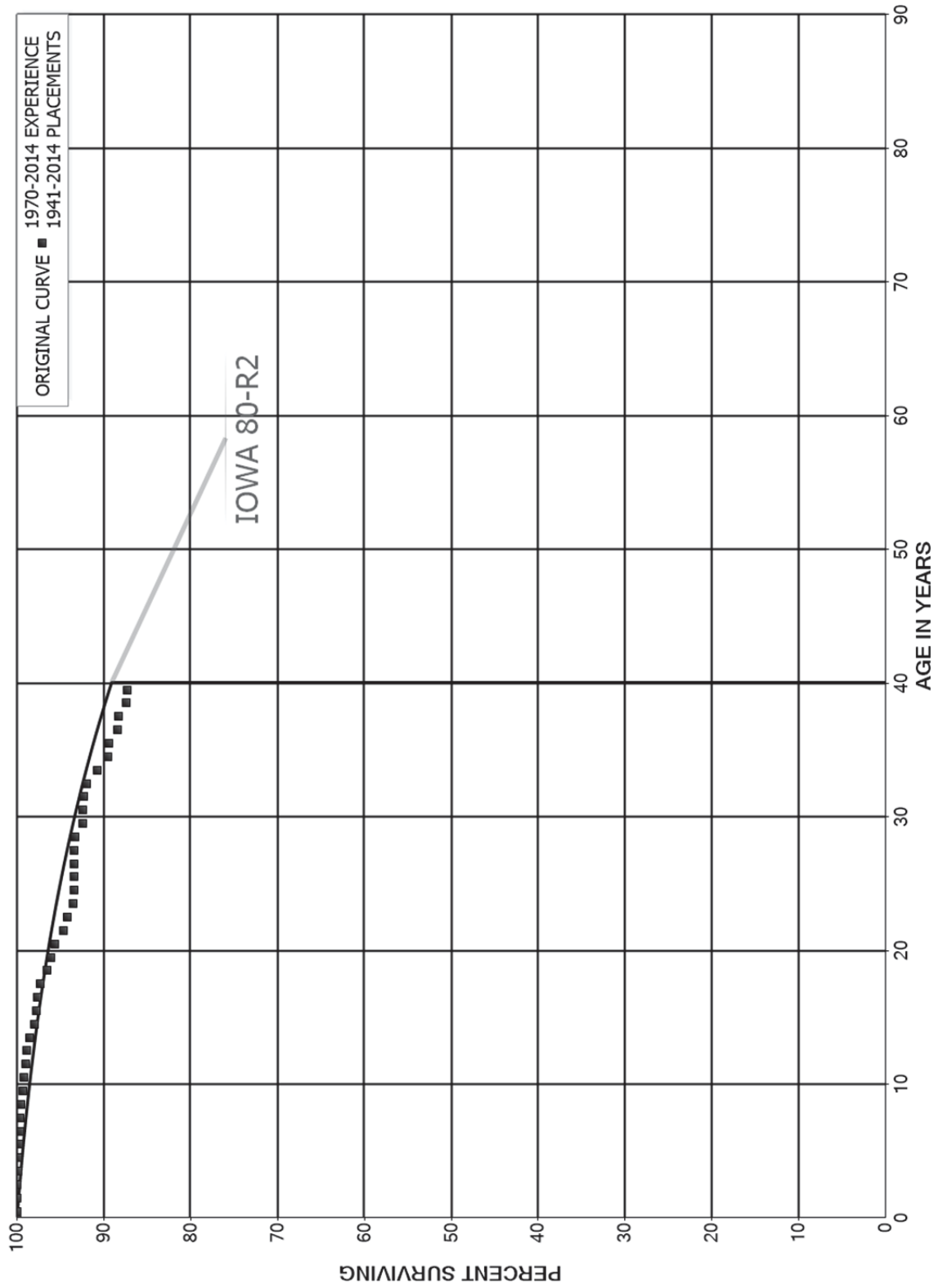
FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 325 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1954-2014			EXPERIENCE BAND 1969-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,935,103	40,997	0.0212	0.9788	72.71
40.5	1,890,091		0.0000	1.0000	71.17
41.5	1,145,753		0.0000	1.0000	71.17
42.5					71.17

FLORIDA POWER AND LIGHT COMPANY
ACCOUNT 341 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

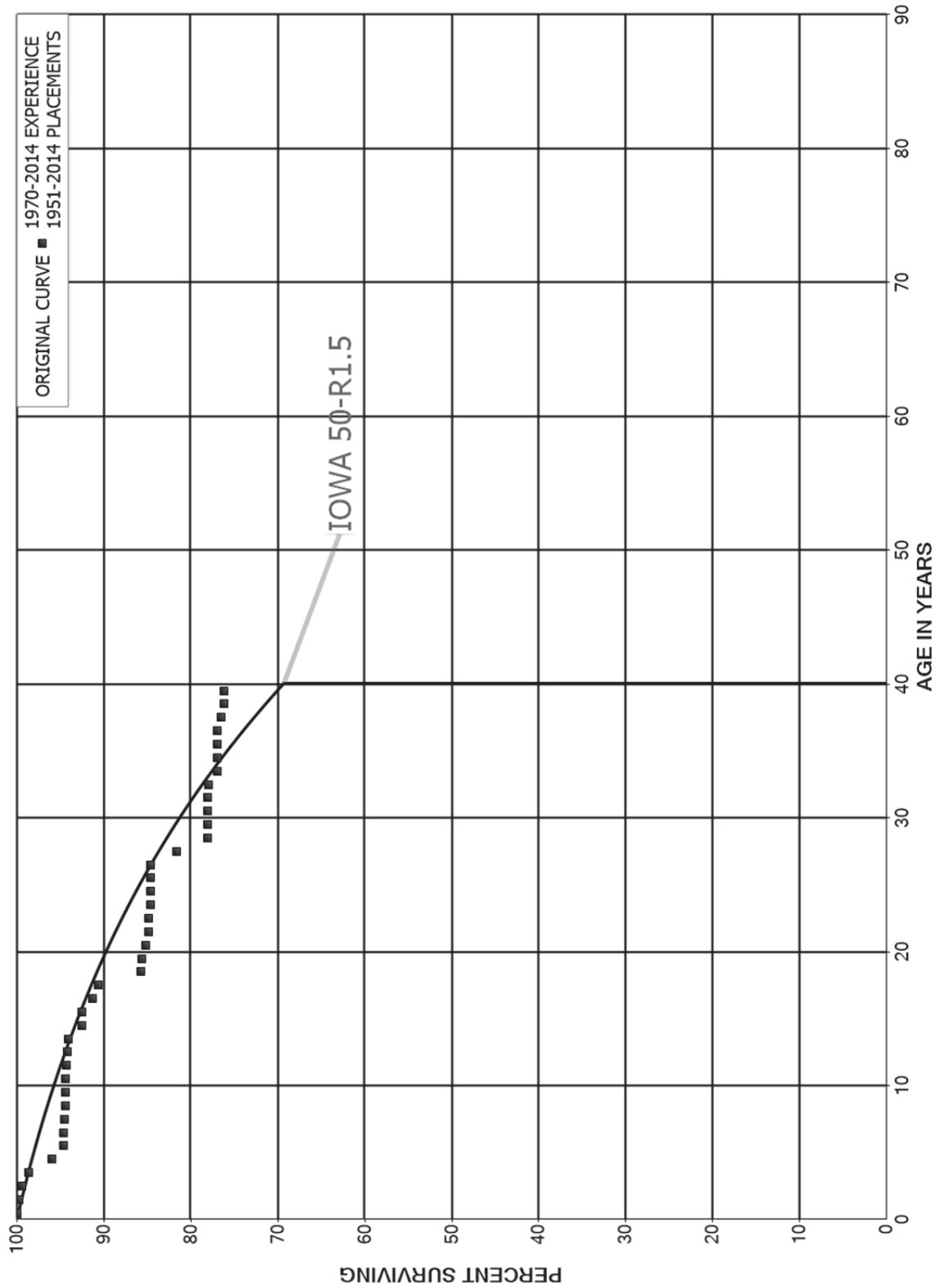
ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2014			EXPERIENCE BAND 1970-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	849,655,969		0.0000	1.0000	100.00
0.5	795,915,696	48,950	0.0001	0.9999	100.00
1.5	727,287,585	274,754	0.0004	0.9996	99.99
2.5	686,643,667	469,129	0.0007	0.9993	99.96
3.5	615,583,301	408,570	0.0007	0.9993	99.89
4.5	586,654,726	791,129	0.0013	0.9987	99.82
5.5	334,884,451	130,266	0.0004	0.9996	99.69
6.5	339,448,628	213,069	0.0006	0.9994	99.65
7.5	314,756,940	223,642	0.0007	0.9993	99.59
8.5	314,120,725	638,233	0.0020	0.9980	99.51
9.5	265,092,047	467,851	0.0018	0.9982	99.31
10.5	247,218,208	331,895	0.0013	0.9987	99.14
11.5	231,737,532	492,607	0.0021	0.9979	99.00
12.5	189,372,002	573,130	0.0030	0.9970	98.79
13.5	185,592,395	1,114,552	0.0060	0.9940	98.49
14.5	169,329,713	231,418	0.0014	0.9986	97.90
15.5	169,425,469	239,120	0.0014	0.9986	97.77
16.5	171,784,531	598,290	0.0035	0.9965	97.63
17.5	166,286,348	1,340,732	0.0081	0.9919	97.29
18.5	165,346,551	726,890	0.0044	0.9956	96.51
19.5	141,521,247	741,152	0.0052	0.9948	96.08
20.5	100,138,091	1,032,736	0.0103	0.9897	95.58
21.5	31,724,098	138,542	0.0044	0.9956	94.59
22.5	31,567,946	223,802	0.0071	0.9929	94.18
23.5	30,997,508	21,168	0.0007	0.9993	93.51
24.5	28,683,944	17,542	0.0006	0.9994	93.45
25.5	27,665,850	3,674	0.0001	0.9999	93.39
26.5	27,730,642	3,872	0.0001	0.9999	93.38
27.5	27,396,695	24,272	0.0009	0.9991	93.37
28.5	27,028,687	242,101	0.0090	0.9910	93.28
29.5	28,625,259	15,064	0.0005	0.9995	92.45
30.5	39,675,125	39,290	0.0010	0.9990	92.40
31.5	41,307,017	147,324	0.0036	0.9964	92.31
32.5	37,603,746	510,401	0.0136	0.9864	91.98
33.5	36,859,033	512,219	0.0139	0.9861	90.73
34.5	35,694,526	24,043	0.0007	0.9993	89.47
35.5	35,847,199	399,386	0.0111	0.9889	89.41
36.5	34,756,555	60,829	0.0018	0.9982	88.41
37.5	26,742,630	247,159	0.0092	0.9908	88.26
38.5	26,184,753	63,077	0.0024	0.9976	87.44

FLORIDA POWER AND LIGHT COMPANY
ACCOUNT 341 STRUCTURES AND IMPROVEMENTS
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2014			EXPERIENCE BAND 1970-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	26,042,177	22,479	0.0009	0.9991	87.23
40.5	22,939,334	124,914	0.0054	0.9946	87.16
41.5	22,818,962	54,914	0.0024	0.9976	86.68
42.5	7,725,238	20,634	0.0027	0.9973	86.47
43.5	5,273,291	47,077	0.0089	0.9911	86.24
44.5	4,179,905	17,633	0.0042	0.9958	85.47
45.5	2,474,118		0.0000	1.0000	85.11
46.5	2,474,118		0.0000	1.0000	85.11
47.5	2,460,581		0.0000	1.0000	85.11
48.5	2,459,836	1,097	0.0004	0.9996	85.11
49.5	2,446,845	847	0.0003	0.9997	85.07
50.5	2,436,661		0.0000	1.0000	85.04
51.5	4,674,586	172,623	0.0369	0.9631	85.04
52.5	4,672,447	7,539	0.0016	0.9984	81.90
53.5	4,673,346	2,402,609	0.5141	0.4859	81.77
54.5	2,345,632	21,611	0.0092	0.9908	39.73
55.5	1,766,083	56,490	0.0320	0.9680	39.37
56.5	437,748		0.0000	1.0000	38.11
57.5	232,449		0.0000	1.0000	38.11
58.5	16,968		0.0000	1.0000	38.11
59.5	16,968		0.0000	1.0000	38.11
60.5	16,968		0.0000	1.0000	38.11
61.5	16,968		0.0000	1.0000	38.11
62.5	16,968		0.0000	1.0000	38.11
63.5	16,968		0.0000	1.0000	38.11
64.5	16,968		0.0000	1.0000	38.11
65.5	16,968		0.0000	1.0000	38.11
66.5	16,968		0.0000	1.0000	38.11
67.5	16,968		0.0000	1.0000	38.11
68.5	16,968		0.0000	1.0000	38.11
69.5	16,968		0.0000	1.0000	38.11
70.5	16,969		0.0000	1.0000	38.11
71.5	16,969		0.0000	1.0000	38.11
72.5	39,653		0.0000	1.0000	38.11
73.5					38.11

FLORIDA POWER AND LIGHT COMPANY
ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES
ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1951-2014

EXPERIENCE BAND 1970-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	407,540,319	2,000	0.0000	1.0000	100.00
0.5	187,412,979	474,149	0.0025	0.9975	100.00
1.5	160,180,232	608,837	0.0038	0.9962	99.75
2.5	156,351,814	1,234,263	0.0079	0.9921	99.37
3.5	130,678,426	3,543,579	0.0271	0.9729	98.58
4.5	126,292,161	1,663,955	0.0132	0.9868	95.91
5.5	98,393,791	59,051	0.0006	0.9994	94.65
6.5	101,842,416	92,604	0.0009	0.9991	94.59
7.5	93,388,117	160,043	0.0017	0.9983	94.50
8.5	92,290,413		0.0000	1.0000	94.34
9.5	79,379,480		0.0000	1.0000	94.34
10.5	73,264,813	24,336	0.0003	0.9997	94.34
11.5	57,709,980	91,877	0.0016	0.9984	94.31
12.5	55,668,970	42,552	0.0008	0.9992	94.16
13.5	50,518,126	861,903	0.0171	0.9829	94.09
14.5	44,947,464	10,150	0.0002	0.9998	92.48
15.5	43,365,036	554,074	0.0128	0.9872	92.46
16.5	46,743,895	329,194	0.0070	0.9930	91.28
17.5	41,128,723	2,241,444	0.0545	0.9455	90.64
18.5	26,155,150	30,492	0.0012	0.9988	85.70
19.5	25,689,939	116,587	0.0045	0.9955	85.60
20.5	22,585,954	105,832	0.0047	0.9953	85.21
21.5	22,246,791	1,975	0.0001	0.9999	84.81
22.5	18,657,819	51,210	0.0027	0.9973	84.80
23.5	15,982,832		0.0000	1.0000	84.57
24.5	15,859,074		0.0000	1.0000	84.57
25.5	15,859,074		0.0000	1.0000	84.57
26.5	15,859,074	548,732	0.0346	0.9654	84.57
27.5	15,127,513	664,381	0.0439	0.9561	81.64
28.5	14,463,132		0.0000	1.0000	78.06
29.5	14,463,132	773	0.0001	0.9999	78.06
30.5	14,454,645		0.0000	1.0000	78.05
31.5	14,811,776	27,933	0.0019	0.9981	78.05
32.5	14,263,846	175,568	0.0123	0.9877	77.91
33.5	14,446,586		0.0000	1.0000	76.95
34.5	14,338,508		0.0000	1.0000	76.95
35.5	14,324,457		0.0000	1.0000	76.95
36.5	14,403,164	86,700	0.0060	0.9940	76.95
37.5	9,372,923	43,575	0.0046	0.9954	76.48
38.5	9,329,348		0.0000	1.0000	76.13

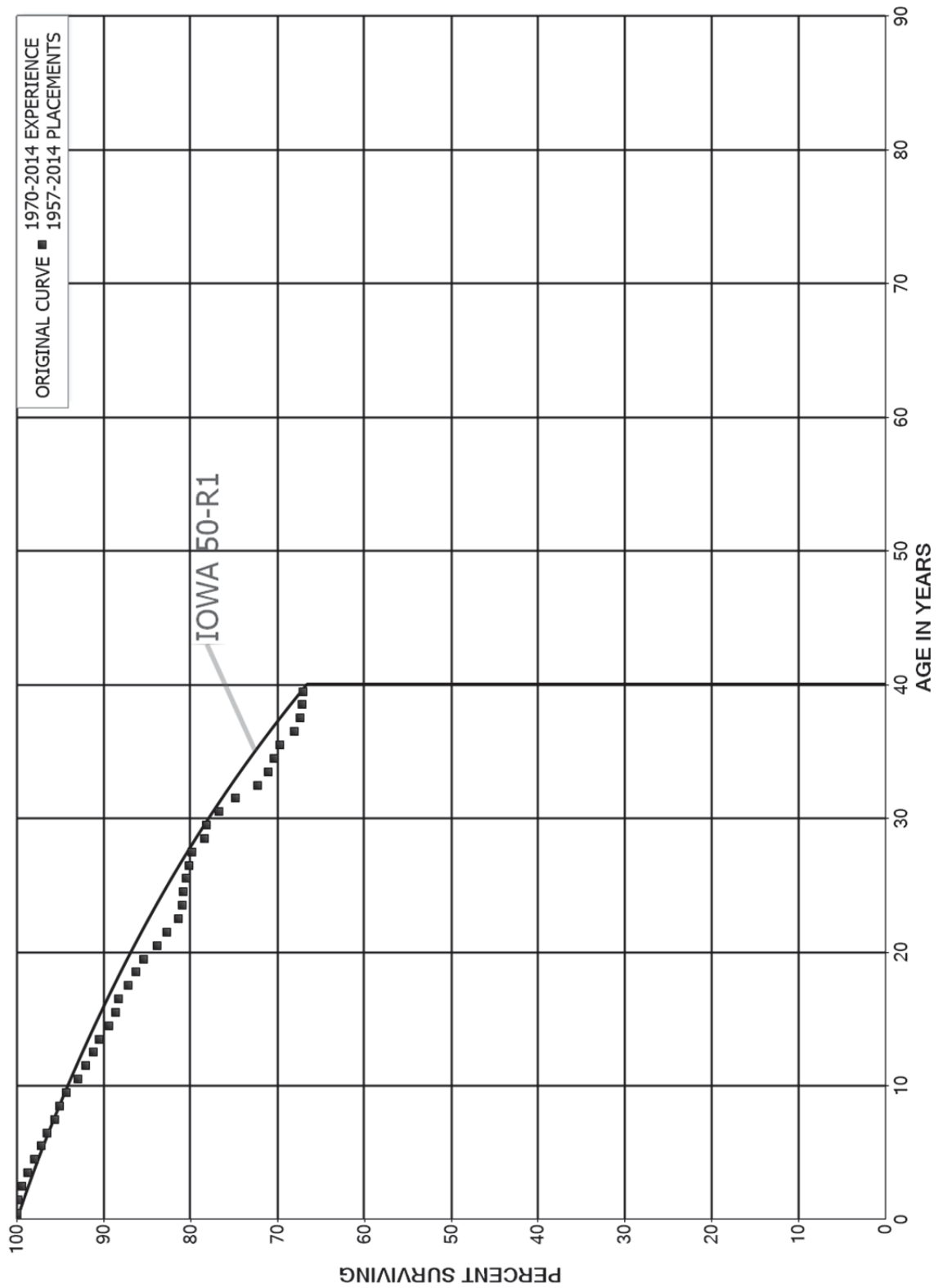
FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1951-2014			EXPERIENCE BAND 1970-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,185,618		0.0000	1.0000	76.13
40.5	3,762,867	169,674	0.0451	0.9549	76.13
41.5	3,593,194		0.0000	1.0000	72.70
42.5	3,849,712	2,940	0.0008	0.9992	72.70
43.5	2,402,537	15,250	0.0063	0.9937	72.64
44.5	1,913,678		0.0000	1.0000	72.18
45.5	1,413,314	83,190	0.0589	0.9411	72.18
46.5	953,490		0.0000	1.0000	67.93
47.5	953,490		0.0000	1.0000	67.93
48.5	953,490		0.0000	1.0000	67.93
49.5	953,490		0.0000	1.0000	67.93
50.5	953,490		0.0000	1.0000	67.93
51.5	953,490		0.0000	1.0000	67.93
52.5	953,490		0.0000	1.0000	67.93
53.5	953,490		0.0000	1.0000	67.93
54.5	953,490		0.0000	1.0000	67.93
55.5	936,745		0.0000	1.0000	67.93
56.5	143,547		0.0000	1.0000	67.93
57.5					67.93

FLORIDA POWER AND LIGHT COMPANY
ACCOUNT 343 PRIME MOVERS - GENERAL
ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 343 PRIME MOVERS - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1957-2014

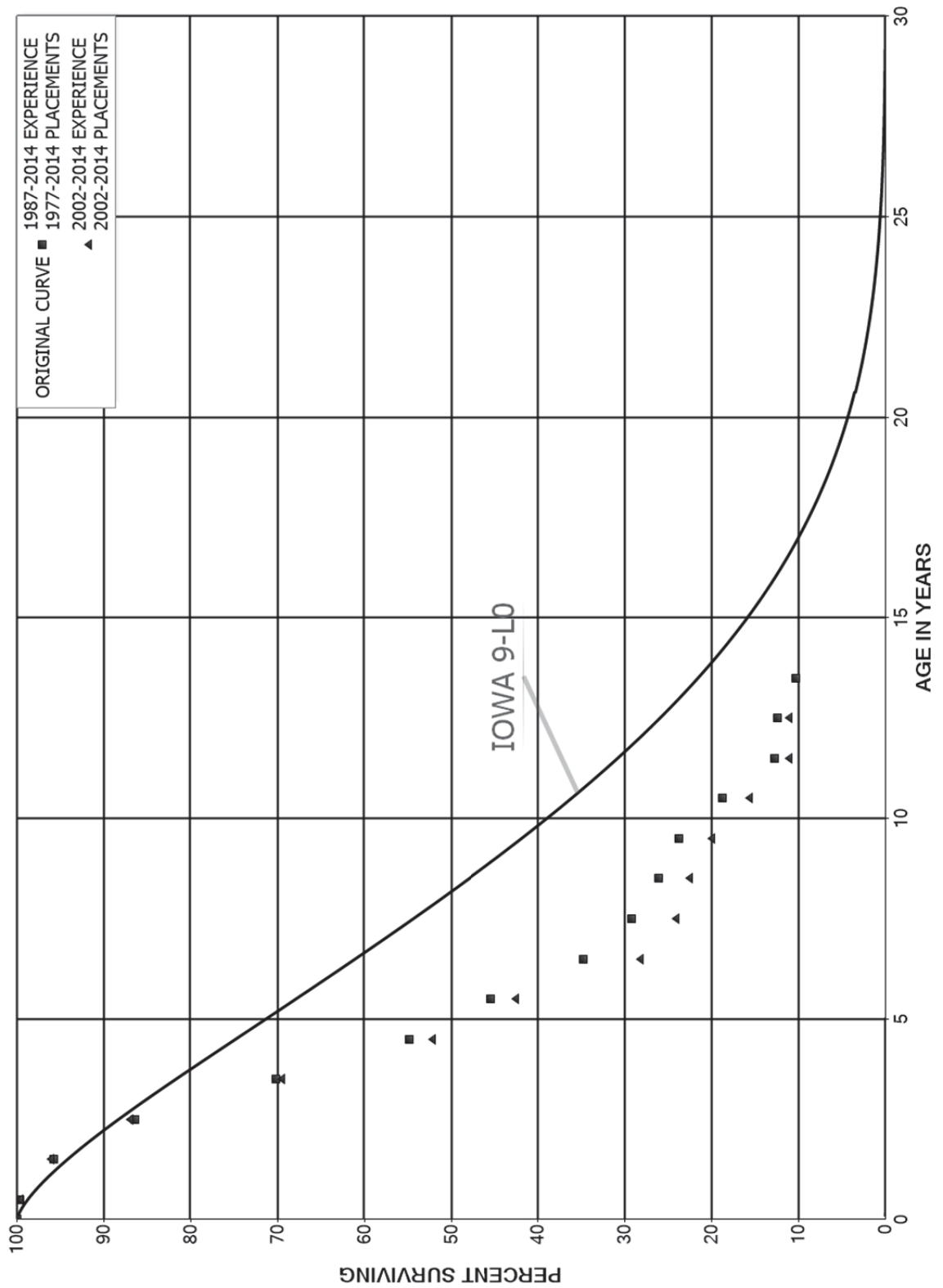
EXPERIENCE BAND 1970-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,098,927,348	840,108	0.0002	0.9998	100.00
0.5	4,568,063,033	8,524,786	0.0019	0.9981	99.98
1.5	3,794,395,997	17,328,521	0.0046	0.9954	99.80
2.5	3,594,553,309	23,667,139	0.0066	0.9934	99.34
3.5	3,010,768,862	21,724,482	0.0072	0.9928	98.69
4.5	2,533,412,730	20,103,939	0.0079	0.9921	97.98
5.5	1,877,443,613	12,354,854	0.0066	0.9934	97.20
6.5	1,839,963,285	16,957,889	0.0092	0.9908	96.56
7.5	1,587,806,914	10,189,529	0.0064	0.9936	95.67
8.5	1,562,696,668	12,085,974	0.0077	0.9923	95.05
9.5	1,134,956,102	16,399,247	0.0144	0.9856	94.32
10.5	1,128,554,842	10,442,982	0.0093	0.9907	92.96
11.5	916,886,128	8,963,958	0.0098	0.9902	92.10
12.5	610,293,673	4,324,344	0.0071	0.9929	91.20
13.5	566,173,371	7,321,649	0.0129	0.9871	90.55
14.5	532,844,786	4,369,761	0.0082	0.9918	89.38
15.5	527,597,984	2,005,010	0.0038	0.9962	88.65
16.5	536,214,625	7,131,215	0.0133	0.9867	88.31
17.5	528,633,230	4,952,057	0.0094	0.9906	87.13
18.5	530,108,197	5,987,007	0.0113	0.9887	86.32
19.5	517,911,523	9,150,370	0.0177	0.9823	85.34
20.5	291,934,545	3,907,840	0.0134	0.9866	83.84
21.5	114,760,932	1,828,409	0.0159	0.9841	82.71
22.5	73,889,359	425,317	0.0058	0.9942	81.40
23.5	72,488,852	121,879	0.0017	0.9983	80.93
24.5	68,936,344	201,020	0.0029	0.9971	80.79
25.5	66,601,603	332,209	0.0050	0.9950	80.55
26.5	64,802,019	213,510	0.0033	0.9967	80.15
27.5	63,271,073	1,207,433	0.0191	0.9809	79.89
28.5	61,950,665	177,094	0.0029	0.9971	78.36
29.5	66,706,821	1,229,486	0.0184	0.9816	78.14
30.5	72,221,152	1,758,046	0.0243	0.9757	76.70
31.5	75,496,439	2,565,429	0.0340	0.9660	74.83
32.5	71,328,927	1,214,024	0.0170	0.9830	72.29
33.5	71,068,921	641,326	0.0090	0.9910	71.06
34.5	72,524,490	743,128	0.0102	0.9898	70.42
35.5	74,546,201	1,780,342	0.0239	0.9761	69.70
36.5	64,816,351	566,243	0.0087	0.9913	68.03
37.5	50,174,897	164,731	0.0033	0.9967	67.44
38.5	50,002,532	94,619	0.0019	0.9981	67.22

FLORIDA POWER AND LIGHT COMPANY
ACCOUNT 343 PRIME MOVERS - GENERAL
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1957-2014			EXPERIENCE BAND 1970-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	49,908,243	742,369	0.0149	0.9851	67.09
40.5	40,095,077	195,250	0.0049	0.9951	66.09
41.5	39,899,827	930,227	0.0233	0.9767	65.77
42.5	22,477,212	0	0.0000	1.0000	64.24
43.5	18,298,283	181,858	0.0099	0.9901	64.24
44.5	11,410,398	805	0.0001	0.9999	63.60
45.5	7,147,837		0.0000	1.0000	63.59
46.5	7,147,837	777,990	0.1088	0.8912	63.59
47.5	6,369,847	357,762	0.0562	0.9438	56.67
48.5	6,200,630	15,266	0.0025	0.9975	53.49
49.5	5,996,819	62,439	0.0104	0.9896	53.36
50.5	5,934,380	496,763	0.0837	0.9163	52.80
51.5	5,437,617	103,343	0.0190	0.9810	48.38
52.5	5,334,274	145,421	0.0273	0.9727	47.46
53.5	5,188,523	425,099	0.0819	0.9181	46.17
54.5	4,763,424	360,966	0.0758	0.9242	42.39
55.5	4,402,458	227,314	0.0516	0.9484	39.17
56.5	1,224,034		0.0000	1.0000	37.15
57.5					37.15

FLORIDA POWER AND LIGHT COMPANY
ACCOUNT 343 PRIME MOVERS - CAPITAL SPARE PARTS - COMBINED CYCLE
ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 343 PRIME MOVERS - CAPITAL SPARE PARTS - COMBINED CYCLE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1977-2014

EXPERIENCE BAND 1987-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,972,853,492	16,006,699	0.0040	0.9960	100.00
0.5	3,665,776,620	140,582,930	0.0384	0.9616	99.60
1.5	3,258,048,972	317,746,237	0.0975	0.9025	95.78
2.5	2,811,622,780	527,277,328	0.1875	0.8125	86.44
3.5	1,726,249,072	377,529,289	0.2187	0.7813	70.23
4.5	1,237,710,726	212,587,517	0.1718	0.8282	54.87
5.5	752,408,537	177,835,255	0.2364	0.7636	45.44
6.5	549,719,247	86,822,469	0.1579	0.8421	34.70
7.5	422,174,952	45,081,241	0.1068	0.8932	29.22
8.5	369,754,194	34,005,260	0.0920	0.9080	26.10
9.5	298,530,836	63,189,819	0.2117	0.7883	23.70
10.5	224,117,746	70,901,363	0.3164	0.6836	18.68
11.5	106,660,502	3,408,893	0.0320	0.9680	12.77
12.5	101,007,904	17,404,410	0.1723	0.8277	12.37
13.5	58,214,725	1,588,405	0.0273	0.9727	10.23
14.5	41,329,634	702,124	0.0170	0.9830	9.96
15.5	39,624,419	2,565,023	0.0647	0.9353	9.79
16.5	36,959,434	3,258,688	0.0882	0.9118	9.15
17.5	33,693,186	7,717,768	0.2291	0.7709	8.35
18.5	25,975,418	2,753,654	0.1060	0.8940	6.43
19.5	22,429,748	1,707,149	0.0761	0.9239	5.75
20.5	12,216,974	486,853	0.0399	0.9601	5.31
21.5	11,730,121	135,681	0.0116	0.9884	5.10
22.5	11,594,440	602,381	0.0520	0.9480	5.04
23.5	10,992,060	1,023,478	0.0931	0.9069	4.78
24.5	9,968,581	724,630	0.0727	0.9273	4.34
25.5	9,243,951	371,242	0.0402	0.9598	4.02
26.5	8,872,709	171,626	0.0193	0.9807	3.86
27.5	8,701,083	4,630,649	0.5322	0.4678	3.78
28.5	4,070,434	1,017,608	0.2500	0.7500	1.77
29.5	3,052,825	2,035,217	0.6667	0.3333	1.33
30.5	1,017,608		0.0000	1.0000	0.44
31.5	1,017,608	1,152,365	1.1324	0.1324-	0.44
32.5	26,508		0.0000		
33.5	26,508		0.0000		
34.5	26,508	26,508	1.0000		
35.5					

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 343 PRIME MOVERS - CAPITAL SPARE PARTS - COMBINED CYCLE

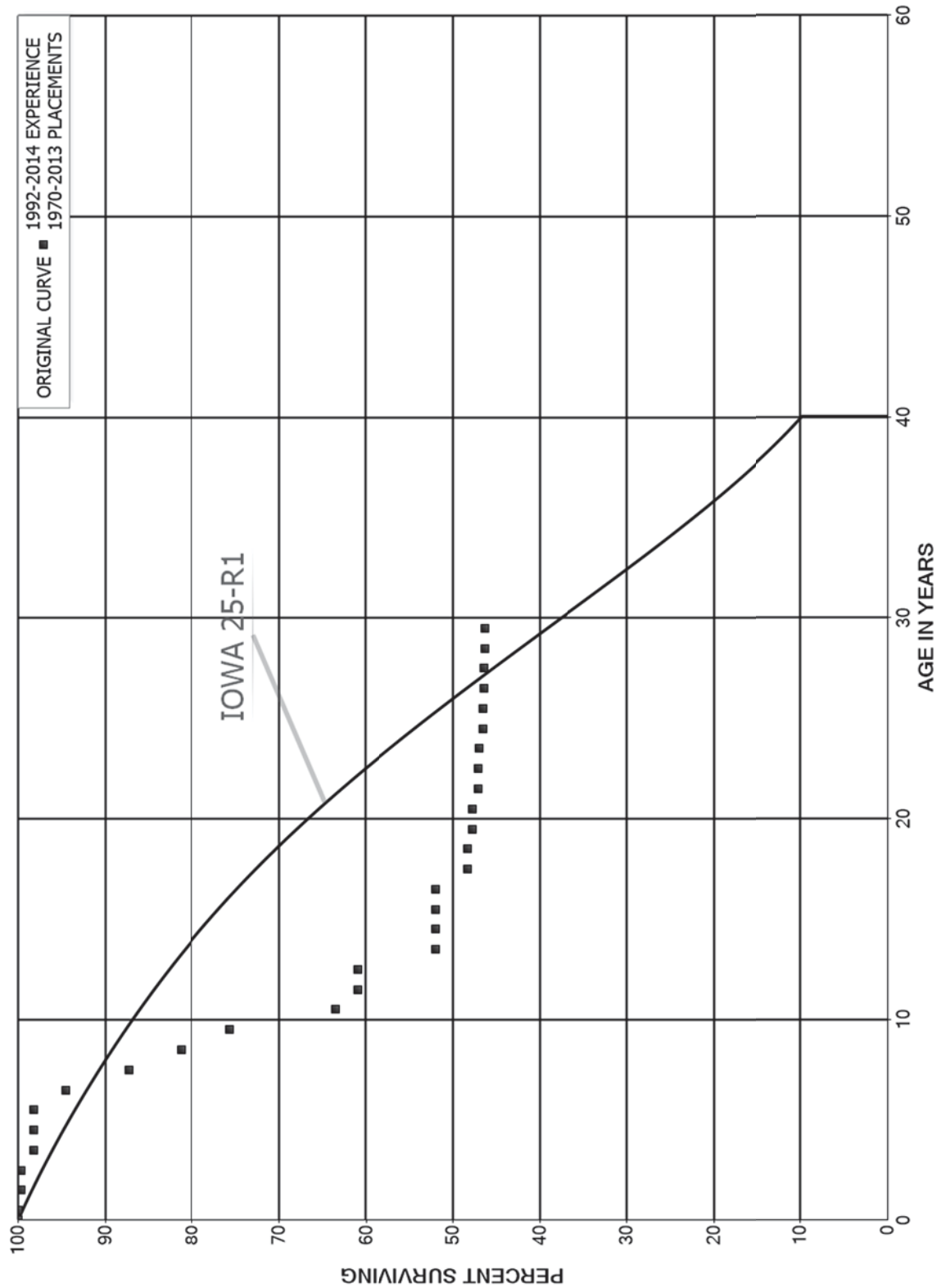
ORIGINAL LIFE TABLE

PLACEMENT BAND 2002-2014

EXPERIENCE BAND 2002-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,609,992,494	16,006,699	0.0044	0.9956	100.00
0.5	3,235,842,309	117,656,629	0.0364	0.9636	99.56
1.5	2,765,262,147	263,659,166	0.0953	0.9047	95.94
2.5	2,372,903,966	475,816,161	0.2005	0.7995	86.79
3.5	1,338,875,497	334,915,813	0.2501	0.7499	69.39
4.5	890,615,055	165,663,181	0.1860	0.8140	52.03
5.5	452,237,201	152,674,339	0.3376	0.6624	42.35
6.5	274,708,827	40,402,977	0.1471	0.8529	28.05
7.5	193,739,097	12,555,509	0.0648	0.9352	23.93
8.5	166,426,836	18,504,454	0.1112	0.8888	22.38
9.5	103,287,049	23,041,787	0.2231	0.7769	19.89
10.5	69,021,991	20,222,404	0.2930	0.7070	15.45
11.5	2,243,705		0.0000	1.0000	10.92
12.5					10.92

FLORIDA POWER AND LIGHT COMPANY
ACCOUNT 343 PRIME MOVERS - CAPITAL SPARE PARTS - SIMPLE CYCLE AND PEAKERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 343 PRIME MOVERS - CAPITAL SPARE PARTS - SIMPLE CYCLE AND PEAKERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2013

EXPERIENCE BAND 1992-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	18,288,196		0.0000	1.0000	100.00
0.5	23,304,405	80,750	0.0035	0.9965	100.00
1.5	30,835,071	12,085	0.0004	0.9996	99.65
2.5	33,731,105	492,442	0.0146	0.9854	99.61
3.5	35,536,277		0.0000	1.0000	98.16
4.5	32,352,923		0.0000	1.0000	98.16
5.5	31,524,449	1,161,845	0.0369	0.9631	98.16
6.5	28,890,281	2,205,076	0.0763	0.9237	94.54
7.5	21,756,246	1,497,133	0.0688	0.9312	87.33
8.5	15,669,871	1,106,184	0.0706	0.9294	81.32
9.5	10,005,859	1,593,715	0.1593	0.8407	75.58
10.5	5,497,688	224,900	0.0409	0.9591	63.54
11.5	7,046,574		0.0000	1.0000	60.94
12.5	5,796,023	850,386	0.1467	0.8533	60.94
13.5	4,644,105		0.0000	1.0000	52.00
14.5	4,644,105		0.0000	1.0000	52.00
15.5	4,644,105		0.0000	1.0000	52.00
16.5	4,644,105	334,182	0.0720	0.9280	52.00
17.5	25,971,269		0.0000	1.0000	48.26
18.5	25,653,902	308,798	0.0120	0.9880	48.26
19.5	40,905,053		0.0000	1.0000	47.68
20.5	53,465,559	685,329	0.0128	0.9872	47.68
21.5	64,413,414		0.0000	1.0000	47.06
22.5	63,952,779	189,743	0.0030	0.9970	47.06
23.5	62,923,316	528,415	0.0084	0.9916	46.93
24.5	62,394,901	70,268	0.0011	0.9989	46.53
25.5	62,324,633	70,268	0.0011	0.9989	46.48
26.5	62,254,365	7,692	0.0001	0.9999	46.43
27.5	61,696,188	230,769	0.0037	0.9963	46.42
28.5	61,465,418	21,638	0.0004	0.9996	46.25
29.5	61,443,780	716,263	0.0117	0.9883	46.23
30.5	60,727,517	1,112,743	0.0183	0.9817	45.69
31.5	59,631,268	240,232	0.0040	0.9960	44.85
32.5	59,383,476	1,349,004	0.0227	0.9773	44.67
33.5	58,063,374	7,380,700	0.1271	0.8729	43.66
34.5	50,682,673	9,748,023	0.1923	0.8077	38.11
35.5	40,934,650	3,304,297	0.0807	0.9193	30.78
36.5	36,093,553	2,810,922	0.0779	0.9221	28.30
37.5	33,282,631	1,096,471	0.0329	0.9671	26.09
38.5	32,186,161	76,923	0.0024	0.9976	25.23

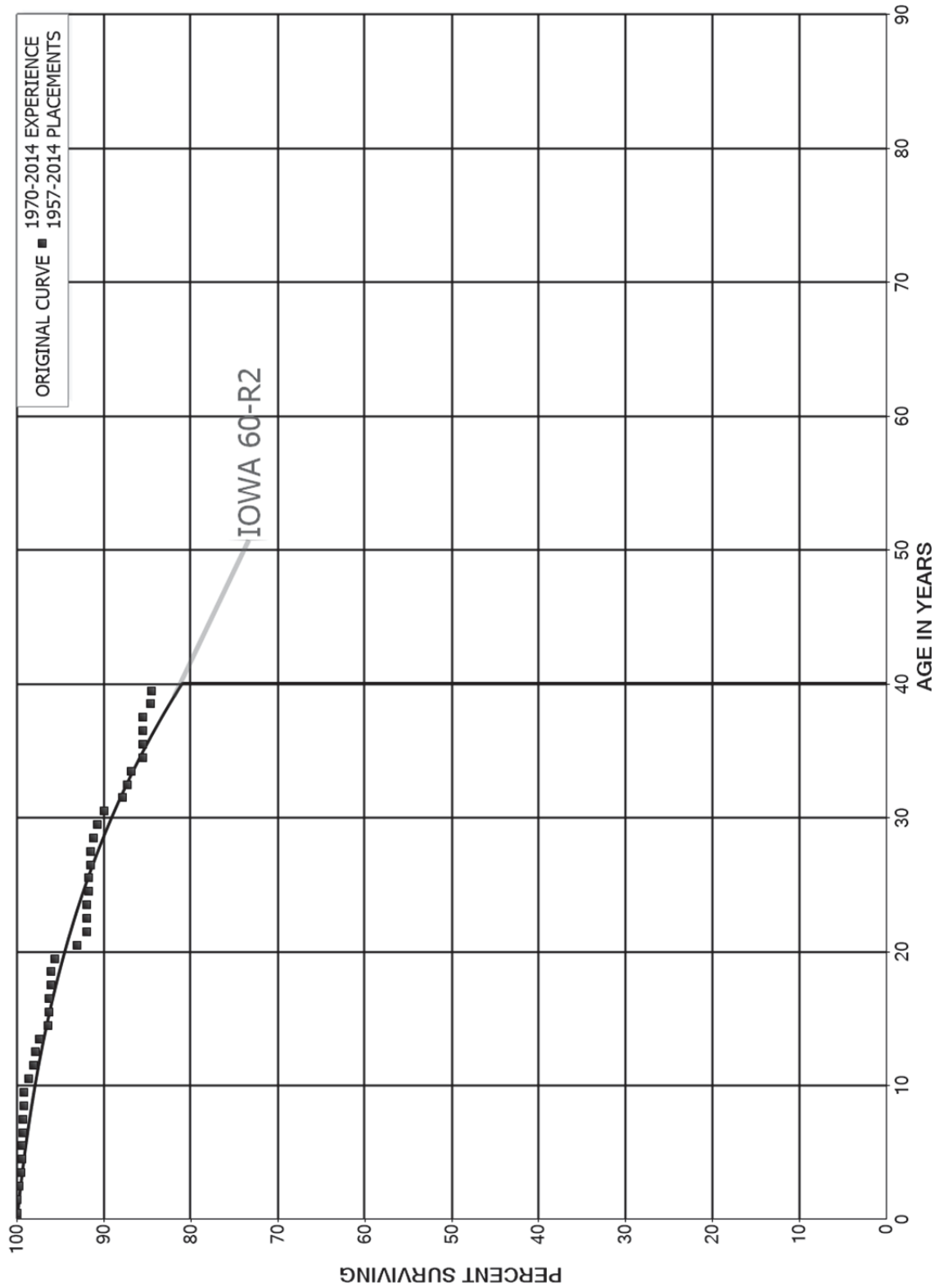
FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 343 PRIME MOVERS - CAPITAL SPARE PARTS - SIMPLE CYCLE AND PEAKERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1970-2013			EXPERIENCE BAND 1992-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	32,109,238	615,816	0.0192	0.9808	25.17
40.5	14,617,350	695,779	0.0476	0.9524	24.69
41.5	13,921,571	241,973	0.0174	0.9826	23.51
42.5	9,592,056	158,978	0.0166	0.9834	23.10
43.5	2,266,796	294,912	0.1301	0.8699	22.72
44.5					19.77

FLORIDA POWER AND LIGHT COMPANY
ACCOUNT 344 GENERATORS
ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 344 GENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1957-2014

EXPERIENCE BAND 1970-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	744,588,099		0.0000	1.0000	100.00
0.5	647,577,931	245,237	0.0004	0.9996	100.00
1.5	619,147,082	1,292,349	0.0021	0.9979	99.96
2.5	614,353,619	1,572,735	0.0026	0.9974	99.75
3.5	528,432,606	298,226	0.0006	0.9994	99.50
4.5	513,434,402	474,266	0.0009	0.9991	99.44
5.5	423,009,803	308,190	0.0007	0.9993	99.35
6.5	429,348,401	175,159	0.0004	0.9996	99.28
7.5	410,092,185	279,847	0.0007	0.9993	99.24
8.5	388,592,606	193,613	0.0005	0.9995	99.17
9.5	318,648,833	1,607,063	0.0050	0.9950	99.12
10.5	311,709,565	1,734,427	0.0056	0.9944	98.62
11.5	244,228,573	548,212	0.0022	0.9978	98.07
12.5	218,037,033	904,992	0.0042	0.9958	97.85
13.5	186,890,198	1,988,268	0.0106	0.9894	97.45
14.5	168,930,818	225,216	0.0013	0.9987	96.41
15.5	168,693,977		0.0000	1.0000	96.28
16.5	162,675,071	439,374	0.0027	0.9973	96.28
17.5	156,241,022	12,116	0.0001	0.9999	96.02
18.5	155,931,994	571,587	0.0037	0.9963	96.01
19.5	155,371,980	4,265,210	0.0275	0.9725	95.66
20.5	119,543,900	1,351,019	0.0113	0.9887	93.03
21.5	69,906,471	46,002	0.0007	0.9993	91.98
22.5	70,804,100		0.0000	1.0000	91.92
23.5	56,631,713	151,675	0.0027	0.9973	91.92
24.5	56,445,944		0.0000	1.0000	91.68
25.5	56,075,348	100,262	0.0018	0.9982	91.68
26.5	55,926,292		0.0000	1.0000	91.51
27.5	55,917,935	214,150	0.0038	0.9962	91.51
28.5	55,703,785	247,360	0.0044	0.9956	91.16
29.5	57,847,971	547,484	0.0095	0.9905	90.76
30.5	59,962,347	1,373,913	0.0229	0.9771	89.90
31.5	60,193,731	381,917	0.0063	0.9937	87.84
32.5	59,811,814	289,807	0.0048	0.9952	87.28
33.5	59,522,007	897,370	0.0151	0.9849	86.86
34.5	58,001,181		0.0000	1.0000	85.55
35.5	57,549,090		0.0000	1.0000	85.55
36.5	53,846,682		0.0000	1.0000	85.55
37.5	50,175,811	517,982	0.0103	0.9897	85.55
38.5	49,657,829	118,008	0.0024	0.9976	84.67

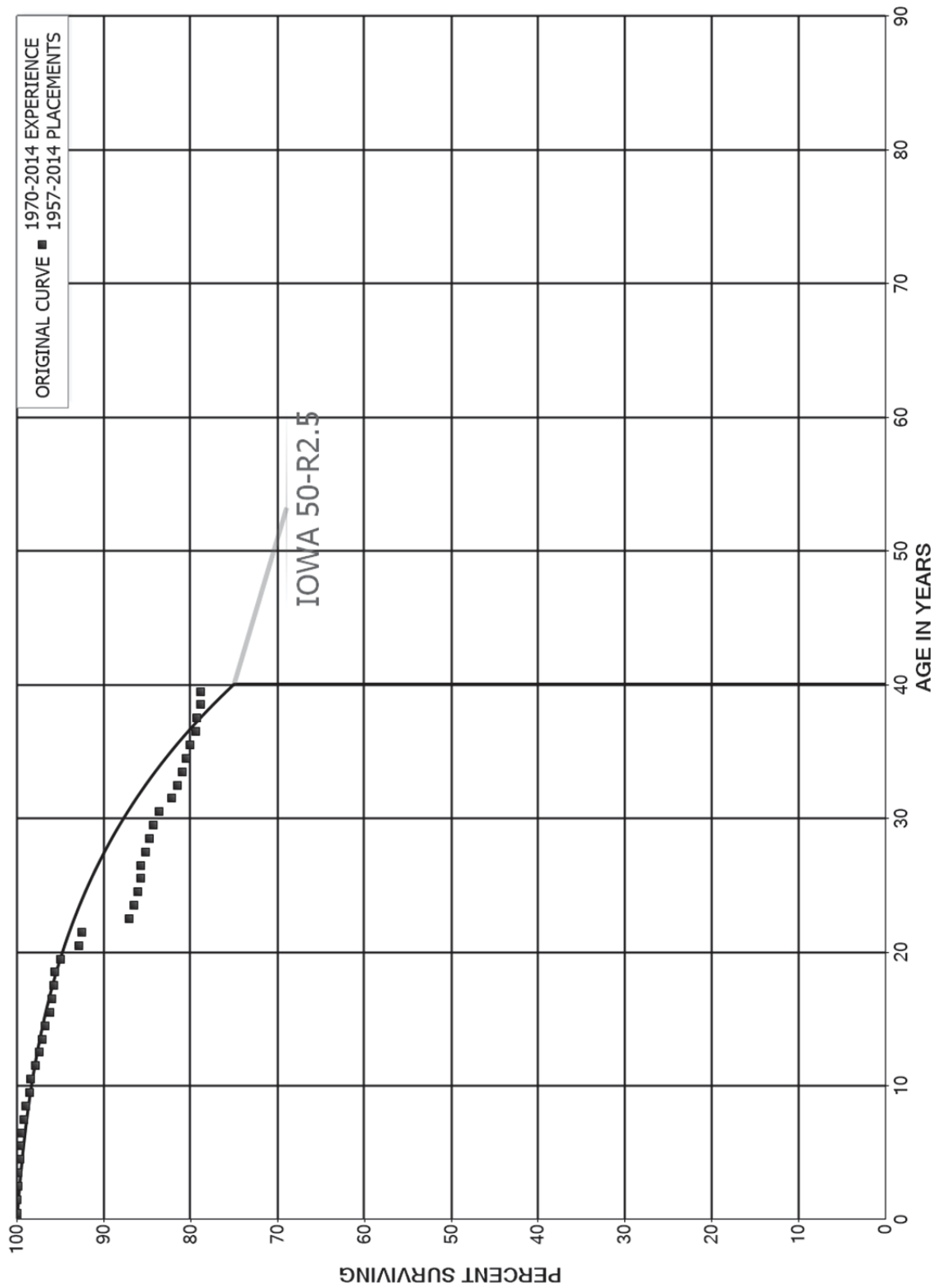
FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 344 GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1957-2014			EXPERIENCE BAND 1970-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	49,539,821		0.0000	1.0000	84.46
40.5	34,668,208	219,656	0.0063	0.9937	84.46
41.5	34,448,552	947,292	0.0275	0.9725	83.93
42.5	19,507,502	25,608	0.0013	0.9987	81.62
43.5	9,048,281		0.0000	1.0000	81.51
44.5	3,365,123	12,152	0.0036	0.9964	81.51
45.5	2,107,302		0.0000	1.0000	81.22
46.5	2,107,302	336,196	0.1595	0.8405	81.22
47.5	1,771,106	244,923	0.1383	0.8617	68.26
48.5	1,526,183		0.0000	1.0000	58.82
49.5	1,526,183	27,481	0.0180	0.9820	58.82
50.5	1,498,702	47,252	0.0315	0.9685	57.76
51.5	1,451,450		0.0000	1.0000	55.94
52.5	1,451,450	12,097	0.0083	0.9917	55.94
53.5	1,439,353		0.0000	1.0000	55.48
54.5	1,439,353		0.0000	1.0000	55.48
55.5	1,439,353		0.0000	1.0000	55.48
56.5	352,024		0.0000	1.0000	55.48
57.5					55.48

FLORIDA POWER AND LIGHT COMPANY
ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1957-2014

EXPERIENCE BAND 1970-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	812,158,515	5,352	0.0000	1.0000	100.00
0.5	718,363,693	14,949	0.0000	1.0000	100.00
1.5	620,133,559	941,511	0.0015	0.9985	100.00
2.5	614,892,155	348,421	0.0006	0.9994	99.85
3.5	573,871,731	725,078	0.0013	0.9987	99.79
4.5	560,505,511	78,188	0.0001	0.9999	99.66
5.5	429,089,860	740,331	0.0017	0.9983	99.65
6.5	428,133,437	1,368,250	0.0032	0.9968	99.48
7.5	385,336,715	899,795	0.0023	0.9977	99.16
8.5	378,928,129	1,698,063	0.0045	0.9955	98.93
9.5	297,185,968	120,624	0.0004	0.9996	98.48
10.5	281,962,526	1,614,015	0.0057	0.9943	98.44
11.5	241,318,994	1,072,168	0.0044	0.9956	97.88
12.5	186,640,812	631,201	0.0034	0.9966	97.45
13.5	163,527,979	661,504	0.0040	0.9960	97.12
14.5	143,888,254	781,141	0.0054	0.9946	96.72
15.5	142,597,338	291,343	0.0020	0.9980	96.20
16.5	141,653,473	412,575	0.0029	0.9971	96.00
17.5	139,524,938	98,545	0.0007	0.9993	95.72
18.5	141,331,950	1,052,646	0.0074	0.9926	95.65
19.5	139,650,565	3,135,105	0.0224	0.9776	94.94
20.5	86,848,758	248,716	0.0029	0.9971	92.81
21.5	30,063,680	1,767,188	0.0588	0.9412	92.54
22.5	29,421,778	198,088	0.0067	0.9933	87.10
23.5	25,267,583	142,734	0.0056	0.9944	86.52
24.5	24,325,986	85,522	0.0035	0.9965	86.03
25.5	24,047,864	3,248	0.0001	0.9999	85.73
26.5	23,966,677	155,697	0.0065	0.9935	85.72
27.5	23,581,948	117,033	0.0050	0.9950	85.16
28.5	23,322,783	136,143	0.0058	0.9942	84.74
29.5	25,036,899	191,710	0.0077	0.9923	84.24
30.5	27,476,357	479,110	0.0174	0.9826	83.60
31.5	27,363,453	211,276	0.0077	0.9923	82.14
32.5	26,885,610	190,779	0.0071	0.9929	81.50
33.5	26,669,434	145,075	0.0054	0.9946	80.93
34.5	26,302,069	141,092	0.0054	0.9946	80.49
35.5	25,925,669	202,327	0.0078	0.9922	80.05
36.5	20,232,667	34,737	0.0017	0.9983	79.43
37.5	14,098,213	82,018	0.0058	0.9942	79.29
38.5	14,001,963	8,040	0.0006	0.9994	78.83

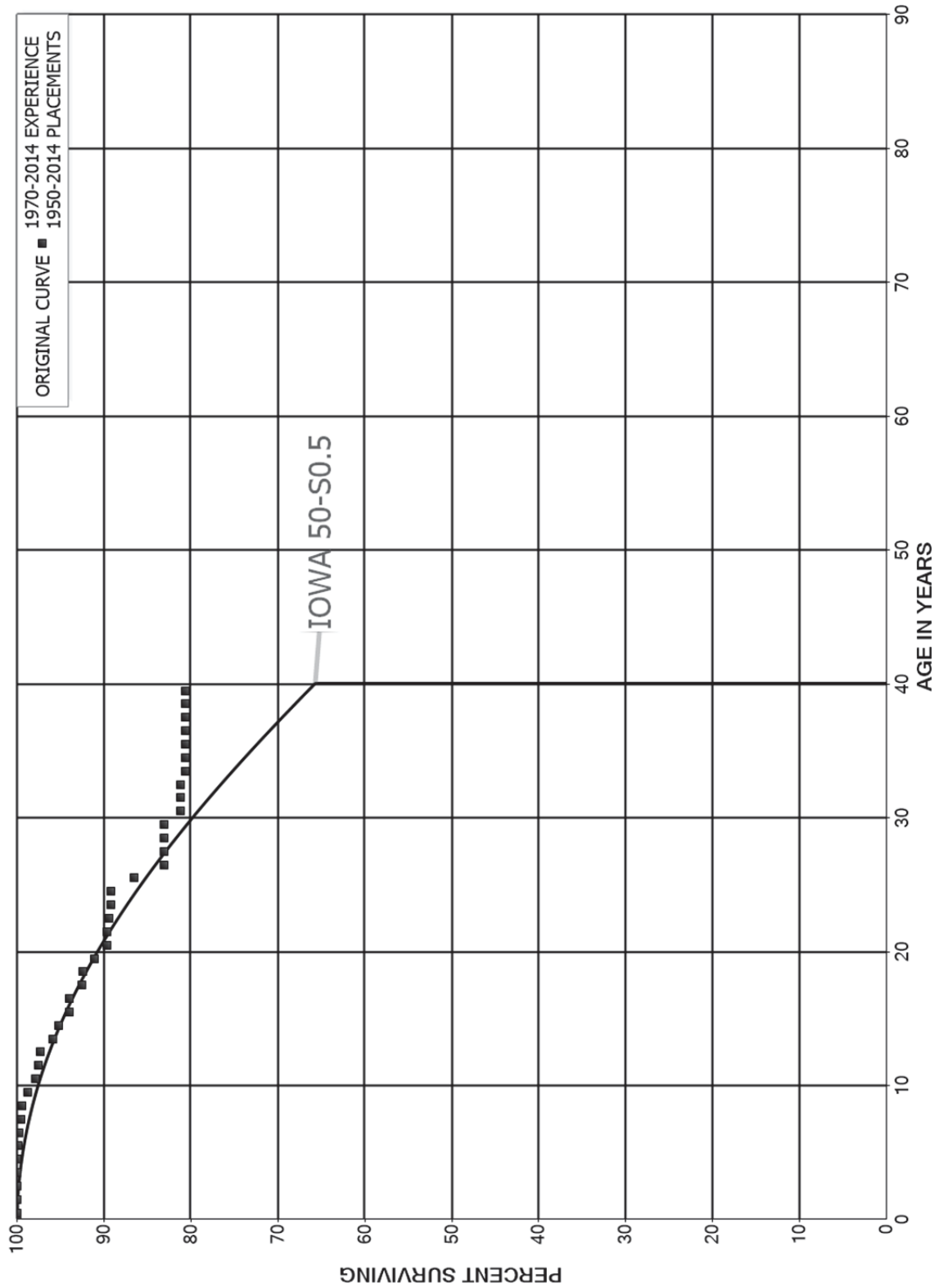
FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1957-2014			EXPERIENCE BAND 1970-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	13,737,327	6,172	0.0004	0.9996	78.79
40.5	10,784,998	6,792	0.0006	0.9994	78.75
41.5	10,774,626	17,542	0.0016	0.9984	78.70
42.5	4,639,687		0.0000	1.0000	78.57
43.5	2,538,753	38,469	0.0152	0.9848	78.57
44.5	1,002,703		0.0000	1.0000	77.38
45.5	380,708		0.0000	1.0000	77.38
46.5	380,708		0.0000	1.0000	77.38
47.5	380,708		0.0000	1.0000	77.38
48.5	380,708	550	0.0014	0.9986	77.38
49.5	380,158		0.0000	1.0000	77.27
50.5	380,158	4,227	0.0111	0.9889	77.27
51.5	368,671		0.0000	1.0000	76.41
52.5	368,671	6,493	0.0176	0.9824	76.41
53.5	360,230		0.0000	1.0000	75.07
54.5	360,230	42,791	0.1188	0.8812	75.07
55.5	317,439		0.0000	1.0000	66.15
56.5	131,728		0.0000	1.0000	66.15
57.5					66.15

FLORIDA POWER AND LIGHT COMPANY
ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1950-2014

EXPERIENCE BAND 1970-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	115,147,723	210	0.0000	1.0000	100.00
0.5	107,486,892	1,108	0.0000	1.0000	100.00
1.5	90,910,168	36,441	0.0004	0.9996	100.00
2.5	90,000,055	6,886	0.0001	0.9999	99.96
3.5	72,008,848	2,150	0.0000	1.0000	99.95
4.5	71,287,583	103,557	0.0015	0.9985	99.95
5.5	53,736,262	36,120	0.0007	0.9993	99.80
6.5	53,533,833	111,653	0.0021	0.9979	99.74
7.5	42,353,626	72,368	0.0017	0.9983	99.53
8.5	41,683,913	266,634	0.0064	0.9936	99.36
9.5	26,782,998	235,072	0.0088	0.9912	98.72
10.5	26,526,490	86,939	0.0033	0.9967	97.86
11.5	21,028,078	58,739	0.0028	0.9972	97.53
12.5	16,447,566	236,744	0.0144	0.9856	97.26
13.5	15,660,253	119,950	0.0077	0.9923	95.86
14.5	13,700,739	172,464	0.0126	0.9874	95.13
15.5	13,580,379	54	0.0000	1.0000	93.93
16.5	14,180,827	223,052	0.0157	0.9843	93.93
17.5	13,779,481	449	0.0000	1.0000	92.45
18.5	13,809,336	208,855	0.0151	0.9849	92.45
19.5	12,810,989	204,522	0.0160	0.9840	91.05
20.5	8,191,192		0.0000	1.0000	89.60
21.5	3,400,116	6,711	0.0020	0.9980	89.60
22.5	3,368,297	8,384	0.0025	0.9975	89.42
23.5	2,387,162		0.0000	1.0000	89.20
24.5	2,358,021	70,941	0.0301	0.9699	89.20
25.5	2,245,845	89,919	0.0400	0.9600	86.52
26.5	2,179,579		0.0000	1.0000	83.05
27.5	2,094,700	520	0.0002	0.9998	83.05
28.5	2,083,118	282	0.0001	0.9999	83.03
29.5	2,044,079	45,710	0.0224	0.9776	83.02
30.5	1,969,824		0.0000	1.0000	81.16
31.5	1,929,030		0.0000	1.0000	81.16
32.5	1,737,207	11,141	0.0064	0.9936	81.16
33.5	1,677,972		0.0000	1.0000	80.64
34.5	1,615,159		0.0000	1.0000	80.64
35.5	1,565,345		0.0000	1.0000	80.64
36.5	1,259,215		0.0000	1.0000	80.64
37.5	394,416		0.0000	1.0000	80.64
38.5	369,084		0.0000	1.0000	80.64

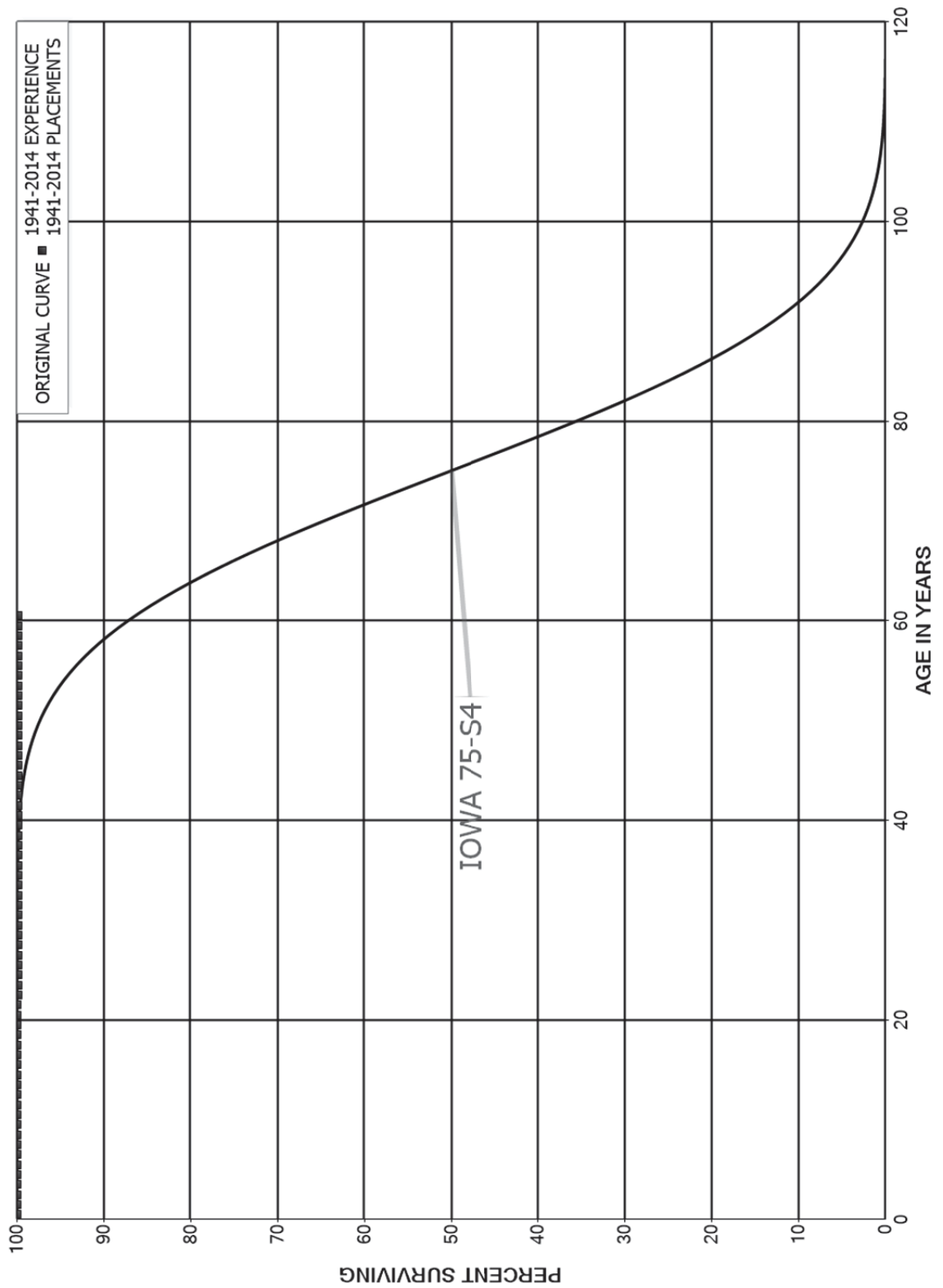
FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1950-2014			EXPERIENCE BAND 1970-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	358,410		0.0000	1.0000	80.64
40.5	271,835		0.0000	1.0000	80.64
41.5	264,440		0.0000	1.0000	80.64
42.5	30,036		0.0000	1.0000	80.64
43.5	25,066		0.0000	1.0000	80.64
44.5	23,310		0.0000	1.0000	80.64
45.5	7,961		0.0000	1.0000	80.64
46.5	7,731		0.0000	1.0000	80.64
47.5	7,731		0.0000	1.0000	80.64
48.5					80.64

FLORIDA POWER AND LIGHT COMPANY
ACCOUNT 350.2 EASEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 350.2 EASEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2014

EXPERIENCE BAND 1941-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	191,495,412	2,644	0.0000	1.0000	100.00
0.5	190,742,713	1,829	0.0000	1.0000	100.00
1.5	193,913,341	19,652	0.0001	0.9999	100.00
2.5	198,877,127	600	0.0000	1.0000	99.99
3.5	196,720,423	572	0.0000	1.0000	99.99
4.5	195,275,278	2,005	0.0000	1.0000	99.99
5.5	194,458,424	10,049	0.0001	0.9999	99.99
6.5	174,972,174	10,266	0.0001	0.9999	99.98
7.5	155,734,916	10,851	0.0001	0.9999	99.97
8.5	148,193,082	18,494	0.0001	0.9999	99.97
9.5	145,080,685	875	0.0000	1.0000	99.96
10.5	145,067,672	478	0.0000	1.0000	99.95
11.5	143,724,343	16,303	0.0001	0.9999	99.95
12.5	140,785,732	11,164	0.0001	0.9999	99.94
13.5	139,593,481	2,875	0.0000	1.0000	99.94
14.5	134,401,208	19,853	0.0001	0.9999	99.93
15.5	132,508,684	4,541	0.0000	1.0000	99.92
16.5	132,633,486	879	0.0000	1.0000	99.91
17.5	129,101,537	13,308	0.0001	0.9999	99.91
18.5	121,294,838	12,322	0.0001	0.9999	99.90
19.5	117,930,408	378	0.0000	1.0000	99.89
20.5	113,747,318	2,785	0.0000	1.0000	99.89
21.5	107,840,046	10,874	0.0001	0.9999	99.89
22.5	107,592,994	5	0.0000	1.0000	99.88
23.5	106,785,688	480	0.0000	1.0000	99.88
24.5	93,999,258	245	0.0000	1.0000	99.88
25.5	92,077,128		0.0000	1.0000	99.88
26.5	90,710,806	50	0.0000	1.0000	99.88
27.5	81,101,759		0.0000	1.0000	99.88
28.5	80,383,195	98	0.0000	1.0000	99.88
29.5	73,656,355	4,803	0.0001	0.9999	99.88
30.5	51,012,502	343	0.0000	1.0000	99.87
31.5	44,690,319		0.0000	1.0000	99.87
32.5	37,372,978	320	0.0000	1.0000	99.87
33.5	37,274,829		0.0000	1.0000	99.87
34.5	34,299,290	12,445	0.0004	0.9996	99.87
35.5	33,141,725		0.0000	1.0000	99.84
36.5	32,451,416	364	0.0000	1.0000	99.84
37.5	31,510,582	3,825	0.0001	0.9999	99.83
38.5	26,511,445		0.0000	1.0000	99.82

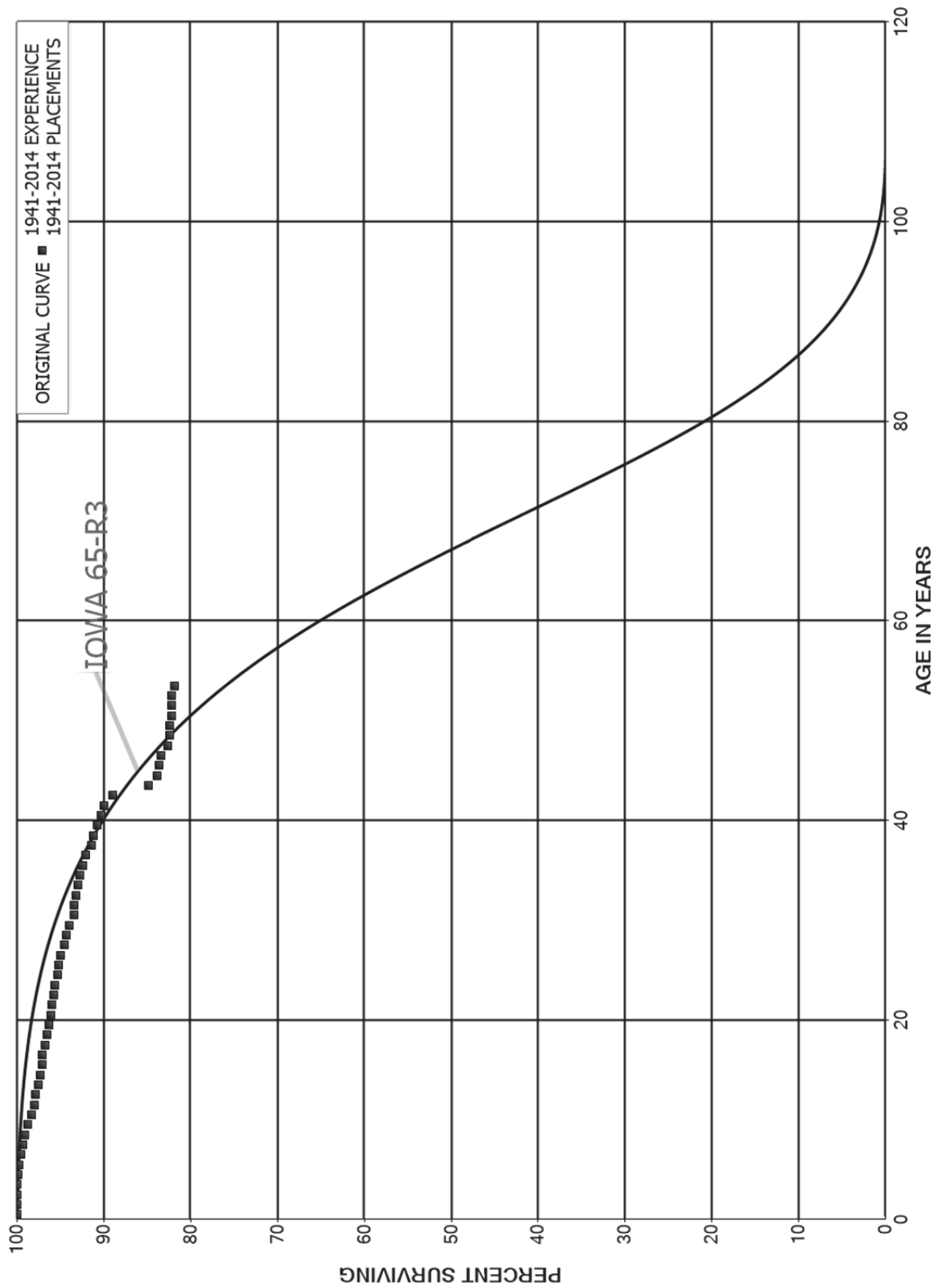
FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 350.2 EASEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2014			EXPERIENCE BAND 1941-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	25,113,119	595	0.0000	1.0000	99.82
40.5	24,512,346	2,600	0.0001	0.9999	99.82
41.5	23,811,268	250	0.0000	1.0000	99.81
42.5	23,467,142		0.0000	1.0000	99.81
43.5	23,337,059		0.0000	1.0000	99.81
44.5	19,564,231		0.0000	1.0000	99.81
45.5	15,464,630		0.0000	1.0000	99.81
46.5	15,100,618		0.0000	1.0000	99.81
47.5	14,045,018		0.0000	1.0000	99.81
48.5	12,189,443		0.0000	1.0000	99.81
49.5	11,448,625		0.0000	1.0000	99.81
50.5	7,840,846		0.0000	1.0000	99.81
51.5	7,495,655		0.0000	1.0000	99.81
52.5	6,517,562		0.0000	1.0000	99.81
53.5	5,515,685		0.0000	1.0000	99.81
54.5	3,758,170		0.0000	1.0000	99.81
55.5	3,457,829		0.0000	1.0000	99.81
56.5	2,907,863		0.0000	1.0000	99.81
57.5	2,118,257		0.0000	1.0000	99.81
58.5	1,918,828		0.0000	1.0000	99.81
59.5	1,272,928		0.0000	1.0000	99.81
60.5	829,189		0.0000	1.0000	99.81
61.5	494,199		0.0000	1.0000	99.81
62.5	188,483		0.0000	1.0000	99.81
63.5	52,638		0.0000	1.0000	99.81
64.5	49,437		0.0000	1.0000	99.81
65.5	48,806		0.0000	1.0000	99.81
66.5	35,337		0.0000	1.0000	99.81
67.5	29,597		0.0000	1.0000	99.81
68.5	26,040		0.0000	1.0000	99.81
69.5	25,351		0.0000	1.0000	99.81
70.5	22,865		0.0000	1.0000	99.81
71.5	8,841		0.0000	1.0000	99.81
72.5					99.81

FLORIDA POWER AND LIGHT COMPANY
ACCOUNT 352 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

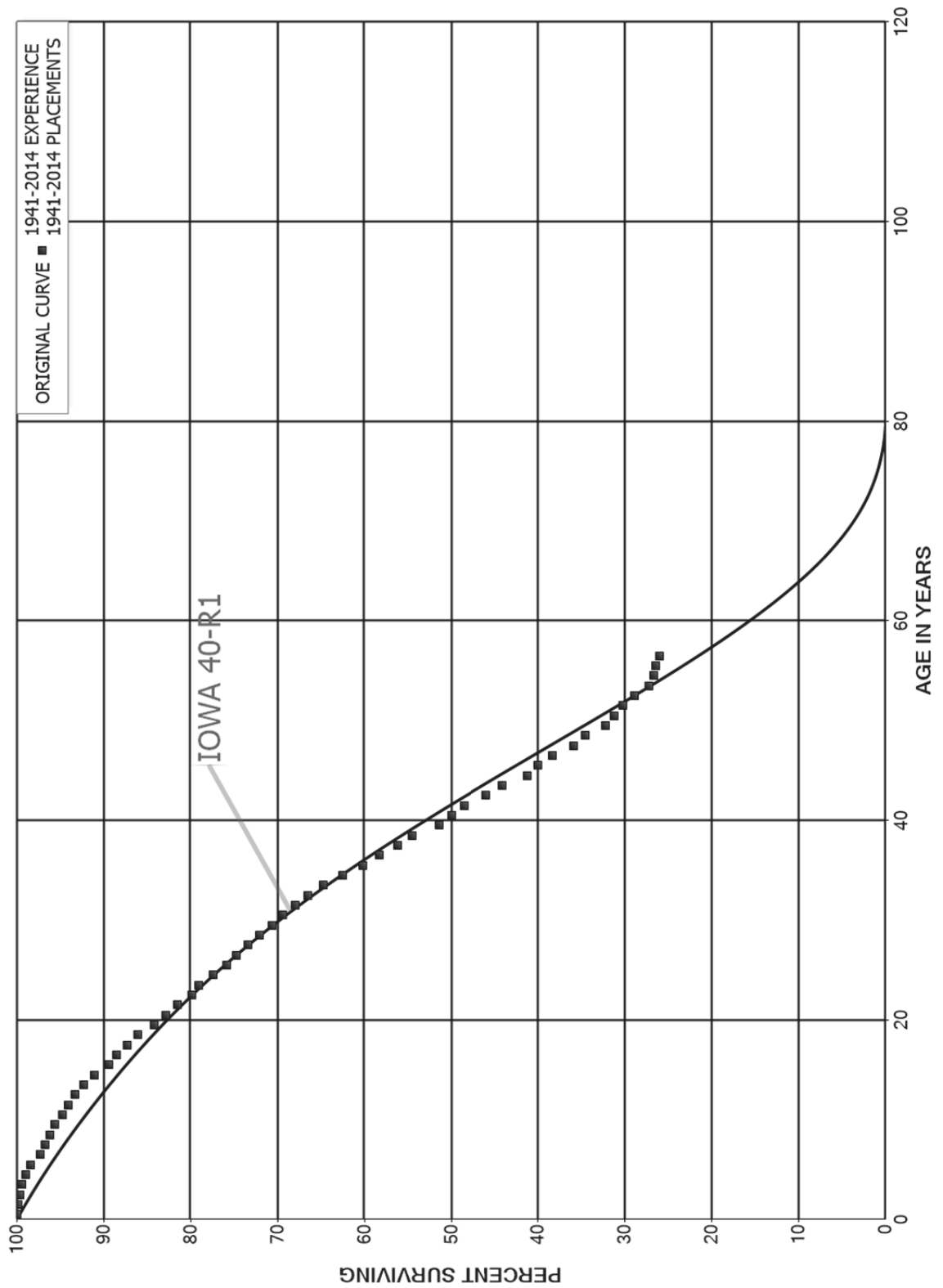
ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2014			EXPERIENCE BAND 1941-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	118,740,625	1,514	0.0000	1.0000	100.00
0.5	114,171,183	12,946	0.0001	0.9999	100.00
1.5	113,478,977	58,633	0.0005	0.9995	99.99
2.5	106,473,182	37,630	0.0004	0.9996	99.94
3.5	95,779,947	80,874	0.0008	0.9992	99.90
4.5	91,215,077	133,251	0.0015	0.9985	99.82
5.5	83,285,238	120,701	0.0014	0.9986	99.67
6.5	77,520,919	171,365	0.0022	0.9978	99.53
7.5	73,798,590	199,685	0.0027	0.9973	99.31
8.5	68,763,539	190,230	0.0028	0.9972	99.04
9.5	62,357,202	332,834	0.0053	0.9947	98.76
10.5	59,255,221	141,196	0.0024	0.9976	98.24
11.5	55,340,953	86,325	0.0016	0.9984	98.00
12.5	52,418,450	182,889	0.0035	0.9965	97.85
13.5	45,437,317	86,082	0.0019	0.9981	97.51
14.5	42,822,862	95,656	0.0022	0.9978	97.32
15.5	40,725,405	12,201	0.0003	0.9997	97.11
16.5	40,046,247	137,237	0.0034	0.9966	97.08
17.5	39,902,563	101,759	0.0026	0.9974	96.74
18.5	39,194,461	86,462	0.0022	0.9978	96.50
19.5	33,589,677	81,093	0.0024	0.9976	96.28
20.5	32,903,441	54,832	0.0017	0.9983	96.05
21.5	29,071,709	47,486	0.0016	0.9984	95.89
22.5	28,429,328	35,392	0.0012	0.9988	95.73
23.5	28,132,740	89,305	0.0032	0.9968	95.62
24.5	27,705,989	42,830	0.0015	0.9985	95.31
25.5	27,647,456	69,701	0.0025	0.9975	95.16
26.5	22,796,310	88,486	0.0039	0.9961	94.93
27.5	22,625,402	74,126	0.0033	0.9967	94.56
28.5	21,435,712	74,629	0.0035	0.9965	94.25
29.5	20,878,975	119,796	0.0057	0.9943	93.92
30.5	17,638,987	5,561	0.0003	0.9997	93.38
31.5	15,929,914	39,013	0.0024	0.9976	93.35
32.5	12,842,111	24,010	0.0019	0.9981	93.12
33.5	12,624,338	25,973	0.0021	0.9979	92.95
34.5	9,600,848	38,531	0.0040	0.9960	92.76
35.5	8,433,932	24,505	0.0029	0.9971	92.38
36.5	7,803,294	59,519	0.0076	0.9924	92.12
37.5	5,860,657	13,383	0.0023	0.9977	91.41
38.5	4,476,759	21,751	0.0049	0.9951	91.20

FLORIDA POWER AND LIGHT COMPANY
ACCOUNT 352 STRUCTURES AND IMPROVEMENTS
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2014			EXPERIENCE BAND 1941-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,076,721	21,427	0.0053	0.9947	90.76
40.5	3,552,353	12,495	0.0035	0.9965	90.28
41.5	3,192,974	35,488	0.0111	0.9889	89.97
42.5	2,484,213	114,952	0.0463	0.9537	88.97
43.5	2,489,263	31,016	0.0125	0.9875	84.85
44.5	1,610,684	4,121	0.0026	0.9974	83.79
45.5	1,552,583	3,227	0.0021	0.9979	83.58
46.5	1,141,891	10,581	0.0093	0.9907	83.40
47.5	1,066,761	2,509	0.0024	0.9976	82.63
48.5	871,416	884	0.0010	0.9990	82.44
49.5	725,262	1,288	0.0018	0.9982	82.35
50.5	753,533	53	0.0001	0.9999	82.21
51.5	677,977		0.0000	1.0000	82.20
52.5	650,370	2,980	0.0046	0.9954	82.20
53.5	570,802		0.0000	1.0000	81.83
54.5	526,260		0.0000	1.0000	81.83
55.5	482,830		0.0000	1.0000	81.83
56.5	359,914		0.0000	1.0000	81.83
57.5	236,171		0.0000	1.0000	81.83
58.5	214,005	8,896	0.0416	0.9584	81.83
59.5	184,880	17,697	0.0957	0.9043	78.42
60.5	144,502		0.0000	1.0000	70.92
61.5	137,013		0.0000	1.0000	70.92
62.5	129,677		0.0000	1.0000	70.92
63.5	126,372		0.0000	1.0000	70.92
64.5	124,934		0.0000	1.0000	70.92
65.5	121,699	266	0.0022	0.9978	70.92
66.5	111,679		0.0000	1.0000	70.76
67.5	111,679		0.0000	1.0000	70.76
68.5	111,679		0.0000	1.0000	70.76
69.5	104,651		0.0000	1.0000	70.76
70.5	104,487		0.0000	1.0000	70.76
71.5	104,487		0.0000	1.0000	70.76
72.5	99,200		0.0000	1.0000	70.76
73.5					70.76

FLORIDA POWER AND LIGHT COMPANY
ACCOUNT 353 STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2014

EXPERIENCE BAND 1941-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,947,872,022	613,437	0.0003	0.9997	100.00
0.5	1,715,998,778	1,465,049	0.0009	0.9991	99.97
1.5	1,610,670,838	3,629,625	0.0023	0.9977	99.88
2.5	1,526,319,924	3,997,691	0.0026	0.9974	99.66
3.5	1,414,510,984	6,281,385	0.0044	0.9956	99.40
4.5	1,355,609,545	6,970,305	0.0051	0.9949	98.96
5.5	1,277,095,280	15,597,251	0.0122	0.9878	98.45
6.5	1,201,391,577	6,854,314	0.0057	0.9943	97.24
7.5	1,119,205,060	6,558,926	0.0059	0.9941	96.69
8.5	1,038,594,138	5,810,966	0.0056	0.9944	96.12
9.5	958,499,310	8,098,993	0.0084	0.9916	95.59
10.5	915,937,492	6,724,215	0.0073	0.9927	94.78
11.5	854,294,961	6,933,022	0.0081	0.9919	94.08
12.5	816,939,442	9,308,401	0.0114	0.9886	93.32
13.5	773,390,842	10,045,407	0.0130	0.9870	92.25
14.5	739,288,336	13,355,484	0.0181	0.9819	91.06
15.5	703,555,024	7,279,660	0.0103	0.9897	89.41
16.5	687,537,966	9,574,650	0.0139	0.9861	88.49
17.5	656,142,473	9,086,608	0.0138	0.9862	87.25
18.5	636,506,127	13,510,598	0.0212	0.9788	86.05
19.5	603,934,349	9,998,196	0.0166	0.9834	84.22
20.5	556,217,300	8,656,443	0.0156	0.9844	82.83
21.5	499,602,402	10,463,467	0.0209	0.9791	81.54
22.5	456,966,811	4,367,485	0.0096	0.9904	79.83
23.5	428,424,711	9,290,830	0.0217	0.9783	79.07
24.5	397,567,501	7,514,607	0.0189	0.9811	77.35
25.5	372,957,091	5,474,531	0.0147	0.9853	75.89
26.5	347,192,773	6,409,543	0.0185	0.9815	74.78
27.5	315,591,496	5,574,692	0.0177	0.9823	73.39
28.5	299,269,762	6,198,321	0.0207	0.9793	72.10
29.5	281,035,731	4,920,383	0.0175	0.9825	70.60
30.5	232,422,086	4,606,876	0.0198	0.9802	69.37
31.5	218,406,797	4,693,123	0.0215	0.9785	67.99
32.5	188,249,942	4,994,669	0.0265	0.9735	66.53
33.5	174,575,176	6,030,980	0.0345	0.9655	64.77
34.5	138,053,449	5,161,821	0.0374	0.9626	62.53
35.5	116,784,455	3,685,981	0.0316	0.9684	60.19
36.5	107,763,915	3,933,359	0.0365	0.9635	58.29
37.5	85,848,934	2,505,001	0.0292	0.9708	56.16
38.5	72,067,356	4,205,064	0.0583	0.9417	54.53

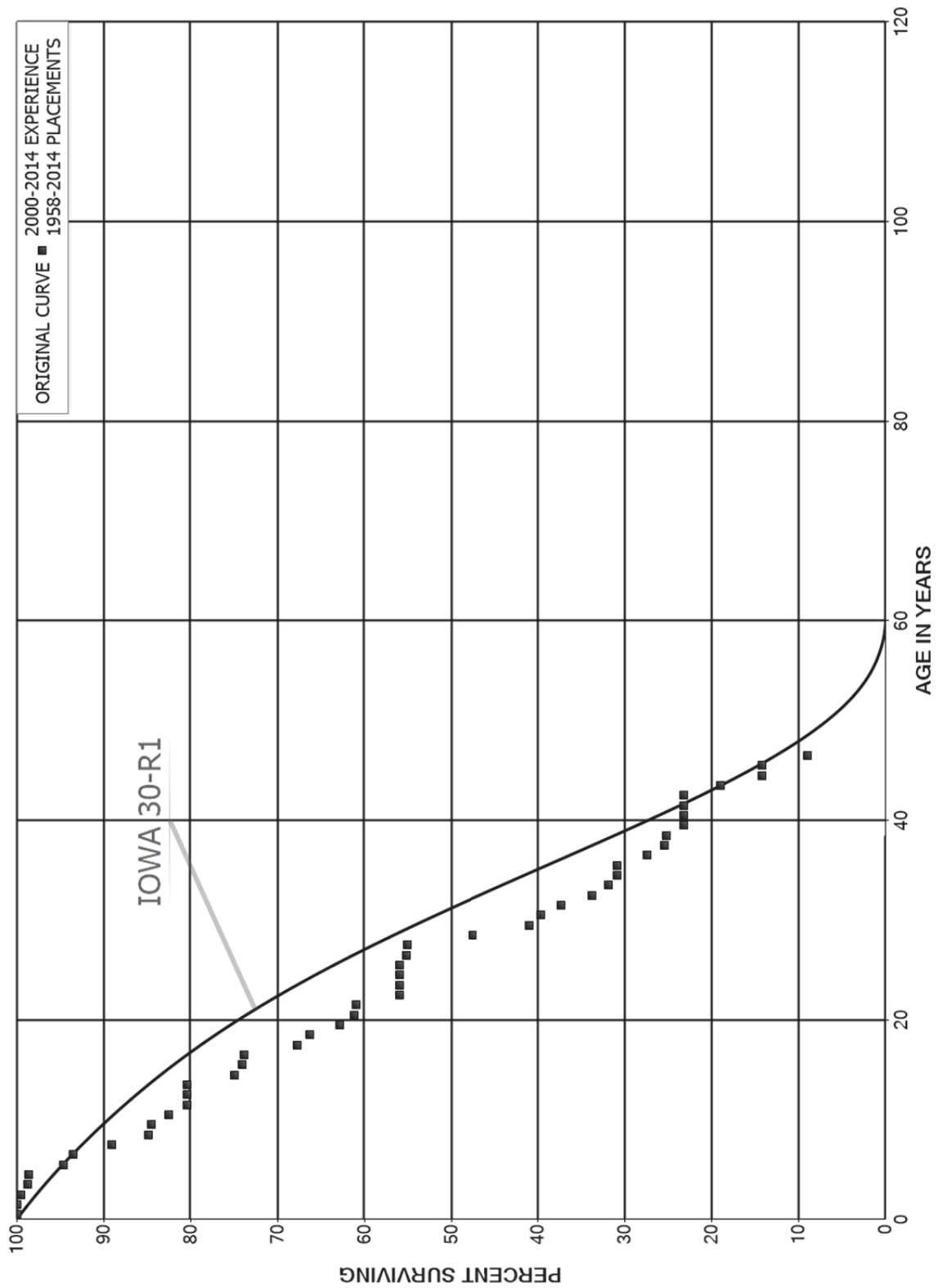
FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2014			EXPERIENCE BAND 1941-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	64,848,298	1,832,131	0.0283	0.9717	51.34
40.5	59,358,561	1,682,214	0.0283	0.9717	49.89
41.5	54,163,148	2,854,573	0.0527	0.9473	48.48
42.5	45,745,123	1,820,534	0.0398	0.9602	45.92
43.5	43,234,260	2,890,935	0.0669	0.9331	44.10
44.5	36,227,554	1,094,871	0.0302	0.9698	41.15
45.5	34,451,967	1,438,827	0.0418	0.9582	39.90
46.5	27,978,498	1,740,229	0.0622	0.9378	38.24
47.5	24,407,618	957,654	0.0392	0.9608	35.86
48.5	20,213,723	1,310,155	0.0648	0.9352	34.45
49.5	14,640,704	488,892	0.0334	0.9666	32.22
50.5	12,362,147	394,680	0.0319	0.9681	31.14
51.5	11,251,415	497,375	0.0442	0.9558	30.15
52.5	7,983,901	455,939	0.0571	0.9429	28.82
53.5	6,913,782	145,495	0.0210	0.9790	27.17
54.5	6,260,226	46,777	0.0075	0.9925	26.60
55.5	6,021,360	94,583	0.0157	0.9843	26.40
56.5	3,907,521	77,747	0.0199	0.9801	25.99
57.5	2,661,204	179,448	0.0674	0.9326	25.47
58.5	2,307,303	91,817	0.0398	0.9602	23.75
59.5	1,508,529	36,292	0.0241	0.9759	22.81
60.5	693,258	1,730	0.0025	0.9975	22.26
61.5	644,924	3,059	0.0047	0.9953	22.20
62.5	541,058	27,899	0.0516	0.9484	22.10
63.5	456,530	5,945	0.0130	0.9870	20.96
64.5	254,200	1,439	0.0057	0.9943	20.68
65.5	188,396		0.0000	1.0000	20.57
66.5	108,715		0.0000	1.0000	20.57
67.5	104,763		0.0000	1.0000	20.57
68.5	104,763	1,352	0.0129	0.9871	20.57
69.5	77,121		0.0000	1.0000	20.30
70.5	77,121	2,631	0.0341	0.9659	20.30
71.5	74,490	1,879	0.0252	0.9748	19.61
72.5	67,975	11,859	0.1745	0.8255	19.11
73.5					15.78

FLORIDA POWER AND LIGHT COMPANY
ACCOUNT 353.1 STATION EQUIPMENT - STEP-UP TRANSFORMERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 353.1 STATION EQUIPMENT - STEP-UP TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2014

EXPERIENCE BAND 2000-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	216,963,851		0.0000	1.0000	100.00
0.5	229,965,887	130,418	0.0006	0.9994	100.00
1.5	274,748,155	1,078,460	0.0039	0.9961	99.94
2.5	248,929,395	2,183,632	0.0088	0.9912	99.55
3.5	184,150,010	197,856	0.0011	0.9989	98.68
4.5	190,479,057	7,734,200	0.0406	0.9594	98.57
5.5	123,551,111	1,460,635	0.0118	0.9882	94.57
6.5	113,133,659	5,318,855	0.0470	0.9530	93.45
7.5	115,130,694	5,514,025	0.0479	0.9521	89.06
8.5	116,531,172	421,867	0.0036	0.9964	84.79
9.5	118,265,231	2,706,915	0.0229	0.9771	84.49
10.5	108,350,293	2,795,652	0.0258	0.9742	82.55
11.5	103,368,738	55,174	0.0005	0.9995	80.42
12.5	102,444,615	35,483	0.0003	0.9997	80.38
13.5	85,327,257	5,737,345	0.0672	0.9328	80.35
14.5	69,642,677	779,295	0.0112	0.9888	74.95
15.5	62,173,071	205,299	0.0033	0.9967	74.11
16.5	60,774,872	5,079,422	0.0836	0.9164	73.86
17.5	57,842,678	1,194,121	0.0206	0.9794	67.69
18.5	51,906,489	2,724,436	0.0525	0.9475	66.29
19.5	50,051,764	1,344,156	0.0269	0.9731	62.81
20.5	54,036,479	161,659	0.0030	0.9970	61.13
21.5	44,485,537	3,633,286	0.0817	0.9183	60.94
22.5	27,464,383		0.0000	1.0000	55.97
23.5	22,245,038	7,284	0.0003	0.9997	55.97
24.5	19,977,104		0.0000	1.0000	55.95
25.5	22,755,767	323,305	0.0142	0.9858	55.95
26.5	21,569,999	16,590	0.0008	0.9992	55.15
27.5	20,788,630	2,865,506	0.1378	0.8622	55.11
28.5	19,960,072	2,772,807	0.1389	0.8611	47.51
29.5	18,135,597	568,031	0.0313	0.9687	40.91
30.5	19,282,722	1,136,034	0.0589	0.9411	39.63
31.5	18,471,283	1,749,971	0.0947	0.9053	37.30
32.5	16,580,607	925,719	0.0558	0.9442	33.76
33.5	11,845,522	394,915	0.0333	0.9667	31.88
34.5	6,035,159	1,182	0.0002	0.9998	30.82
35.5	5,697,887	633,279	0.1111	0.8889	30.81
36.5	5,064,608	374,806	0.0740	0.9260	27.39
37.5	4,689,803	32,480	0.0069	0.9931	25.36
38.5	4,248,648	344,372	0.0811	0.9189	25.18

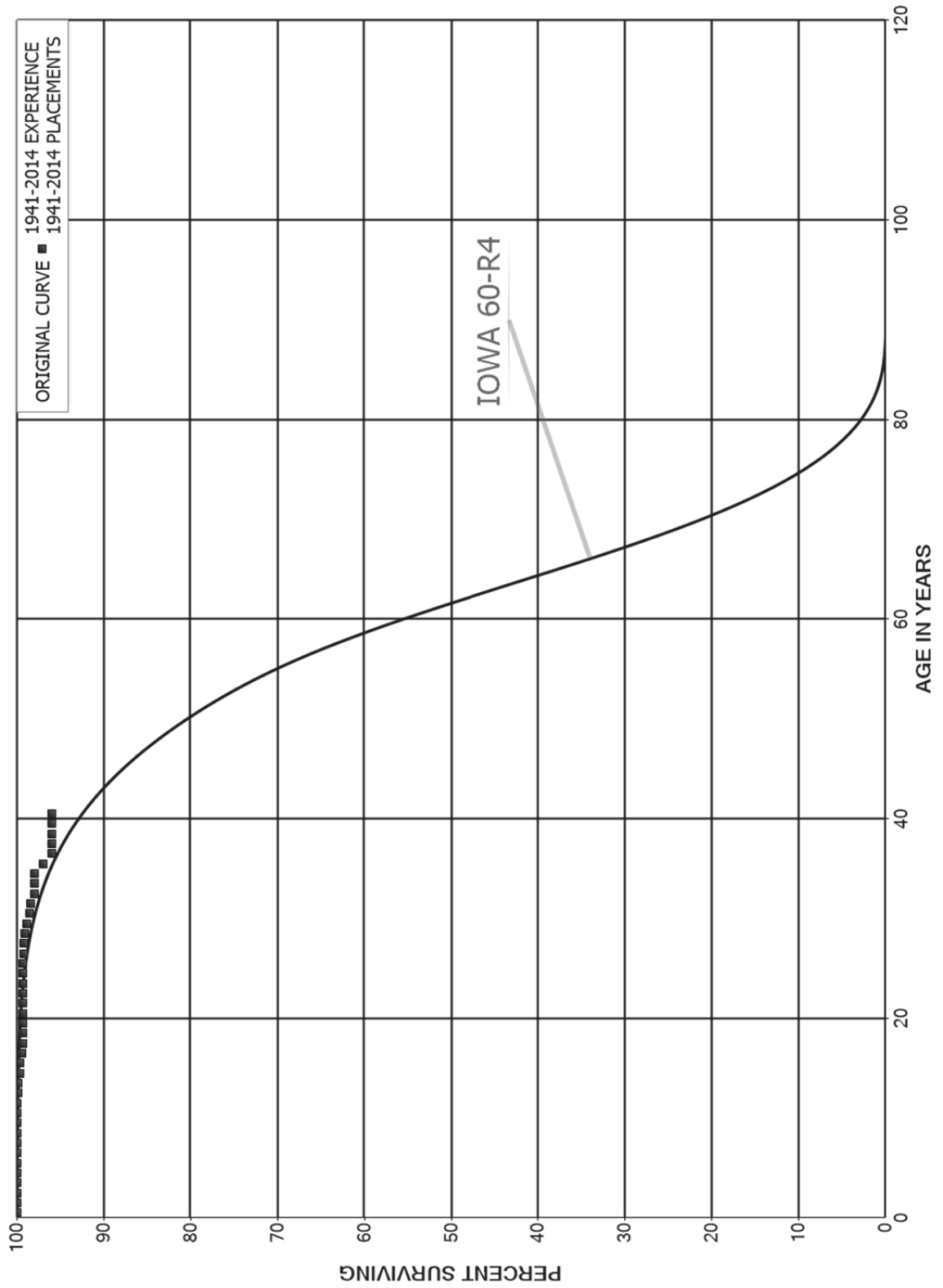
FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 353.1 STATION EQUIPMENT - STEP-UP TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2014			EXPERIENCE BAND 2000-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,624,002		0.0000	1.0000	23.14
40.5	1,557,980		0.0000	1.0000	23.14
41.5	1,557,980		0.0000	1.0000	23.14
42.5	1,822,674	327,603	0.1797	0.8203	23.14
43.5	1,495,071	377,410	0.2524	0.7476	18.98
44.5	1,113,382		0.0000	1.0000	14.19
45.5	1,113,382	406,914	0.3655	0.6345	14.19
46.5	706,468	683,117	0.9669	0.0331	9.00
47.5	23,352		0.0000	1.0000	0.30
48.5	23,352		0.0000	1.0000	0.30
49.5	23,352	2,781	0.1191	0.8809	0.30
50.5	20,571		0.0000	1.0000	0.26
51.5	20,571		0.0000	1.0000	0.26
52.5					0.26

FLORIDA POWER AND LIGHT COMPANY
ACCOUNT 354 TOWERS AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2014

EXPERIENCE BAND 1941-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	326,357,400	288	0.0000	1.0000	100.00
0.5	322,703,189		0.0000	1.0000	100.00
1.5	334,290,659		0.0000	1.0000	100.00
2.5	324,129,366	98,591	0.0003	0.9997	100.00
3.5	308,051,715		0.0000	1.0000	99.97
4.5	297,984,403		0.0000	1.0000	99.97
5.5	293,386,981	158,708	0.0005	0.9995	99.97
6.5	280,163,660		0.0000	1.0000	99.92
7.5	280,063,833		0.0000	1.0000	99.92
8.5	274,849,395	55,979	0.0002	0.9998	99.92
9.5	273,921,556		0.0000	1.0000	99.90
10.5	268,877,598		0.0000	1.0000	99.90
11.5	268,811,221	70,070	0.0003	0.9997	99.90
12.5	268,741,152	106,370	0.0004	0.9996	99.87
13.5	267,519,569	631,201	0.0024	0.9976	99.83
14.5	266,918,265		0.0000	1.0000	99.59
15.5	266,918,265	446,565	0.0017	0.9983	99.59
16.5	266,471,700	328,352	0.0012	0.9988	99.43
17.5	266,060,466	41,590	0.0002	0.9998	99.30
18.5	235,339,956		0.0000	1.0000	99.29
19.5	235,339,956		0.0000	1.0000	99.29
20.5	216,506,675	35,245	0.0002	0.9998	99.29
21.5	216,471,718	45,806	0.0002	0.9998	99.27
22.5	216,425,912	5,114	0.0000	1.0000	99.25
23.5	216,502,245	40,333	0.0002	0.9998	99.25
24.5	216,461,912		0.0000	1.0000	99.23
25.5	216,461,912	58,554	0.0003	0.9997	99.23
26.5	209,848,119		0.0000	1.0000	99.20
27.5	204,116,350	344,698	0.0017	0.9983	99.20
28.5	203,771,653	470,274	0.0023	0.9977	99.04
29.5	181,121,759	555,747	0.0031	0.9969	98.81
30.5	77,125,896	93,957	0.0012	0.9988	98.51
31.5	76,328,654	293,349	0.0038	0.9962	98.39
32.5	75,970,798	14,853	0.0002	0.9998	98.01
33.5	75,955,945	44,253	0.0006	0.9994	97.99
34.5	33,201,558	328,598	0.0099	0.9901	97.93
35.5	28,936,313	293,552	0.0101	0.9899	96.96
36.5	28,642,761		0.0000	1.0000	95.98
37.5	28,642,761		0.0000	1.0000	95.98
38.5	28,642,761	250	0.0000	1.0000	95.98

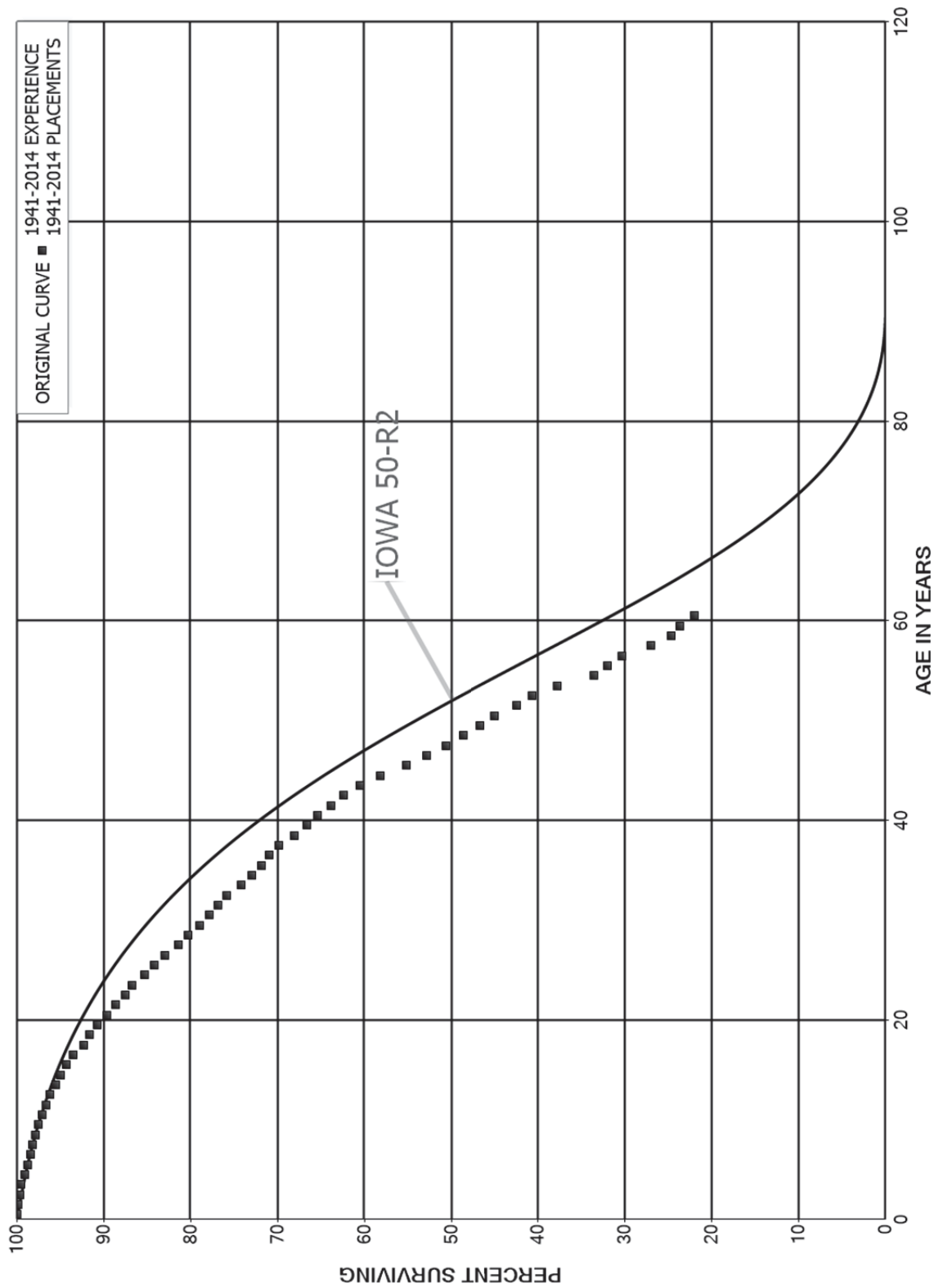
FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2014			EXPERIENCE BAND 1941-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	28,642,511	132	0.0000	1.0000	95.98
40.5	2,147,232	210	0.0001	0.9999	95.98
41.5	2,147,022		0.0000	1.0000	95.97
42.5	2,147,022		0.0000	1.0000	95.97
43.5	2,147,022		0.0000	1.0000	95.97
44.5	2,147,022		0.0000	1.0000	95.97
45.5	2,147,022		0.0000	1.0000	95.97
46.5	2,147,022		0.0000	1.0000	95.97
47.5	2,147,022		0.0000	1.0000	95.97
48.5	2,147,022	377	0.0002	0.9998	95.97
49.5	2,146,645	12	0.0000	1.0000	95.95
50.5	2,146,633	53,532	0.0249	0.9751	95.95
51.5	1,673,647		0.0000	1.0000	93.56
52.5	1,653,908		0.0000	1.0000	93.56
53.5	1,653,908	109,316	0.0661	0.9339	93.56
54.5					87.37

FLORIDA POWER AND LIGHT COMPANY
ACCOUNT 355 POLES AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2014			EXPERIENCE BAND 1941-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,114,828,682	957,526	0.0009	0.9991	100.00
0.5	1,012,804,547	1,043,398	0.0010	0.9990	99.91
1.5	950,531,619	1,627,806	0.0017	0.9983	99.81
2.5	912,484,874	1,575,823	0.0017	0.9983	99.64
3.5	861,270,290	3,767,311	0.0044	0.9956	99.47
4.5	838,951,258	2,508,577	0.0030	0.9970	99.03
5.5	792,728,817	2,458,604	0.0031	0.9969	98.74
6.5	705,639,056	1,982,255	0.0028	0.9972	98.43
7.5	662,806,251	2,087,467	0.0031	0.9969	98.15
8.5	571,064,442	2,080,495	0.0036	0.9964	97.85
9.5	536,731,659	2,067,008	0.0039	0.9961	97.49
10.5	498,845,212	2,472,713	0.0050	0.9950	97.11
11.5	461,633,713	2,221,572	0.0048	0.9952	96.63
12.5	432,918,867	2,780,056	0.0064	0.9936	96.17
13.5	406,852,264	2,740,919	0.0067	0.9933	95.55
14.5	387,468,413	2,643,398	0.0068	0.9932	94.91
15.5	364,081,377	2,707,505	0.0074	0.9926	94.26
16.5	350,295,578	4,598,767	0.0131	0.9869	93.56
17.5	337,465,006	2,774,078	0.0082	0.9918	92.33
18.5	325,891,479	3,009,364	0.0092	0.9908	91.57
19.5	313,103,969	3,826,007	0.0122	0.9878	90.72
20.5	295,005,146	3,447,115	0.0117	0.9883	89.62
21.5	266,125,470	3,035,151	0.0114	0.9886	88.57
22.5	252,172,202	2,524,974	0.0100	0.9900	87.56
23.5	243,122,175	3,915,947	0.0161	0.9839	86.68
24.5	227,874,346	3,078,283	0.0135	0.9865	85.29
25.5	215,470,028	3,175,064	0.0147	0.9853	84.13
26.5	197,360,837	3,536,845	0.0179	0.9821	82.89
27.5	188,275,247	2,625,336	0.0139	0.9861	81.41
28.5	178,470,323	2,899,089	0.0162	0.9838	80.27
29.5	168,014,187	2,501,360	0.0149	0.9851	78.97
30.5	152,008,390	1,795,832	0.0118	0.9882	77.79
31.5	144,837,292	1,999,182	0.0138	0.9862	76.87
32.5	135,200,971	2,832,072	0.0209	0.9791	75.81
33.5	126,340,014	2,206,127	0.0175	0.9825	74.23
34.5	112,126,941	1,706,311	0.0152	0.9848	72.93
35.5	103,000,260	1,298,203	0.0126	0.9874	71.82
36.5	95,711,306	1,490,451	0.0156	0.9844	70.91
37.5	86,795,159	2,193,531	0.0253	0.9747	69.81
38.5	73,409,568	1,532,104	0.0209	0.9791	68.05

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 355 POLES AND FIXTURES

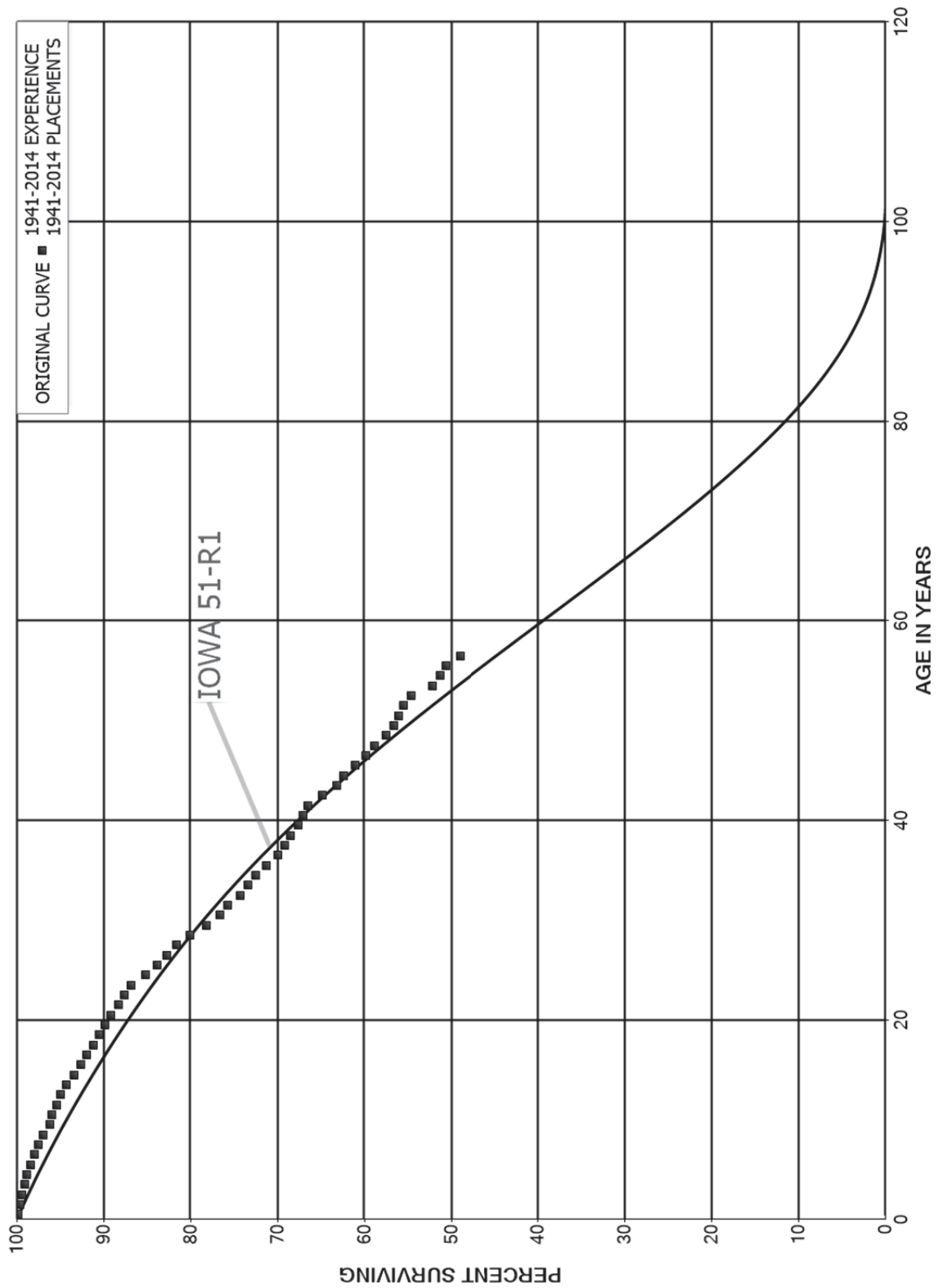
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2014

EXPERIENCE BAND 1941-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	64,799,127	1,151,329	0.0178	0.9822	66.63
40.5	58,067,791	1,387,374	0.0239	0.9761	65.44
41.5	50,091,180	1,130,284	0.0226	0.9774	63.88
42.5	42,005,247	1,331,491	0.0317	0.9683	62.44
43.5	34,878,627	1,287,740	0.0369	0.9631	60.46
44.5	32,005,833	1,670,126	0.0522	0.9478	58.23
45.5	29,501,509	1,238,325	0.0420	0.9580	55.19
46.5	26,854,482	1,168,358	0.0435	0.9565	52.87
47.5	22,012,789	839,604	0.0381	0.9619	50.57
48.5	15,064,100	633,619	0.0421	0.9579	48.64
49.5	12,041,460	431,254	0.0358	0.9642	46.60
50.5	11,383,479	638,290	0.0561	0.9439	44.93
51.5	9,419,104	389,950	0.0414	0.9586	42.41
52.5	7,734,662	559,507	0.0723	0.9277	40.65
53.5	6,617,181	746,921	0.1129	0.8871	37.71
54.5	5,151,844	240,663	0.0467	0.9533	33.45
55.5	4,588,075	236,374	0.0515	0.9485	31.89
56.5	3,849,306	423,260	0.1100	0.8900	30.25
57.5	2,195,627	186,415	0.0849	0.9151	26.92
58.5	1,734,648	68,377	0.0394	0.9606	24.64
59.5	1,402,985	103,739	0.0739	0.9261	23.67
60.5	880,242	15,992	0.0182	0.9818	21.92
61.5	616,986	39,189	0.0635	0.9365	21.52
62.5	522,892	26,922	0.0515	0.9485	20.15
63.5	222,115	9,017	0.0406	0.9594	19.11
64.5	145,184	3,602	0.0248	0.9752	18.34
65.5	112,700	1,389	0.0123	0.9877	17.88
66.5	47,598		0.0000	1.0000	17.66
67.5	40,161	390	0.0097	0.9903	17.66
68.5	38,814		0.0000	1.0000	17.49
69.5	38,814	355	0.0092	0.9908	17.49
70.5	28,365		0.0000	1.0000	17.33
71.5	28,365		0.0000	1.0000	17.33
72.5					17.33

FLORIDA POWER AND LIGHT COMPANY
ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2014

EXPERIENCE BAND 1941-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	847,131,176	1,566,705	0.0018	0.9982	100.00
0.5	802,312,454	1,966,250	0.0025	0.9975	99.82
1.5	778,009,453	1,744,376	0.0022	0.9978	99.57
2.5	768,718,197	1,918,339	0.0025	0.9975	99.35
3.5	724,232,292	2,121,384	0.0029	0.9971	99.10
4.5	711,258,780	2,876,802	0.0040	0.9960	98.81
5.5	684,098,752	3,099,553	0.0045	0.9955	98.41
6.5	643,485,246	3,259,481	0.0051	0.9949	97.96
7.5	623,389,503	3,585,144	0.0058	0.9942	97.47
8.5	576,177,512	4,042,676	0.0070	0.9930	96.91
9.5	551,417,490	1,727,360	0.0031	0.9969	96.23
10.5	523,894,899	3,133,612	0.0060	0.9940	95.93
11.5	493,137,580	2,225,634	0.0045	0.9955	95.35
12.5	468,088,253	3,246,820	0.0069	0.9931	94.92
13.5	441,280,207	3,882,339	0.0088	0.9912	94.26
14.5	426,350,014	3,739,442	0.0088	0.9912	93.43
15.5	410,581,513	2,793,153	0.0068	0.9932	92.61
16.5	399,818,468	3,516,106	0.0088	0.9912	91.98
17.5	389,978,619	3,075,082	0.0079	0.9921	91.18
18.5	361,168,261	2,460,642	0.0068	0.9932	90.46
19.5	350,904,464	2,688,507	0.0077	0.9923	89.84
20.5	324,844,301	3,311,536	0.0102	0.9898	89.15
21.5	298,392,129	2,227,444	0.0075	0.9925	88.24
22.5	288,186,013	2,520,962	0.0087	0.9913	87.58
23.5	279,901,305	5,229,390	0.0187	0.9813	86.82
24.5	265,188,771	4,374,881	0.0165	0.9835	85.20
25.5	254,107,839	3,205,409	0.0126	0.9874	83.79
26.5	236,595,973	3,328,794	0.0141	0.9859	82.73
27.5	226,475,845	4,254,600	0.0188	0.9812	81.57
28.5	216,980,748	5,146,460	0.0237	0.9763	80.04
29.5	197,422,778	3,741,333	0.0190	0.9810	78.14
30.5	129,136,252	1,550,776	0.0120	0.9880	76.66
31.5	121,756,540	2,410,868	0.0198	0.9802	75.74
32.5	115,333,444	1,328,596	0.0115	0.9885	74.24
33.5	110,923,114	1,287,417	0.0116	0.9884	73.38
34.5	93,289,512	1,565,861	0.0168	0.9832	72.53
35.5	83,503,524	1,528,070	0.0183	0.9817	71.31
36.5	78,509,158	974,734	0.0124	0.9876	70.01
37.5	74,007,032	684,237	0.0092	0.9908	69.14
38.5	69,190,757	925,386	0.0134	0.9866	68.50

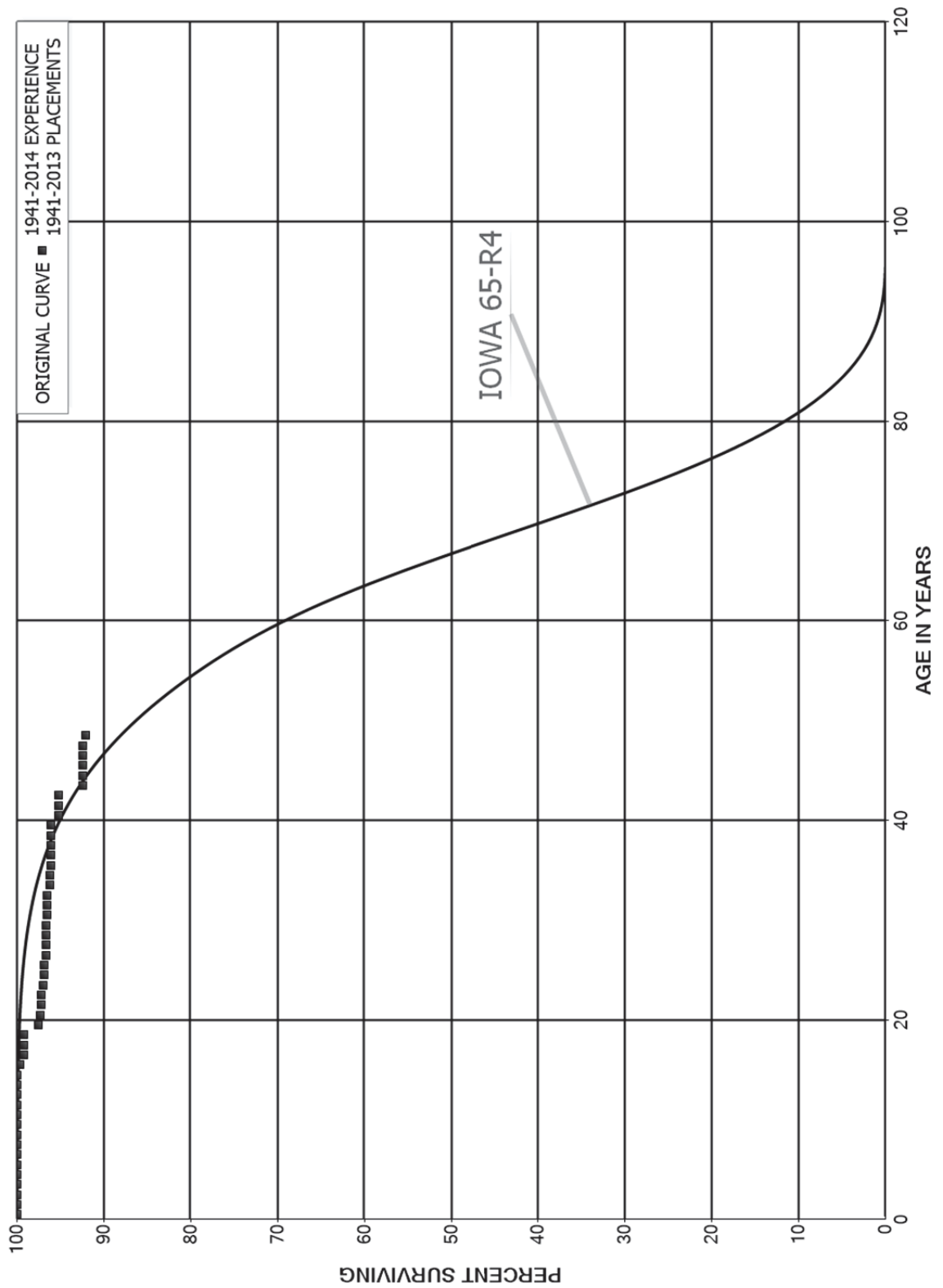
FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2014			EXPERIENCE BAND 1941-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	62,221,234	517,743	0.0083	0.9917	67.58
40.5	50,071,559	414,560	0.0083	0.9917	67.02
41.5	45,555,866	1,080,942	0.0237	0.9763	66.47
42.5	39,155,267	1,010,599	0.0258	0.9742	64.89
43.5	34,593,099	443,871	0.0128	0.9872	63.21
44.5	31,924,223	686,136	0.0215	0.9785	62.40
45.5	30,598,243	591,076	0.0193	0.9807	61.06
46.5	28,058,840	513,843	0.0183	0.9817	59.88
47.5	22,967,367	486,494	0.0212	0.9788	58.79
48.5	17,331,031	283,476	0.0164	0.9836	57.54
49.5	14,214,387	127,187	0.0089	0.9911	56.60
50.5	13,179,296	133,245	0.0101	0.9899	56.09
51.5	10,857,275	180,531	0.0166	0.9834	55.53
52.5	7,556,956	334,413	0.0443	0.9557	54.60
53.5	6,563,113	117,708	0.0179	0.9821	52.19
54.5	4,848,886	59,444	0.0123	0.9877	51.25
55.5	4,356,624	146,834	0.0337	0.9663	50.62
56.5	3,641,426	31,311	0.0086	0.9914	48.92
57.5	1,962,516	23,861	0.0122	0.9878	48.50
58.5	1,715,114	30,311	0.0177	0.9823	47.91
59.5	1,433,825	15,843	0.0110	0.9890	47.06
60.5	903,806	1,599	0.0018	0.9982	46.54
61.5	539,705	41,879	0.0776	0.9224	46.46
62.5	254,269	5,601	0.0220	0.9780	42.85
63.5	115,097	373	0.0032	0.9968	41.91
64.5	104,370	3,192	0.0306	0.9694	41.77
65.5	91,944	981	0.0107	0.9893	40.49
66.5	87,650		0.0000	1.0000	40.06
67.5	78,081	294	0.0038	0.9962	40.06
68.5	76,067	676	0.0089	0.9911	39.91
69.5	73,678	593	0.0081	0.9919	39.56
70.5	69,683	601	0.0086	0.9914	39.24
71.5	65,360		0.0000	1.0000	38.90
72.5	18,698	77	0.0041	0.9959	38.90
73.5					38.74

FLORIDA POWER AND LIGHT COMPANY
ACCOUNT 357 UNDERGROUND CONDUIT
ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 357 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2013

EXPERIENCE BAND 1941-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	66,208,339	324	0.0000	1.0000	100.00
0.5	66,166,219	4	0.0000	1.0000	100.00
1.5	64,875,579	3,178	0.0000	1.0000	100.00
2.5	64,326,614		0.0000	1.0000	99.99
3.5	64,342,885		0.0000	1.0000	99.99
4.5	64,343,170		0.0000	1.0000	99.99
5.5	48,296,976		0.0000	1.0000	99.99
6.5	50,911,521	1,016	0.0000	1.0000	99.99
7.5	50,822,274		0.0000	1.0000	99.99
8.5	44,172,210	1,156	0.0000	1.0000	99.99
9.5	43,840,343		0.0000	1.0000	99.99
10.5	43,840,748	3,358	0.0001	0.9999	99.99
11.5	40,527,134	112	0.0000	1.0000	99.98
12.5	40,245,602	110	0.0000	1.0000	99.98
13.5	35,813,851	3,700	0.0001	0.9999	99.98
14.5	35,777,966	128,720	0.0036	0.9964	99.97
15.5	31,573,458	140,959	0.0045	0.9955	99.61
16.5	31,374,555	900	0.0000	1.0000	99.17
17.5	29,636,098	12,740	0.0004	0.9996	99.16
18.5	28,752,461	479,177	0.0167	0.9833	99.12
19.5	28,241,267	52,668	0.0019	0.9981	97.47
20.5	25,556,980	29,911	0.0012	0.9988	97.29
21.5	25,229,044	1,064	0.0000	1.0000	97.17
22.5	25,144,359	67,010	0.0027	0.9973	97.17
23.5	24,807,201	27,337	0.0011	0.9989	96.91
24.5	24,727,682		0.0000	1.0000	96.80
25.5	24,776,467	58,530	0.0024	0.9976	96.80
26.5	24,495,439		0.0000	1.0000	96.58
27.5	24,475,112		0.0000	1.0000	96.58
28.5	24,263,701		0.0000	1.0000	96.58
29.5	24,067,835	14,239	0.0006	0.9994	96.58
30.5	23,256,543		0.0000	1.0000	96.52
31.5	22,585,897		0.0000	1.0000	96.52
32.5	22,584,232	72,488	0.0032	0.9968	96.52
33.5	19,692,447		0.0000	1.0000	96.21
34.5	19,184,423	21,500	0.0011	0.9989	96.21
35.5	19,162,923	324	0.0000	1.0000	96.10
36.5	19,146,966	12,278	0.0006	0.9994	96.10
37.5	17,792,839		0.0000	1.0000	96.04
38.5	17,639,013		0.0000	1.0000	96.04

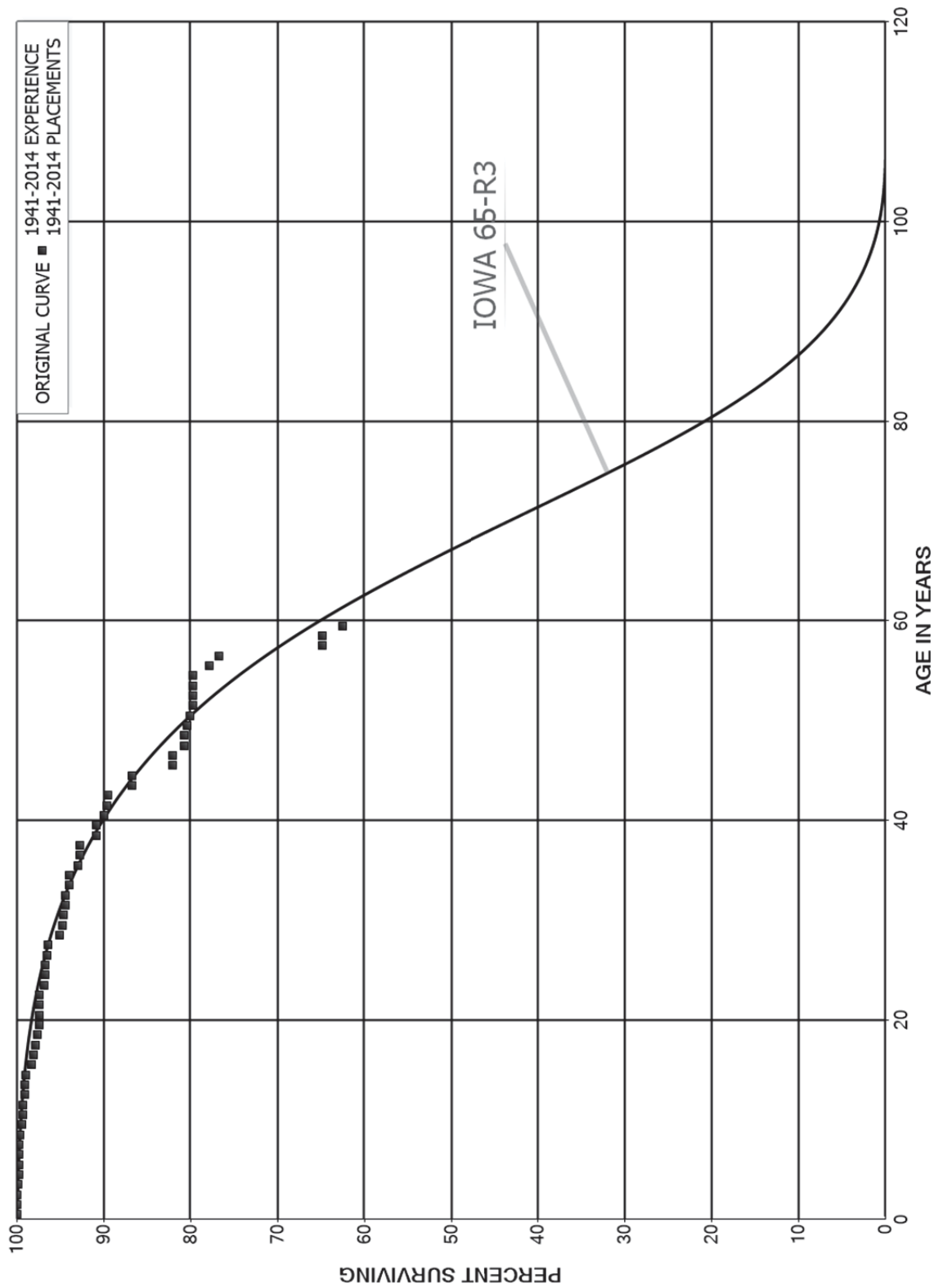
FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 357 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2013			EXPERIENCE BAND 1941-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	17,616,900	148,771	0.0084	0.9916	96.04
40.5	11,680,785		0.0000	1.0000	95.23
41.5	8,829,989		0.0000	1.0000	95.23
42.5	9,093,521	267,777	0.0294	0.9706	95.23
43.5	7,902,497	241	0.0000	1.0000	92.42
44.5	5,892,846		0.0000	1.0000	92.42
45.5	5,892,846		0.0000	1.0000	92.42
46.5	5,072,962		0.0000	1.0000	92.42
47.5	4,540,500	18,914	0.0042	0.9958	92.42
48.5	2,687,678	623	0.0002	0.9998	92.03
49.5	2,687,055		0.0000	1.0000	92.01
50.5	2,197,562	72	0.0000	1.0000	92.01
51.5	2,197,490	6,666	0.0030	0.9970	92.01
52.5	1,884,852		0.0000	1.0000	91.73
53.5	1,884,852		0.0000	1.0000	91.73
54.5	1,884,852		0.0000	1.0000	91.73
55.5	1,042,256	36,971	0.0355	0.9645	91.73
56.5	428,155	1,750	0.0041	0.9959	88.48
57.5	426,405		0.0000	1.0000	88.12
58.5	426,405	2,188	0.0051	0.9949	88.12
59.5	424,217		0.0000	1.0000	87.66
60.5	297,337		0.0000	1.0000	87.66
61.5	297,337		0.0000	1.0000	87.66
62.5	297,337		0.0000	1.0000	87.66
63.5	297,337		0.0000	1.0000	87.66
64.5	297,337		0.0000	1.0000	87.66
65.5					87.66

FLORIDA POWER AND LIGHT COMPANY
ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2014			EXPERIENCE BAND 1941-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	89,705,959	11,334	0.0001	0.9999	100.00
0.5	88,407,794	1,079	0.0000	1.0000	99.99
1.5	87,385,445	79,439	0.0009	0.9991	99.99
2.5	83,882,315	13,304	0.0002	0.9998	99.90
3.5	83,308,525	97,477	0.0012	0.9988	99.88
4.5	83,127,347	1,210	0.0000	1.0000	99.76
5.5	61,834,604		0.0000	1.0000	99.76
6.5	58,872,878	50,961	0.0009	0.9991	99.76
7.5	57,262,269	36,495	0.0006	0.9994	99.67
8.5	48,694,934	130,445	0.0027	0.9973	99.61
9.5	48,557,883	16,525	0.0003	0.9997	99.34
10.5	46,515,409	24,604	0.0005	0.9995	99.31
11.5	44,848,441	80,795	0.0018	0.9982	99.26
12.5	44,132,277	14,100	0.0003	0.9997	99.08
13.5	41,919,239	23,868	0.0006	0.9994	99.05
14.5	41,601,249	306,891	0.0074	0.9926	98.99
15.5	37,443,228	88,315	0.0024	0.9976	98.26
16.5	37,335,314	92,006	0.0025	0.9975	98.03
17.5	35,241,629	59,190	0.0017	0.9983	97.79
18.5	33,585,546	69,155	0.0021	0.9979	97.62
19.5	33,339,802		0.0000	1.0000	97.42
20.5	32,561,290		0.0000	1.0000	97.42
21.5	29,898,377	234	0.0000	1.0000	97.42
22.5	29,943,113	191,705	0.0064	0.9936	97.42
23.5	29,741,462	30,080	0.0010	0.9990	96.80
24.5	29,712,227	844	0.0000	1.0000	96.70
25.5	29,711,383	72,468	0.0024	0.9976	96.70
26.5	29,571,969	22,165	0.0007	0.9993	96.46
27.5	29,549,803	391,062	0.0132	0.9868	96.39
28.5	26,596,374	105,398	0.0040	0.9960	95.11
29.5	26,008,116	32,185	0.0012	0.9988	94.74
30.5	24,919,965	65,281	0.0026	0.9974	94.62
31.5	22,428,984	1,032	0.0000	1.0000	94.37
32.5	22,420,973	99,419	0.0044	0.9956	94.37
33.5	21,620,219		0.0000	1.0000	93.95
34.5	21,017,203	226,821	0.0108	0.9892	93.95
35.5	20,790,382	35,256	0.0017	0.9983	92.93
36.5	20,754,868		0.0000	1.0000	92.78
37.5	17,341,426	359,222	0.0207	0.9793	92.78
38.5	16,698,623	11,568	0.0007	0.9993	90.86

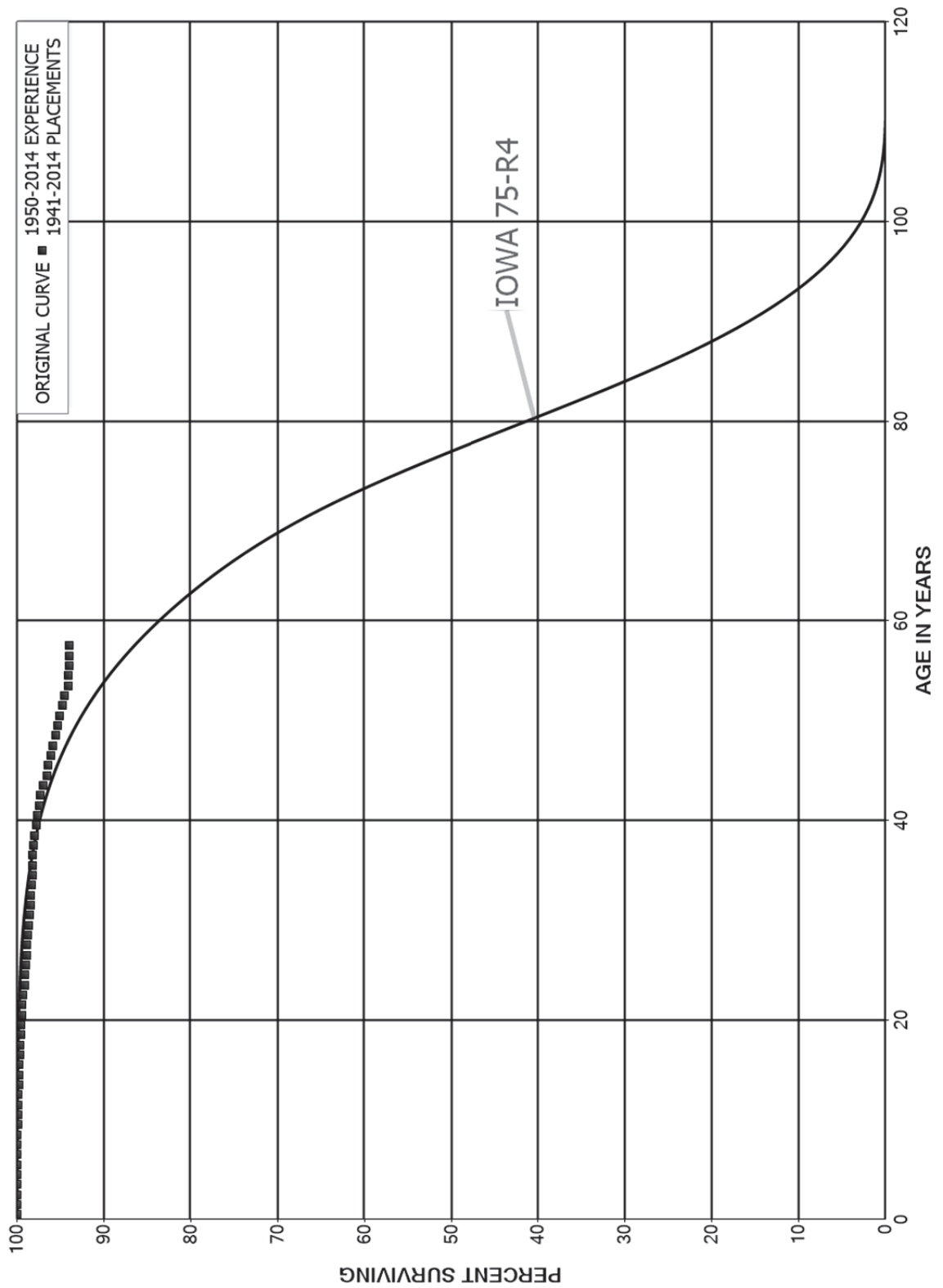
FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2014			EXPERIENCE BAND 1941-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	16,708,910	157,233	0.0094	0.9906	90.79
40.5	12,518,970	38,063	0.0030	0.9970	89.94
41.5	10,300,489	16,607	0.0016	0.9984	89.66
42.5	10,268,093	322,081	0.0314	0.9686	89.52
43.5	9,221,484	858	0.0001	0.9999	86.71
44.5	6,698,708	359,046	0.0536	0.9464	86.70
45.5	6,338,336	1,350	0.0002	0.9998	82.06
46.5	5,193,081	79,978	0.0154	0.9846	82.04
47.5	4,659,976		0.0000	1.0000	80.78
48.5	2,905,142	12,179	0.0042	0.9958	80.78
49.5	2,892,963	12,362	0.0043	0.9957	80.44
50.5	1,924,297	8,998	0.0047	0.9953	80.09
51.5	1,915,300		0.0000	1.0000	79.72
52.5	1,564,380		0.0000	1.0000	79.72
53.5	1,564,380		0.0000	1.0000	79.72
54.5	1,558,863	37,721	0.0242	0.9758	79.72
55.5	878,018	11,510	0.0131	0.9869	77.79
56.5	210,707	32,873	0.1560	0.8440	76.77
57.5	177,833		0.0000	1.0000	64.79
58.5	143,094	5,062	0.0354	0.9646	64.79
59.5	138,032		0.0000	1.0000	62.50
60.5	85,418		0.0000	1.0000	62.50
61.5	68,706		0.0000	1.0000	62.50
62.5	68,706		0.0000	1.0000	62.50
63.5	68,706		0.0000	1.0000	62.50
64.5	66,948	18,350	0.2741	0.7259	62.50
65.5	37,514		0.0000	1.0000	45.37
66.5	37,514	1,514	0.0404	0.9596	45.37
67.5	36,000		0.0000	1.0000	43.54
68.5	33,247		0.0000	1.0000	43.54
69.5	33,247		0.0000	1.0000	43.54
70.5	33,247		0.0000	1.0000	43.54
71.5	33,247	526	0.0158	0.9842	43.54
72.5	31,180		0.0000	1.0000	42.85
73.5					42.85

FLORIDA POWER AND LIGHT COMPANY
ACCOUNT 359 ROADS AND TRAILS
ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 359 ROADS AND TRAILS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2014

EXPERIENCE BAND 1950-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	96,005,733	135	0.0000	1.0000	100.00
0.5	95,553,247	3,139	0.0000	1.0000	100.00
1.5	105,530,704	6,671	0.0001	0.9999	100.00
2.5	106,480,517	1,225	0.0000	1.0000	99.99
3.5	94,716,771	19,907	0.0002	0.9998	99.99
4.5	95,130,459	12,187	0.0001	0.9999	99.97
5.5	93,896,348	9,795	0.0001	0.9999	99.96
6.5	81,656,437	18,537	0.0002	0.9998	99.94
7.5	79,226,974	9,049	0.0001	0.9999	99.92
8.5	75,677,361	24,351	0.0003	0.9997	99.91
9.5	74,803,494	14,182	0.0002	0.9998	99.88
10.5	74,792,545	11,800	0.0002	0.9998	99.86
11.5	74,187,640	22,262	0.0003	0.9997	99.84
12.5	73,066,311	38,890	0.0005	0.9995	99.81
13.5	72,770,289	41,026	0.0006	0.9994	99.76
14.5	72,521,190	11,187	0.0002	0.9998	99.70
15.5	71,495,071	39,109	0.0005	0.9995	99.69
16.5	71,306,339	8,652	0.0001	0.9999	99.63
17.5	71,089,553	59,504	0.0008	0.9992	99.62
18.5	51,643,864	28,863	0.0006	0.9994	99.54
19.5	51,585,539	30,519	0.0006	0.9994	99.48
20.5	46,064,388	29,484	0.0006	0.9994	99.42
21.5	42,615,016	48,414	0.0011	0.9989	99.36
22.5	42,358,951	57,715	0.0014	0.9986	99.25
23.5	42,057,957	18,638	0.0004	0.9996	99.11
24.5	40,876,054	45,572	0.0011	0.9989	99.07
25.5	40,416,378	28,144	0.0007	0.9993	98.96
26.5	37,971,135	28,680	0.0008	0.9992	98.89
27.5	37,481,909	18,049	0.0005	0.9995	98.81
28.5	36,861,051	45,827	0.0012	0.9988	98.77
29.5	34,246,273	66,435	0.0019	0.9981	98.64
30.5	27,244,803	3,260	0.0001	0.9999	98.45
31.5	24,200,066	20,320	0.0008	0.9992	98.44
32.5	21,167,509	9,663	0.0005	0.9995	98.36
33.5	19,439,756	16,739	0.0009	0.9991	98.31
34.5	11,357,026	3,703	0.0003	0.9997	98.23
35.5	8,593,473	5,695	0.0007	0.9993	98.20
36.5	8,270,765	2,750	0.0003	0.9997	98.13
37.5	7,589,117	9,773	0.0013	0.9987	98.10
38.5	6,828,329	15,220	0.0022	0.9978	97.97

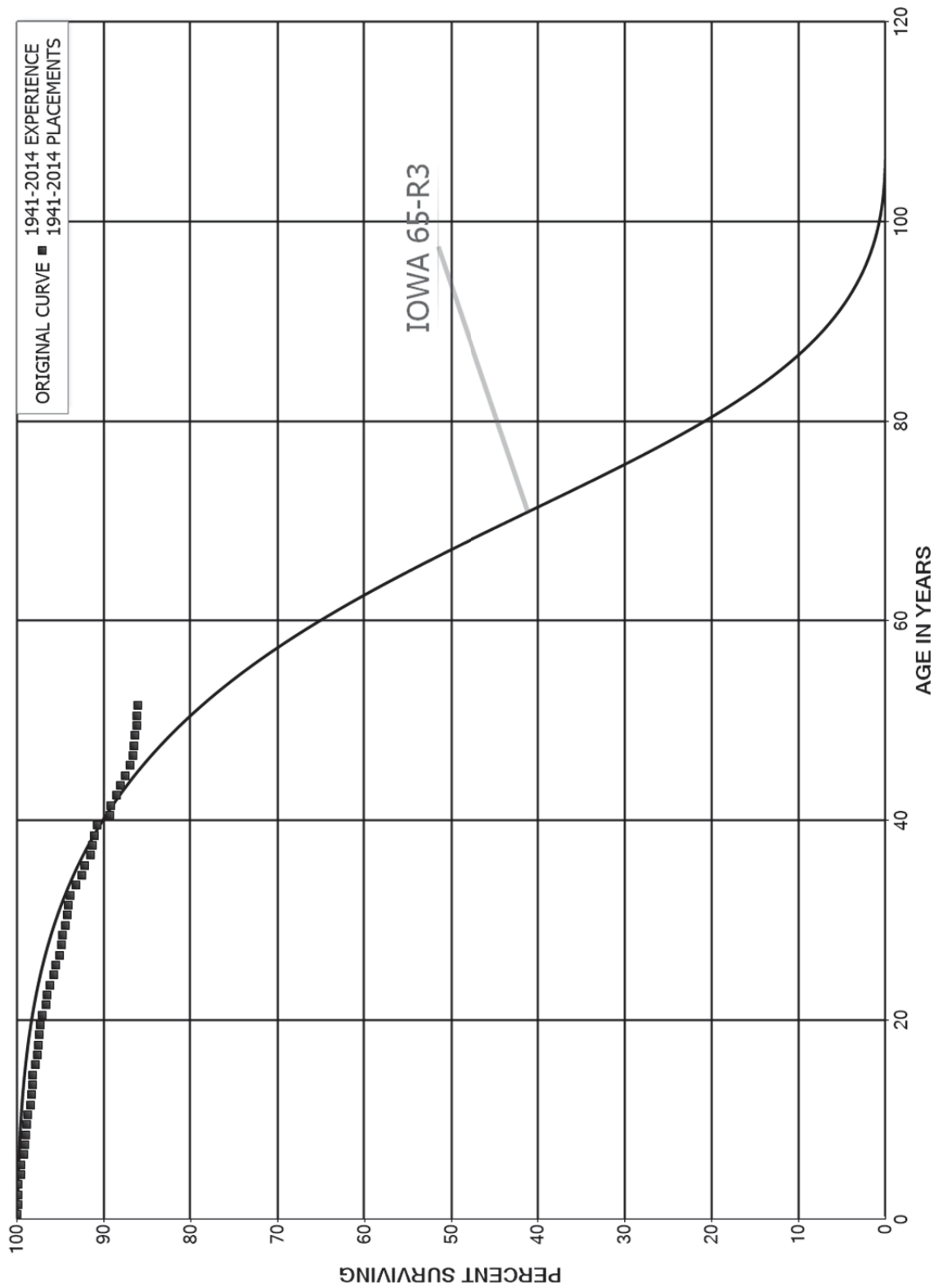
FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 359 ROADS AND TRAILS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2014			EXPERIENCE BAND 1950-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,119,156	11,701	0.0019	0.9981	97.75
40.5	3,173,992	5,581	0.0018	0.9982	97.57
41.5	2,526,234	3,142	0.0012	0.9988	97.40
42.5	2,194,243	7,249	0.0033	0.9967	97.28
43.5	1,961,602	8,546	0.0044	0.9956	96.95
44.5	1,927,973	2,704	0.0014	0.9986	96.53
45.5	1,761,328	6,390	0.0036	0.9964	96.40
46.5	1,752,562	3,857	0.0022	0.9978	96.05
47.5	1,568,717	5,828	0.0037	0.9963	95.84
48.5	1,097,002	2,220	0.0020	0.9980	95.48
49.5	989,928	2,152	0.0022	0.9978	95.29
50.5	977,238	3,297	0.0034	0.9966	95.08
51.5	923,571	2,296	0.0025	0.9975	94.76
52.5	861,716	4,439	0.0052	0.9948	94.52
53.5	830,391		0.0000	1.0000	94.04
54.5	626,858	520	0.0008	0.9992	94.04
55.5	574,797		0.0000	1.0000	93.96
56.5	461,957		0.0000	1.0000	93.96
57.5	64,486		0.0000	1.0000	93.96
58.5	49,386	1,104	0.0224	0.9776	93.96
59.5	42,816		0.0000	1.0000	91.86
60.5	17,749		0.0000	1.0000	91.86
61.5	1,312		0.0000	1.0000	91.86
62.5					91.86

FLORIDA POWER AND LIGHT COMPANY
ACCOUNT 361 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2014			EXPERIENCE BAND 1941-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	188,378,688	20,238	0.0001	0.9999	100.00
0.5	181,667,655	189,739	0.0010	0.9990	99.99
1.5	179,548,311	84,491	0.0005	0.9995	99.88
2.5	176,386,440	55,384	0.0003	0.9997	99.84
3.5	172,956,974	471,400	0.0027	0.9973	99.81
4.5	163,459,917	90,773	0.0006	0.9994	99.53
5.5	155,552,226	475,850	0.0031	0.9969	99.48
6.5	149,454,731	161,756	0.0011	0.9989	99.17
7.5	133,754,171	133,347	0.0010	0.9990	99.07
8.5	120,400,239	226,934	0.0019	0.9981	98.97
9.5	111,111,634	85,277	0.0008	0.9992	98.78
10.5	104,821,253	279,125	0.0027	0.9973	98.71
11.5	93,859,892	130,859	0.0014	0.9986	98.44
12.5	85,013,708	81,539	0.0010	0.9990	98.31
13.5	79,078,130	70,727	0.0009	0.9991	98.21
14.5	70,295,416	199,587	0.0028	0.9972	98.12
15.5	65,662,445	141,131	0.0021	0.9979	97.85
16.5	63,291,420	67,050	0.0011	0.9989	97.64
17.5	61,558,305	78,709	0.0013	0.9987	97.53
18.5	60,347,410	101,619	0.0017	0.9983	97.41
19.5	57,827,110	109,837	0.0019	0.9981	97.24
20.5	54,479,455	233,684	0.0043	0.9957	97.06
21.5	44,635,978	78,841	0.0018	0.9982	96.64
22.5	39,348,300	114,310	0.0029	0.9971	96.47
23.5	34,539,302	174,452	0.0051	0.9949	96.19
24.5	29,536,693	75,081	0.0025	0.9975	95.71
25.5	28,018,984	116,714	0.0042	0.9958	95.46
26.5	27,010,515	49,963	0.0018	0.9982	95.06
27.5	24,474,433	44,514	0.0018	0.9982	94.89
28.5	21,996,136	62,809	0.0029	0.9971	94.72
29.5	20,160,438	49,601	0.0025	0.9975	94.45
30.5	18,887,129	25,365	0.0013	0.9987	94.21
31.5	17,597,536	53,655	0.0030	0.9970	94.09
32.5	15,602,762	108,633	0.0070	0.9930	93.80
33.5	14,211,526	91,946	0.0065	0.9935	93.15
34.5	12,563,942	51,824	0.0041	0.9959	92.54
35.5	12,133,846	86,860	0.0072	0.9928	92.16
36.5	11,934,149	24,587	0.0021	0.9979	91.50
37.5	11,598,635	30,741	0.0027	0.9973	91.31
38.5	10,180,147	38,040	0.0037	0.9963	91.07

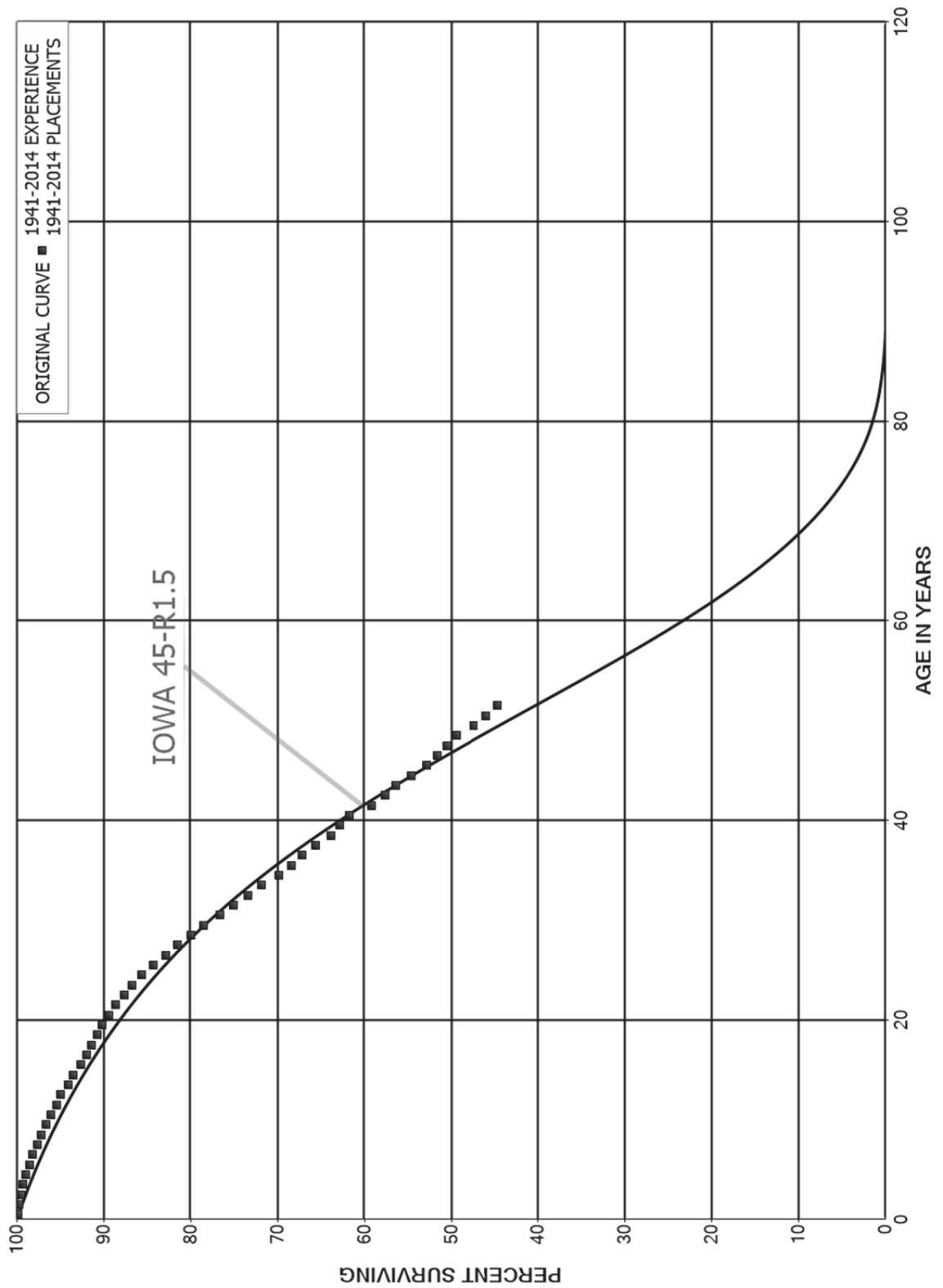
FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2014			EXPERIENCE BAND 1941-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,613,137	138,857	0.0161	0.9839	90.73
40.5	7,304,411	9,050	0.0012	0.9988	89.27
41.5	6,551,702	45,994	0.0070	0.9930	89.16
42.5	5,154,055	27,990	0.0054	0.9946	88.53
43.5	4,479,097	30,061	0.0067	0.9933	88.05
44.5	3,237,204	17,303	0.0053	0.9947	87.46
45.5	2,987,933	12,865	0.0043	0.9957	86.99
46.5	2,067,434	3,665	0.0018	0.9982	86.62
47.5	1,785,027	649	0.0004	0.9996	86.47
48.5	1,428,877	3,912	0.0027	0.9973	86.43
49.5	1,181,428	733	0.0006	0.9994	86.20
50.5	1,008,457	1,047	0.0010	0.9990	86.14
51.5	871,837	2,719	0.0031	0.9969	86.05
52.5	810,420	1,750	0.0022	0.9978	85.79
53.5	578,545	148	0.0003	0.9997	85.60
54.5	501,723	15	0.0000	1.0000	85.58
55.5	450,638	113	0.0003	0.9997	85.58
56.5	334,432	264	0.0008	0.9992	85.55
57.5	320,682	18,086	0.0564	0.9436	85.49
58.5	196,153	732	0.0037	0.9963	80.67
59.5	165,826	12,492	0.0753	0.9247	80.36
60.5	148,443		0.0000	1.0000	74.31
61.5	143,247		0.0000	1.0000	74.31
62.5	143,247		0.0000	1.0000	74.31
63.5	140,607		0.0000	1.0000	74.31
64.5	43,487		0.0000	1.0000	74.31
65.5	38,239		0.0000	1.0000	74.31
66.5	38,239		0.0000	1.0000	74.31
67.5	38,151		0.0000	1.0000	74.31
68.5	36,184		0.0000	1.0000	74.31
69.5	36,184		0.0000	1.0000	74.31
70.5	36,184		0.0000	1.0000	74.31
71.5	36,184		0.0000	1.0000	74.31
72.5	34,163		0.0000	1.0000	74.31
73.5					74.31

FLORIDA POWER AND LIGHT COMPANY
ACCOUNT 362 STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2014

EXPERIENCE BAND 1941-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,765,949,184	2,549,777	0.0014	0.9986	100.00
0.5	1,695,611,143	2,073,277	0.0012	0.9988	99.86
1.5	1,640,615,692	3,158,004	0.0019	0.9981	99.73
2.5	1,583,414,108	4,399,230	0.0028	0.9972	99.54
3.5	1,508,729,884	4,515,398	0.0030	0.9970	99.26
4.5	1,475,144,804	7,601,631	0.0052	0.9948	98.97
5.5	1,420,008,082	4,387,294	0.0031	0.9969	98.46
6.5	1,357,958,104	6,777,106	0.0050	0.9950	98.15
7.5	1,295,151,436	6,111,780	0.0047	0.9953	97.66
8.5	1,220,530,249	7,954,211	0.0065	0.9935	97.20
9.5	1,149,264,539	6,348,631	0.0055	0.9945	96.57
10.5	1,088,658,600	6,989,806	0.0064	0.9936	96.04
11.5	1,007,461,649	5,498,122	0.0055	0.9945	95.42
12.5	936,449,161	7,896,814	0.0084	0.9916	94.90
13.5	872,851,653	5,840,640	0.0067	0.9933	94.10
14.5	807,637,114	7,045,394	0.0087	0.9913	93.47
15.5	754,206,549	5,503,391	0.0073	0.9927	92.65
16.5	718,817,122	4,311,275	0.0060	0.9940	91.98
17.5	683,949,313	5,596,224	0.0082	0.9918	91.43
18.5	660,023,381	3,895,541	0.0059	0.9941	90.68
19.5	641,182,827	5,645,780	0.0088	0.9912	90.14
20.5	611,119,831	4,704,256	0.0077	0.9923	89.35
21.5	569,277,764	6,774,796	0.0119	0.9881	88.66
22.5	505,124,450	4,861,605	0.0096	0.9904	87.61
23.5	436,404,815	5,511,122	0.0126	0.9874	86.76
24.5	371,760,720	6,180,425	0.0166	0.9834	85.67
25.5	324,768,624	5,538,850	0.0171	0.9829	84.24
26.5	297,623,742	4,852,410	0.0163	0.9837	82.81
27.5	272,649,933	5,135,393	0.0188	0.9812	81.46
28.5	248,655,521	4,475,103	0.0180	0.9820	79.92
29.5	229,829,690	5,499,816	0.0239	0.9761	78.48
30.5	214,874,185	4,397,212	0.0205	0.9795	76.61
31.5	199,109,441	4,304,593	0.0216	0.9784	75.04
32.5	177,778,497	3,779,445	0.0213	0.9787	73.42
33.5	161,337,183	4,443,625	0.0275	0.9725	71.85
34.5	145,374,833	3,178,754	0.0219	0.9781	69.88
35.5	136,784,543	2,326,666	0.0170	0.9830	68.35
36.5	130,444,910	3,115,962	0.0239	0.9761	67.19
37.5	123,339,965	3,251,782	0.0264	0.9736	65.58
38.5	115,118,820	1,853,104	0.0161	0.9839	63.85

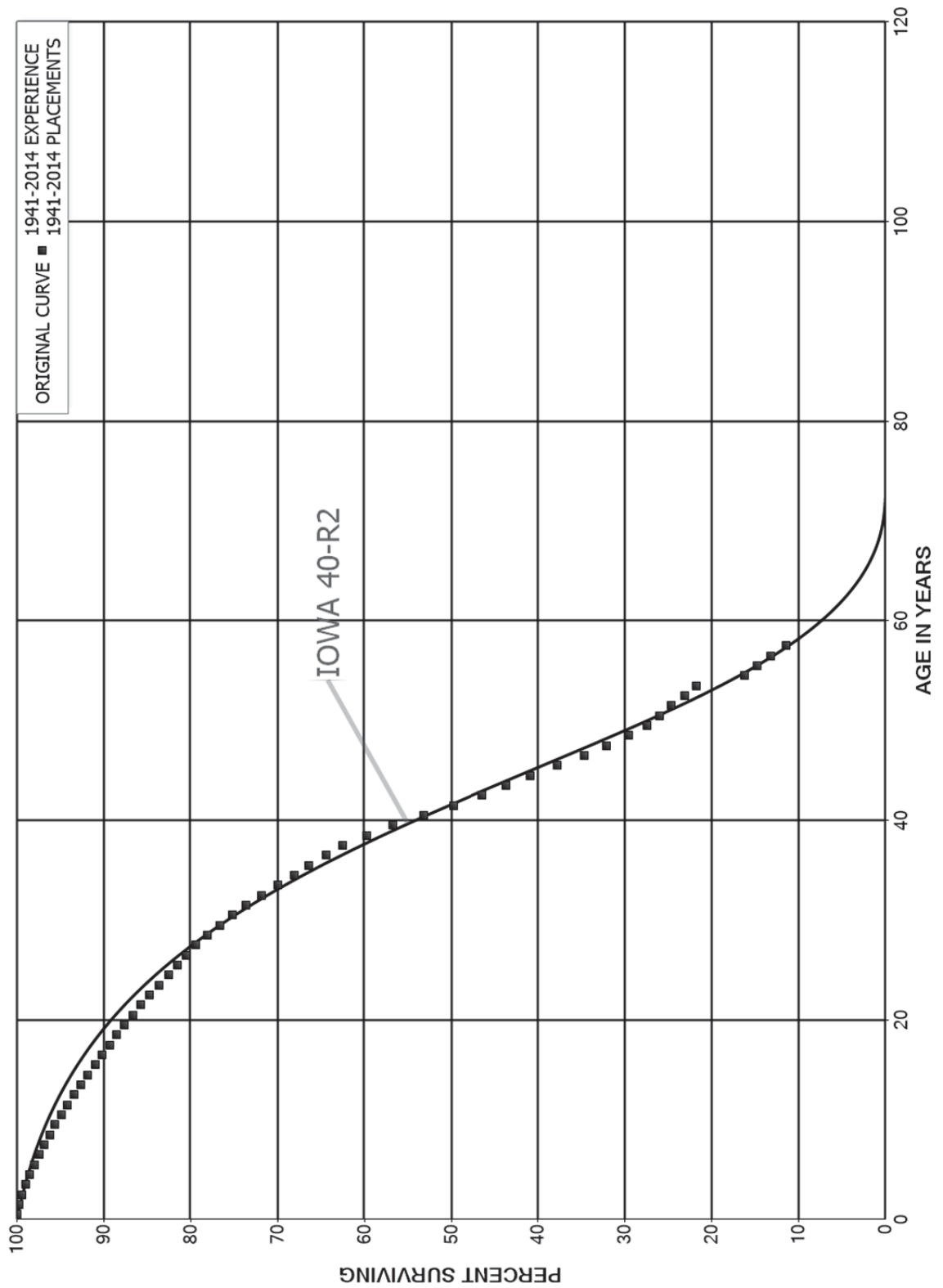
FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2014			EXPERIENCE BAND 1941-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	102,071,757	1,847,857	0.0181	0.9819	62.82
40.5	88,195,955	3,662,283	0.0415	0.9585	61.69
41.5	77,607,473	1,997,555	0.0257	0.9743	59.12
42.5	64,631,925	1,383,451	0.0214	0.9786	57.60
43.5	55,198,456	1,669,565	0.0302	0.9698	56.37
44.5	42,461,718	1,463,003	0.0345	0.9655	54.66
45.5	37,955,667	874,084	0.0230	0.9770	52.78
46.5	26,928,473	541,158	0.0201	0.9799	51.57
47.5	21,141,896	451,897	0.0214	0.9786	50.53
48.5	17,639,848	736,963	0.0418	0.9582	49.45
49.5	13,717,545	412,036	0.0300	0.9700	47.38
50.5	11,101,686	319,756	0.0288	0.9712	45.96
51.5	9,053,948	260,865	0.0288	0.9712	44.64
52.5	7,592,080	140,830	0.0185	0.9815	43.35
53.5	6,719,212	144,783	0.0215	0.9785	42.55
54.5	5,635,225	37,346	0.0066	0.9934	41.63
55.5	4,676,117	35,857	0.0077	0.9923	41.35
56.5	3,517,835	89,723	0.0255	0.9745	41.04
57.5	3,014,271	64,856	0.0215	0.9785	39.99
58.5	2,348,571	16,139	0.0069	0.9931	39.13
59.5	1,807,724	81,533	0.0451	0.9549	38.86
60.5	1,179,211	25,437	0.0216	0.9784	37.11
61.5	885,410	7,269	0.0082	0.9918	36.31
62.5	793,736	21,768	0.0274	0.9726	36.01
63.5	587,659	19,071	0.0325	0.9675	35.02
64.5	442,602	7,461	0.0169	0.9831	33.89
65.5	254,553	8,458	0.0332	0.9668	33.31
66.5	163,607	765	0.0047	0.9953	32.21
67.5	127,070		0.0000	1.0000	32.06
68.5	60,044		0.0000	1.0000	32.06
69.5	49,966		0.0000	1.0000	32.06
70.5	48,710		0.0000	1.0000	32.06
71.5	48,710	420	0.0086	0.9914	32.06
72.5	45,068		0.0000	1.0000	31.78
73.5					31.78

FLORIDA POWER AND LIGHT COMPANY
ACCOUNT 364.1 POLES, TOWERS AND FIXTURES - WOOD
ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 364.1 POLES, TOWERS AND FIXTURES - WOOD

ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2014

EXPERIENCE BAND 1941-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,150,004,689	253,075	0.0002	0.9998	100.00
0.5	1,064,580,354	2,361,751	0.0022	0.9978	99.98
1.5	997,594,875	3,549,655	0.0036	0.9964	99.76
2.5	939,121,398	4,160,040	0.0044	0.9956	99.40
3.5	894,189,058	4,386,404	0.0049	0.9951	98.96
4.5	856,264,952	4,553,892	0.0053	0.9947	98.48
5.5	821,435,301	4,434,115	0.0054	0.9946	97.95
6.5	783,275,938	4,915,879	0.0063	0.9937	97.42
7.5	751,150,239	4,714,864	0.0063	0.9937	96.81
8.5	695,833,778	4,596,347	0.0066	0.9934	96.20
9.5	653,016,934	4,968,264	0.0076	0.9924	95.57
10.5	620,728,797	4,555,767	0.0073	0.9927	94.84
11.5	585,976,095	4,579,605	0.0078	0.9922	94.15
12.5	553,200,997	4,663,542	0.0084	0.9916	93.41
13.5	523,327,601	4,555,951	0.0087	0.9913	92.62
14.5	494,014,601	4,387,655	0.0089	0.9911	91.82
15.5	466,704,805	4,349,015	0.0093	0.9907	91.00
16.5	438,746,936	3,967,043	0.0090	0.9910	90.15
17.5	417,852,181	3,965,429	0.0095	0.9905	89.34
18.5	397,455,655	3,950,356	0.0099	0.9901	88.49
19.5	376,280,564	4,068,839	0.0108	0.9892	87.61
20.5	355,236,016	3,980,481	0.0112	0.9888	86.66
21.5	328,623,462	3,898,513	0.0119	0.9881	85.69
22.5	306,796,532	3,894,902	0.0127	0.9873	84.67
23.5	283,978,364	3,629,566	0.0128	0.9872	83.60
24.5	259,354,924	3,225,753	0.0124	0.9876	82.53
25.5	236,470,251	2,939,161	0.0124	0.9876	81.50
26.5	215,906,029	2,862,790	0.0133	0.9867	80.49
27.5	197,303,677	3,244,733	0.0164	0.9836	79.42
28.5	177,868,765	3,325,328	0.0187	0.9813	78.12
29.5	158,424,099	3,008,481	0.0190	0.9810	76.66
30.5	140,656,442	3,054,264	0.0217	0.9783	75.20
31.5	125,133,473	2,973,131	0.0238	0.9762	73.57
32.5	113,633,744	2,905,304	0.0256	0.9744	71.82
33.5	101,070,926	2,702,404	0.0267	0.9733	69.98
34.5	87,922,066	2,257,562	0.0257	0.9743	68.11
35.5	75,041,486	2,177,077	0.0290	0.9710	66.36
36.5	67,458,632	2,008,864	0.0298	0.9702	64.44
37.5	61,565,381	2,750,433	0.0447	0.9553	62.52
38.5	54,863,198	2,798,250	0.0510	0.9490	59.73

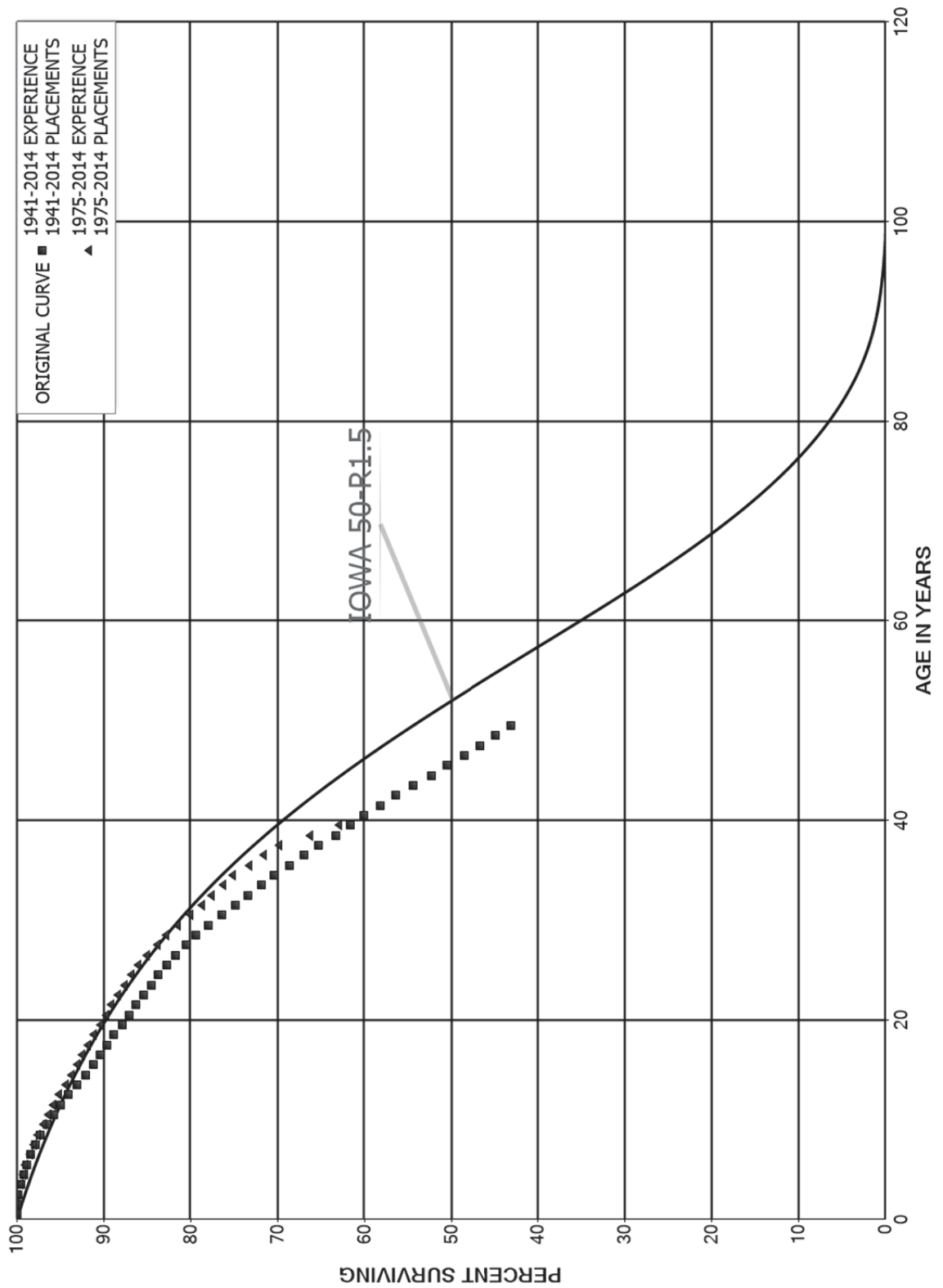
FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 364.1 POLES, TOWERS AND FIXTURES - WOOD

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2014			EXPERIENCE BAND 1941-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	47,657,532	2,984,607	0.0626	0.9374	56.68
40.5	41,067,789	2,674,750	0.0651	0.9349	53.13
41.5	34,631,136	2,253,945	0.0651	0.9349	49.67
42.5	29,344,506	1,754,429	0.0598	0.9402	46.44
43.5	25,285,162	1,660,050	0.0657	0.9343	43.66
44.5	20,814,599	1,558,399	0.0749	0.9251	40.80
45.5	17,946,882	1,505,534	0.0839	0.9161	37.74
46.5	14,782,347	1,090,987	0.0738	0.9262	34.57
47.5	12,337,526	967,161	0.0784	0.9216	32.02
48.5	10,286,116	727,852	0.0708	0.9292	29.51
49.5	8,538,523	464,927	0.0545	0.9455	27.42
50.5	7,434,268	382,464	0.0514	0.9486	25.93
51.5	6,719,927	406,876	0.0605	0.9395	24.60
52.5	5,486,416	332,458	0.0606	0.9394	23.11
53.5	4,467,702	1,136,632	0.2544	0.7456	21.71
54.5	2,455,860	225,099	0.0917	0.9083	16.18
55.5	1,242,843	128,351	0.1033	0.8967	14.70
56.5	460,942	61,639	0.1337	0.8663	13.18
57.5	1,385		0.0000	1.0000	11.42
58.5	1,385		0.0000	1.0000	11.42
59.5	3,303		0.0000	1.0000	11.42
60.5	25,938		0.0000	1.0000	11.42
61.5	25,938		0.0000	1.0000	11.42
62.5	22,944	2,781	0.1212	0.8788	11.42
63.5					10.04

FLORIDA POWER AND LIGHT COMPANY
ACCOUNT 364.2 POLES, TOWERS AND FIXTURES - CONCRETE
ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 364.2 POLES, TOWERS AND FIXTURES - CONCRETE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2014

EXPERIENCE BAND 1941-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	386,750,990	1,014	0.0000	1.0000	100.00
0.5	322,348,331	107,699	0.0003	0.9997	100.00
1.5	284,871,562	491,721	0.0017	0.9983	99.97
2.5	262,221,557	704,868	0.0027	0.9973	99.79
3.5	238,486,400	743,932	0.0031	0.9969	99.53
4.5	210,491,872	741,291	0.0035	0.9965	99.22
5.5	174,409,267	867,022	0.0050	0.9950	98.87
6.5	141,888,826	704,067	0.0050	0.9950	98.37
7.5	121,119,617	775,811	0.0064	0.9936	97.89
8.5	104,535,748	836,536	0.0080	0.9920	97.26
9.5	98,760,110	812,373	0.0082	0.9918	96.48
10.5	92,908,586	766,464	0.0082	0.9918	95.69
11.5	86,048,277	801,391	0.0093	0.9907	94.90
12.5	78,710,487	834,604	0.0106	0.9894	94.01
13.5	73,454,936	756,292	0.0103	0.9897	93.02
14.5	68,107,903	665,200	0.0098	0.9902	92.06
15.5	62,920,581	549,324	0.0087	0.9913	91.16
16.5	58,280,233	512,844	0.0088	0.9912	90.36
17.5	54,630,478	480,044	0.0088	0.9912	89.57
18.5	51,360,003	543,477	0.0106	0.9894	88.78
19.5	48,513,622	440,807	0.0091	0.9909	87.84
20.5	44,554,519	385,030	0.0086	0.9914	87.04
21.5	41,606,527	417,421	0.0100	0.9900	86.29
22.5	38,688,736	404,368	0.0105	0.9895	85.43
23.5	35,946,516	360,176	0.0100	0.9900	84.53
24.5	33,059,185	366,499	0.0111	0.9889	83.69
25.5	30,837,269	402,150	0.0130	0.9870	82.76
26.5	28,636,820	407,871	0.0142	0.9858	81.68
27.5	26,845,924	391,214	0.0146	0.9854	80.52
28.5	25,191,664	449,025	0.0178	0.9822	79.34
29.5	23,886,493	486,509	0.0204	0.9796	77.93
30.5	22,247,359	454,523	0.0204	0.9796	76.34
31.5	21,203,893	398,458	0.0188	0.9812	74.78
32.5	20,542,450	430,122	0.0209	0.9791	73.38
33.5	19,720,489	397,037	0.0201	0.9799	71.84
34.5	18,122,615	446,758	0.0247	0.9753	70.39
35.5	16,082,250	403,651	0.0251	0.9749	68.66
36.5	14,752,385	368,452	0.0250	0.9750	66.94
37.5	13,017,127	398,677	0.0306	0.9694	65.26
38.5	11,424,151	294,713	0.0258	0.9742	63.26

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 364.2 POLES, TOWERS AND FIXTURES - CONCRETE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2014			EXPERIENCE BAND 1941-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,826,689	258,485	0.0263	0.9737	61.63
40.5	8,406,270	258,385	0.0307	0.9693	60.01
41.5	6,532,500	202,295	0.0310	0.9690	58.17
42.5	5,074,912	174,369	0.0344	0.9656	56.37
43.5	4,132,048	160,458	0.0388	0.9612	54.43
44.5	2,546,979	89,968	0.0353	0.9647	52.32
45.5	2,052,518	79,406	0.0387	0.9613	50.47
46.5	1,611,281	63,114	0.0392	0.9608	48.51
47.5	1,318,037	51,043	0.0387	0.9613	46.61
48.5	1,100,233	43,935	0.0399	0.9601	44.81
49.5	885,954	38,737	0.0437	0.9563	43.02
50.5	703,600	33,270	0.0473	0.9527	41.14
51.5	528,659	26,587	0.0503	0.9497	39.19
52.5	355,675	18,982	0.0534	0.9466	37.22
53.5	187,754	12,389	0.0660	0.9340	35.24
54.5	138,992	15,065	0.1084	0.8916	32.91
55.5	78,357	12,812	0.1635	0.8365	29.34
56.5	30,411	7,397	0.2432	0.7568	24.55
57.5					18.58

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 364.2 POLES, TOWERS AND FIXTURES - CONCRETE

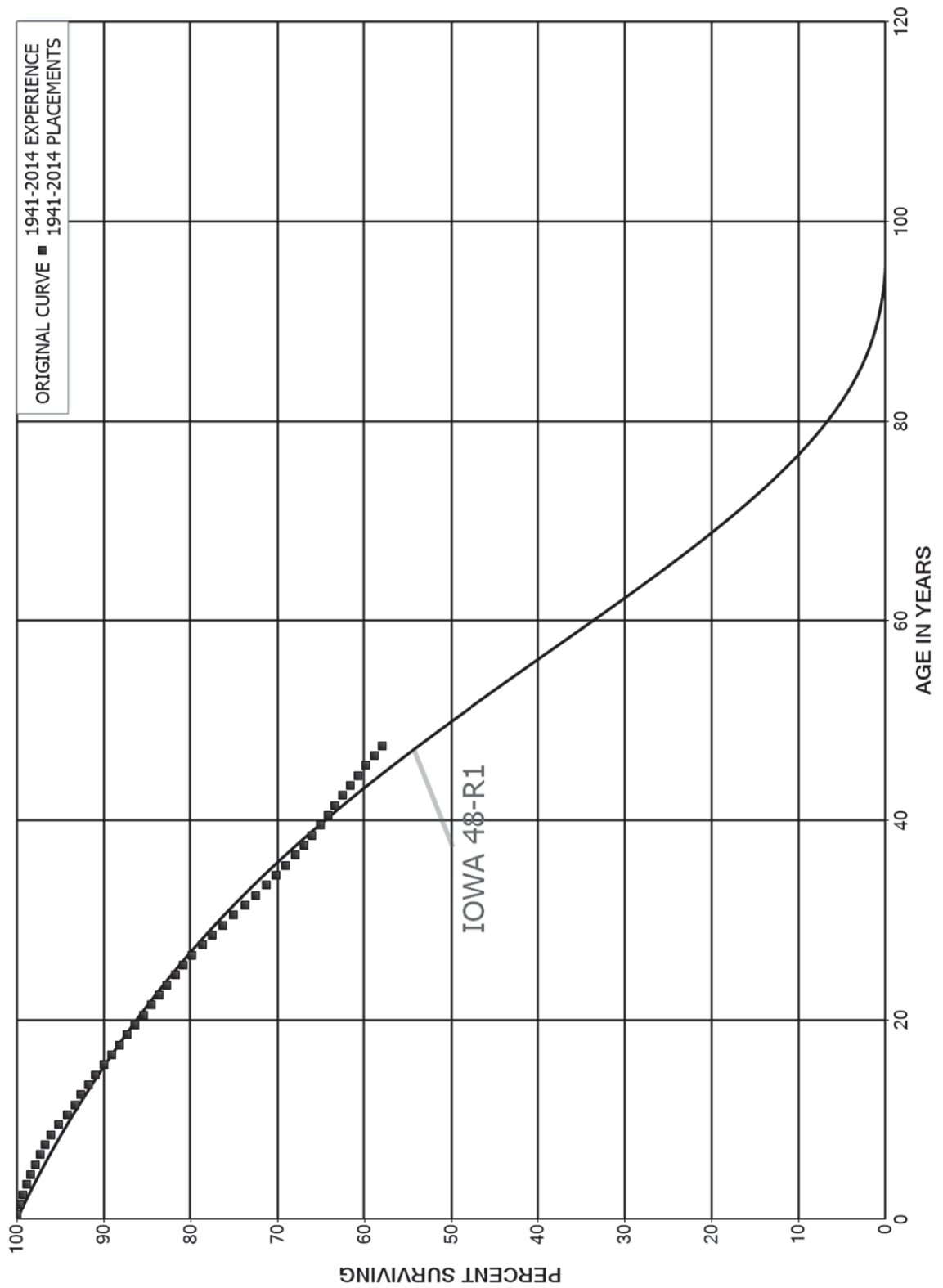
ORIGINAL LIFE TABLE

PLACEMENT BAND 1975-2014

EXPERIENCE BAND 1975-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	373,944,748	1,014	0.0000	1.0000	100.00
0.5	308,945,821	107,699	0.0003	0.9997	100.00
1.5	270,952,381	478,200	0.0018	0.9982	99.96
2.5	247,745,511	656,199	0.0026	0.9974	99.79
3.5	223,704,833	679,664	0.0030	0.9970	99.52
4.5	195,774,573	647,448	0.0033	0.9967	99.22
5.5	159,785,811	746,221	0.0047	0.9953	98.89
6.5	127,386,172	558,536	0.0044	0.9956	98.43
7.5	106,762,493	579,816	0.0054	0.9946	98.00
8.5	90,875,545	584,484	0.0064	0.9936	97.47
9.5	85,835,755	524,862	0.0061	0.9939	96.84
10.5	80,617,811	476,945	0.0059	0.9941	96.25
11.5	74,114,342	493,506	0.0067	0.9933	95.68
12.5	67,147,196	506,242	0.0075	0.9925	95.04
13.5	62,242,960	433,741	0.0070	0.9930	94.33
14.5	57,219,085	417,194	0.0073	0.9927	93.67
15.5	52,279,961	355,156	0.0068	0.9932	92.99
16.5	47,834,081	336,303	0.0070	0.9930	92.35
17.5	44,359,287	306,132	0.0069	0.9931	91.70
18.5	41,260,648	361,461	0.0088	0.9912	91.07
19.5	38,596,634	267,493	0.0069	0.9931	90.27
20.5	34,797,220	228,590	0.0066	0.9934	89.65
21.5	31,999,827	278,625	0.0087	0.9913	89.06
22.5	29,218,411	255,995	0.0088	0.9912	88.28
23.5	26,620,154	228,923	0.0086	0.9914	87.51
24.5	23,857,215	226,884	0.0095	0.9905	86.76
25.5	21,774,349	264,004	0.0121	0.9879	85.93
26.5	19,710,704	265,301	0.0135	0.9865	84.89
27.5	18,062,377	216,729	0.0120	0.9880	83.75
28.5	16,582,602	262,547	0.0158	0.9842	82.74
29.5	14,854,947	266,865	0.0180	0.9820	81.43
30.5	12,822,368	217,545	0.0170	0.9830	79.97
31.5	11,523,086	167,702	0.0146	0.9854	78.61
32.5	10,659,284	181,706	0.0170	0.9830	77.47
33.5	9,719,139	137,378	0.0141	0.9859	76.15
34.5	8,062,832	207,538	0.0257	0.9743	75.07
35.5	5,911,129	130,616	0.0221	0.9779	73.14
36.5	4,505,298	114,756	0.0255	0.9745	71.52
37.5	2,897,610	145,057	0.0501	0.9499	69.70
38.5	1,457,224	73,390	0.0504	0.9496	66.21
39.5					62.88

FLORIDA POWER AND LIGHT COMPANY
ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2014			EXPERIENCE BAND 1941-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,774,288,607	1,177,495	0.0007	0.9993	100.00
0.5	1,645,995,646	4,530,963	0.0028	0.9972	99.93
1.5	1,560,367,498	6,129,250	0.0039	0.9961	99.66
2.5	1,500,716,301	6,773,321	0.0045	0.9955	99.27
3.5	1,438,032,725	6,772,198	0.0047	0.9953	98.82
4.5	1,386,601,766	7,003,235	0.0051	0.9949	98.35
5.5	1,333,592,702	7,270,822	0.0055	0.9945	97.86
6.5	1,278,666,936	7,972,758	0.0062	0.9938	97.32
7.5	1,217,105,752	8,450,470	0.0069	0.9931	96.72
8.5	1,138,483,762	9,749,757	0.0086	0.9914	96.05
9.5	1,072,432,864	11,546,779	0.0108	0.9892	95.22
10.5	1,016,985,600	9,366,364	0.0092	0.9908	94.20
11.5	953,785,858	7,658,413	0.0080	0.9920	93.33
12.5	907,664,211	8,111,911	0.0089	0.9911	92.58
13.5	868,158,855	7,894,372	0.0091	0.9909	91.75
14.5	824,619,463	8,348,467	0.0101	0.9899	90.92
15.5	785,360,586	7,725,430	0.0098	0.9902	90.00
16.5	745,649,371	7,564,611	0.0101	0.9899	89.11
17.5	711,889,314	7,656,432	0.0108	0.9892	88.21
18.5	679,587,310	7,108,514	0.0105	0.9895	87.26
19.5	646,449,063	6,918,464	0.0107	0.9893	86.35
20.5	610,743,614	6,296,132	0.0103	0.9897	85.42
21.5	563,406,027	6,332,279	0.0112	0.9888	84.54
22.5	523,974,244	5,715,395	0.0109	0.9891	83.59
23.5	479,749,797	5,390,278	0.0112	0.9888	82.68
24.5	427,917,298	4,877,713	0.0114	0.9886	81.75
25.5	379,942,003	4,874,796	0.0128	0.9872	80.82
26.5	339,264,376	4,856,219	0.0143	0.9857	79.78
27.5	306,900,191	4,467,143	0.0146	0.9854	78.64
28.5	278,649,689	4,328,516	0.0155	0.9845	77.50
29.5	251,352,581	4,176,232	0.0166	0.9834	76.29
30.5	223,184,690	3,915,501	0.0175	0.9825	75.02
31.5	199,600,574	3,200,714	0.0160	0.9840	73.71
32.5	180,923,550	2,988,386	0.0165	0.9835	72.53
33.5	159,156,990	2,593,292	0.0163	0.9837	71.33
34.5	136,664,347	2,196,463	0.0161	0.9839	70.17
35.5	116,303,620	1,900,620	0.0163	0.9837	69.04
36.5	103,862,888	1,447,368	0.0139	0.9861	67.91
37.5	94,040,337	1,339,673	0.0142	0.9858	66.96
38.5	84,011,223	1,152,284	0.0137	0.9863	66.01

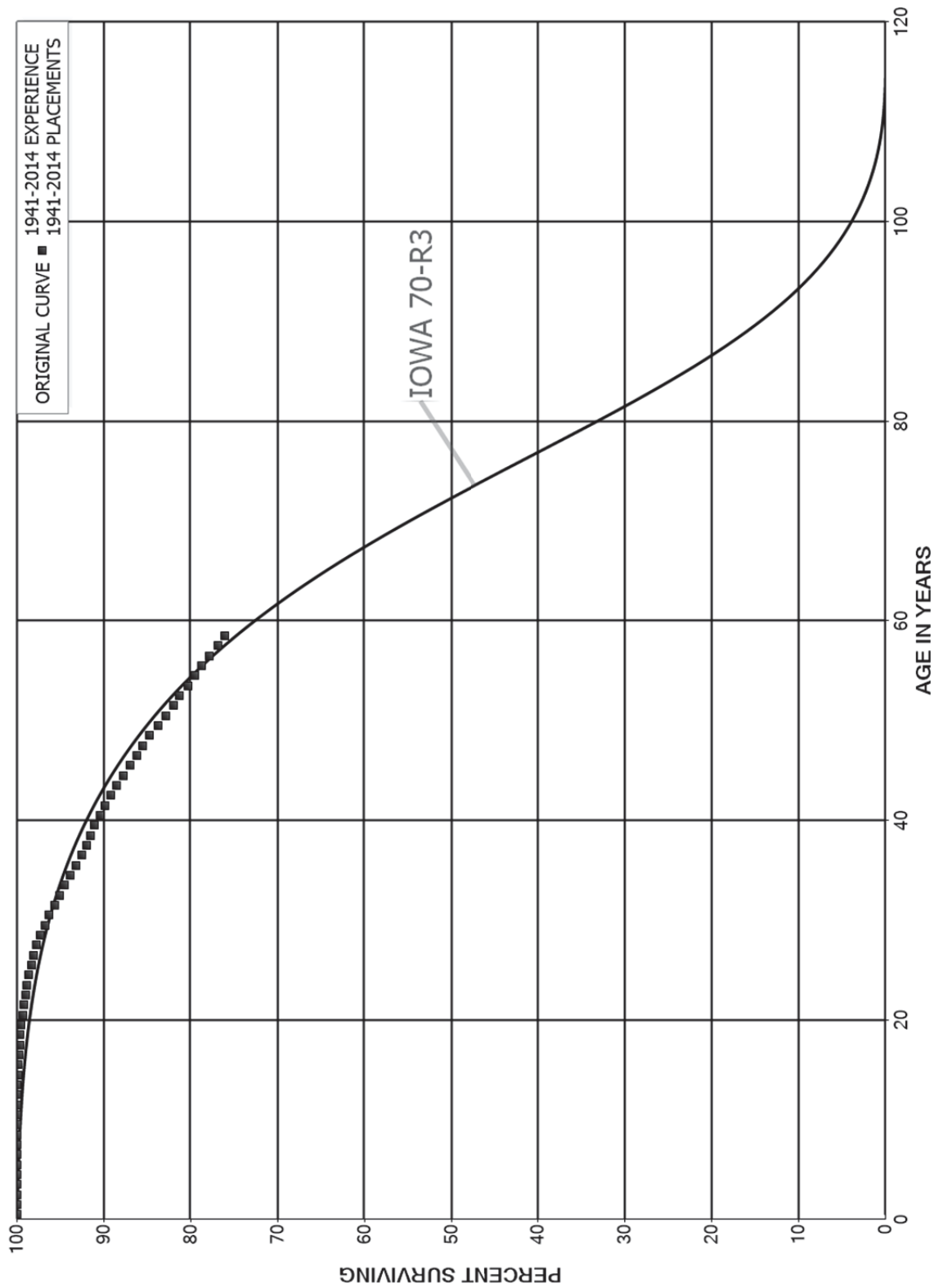
FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2014			EXPERIENCE BAND 1941-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	73,034,112	1,010,152	0.0138	0.9862	65.10
40.5	63,060,603	820,423	0.0130	0.9870	64.20
41.5	52,748,425	711,463	0.0135	0.9865	63.37
42.5	42,554,162	619,385	0.0146	0.9854	62.51
43.5	35,134,771	470,653	0.0134	0.9866	61.60
44.5	25,173,473	404,817	0.0161	0.9839	60.78
45.5	20,623,473	331,170	0.0161	0.9839	59.80
46.5	17,807,591	265,984	0.0149	0.9851	58.84
47.5	15,379,019	171,705	0.0112	0.9888	57.96
48.5	13,471,275	163,780	0.0122	0.9878	57.32
49.5	11,839,766	131,322	0.0111	0.9889	56.62
50.5	10,255,881	126,461	0.0123	0.9877	55.99
51.5	8,964,337	118,585	0.0132	0.9868	55.30
52.5	7,792,258	101,550	0.0130	0.9870	54.57
53.5	6,729,848	100,554	0.0149	0.9851	53.86
54.5	6,207,701	101,213	0.0163	0.9837	53.05
55.5	5,730,325	77,224	0.0135	0.9865	52.19
56.5	5,317,737	91,401	0.0172	0.9828	51.48
57.5	4,926,416	72,330	0.0147	0.9853	50.60
58.5	4,685,817	63,175	0.0135	0.9865	49.86
59.5	4,383,797	52,408	0.0120	0.9880	49.18
60.5	4,064,663	63,738	0.0157	0.9843	48.60
61.5	3,741,581	60,923	0.0163	0.9837	47.83
62.5	3,307,627	39,333	0.0119	0.9881	47.06
63.5	2,933,060	32,584	0.0111	0.9889	46.50
64.5	2,327,773	29,298	0.0126	0.9874	45.98
65.5	1,713,752	15,992	0.0093	0.9907	45.40
66.5	1,308,428	13,985	0.0107	0.9893	44.98
67.5	1,010,518	12,074	0.0119	0.9881	44.50
68.5	840,372	8,922	0.0106	0.9894	43.96
69.5	787,673	5,198	0.0066	0.9934	43.50
70.5	763,769	3,600	0.0047	0.9953	43.21
71.5	732,834	5,638	0.0077	0.9923	43.01
72.5	615,256	7,715	0.0125	0.9875	42.68
73.5					42.14

FLORIDA POWER AND LIGHT COMPANY
ACCOUNT 366.6 UNDERGROUND CONDUIT - DUCT SYSTEM
ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 366.6 UNDERGROUND CONDUIT - DUCT SYSTEM

ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2014

EXPERIENCE BAND 1941-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,507,455,008	43	0.0000	1.0000	100.00
0.5	1,463,936,296	9,961	0.0000	1.0000	100.00
1.5	1,415,196,868	10,843	0.0000	1.0000	100.00
2.5	1,370,949,293	14,213	0.0000	1.0000	100.00
3.5	1,332,747,046	23,967	0.0000	1.0000	100.00
4.5	1,304,039,707	63,581	0.0000	1.0000	100.00
5.5	1,264,838,886	51,758	0.0000	1.0000	99.99
6.5	1,202,725,242	87,247	0.0001	0.9999	99.99
7.5	1,133,912,849	72,286	0.0001	0.9999	99.98
8.5	1,036,099,368	68,299	0.0001	0.9999	99.97
9.5	939,030,251	71,259	0.0001	0.9999	99.97
10.5	851,696,431	89,038	0.0001	0.9999	99.96
11.5	771,851,729	153,095	0.0002	0.9998	99.95
12.5	687,548,314	144,775	0.0002	0.9998	99.93
13.5	623,251,416	210,121	0.0003	0.9997	99.91
14.5	555,593,946	250,060	0.0005	0.9995	99.87
15.5	505,221,193	347,842	0.0007	0.9993	99.83
16.5	453,535,732	426,746	0.0009	0.9991	99.76
17.5	418,034,045	359,583	0.0009	0.9991	99.67
18.5	394,312,406	479,484	0.0012	0.9988	99.58
19.5	370,332,890	592,489	0.0016	0.9984	99.46
20.5	349,520,883	490,737	0.0014	0.9986	99.30
21.5	327,481,625	545,103	0.0017	0.9983	99.16
22.5	308,890,808	570,503	0.0018	0.9982	99.00
23.5	285,667,702	619,864	0.0022	0.9978	98.81
24.5	257,115,549	690,555	0.0027	0.9973	98.60
25.5	226,998,181	704,818	0.0031	0.9969	98.33
26.5	204,246,476	743,762	0.0036	0.9964	98.03
27.5	183,136,199	747,728	0.0041	0.9959	97.67
28.5	164,922,367	851,889	0.0052	0.9948	97.27
29.5	148,031,459	807,913	0.0055	0.9945	96.77
30.5	133,217,825	805,205	0.0060	0.9940	96.24
31.5	121,386,344	755,596	0.0062	0.9938	95.66
32.5	111,361,129	666,174	0.0060	0.9940	95.07
33.5	100,270,432	688,973	0.0069	0.9931	94.50
34.5	89,711,017	684,579	0.0076	0.9924	93.85
35.5	82,360,772	555,505	0.0067	0.9933	93.13
36.5	78,833,608	443,432	0.0056	0.9944	92.50
37.5	73,319,140	365,276	0.0050	0.9950	91.98
38.5	67,617,262	370,952	0.0055	0.9945	91.52

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 366.6 UNDERGROUND CONDUIT - DUCT SYSTEM

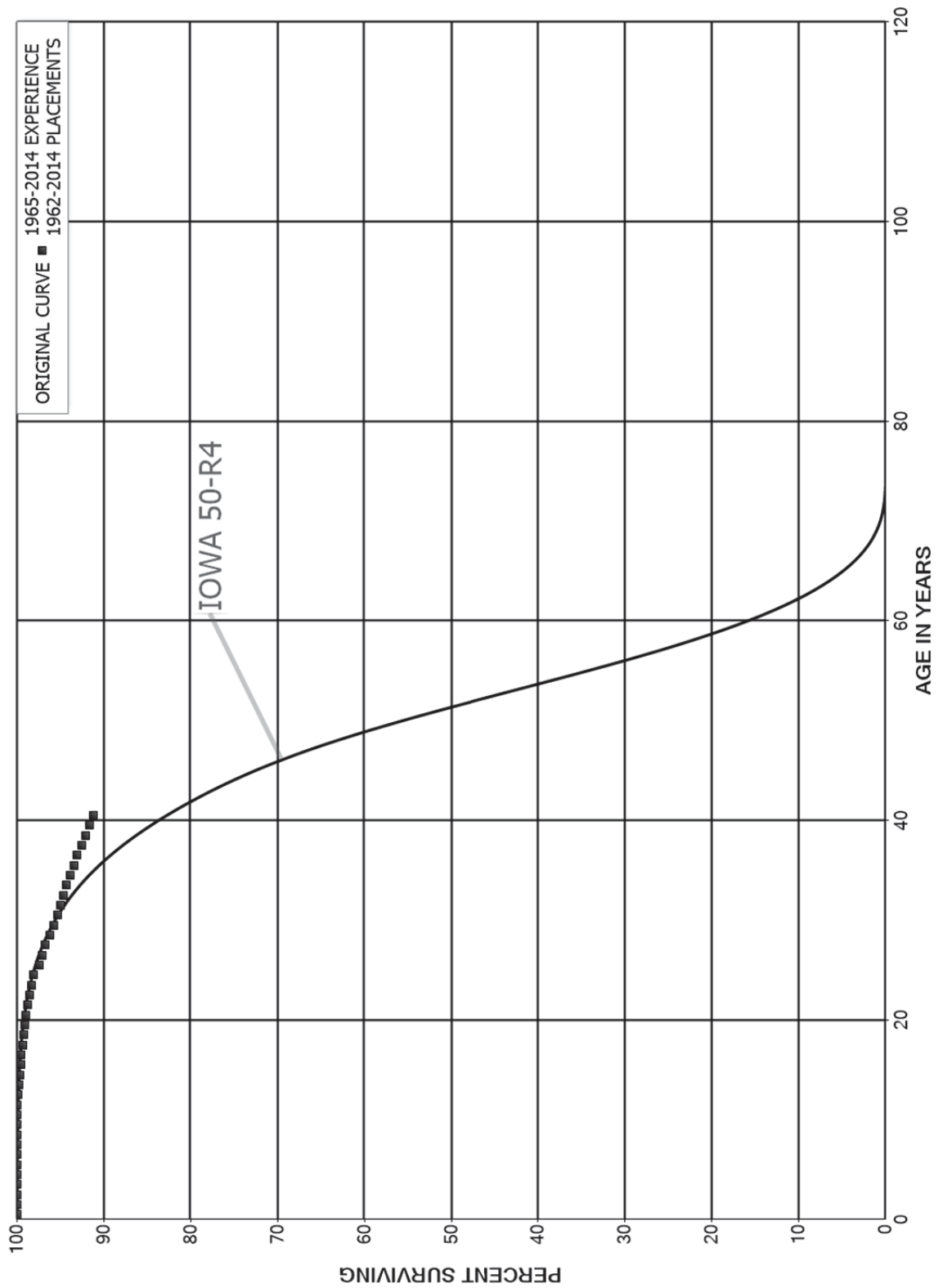
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2014

EXPERIENCE BAND 1941-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	57,413,623	365,560	0.0064	0.9936	91.02
40.5	49,612,962	353,369	0.0071	0.9929	90.44
41.5	41,314,249	279,692	0.0068	0.9932	89.80
42.5	34,454,113	248,633	0.0072	0.9928	89.19
43.5	28,520,436	268,783	0.0094	0.9906	88.55
44.5	18,997,060	167,961	0.0088	0.9912	87.71
45.5	15,341,776	137,455	0.0090	0.9910	86.94
46.5	13,456,502	105,641	0.0079	0.9921	86.16
47.5	10,982,550	102,956	0.0094	0.9906	85.48
48.5	9,448,409	101,039	0.0107	0.9893	84.68
49.5	7,922,031	88,421	0.0112	0.9888	83.77
50.5	7,397,809	76,903	0.0104	0.9896	82.84
51.5	6,934,959	61,932	0.0089	0.9911	81.98
52.5	6,594,722	81,559	0.0124	0.9876	81.25
53.5	6,213,716	55,356	0.0089	0.9911	80.24
54.5	5,776,968	58,314	0.0101	0.9899	79.53
55.5	5,280,715	56,220	0.0106	0.9894	78.72
56.5	4,915,345	65,628	0.0134	0.9866	77.89
57.5	4,406,682	46,938	0.0107	0.9893	76.85
58.5	4,003,545	16,303	0.0041	0.9959	76.03
59.5	3,569,938	20,182	0.0057	0.9943	75.72
60.5	3,335,770	14,936	0.0045	0.9955	75.29
61.5	2,890,968	16,405	0.0057	0.9943	74.95
62.5	2,645,181	17,558	0.0066	0.9934	74.53
63.5	2,318,917	17,018	0.0073	0.9927	74.03
64.5	2,208,769	17,241	0.0078	0.9922	73.49
65.5	1,289,915	5,700	0.0044	0.9956	72.92
66.5	227,255	603	0.0027	0.9973	72.59
67.5	211,138	753	0.0036	0.9964	72.40
68.5	203,576	886	0.0044	0.9956	72.14
69.5	201,956	2,078	0.0103	0.9897	71.83
70.5	199,878	3,263	0.0163	0.9837	71.09
71.5	196,592	1,511	0.0077	0.9923	69.93
72.5	180,278	995	0.0055	0.9945	69.39
73.5					69.01

FLORIDA POWER AND LIGHT COMPANY
ACCOUNT 366.7 UNDERGROUND CONDUIT - DIRECT BURIED
ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 366.7 UNDERGROUND CONDUIT - DIRECT BURIED

ORIGINAL LIFE TABLE

PLACEMENT BAND 1962-2014

EXPERIENCE BAND 1965-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	80,344,691	1,907	0.0000	1.0000	100.00
0.5	78,579,739	7,090	0.0001	0.9999	100.00
1.5	77,384,755	12,478	0.0002	0.9998	99.99
2.5	76,431,708	4,532	0.0001	0.9999	99.97
3.5	75,966,411	17,533	0.0002	0.9998	99.97
4.5	75,200,103	10,975	0.0001	0.9999	99.94
5.5	73,933,345	2,197	0.0000	1.0000	99.93
6.5	71,204,280	67	0.0000	1.0000	99.93
7.5	59,863,966	1,971	0.0000	1.0000	99.93
8.5	45,113,801	5,888	0.0001	0.9999	99.92
9.5	39,703,127	4,392	0.0001	0.9999	99.91
10.5	36,834,291	1,206	0.0000	1.0000	99.90
11.5	35,487,993	32,198	0.0009	0.9991	99.90
12.5	33,319,515	27,544	0.0008	0.9992	99.80
13.5	30,543,339	23,662	0.0008	0.9992	99.72
14.5	27,660,534	26,246	0.0009	0.9991	99.64
15.5	25,769,059	25,737	0.0010	0.9990	99.55
16.5	23,768,491	28,967	0.0012	0.9988	99.45
17.5	21,969,231	25,719	0.0012	0.9988	99.33
18.5	20,924,395	24,358	0.0012	0.9988	99.21
19.5	19,975,489	33,338	0.0017	0.9983	99.10
20.5	18,975,185	36,141	0.0019	0.9981	98.93
21.5	18,199,229	38,412	0.0021	0.9979	98.74
22.5	17,523,507	38,406	0.0022	0.9978	98.54
23.5	16,796,449	51,604	0.0031	0.9969	98.32
24.5	15,561,658	90,696	0.0058	0.9942	98.02
25.5	14,247,399	55,661	0.0039	0.9961	97.45
26.5	13,192,274	45,825	0.0035	0.9965	97.07
27.5	12,273,820	67,132	0.0055	0.9945	96.73
28.5	11,218,016	60,902	0.0054	0.9946	96.20
29.5	10,006,985	44,840	0.0045	0.9955	95.68
30.5	8,622,246	27,273	0.0032	0.9968	95.25
31.5	7,646,297	24,587	0.0032	0.9968	94.95
32.5	7,147,562	26,293	0.0037	0.9963	94.64
33.5	6,140,320	29,342	0.0048	0.9952	94.29
34.5	4,638,474	24,357	0.0053	0.9947	93.84
35.5	3,313,432	10,913	0.0033	0.9967	93.35
36.5	2,705,416	15,512	0.0057	0.9943	93.04
37.5	2,239,503	9,736	0.0043	0.9957	92.51
38.5	1,883,585	10,696	0.0057	0.9943	92.11

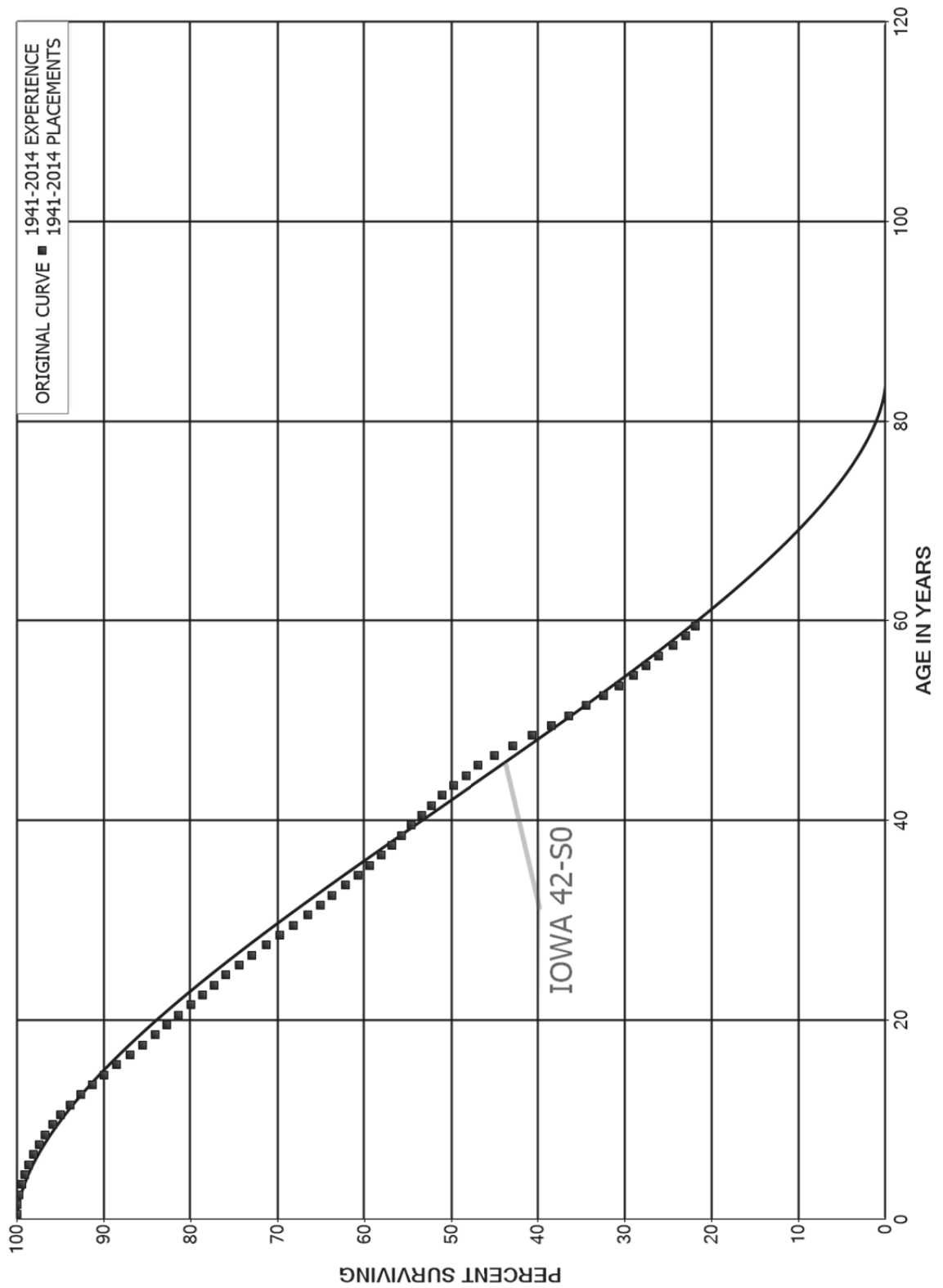
FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 366.7 UNDERGROUND CONDUIT - DIRECT BURIED

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1962-2014			EXPERIENCE BAND 1965-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,305,002	6,538	0.0050	0.9950	91.58
40.5	770,148	2,091	0.0027	0.9973	91.13
41.5	281,201	1,922	0.0068	0.9932	90.88
42.5	234,233	852	0.0036	0.9964	90.26
43.5	197,580	764	0.0039	0.9961	89.93
44.5	177,698	851	0.0048	0.9952	89.58
45.5	105,326	1,539	0.0146	0.9854	89.15
46.5	62,747	653	0.0104	0.9896	87.85
47.5	38,926	281	0.0072	0.9928	86.93
48.5	125		0.0000	1.0000	86.31
49.5					86.31

FLORIDA POWER AND LIGHT COMPANY
ACCOUNT 367.6 UNDERGROUND CONDUCTORS AND DEVICES - DUCT SYSTEM
ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 367.6 UNDERGROUND CONDUCTORS AND DEVICES - DUCT SYSTEM

ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2014

EXPERIENCE BAND 1941-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,930,300,305	326,575	0.0002	0.9998	100.00
0.5	1,848,712,854	1,567,549	0.0008	0.9992	99.98
1.5	1,765,022,955	3,226,306	0.0018	0.9982	99.90
2.5	1,688,036,593	4,762,096	0.0028	0.9972	99.72
3.5	1,608,921,704	6,166,786	0.0038	0.9962	99.43
4.5	1,553,288,534	6,964,366	0.0045	0.9955	99.05
5.5	1,481,433,492	8,366,222	0.0056	0.9944	98.61
6.5	1,390,458,652	8,935,010	0.0064	0.9936	98.05
7.5	1,274,012,401	9,442,165	0.0074	0.9926	97.42
8.5	1,154,813,645	10,154,344	0.0088	0.9912	96.70
9.5	1,059,649,947	10,551,030	0.0100	0.9900	95.85
10.5	978,244,994	11,145,431	0.0114	0.9886	94.90
11.5	892,482,929	10,979,359	0.0123	0.9877	93.81
12.5	810,192,547	11,828,618	0.0146	0.9854	92.66
13.5	734,016,376	10,750,860	0.0146	0.9854	91.31
14.5	658,776,654	10,713,174	0.0163	0.9837	89.97
15.5	601,972,030	10,286,678	0.0171	0.9829	88.51
16.5	547,752,376	9,452,107	0.0173	0.9827	86.99
17.5	502,176,467	8,115,529	0.0162	0.9838	85.49
18.5	460,841,316	7,834,391	0.0170	0.9830	84.11
19.5	421,828,231	6,739,847	0.0160	0.9840	82.68
20.5	387,587,818	6,552,952	0.0169	0.9831	81.36
21.5	355,596,159	5,971,934	0.0168	0.9832	79.99
22.5	325,308,667	5,525,857	0.0170	0.9830	78.64
23.5	290,414,714	5,175,257	0.0178	0.9822	77.31
24.5	246,392,164	4,910,231	0.0199	0.9801	75.93
25.5	209,238,999	3,998,083	0.0191	0.9809	74.42
26.5	180,599,428	4,198,167	0.0232	0.9768	72.99
27.5	155,717,783	3,422,166	0.0220	0.9780	71.30
28.5	133,429,343	2,911,462	0.0218	0.9782	69.73
29.5	115,965,488	2,836,499	0.0245	0.9755	68.21
30.5	100,067,549	2,237,338	0.0224	0.9776	66.54
31.5	85,563,821	1,792,315	0.0209	0.9791	65.05
32.5	78,125,199	1,862,214	0.0238	0.9762	63.69
33.5	69,739,414	1,585,430	0.0227	0.9773	62.17
34.5	59,578,693	1,310,822	0.0220	0.9780	60.76
35.5	52,228,556	1,172,462	0.0224	0.9776	59.42
36.5	48,393,168	1,010,251	0.0209	0.9791	58.09
37.5	43,307,212	849,683	0.0196	0.9804	56.87
38.5	38,096,399	775,884	0.0204	0.9796	55.76

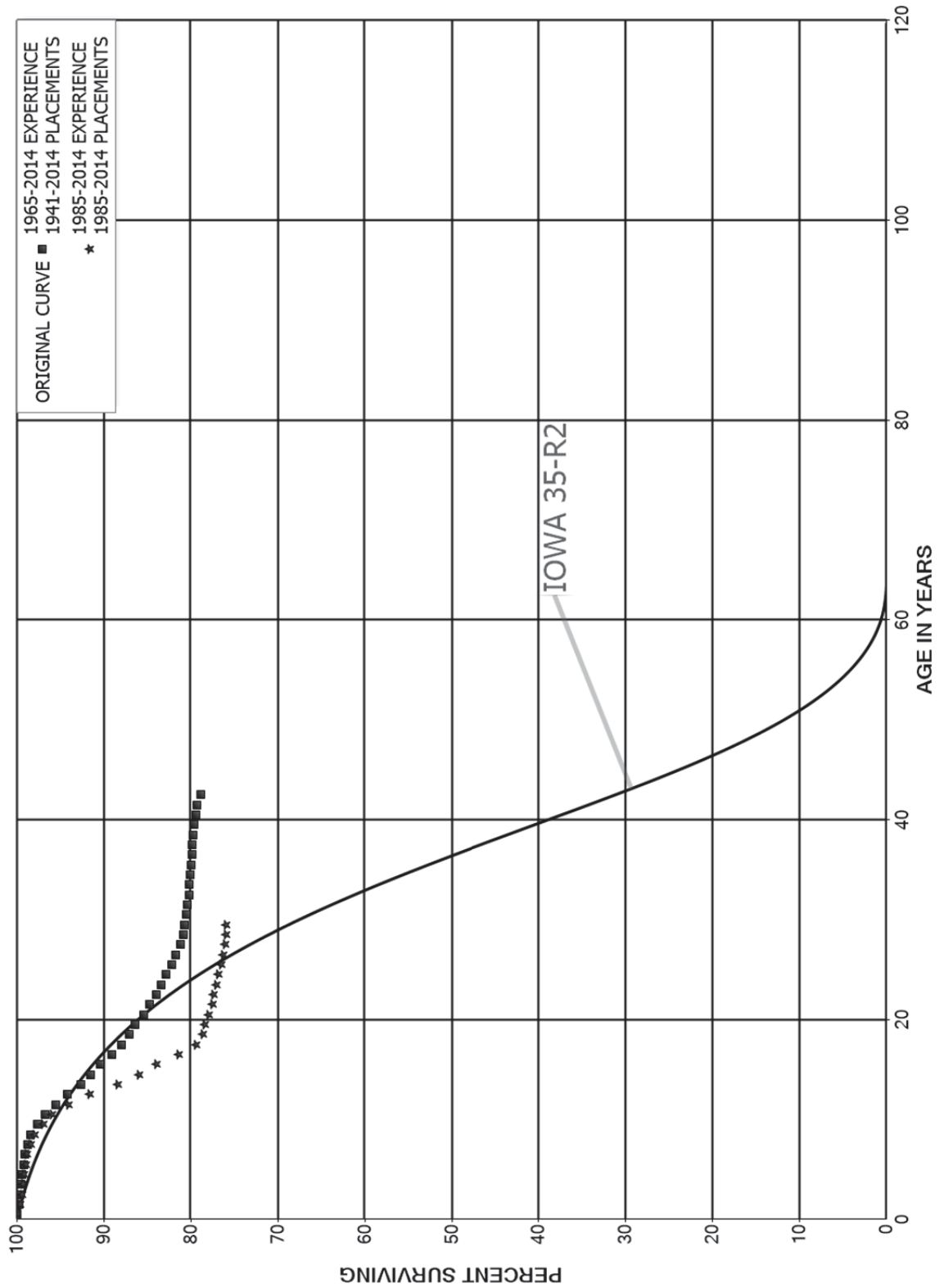
FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 367.6 UNDERGROUND CONDUCTORS AND DEVICES - DUCT SYSTEM

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2014			EXPERIENCE BAND 1941-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	31,642,233	684,103	0.0216	0.9784	54.62
40.5	26,344,366	580,098	0.0220	0.9780	53.44
41.5	20,945,398	470,277	0.0225	0.9775	52.27
42.5	15,764,524	405,957	0.0258	0.9742	51.09
43.5	11,850,085	364,774	0.0308	0.9692	49.78
44.5	7,105,122	209,370	0.0295	0.9705	48.24
45.5	5,151,193	200,935	0.0390	0.9610	46.82
46.5	4,857,806	234,533	0.0483	0.9517	45.00
47.5	4,532,475	239,389	0.0528	0.9472	42.82
48.5	4,228,811	225,099	0.0532	0.9468	40.56
49.5	3,924,753	202,850	0.0517	0.9483	38.40
50.5	3,643,737	203,998	0.0560	0.9440	36.42
51.5	3,319,403	188,594	0.0568	0.9432	34.38
52.5	3,012,739	172,075	0.0571	0.9429	32.43
53.5	2,738,889	145,358	0.0531	0.9469	30.57
54.5	2,534,040	131,137	0.0518	0.9482	28.95
55.5	2,052,503	103,813	0.0506	0.9494	27.45
56.5	1,685,396	110,541	0.0656	0.9344	26.06
57.5	1,351,550	75,568	0.0559	0.9441	24.35
58.5	1,008,791	52,664	0.0522	0.9478	22.99
59.5	721,490	65,549	0.0909	0.9091	21.79
60.5	466,021	38,719	0.0831	0.9169	19.81
61.5	311,326	32,393	0.1040	0.8960	18.17
62.5	155,464	19,354	0.1245	0.8755	16.28
63.5	63,018	2,643	0.0419	0.9581	14.25
64.5	9,290	239	0.0258	0.9742	13.65
65.5					13.30
66.5					
67.5					
68.5	245		0.0000		
69.5	245		0.0000		
70.5	245		0.0000		
71.5	245		0.0000		
72.5	245		0.0000		
73.5					

FLORIDA POWER AND LIGHT COMPANY
ACCOUNT 367.7 UNDERGROUND CONDUCTORS AND DEVICES - DIRECT BURIED
ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 367.7 UNDERGROUND CONDUCTORS AND DEVICES - DIRECT BURIED

ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2014

EXPERIENCE BAND 1965-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	571,727,632	267,272	0.0005	0.9995	100.00
0.5	550,446,088	1,152,795	0.0021	0.9979	99.95
1.5	530,367,744	652,878	0.0012	0.9988	99.74
2.5	514,217,421	674,715	0.0013	0.9987	99.62
3.5	492,638,051	636,653	0.0013	0.9987	99.49
4.5	484,168,523	802,899	0.0017	0.9983	99.36
5.5	473,603,245	758,925	0.0016	0.9984	99.20
6.5	463,138,149	1,294,018	0.0028	0.9972	99.04
7.5	448,460,805	1,641,861	0.0037	0.9963	98.76
8.5	435,221,865	3,320,625	0.0076	0.9924	98.40
9.5	419,173,083	4,170,265	0.0099	0.9901	97.65
10.5	409,139,973	5,178,322	0.0127	0.9873	96.68
11.5	394,031,874	5,310,227	0.0135	0.9865	95.45
12.5	375,306,870	5,981,577	0.0159	0.9841	94.17
13.5	353,860,717	4,552,796	0.0129	0.9871	92.67
14.5	336,775,876	3,991,877	0.0119	0.9881	91.47
15.5	323,880,419	4,568,630	0.0141	0.9859	90.39
16.5	314,534,041	4,142,472	0.0132	0.9868	89.12
17.5	303,318,879	2,996,584	0.0099	0.9901	87.94
18.5	295,408,997	2,483,626	0.0084	0.9916	87.07
19.5	287,855,003	2,986,377	0.0104	0.9896	86.34
20.5	279,070,028	2,476,718	0.0089	0.9911	85.44
21.5	271,726,590	2,184,416	0.0080	0.9920	84.69
22.5	266,269,150	1,913,054	0.0072	0.9928	84.01
23.5	261,047,748	1,881,515	0.0072	0.9928	83.40
24.5	253,313,766	1,830,189	0.0072	0.9928	82.80
25.5	247,122,642	1,476,571	0.0060	0.9940	82.20
26.5	243,769,761	1,487,297	0.0061	0.9939	81.71
27.5	239,481,920	961,330	0.0040	0.9960	81.21
28.5	230,312,979	567,529	0.0025	0.9975	80.89
29.5	209,398,250	532,457	0.0025	0.9975	80.69
30.5	181,527,828	319,528	0.0018	0.9982	80.48
31.5	160,505,961	227,500	0.0014	0.9986	80.34
32.5	149,146,370	174,535	0.0012	0.9988	80.23
33.5	126,732,325	141,616	0.0011	0.9989	80.13
34.5	95,476,879	91,146	0.0010	0.9990	80.04
35.5	67,324,182	77,770	0.0012	0.9988	79.97
36.5	54,992,220	46,115	0.0008	0.9992	79.87
37.5	45,210,182	64,920	0.0014	0.9986	79.81
38.5	37,614,635	55,596	0.0015	0.9985	79.69

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 367.7 UNDERGROUND CONDUCTORS AND DEVICES - DIRECT BURIED

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2014

EXPERIENCE BAND 1965-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	27,055,185	50,490	0.0019	0.9981	79.58
40.5	19,332,990	43,398	0.0022	0.9978	79.43
41.5	12,251,531	65,516	0.0053	0.9947	79.25
42.5	9,791,218	6,316	0.0006	0.9994	78.82
43.5	7,599,063	7,415	0.0010	0.9990	78.77
44.5	3,367,785	2,417	0.0007	0.9993	78.70
45.5	2,742,239	917	0.0003	0.9997	78.64
46.5	2,448,962	1,312	0.0005	0.9995	78.61
47.5	1,873,020	5,975	0.0032	0.9968	78.57
48.5	1,674,532	1,685	0.0010	0.9990	78.32
49.5	1,668,371	2,924	0.0018	0.9982	78.24
50.5	1,257,728	431	0.0003	0.9997	78.11
51.5	1,020,155	275	0.0003	0.9997	78.08
52.5	790,799	409	0.0005	0.9995	78.06
53.5	606,628	3,680	0.0061	0.9939	78.02
54.5	3,250	8	0.0024	0.9976	77.54
55.5	3,235	110	0.0341	0.9659	77.36
56.5	3,125		0.0000	1.0000	74.72
57.5	3,120		0.0000	1.0000	74.72
58.5	3,120		0.0000	1.0000	74.72
59.5	799		0.0000	1.0000	74.72
60.5	799	116	0.1457	0.8543	74.72
61.5	677	11	0.0166	0.9834	63.83
62.5	665	6	0.0093	0.9907	62.77
63.5	659	9	0.0143	0.9857	62.18
64.5	649		0.0000	1.0000	61.30
65.5	649	4	0.0058	0.9942	61.30
66.5	645	11	0.0175	0.9825	60.94
67.5	628	10	0.0165	0.9835	59.88
68.5	618	8	0.0137	0.9863	58.89
69.5	604	2	0.0031	0.9969	58.08
70.5	602		0.0000	1.0000	57.90
71.5	600		0.0000	1.0000	57.90
72.5	600		0.0000	1.0000	57.90
73.5					57.90

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 367.7 UNDERGROUND CONDUCTORS AND DEVICES - DIRECT BURIED

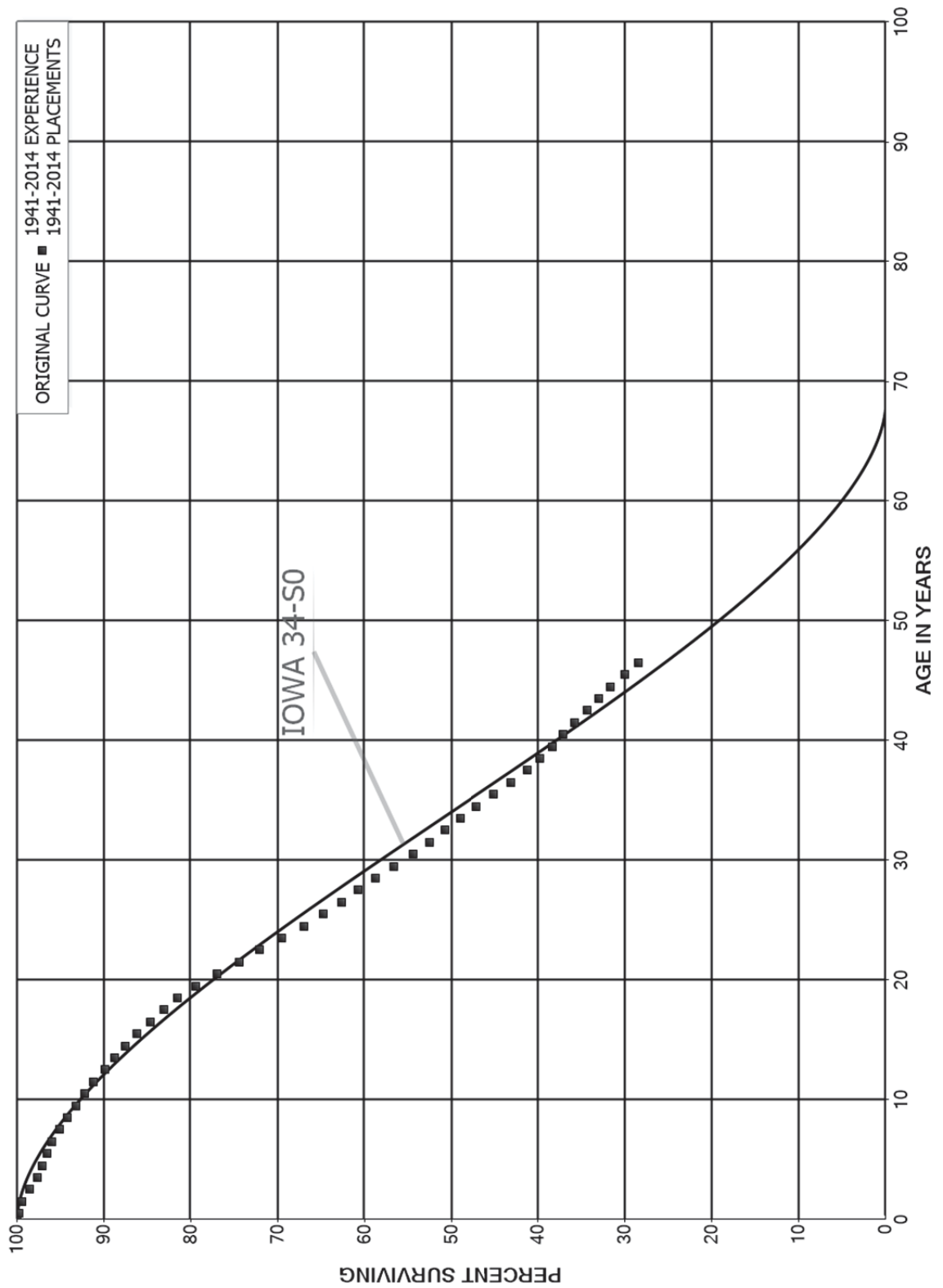
ORIGINAL LIFE TABLE

PLACEMENT BAND 1985-2014

EXPERIENCE BAND 1985-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	301,622,840	47,467	0.0002	0.9998	100.00
0.5	285,539,812	1,097,253	0.0038	0.9962	99.98
1.5	270,136,928	428,079	0.0016	0.9984	99.60
2.5	257,208,183	322,996	0.0013	0.9987	99.44
3.5	240,542,453	268,093	0.0011	0.9989	99.32
4.5	234,834,894	468,096	0.0020	0.9980	99.21
5.5	226,114,939	423,928	0.0019	0.9981	99.01
6.5	217,484,448	822,704	0.0038	0.9962	98.82
7.5	203,764,145	1,008,570	0.0049	0.9951	98.45
8.5	191,542,839	1,890,694	0.0099	0.9901	97.96
9.5	177,266,476	1,944,026	0.0110	0.9890	97.00
10.5	167,918,844	3,337,659	0.0199	0.9801	95.93
11.5	154,905,611	4,054,872	0.0262	0.9738	94.02
12.5	137,476,652	4,700,487	0.0342	0.9658	91.56
13.5	116,717,952	3,266,739	0.0280	0.9720	88.43
14.5	101,067,177	2,407,737	0.0238	0.9762	85.96
15.5	89,727,262	2,679,428	0.0299	0.9701	83.91
16.5	82,402,676	1,983,641	0.0241	0.9759	81.40
17.5	73,510,410	770,278	0.0105	0.9895	79.44
18.5	67,906,314	212,078	0.0031	0.9969	78.61
19.5	62,727,388	314,332	0.0050	0.9950	78.37
20.5	56,691,227	301,890	0.0053	0.9947	77.97
21.5	51,634,428	131,098	0.0025	0.9975	77.56
22.5	48,362,349	157,348	0.0033	0.9967	77.36
23.5	43,951,923	181,835	0.0041	0.9959	77.11
24.5	38,319,256	164,810	0.0043	0.9957	76.79
25.5	34,052,783	96,136	0.0028	0.9972	76.46
26.5	31,816,643	83,414	0.0026	0.9974	76.24
27.5	28,558,239	34,852	0.0012	0.9988	76.05
28.5	20,193,622	9,130	0.0005	0.9995	75.95
29.5					75.92

FLORIDA POWER AND LIGHT COMPANY
ACCOUNT 368 LINE TRANSFORMERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2014

EXPERIENCE BAND 1941-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,616,295,825	6,395,618	0.0024	0.9976	100.00
0.5	2,575,451,094	10,101,114	0.0039	0.9961	99.76
1.5	2,490,166,737	22,189,103	0.0089	0.9911	99.36
2.5	2,461,689,378	22,265,055	0.0090	0.9910	98.48
3.5	2,372,826,608	13,014,371	0.0055	0.9945	97.59
4.5	2,248,278,054	12,591,262	0.0056	0.9944	97.05
5.5	2,106,295,423	13,512,893	0.0064	0.9936	96.51
6.5	1,995,523,269	16,395,708	0.0082	0.9918	95.89
7.5	1,867,934,805	18,901,158	0.0101	0.9899	95.10
8.5	1,730,533,019	18,082,559	0.0104	0.9896	94.14
9.5	1,635,692,050	17,758,545	0.0109	0.9891	93.16
10.5	1,553,540,212	17,137,783	0.0110	0.9890	92.15
11.5	1,478,480,927	20,294,348	0.0137	0.9863	91.13
12.5	1,403,521,562	18,410,483	0.0131	0.9869	89.88
13.5	1,326,785,196	18,188,500	0.0137	0.9863	88.70
14.5	1,245,801,523	19,100,480	0.0153	0.9847	87.48
15.5	1,163,262,444	20,621,936	0.0177	0.9823	86.14
16.5	1,081,338,585	19,786,260	0.0183	0.9817	84.61
17.5	1,010,814,788	19,508,552	0.0193	0.9807	83.07
18.5	948,098,207	24,430,523	0.0258	0.9742	81.46
19.5	885,856,755	27,327,444	0.0308	0.9692	79.36
20.5	822,866,470	27,217,550	0.0331	0.9669	76.92
21.5	766,211,793	24,014,190	0.0313	0.9687	74.37
22.5	694,276,494	23,931,332	0.0345	0.9655	72.04
23.5	624,453,429	23,284,011	0.0373	0.9627	69.56
24.5	547,604,863	18,040,974	0.0329	0.9671	66.96
25.5	479,537,709	15,757,160	0.0329	0.9671	64.76
26.5	422,452,616	12,969,577	0.0307	0.9693	62.63
27.5	371,719,991	12,319,114	0.0331	0.9669	60.71
28.5	323,949,223	11,456,028	0.0354	0.9646	58.70
29.5	280,851,274	10,860,317	0.0387	0.9613	56.62
30.5	231,014,458	8,172,070	0.0354	0.9646	54.43
31.5	198,738,653	6,863,317	0.0345	0.9655	52.50
32.5	174,596,710	6,133,784	0.0351	0.9649	50.69
33.5	145,879,254	5,600,228	0.0384	0.9616	48.91
34.5	120,149,653	4,996,964	0.0416	0.9584	47.03
35.5	98,586,599	4,464,138	0.0453	0.9547	45.08
36.5	83,590,811	3,509,816	0.0420	0.9580	43.04
37.5	73,796,993	2,758,793	0.0374	0.9626	41.23
38.5	67,721,153	2,350,201	0.0347	0.9653	39.69

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 368 LINE TRANSFORMERS

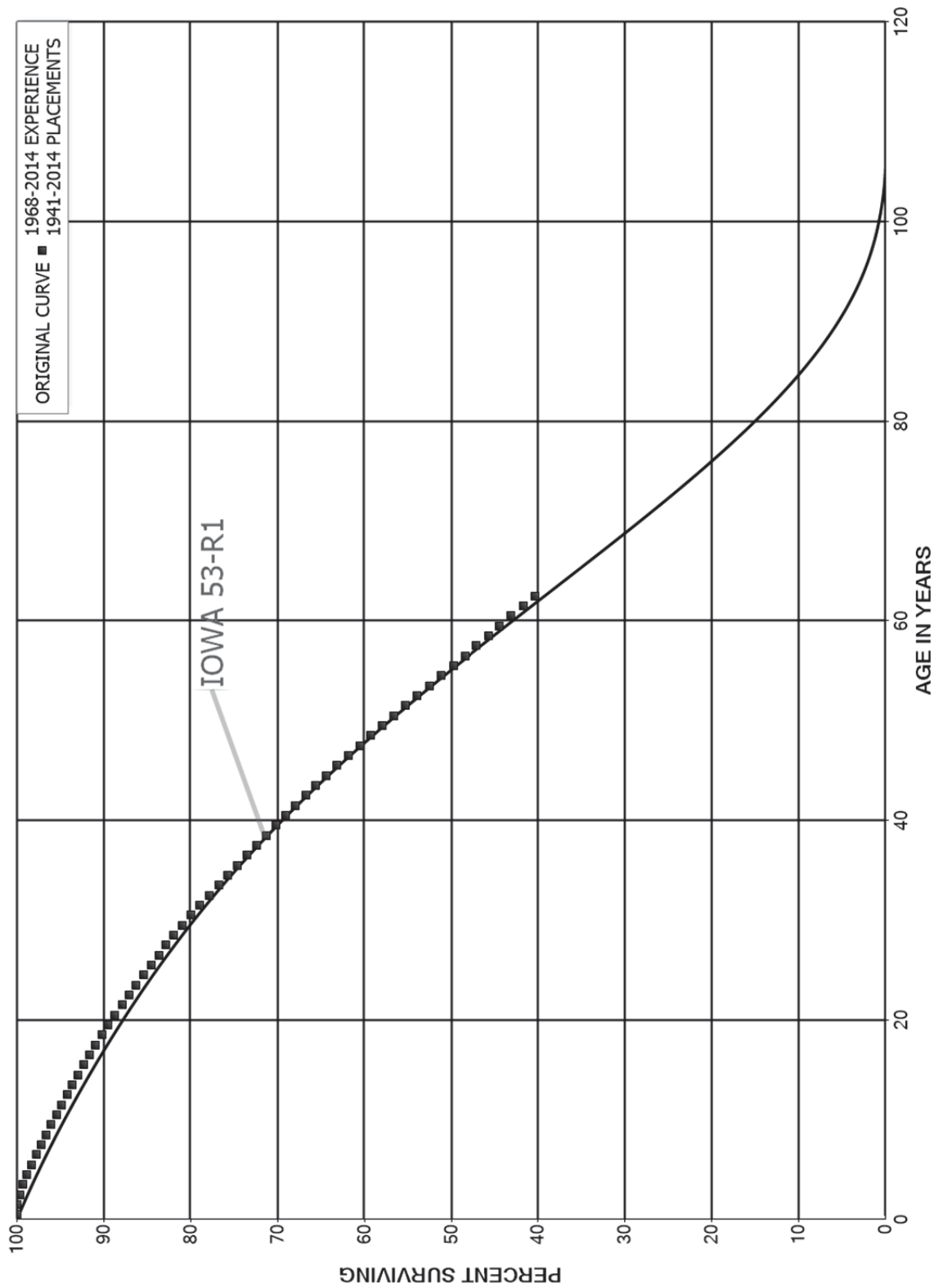
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2014

EXPERIENCE BAND 1941-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	60,571,167	1,955,366	0.0323	0.9677	38.31
40.5	51,148,597	1,856,819	0.0363	0.9637	37.07
41.5	45,483,870	1,779,851	0.0391	0.9609	35.73
42.5	39,235,054	1,587,653	0.0405	0.9595	34.33
43.5	33,986,703	1,352,900	0.0398	0.9602	32.94
44.5	28,077,725	1,470,382	0.0524	0.9476	31.63
45.5	23,386,447	1,223,799	0.0523	0.9477	29.97
46.5	19,132,301	771,985	0.0403	0.9597	28.40
47.5	16,165,861	472,853	0.0293	0.9707	27.26
48.5	14,253,842	321,428	0.0226	0.9774	26.46
49.5	12,594,304	343,373	0.0273	0.9727	25.86
50.5	11,019,416	395,980	0.0359	0.9641	25.16
51.5	9,652,497	290,854	0.0301	0.9699	24.25
52.5	8,510,747	285,582	0.0336	0.9664	23.52
53.5	7,384,889	393,774	0.0533	0.9467	22.73
54.5	6,278,421	172,900	0.0275	0.9725	21.52
55.5	5,194,207	122,264	0.0235	0.9765	20.93
56.5	4,372,151	136,298	0.0312	0.9688	20.44
57.5	3,407,072	70,901	0.0208	0.9792	19.80
58.5	2,672,946	41,159	0.0154	0.9846	19.39
59.5	2,302,393	67,079	0.0291	0.9709	19.09
60.5	1,855,625	25,793	0.0139	0.9861	18.53
61.5	1,482,409	41,665	0.0281	0.9719	18.28
62.5	1,043,509	25,301	0.0242	0.9758	17.76
63.5	870,514	33,205	0.0381	0.9619	17.33
64.5	704,702	7,902	0.0112	0.9888	16.67
65.5	615,266	13,027	0.0212	0.9788	16.48
66.5	331,055	6,470	0.0195	0.9805	16.13
67.5	229,332	7,999	0.0349	0.9651	15.82
68.5	166,649	636	0.0038	0.9962	15.27
69.5	153,957	434	0.0028	0.9972	15.21
70.5	151,864	217	0.0014	0.9986	15.17
71.5	150,754	217	0.0014	0.9986	15.14
72.5	149,889	14,255	0.0951	0.9049	15.12
73.5					13.68

FLORIDA POWER AND LIGHT COMPANY
ACCOUNT 369.1 SERVICES - OVERHEAD
ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY
ACCOUNT 369.1 SERVICES - OVERHEAD

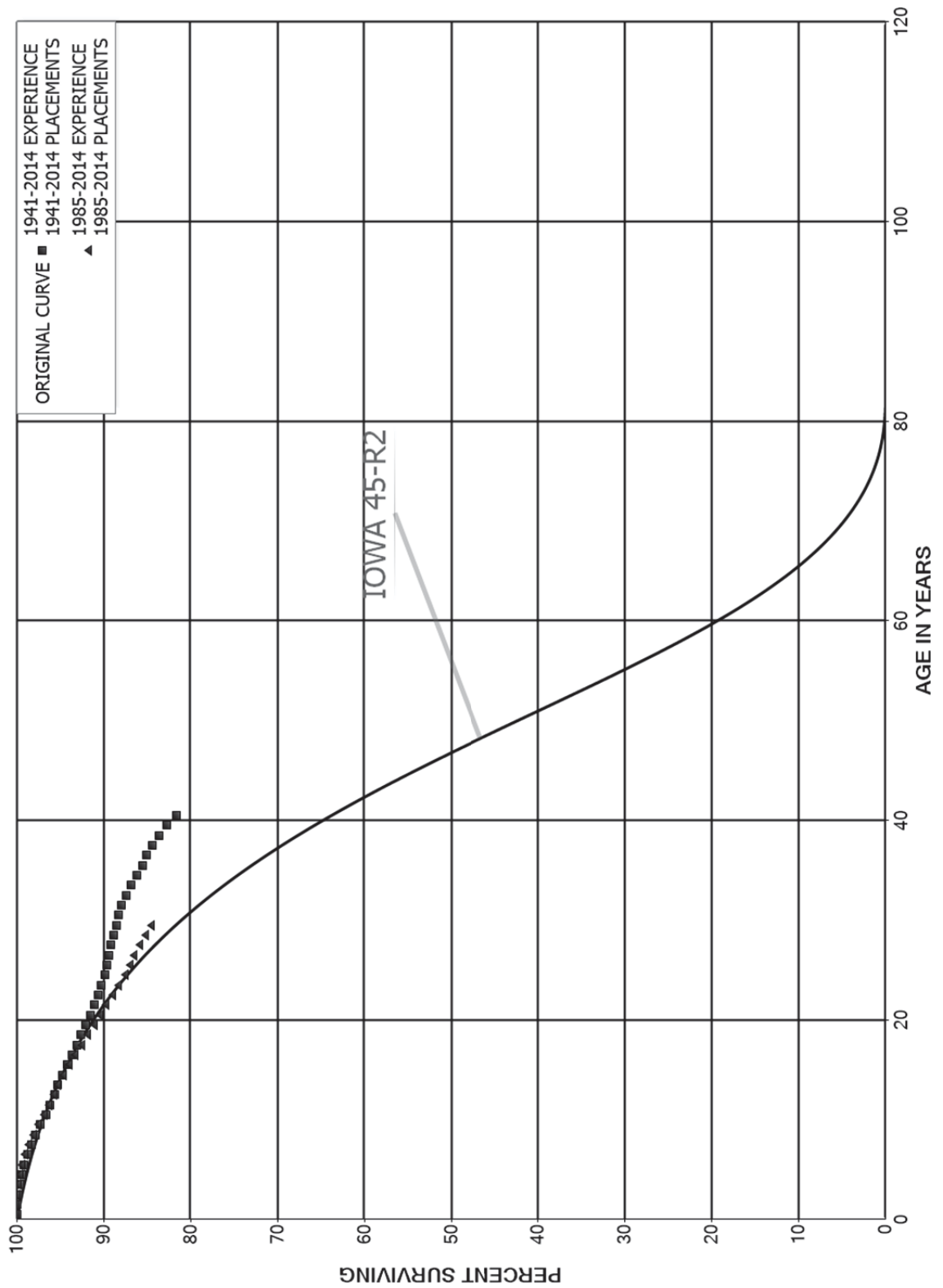
ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2014			EXPERIENCE BAND 1968-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	245,405,696	1,701	0.0000	1.0000	100.00
0.5	232,646,692	154,374	0.0007	0.9993	100.00
1.5	223,644,060	592,378	0.0026	0.9974	99.93
2.5	215,150,500	874,696	0.0041	0.9959	99.67
3.5	207,041,060	948,538	0.0046	0.9954	99.26
4.5	198,923,607	1,072,782	0.0054	0.9946	98.81
5.5	190,597,022	1,044,201	0.0055	0.9945	98.28
6.5	187,644,141	1,089,943	0.0058	0.9942	97.74
7.5	170,325,783	958,636	0.0056	0.9944	97.17
8.5	159,235,938	944,426	0.0059	0.9941	96.62
9.5	144,615,992	929,096	0.0064	0.9936	96.05
10.5	138,123,611	864,474	0.0063	0.9937	95.43
11.5	131,692,774	840,541	0.0064	0.9936	94.83
12.5	126,100,074	818,254	0.0065	0.9935	94.23
13.5	121,296,466	799,373	0.0066	0.9934	93.62
14.5	116,447,220	850,193	0.0073	0.9927	93.00
15.5	112,256,762	838,355	0.0075	0.9925	92.32
16.5	108,170,232	832,483	0.0077	0.9923	91.63
17.5	104,044,959	813,970	0.0078	0.9922	90.93
18.5	99,953,196	808,280	0.0081	0.9919	90.22
19.5	95,318,942	840,721	0.0088	0.9912	89.49
20.5	89,977,928	823,414	0.0092	0.9908	88.70
21.5	84,989,991	788,197	0.0093	0.9907	87.89
22.5	80,429,846	760,826	0.0095	0.9905	87.07
23.5	75,038,395	749,562	0.0100	0.9900	86.25
24.5	69,354,384	707,626	0.0102	0.9898	85.39
25.5	64,010,002	652,949	0.0102	0.9898	84.51
26.5	59,514,363	599,894	0.0101	0.9899	83.65
27.5	55,079,800	585,643	0.0106	0.9894	82.81
28.5	50,963,205	627,460	0.0123	0.9877	81.93
29.5	46,638,053	574,060	0.0123	0.9877	80.92
30.5	42,645,966	527,228	0.0124	0.9876	79.92
31.5	39,265,451	526,043	0.0134	0.9866	78.94
32.5	37,024,112	548,124	0.0148	0.9852	77.88
33.5	34,216,640	469,666	0.0137	0.9863	76.73
34.5	31,204,444	446,290	0.0143	0.9857	75.67
35.5	28,103,769	410,587	0.0146	0.9854	74.59
36.5	26,182,764	396,822	0.0152	0.9848	73.50
37.5	24,266,455	373,801	0.0154	0.9846	72.39
38.5	22,599,586	344,680	0.0153	0.9847	71.27

FLORIDA POWER AND LIGHT COMPANY
ACCOUNT 369.1 SERVICES - OVERHEAD
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2014			EXPERIENCE BAND 1968-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	21,137,908	337,011	0.0159	0.9841	70.18
40.5	19,669,447	322,806	0.0164	0.9836	69.07
41.5	18,199,855	313,306	0.0172	0.9828	67.93
42.5	16,548,367	288,966	0.0175	0.9825	66.76
43.5	15,167,659	278,103	0.0183	0.9817	65.60
44.5	13,804,910	266,490	0.0193	0.9807	64.39
45.5	12,650,131	256,877	0.0203	0.9797	63.15
46.5	11,560,191	247,692	0.0214	0.9786	61.87
47.5	10,636,263	229,775	0.0216	0.9784	60.54
48.5	9,841,717	219,786	0.0223	0.9777	59.23
49.5	9,097,323	201,859	0.0222	0.9778	57.91
50.5	8,368,332	194,835	0.0233	0.9767	56.63
51.5	7,644,275	187,021	0.0245	0.9755	55.31
52.5	6,928,522	180,121	0.0260	0.9740	53.96
53.5	6,272,617	165,866	0.0264	0.9736	52.55
54.5	5,632,182	154,401	0.0274	0.9726	51.16
55.5	4,980,489	136,248	0.0274	0.9726	49.76
56.5	4,292,265	121,458	0.0283	0.9717	48.40
57.5	3,620,886	106,123	0.0293	0.9707	47.03
58.5	3,035,458	85,449	0.0282	0.9718	45.65
59.5	2,500,964	74,511	0.0298	0.9702	44.37
60.5	2,080,809	70,582	0.0339	0.9661	43.04
61.5	1,679,252	54,502	0.0325	0.9675	41.58
62.5	1,261,501	44,454	0.0352	0.9648	40.23
63.5	947,544	33,553	0.0354	0.9646	38.82
64.5	642,293	24,809	0.0386	0.9614	37.44
65.5	365,201	13,263	0.0363	0.9637	36.00
66.5	248,518	5,260	0.0212	0.9788	34.69
67.5	166,029	4,000	0.0241	0.9759	33.95
68.5	134,846	11,992	0.0889	0.9111	33.14
69.5	112,039	4,234	0.0378	0.9622	30.19
70.5	104,970	3,852	0.0367	0.9633	29.05
71.5	95,441	2,795	0.0293	0.9707	27.98
72.5	76,941	2,897	0.0377	0.9623	27.16
73.5					26.14

FLORIDA POWER AND LIGHT COMPANY
ACCOUNT 369.6 SERVICES - UNDERGROUND
ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 369.6 SERVICES - UNDERGROUND

ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2014

EXPERIENCE BAND 1941-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	866,858,277	52,154	0.0001	0.9999	100.00
0.5	797,183,010	228,911	0.0003	0.9997	99.99
1.5	760,174,397	811,383	0.0011	0.9989	99.97
2.5	726,698,491	1,390,703	0.0019	0.9981	99.86
3.5	700,457,106	1,572,308	0.0022	0.9978	99.67
4.5	680,184,038	1,962,336	0.0029	0.9971	99.44
5.5	658,782,815	2,513,673	0.0038	0.9962	99.16
6.5	649,221,129	3,258,287	0.0050	0.9950	98.78
7.5	605,808,201	3,074,914	0.0051	0.9949	98.28
8.5	564,392,289	2,973,468	0.0053	0.9947	97.78
9.5	535,472,422	3,382,709	0.0063	0.9937	97.27
10.5	505,277,923	2,707,737	0.0054	0.9946	96.65
11.5	480,627,625	2,393,121	0.0050	0.9950	96.14
12.5	447,896,482	1,885,917	0.0042	0.9958	95.66
13.5	419,632,879	2,249,340	0.0054	0.9946	95.25
14.5	388,241,305	2,140,656	0.0055	0.9945	94.74
15.5	363,954,589	2,137,727	0.0059	0.9941	94.22
16.5	341,443,536	2,041,855	0.0060	0.9940	93.67
17.5	318,843,059	1,786,228	0.0056	0.9944	93.11
18.5	295,508,510	1,653,257	0.0056	0.9944	92.59
19.5	271,808,083	1,525,383	0.0056	0.9944	92.07
20.5	249,104,851	1,303,546	0.0052	0.9948	91.55
21.5	229,624,007	1,091,115	0.0048	0.9952	91.07
22.5	212,873,018	940,923	0.0044	0.9956	90.64
23.5	195,771,137	836,494	0.0043	0.9957	90.24
24.5	175,441,651	552,129	0.0031	0.9969	89.85
25.5	154,024,524	352,324	0.0023	0.9977	89.57
26.5	136,851,681	357,840	0.0026	0.9974	89.37
27.5	123,115,082	418,871	0.0034	0.9966	89.13
28.5	111,451,010	338,112	0.0030	0.9970	88.83
29.5	98,559,330	280,594	0.0028	0.9972	88.56
30.5	83,988,460	361,771	0.0043	0.9957	88.31
31.5	72,484,068	423,981	0.0058	0.9942	87.93
32.5	66,673,559	477,516	0.0072	0.9928	87.41
33.5	55,704,351	410,832	0.0074	0.9926	86.79
34.5	37,918,649	264,365	0.0070	0.9930	86.15
35.5	24,648,397	150,697	0.0061	0.9939	85.55
36.5	19,142,436	133,667	0.0070	0.9930	85.02
37.5	15,851,789	143,143	0.0090	0.9910	84.43
38.5	13,552,181	158,059	0.0117	0.9883	83.67

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 369.6 SERVICES - UNDERGROUND

ORIGINAL LIFE TABLE, CONT.

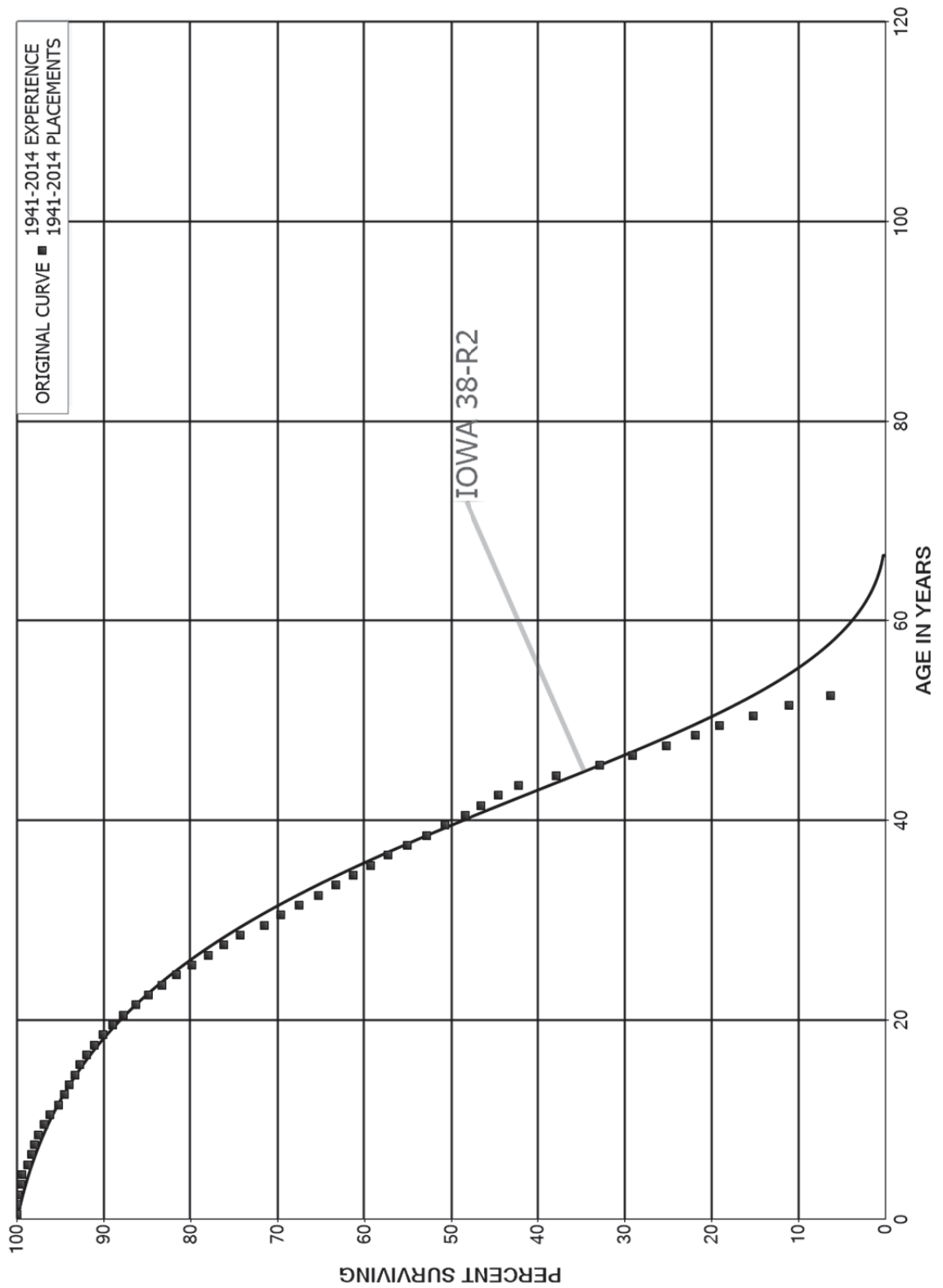
PLACEMENT BAND 1941-2014			EXPERIENCE BAND 1941-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	10,813,776	143,903	0.0133	0.9867	82.69
40.5	7,775,921	101,095	0.0130	0.9870	81.59
41.5	4,423,325	64,204	0.0145	0.9855	80.53
42.5	2,527,217	41,439	0.0164	0.9836	79.36
43.5	1,779,409	36,901	0.0207	0.9793	78.06
44.5	1,063,712	25,341	0.0238	0.9762	76.44
45.5	789,296	15,955	0.0202	0.9798	74.62
46.5	325,522	6,910	0.0212	0.9788	73.11
47.5	41,767	587	0.0141	0.9859	71.56
48.5	483		0.0000	1.0000	70.55
49.5	483		0.0000	1.0000	70.55
50.5	409		0.0000	1.0000	70.55
51.5	409		0.0000	1.0000	70.55
52.5	409		0.0000	1.0000	70.55
53.5	343		0.0000	1.0000	70.55
54.5					70.55

FLORIDA POWER AND LIGHT COMPANY
ACCOUNT 369.6 SERVICES - UNDERGROUND

ORIGINAL LIFE TABLE

PLACEMENT BAND 1985-2014			EXPERIENCE BAND 1985-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	742,700,405		0.0000	1.0000	100.00
0.5	669,663,785	114,964	0.0002	0.9998	100.00
1.5	631,492,036	672,439	0.0011	0.9989	99.98
2.5	598,374,547	1,020,809	0.0017	0.9983	99.88
3.5	573,977,454	1,045,700	0.0018	0.9982	99.71
4.5	555,059,467	1,434,235	0.0026	0.9974	99.52
5.5	535,006,606	1,890,754	0.0035	0.9965	99.27
6.5	526,481,244	2,404,093	0.0046	0.9954	98.92
7.5	484,108,238	2,425,036	0.0050	0.9950	98.46
8.5	443,425,550	2,408,385	0.0054	0.9946	97.97
9.5	415,106,922	2,830,146	0.0068	0.9932	97.44
10.5	385,480,254	2,310,800	0.0060	0.9940	96.77
11.5	361,240,267	2,085,698	0.0058	0.9942	96.19
12.5	328,828,002	1,624,325	0.0049	0.9951	95.64
13.5	300,830,417	2,028,375	0.0067	0.9933	95.17
14.5	270,869,920	1,949,401	0.0072	0.9928	94.53
15.5	247,838,425	1,897,197	0.0077	0.9923	93.85
16.5	226,499,362	1,769,639	0.0078	0.9922	93.13
17.5	205,043,635	1,553,313	0.0076	0.9924	92.40
18.5	182,871,071	1,393,805	0.0076	0.9924	91.70
19.5	160,426,921	1,285,975	0.0080	0.9920	91.00
20.5	138,972,388	1,088,007	0.0078	0.9922	90.27
21.5	120,671,298	924,477	0.0077	0.9923	89.56
22.5	105,109,378	823,114	0.0078	0.9922	88.88
23.5	89,259,619	741,010	0.0083	0.9917	88.18
24.5	70,338,481	483,471	0.0069	0.9931	87.45
25.5	50,344,143	282,736	0.0056	0.9944	86.85
26.5	34,505,087	243,877	0.0071	0.9929	86.36
27.5	22,088,873	165,658	0.0075	0.9925	85.75
28.5	11,676,039	92,341	0.0079	0.9921	85.11
29.5					84.43

FLORIDA POWER AND LIGHT COMPANY
ACCOUNT 370 METERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 370 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2014

EXPERIENCE BAND 1941-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	585,619,662	276,427	0.0005	0.9995	100.00
0.5	581,062,915	284,068	0.0005	0.9995	99.95
1.5	579,476,980	333,985	0.0006	0.9994	99.90
2.5	577,766,052	1,796,949	0.0031	0.9969	99.85
3.5	566,707,664	567,500	0.0010	0.9990	99.54
4.5	563,824,963	3,836,133	0.0068	0.9932	99.44
5.5	542,884,097	2,634,383	0.0049	0.9951	98.76
6.5	525,023,372	1,884,583	0.0036	0.9964	98.28
7.5	500,331,538	2,159,853	0.0043	0.9957	97.93
8.5	470,320,835	2,992,577	0.0064	0.9936	97.50
9.5	437,287,659	3,138,274	0.0072	0.9928	96.88
10.5	405,658,539	4,117,757	0.0102	0.9898	96.19
11.5	378,105,408	2,760,394	0.0073	0.9927	95.21
12.5	360,441,431	2,238,094	0.0062	0.9938	94.52
13.5	349,521,552	2,341,605	0.0067	0.9933	93.93
14.5	338,830,265	2,292,709	0.0068	0.9932	93.30
15.5	328,163,597	2,479,068	0.0076	0.9924	92.67
16.5	313,172,604	3,066,883	0.0098	0.9902	91.97
17.5	299,748,629	3,244,646	0.0108	0.9892	91.07
18.5	285,248,056	3,721,958	0.0130	0.9870	90.08
19.5	273,662,708	3,789,341	0.0138	0.9862	88.91
20.5	258,805,732	4,106,802	0.0159	0.9841	87.68
21.5	243,935,204	4,089,709	0.0168	0.9832	86.29
22.5	226,988,780	4,110,521	0.0181	0.9819	84.84
23.5	212,415,175	4,366,781	0.0206	0.9794	83.30
24.5	197,262,496	4,318,623	0.0219	0.9781	81.59
25.5	184,419,042	4,397,146	0.0238	0.9762	79.80
26.5	168,375,235	3,627,104	0.0215	0.9785	77.90
27.5	153,387,698	3,839,807	0.0250	0.9750	76.22
28.5	138,827,069	5,161,576	0.0372	0.9628	74.32
29.5	122,120,081	3,214,619	0.0263	0.9737	71.55
30.5	105,782,833	3,339,007	0.0316	0.9684	69.67
31.5	92,722,284	2,993,114	0.0323	0.9677	67.47
32.5	82,181,829	2,520,175	0.0307	0.9693	65.29
33.5	71,769,379	2,254,805	0.0314	0.9686	63.29
34.5	62,575,112	2,006,986	0.0321	0.9679	61.30
35.5	53,537,248	1,872,427	0.0350	0.9650	59.33
36.5	43,518,333	1,658,812	0.0381	0.9619	57.26
37.5	35,880,820	1,442,302	0.0402	0.9598	55.08
38.5	29,828,091	1,226,723	0.0411	0.9589	52.86

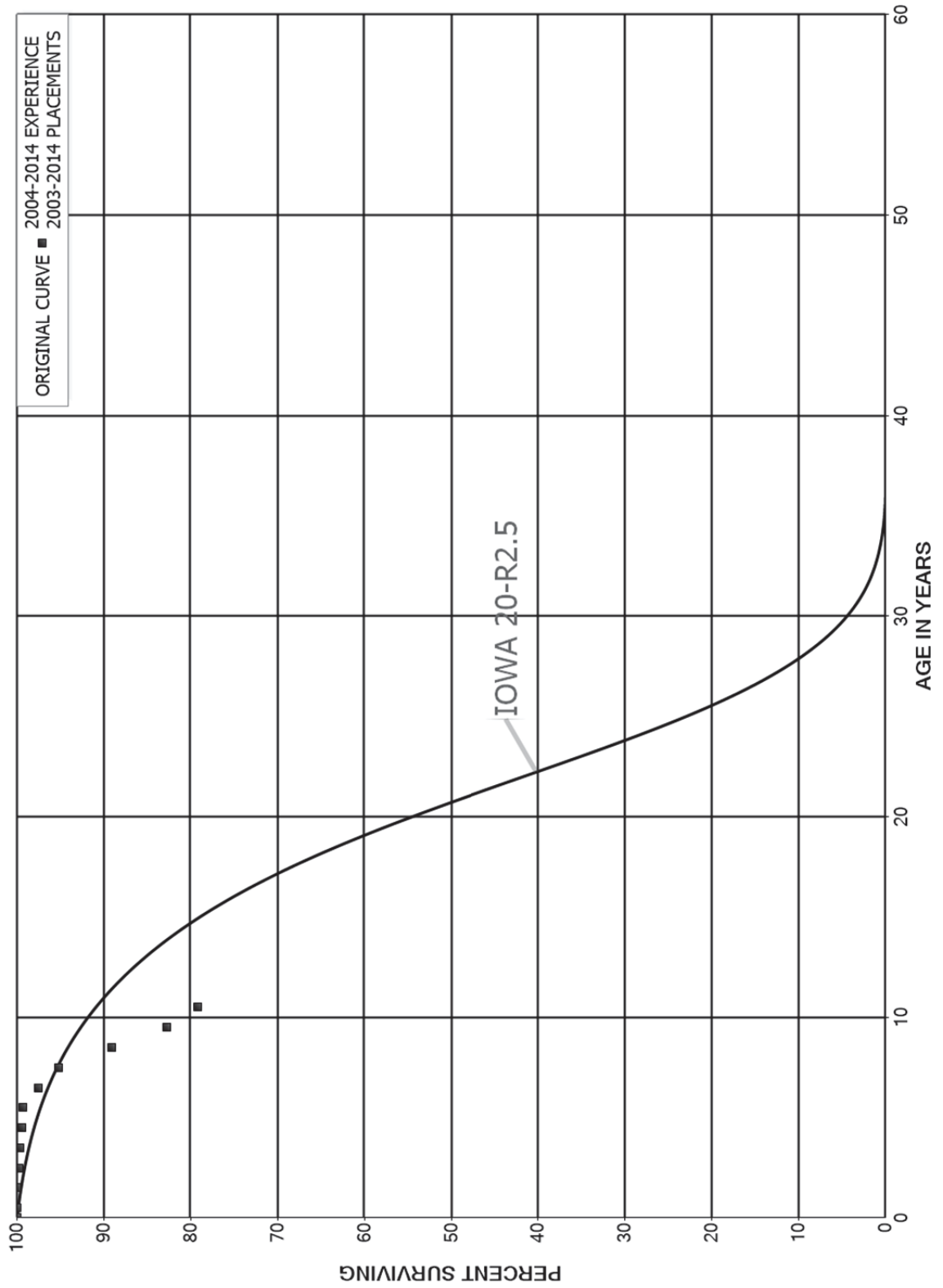
FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 370 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2014			EXPERIENCE BAND 1941-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	24,486,359	1,085,354	0.0443	0.9557	50.69
40.5	18,985,072	754,656	0.0397	0.9603	48.44
41.5	15,240,133	659,605	0.0433	0.9567	46.52
42.5	11,838,521	618,627	0.0523	0.9477	44.50
43.5	10,065,881	1,038,490	0.1032	0.8968	42.18
44.5	7,429,393	974,209	0.1311	0.8689	37.83
45.5	5,423,444	620,630	0.1144	0.8856	32.87
46.5	4,421,380	592,622	0.1340	0.8660	29.11
47.5	3,453,833	466,728	0.1351	0.8649	25.20
48.5	2,663,498	337,310	0.1266	0.8734	21.80
49.5	1,933,109	394,061	0.2038	0.7962	19.04
50.5	1,230,428	332,023	0.2698	0.7302	15.16
51.5	641,697	279,988	0.4363	0.5637	11.07
52.5	280,423	53,196	0.1897	0.8103	6.24
53.5	89,697	47,312	0.5275	0.4725	5.05
54.5	42,385	22,790	0.5377	0.4623	2.39
55.5	19,595	4,214	0.2151	0.7849	1.10
56.5	15,380	15,267	0.9926	0.0074	0.87
57.5	114		0.0000	1.0000	0.01
58.5	114		0.0000	1.0000	0.01
59.5	114		0.0000	1.0000	0.01
60.5	114		0.0000	1.0000	0.01
61.5	114		0.0000	1.0000	0.01
62.5	114		0.0000	1.0000	0.01
63.5	114		0.0000	1.0000	0.01
64.5	114		0.0000	1.0000	0.01
65.5	114		0.0000	1.0000	0.01
66.5					0.01

FLORIDA POWER AND LIGHT COMPANY
ACCOUNT 370.1 METERS - AMI
ORIGINAL AND SMOOTH SURVIVOR CURVES



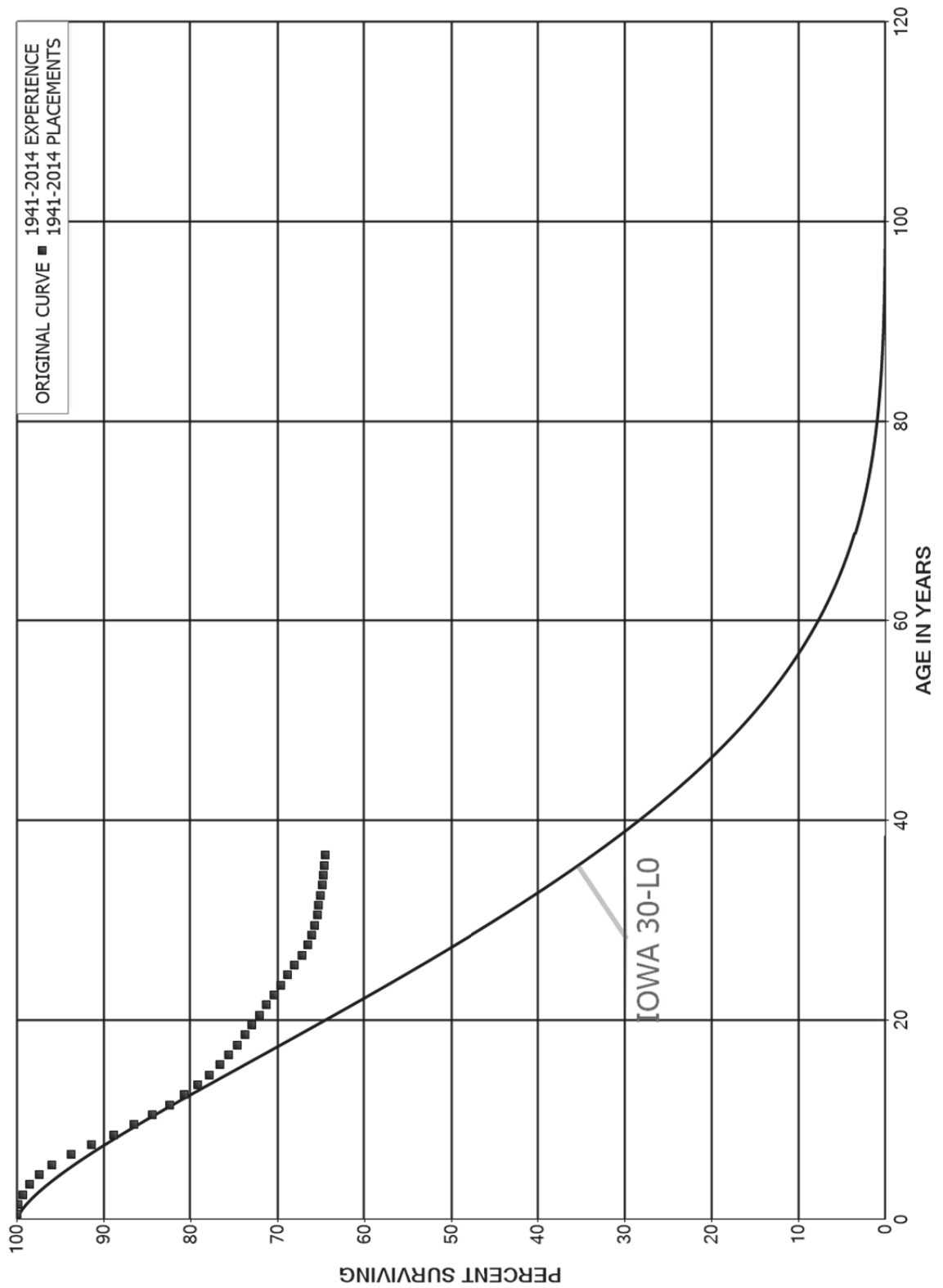
FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 370.1 METERS - AMI

ORIGINAL LIFE TABLE

PLACEMENT BAND 2003-2014			EXPERIENCE BAND 2004-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	631,448,906	188,442	0.0003	0.9997	100.00
0.5	586,677,888	82,828	0.0001	0.9999	99.97
1.5	567,445,687	1,244,576	0.0022	0.9978	99.96
2.5	530,119,180	755,539	0.0014	0.9986	99.74
3.5	152,058,237	239,638	0.0016	0.9984	99.59
4.5	150,215,242	287,005	0.0019	0.9981	99.44
5.5	6,787,536	120,894	0.0178	0.9822	99.25
6.5	3,108,871	74,106	0.0238	0.9762	97.48
7.5	3,032,576	195,156	0.0644	0.9356	95.16
8.5	2,837,420	202,344	0.0713	0.9287	89.03
9.5	2,635,076	111,000	0.0421	0.9579	82.68
10.5	57,502		0.0000	1.0000	79.20
11.5					79.20

FLORIDA POWER AND LIGHT COMPANY
ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES
ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2014

EXPERIENCE BAND 1941-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	97,868,174	39,979	0.0004	0.9996	100.00
0.5	95,193,966	134,864	0.0014	0.9986	99.96
1.5	92,591,748	445,885	0.0048	0.9952	99.82
2.5	88,382,587	748,219	0.0085	0.9915	99.34
3.5	85,528,418	973,914	0.0114	0.9886	98.50
4.5	82,624,877	1,201,338	0.0145	0.9855	97.37
5.5	79,754,454	1,866,783	0.0234	0.9766	95.96
6.5	76,709,672	1,931,640	0.0252	0.9748	93.71
7.5	72,922,131	2,008,714	0.0275	0.9725	91.35
8.5	69,141,682	1,802,057	0.0261	0.9739	88.84
9.5	65,214,815	1,592,887	0.0244	0.9756	86.52
10.5	61,775,566	1,489,242	0.0241	0.9759	84.41
11.5	58,003,957	1,190,639	0.0205	0.9795	82.37
12.5	54,806,528	1,044,434	0.0191	0.9809	80.68
13.5	51,481,325	874,295	0.0170	0.9830	79.14
14.5	48,189,912	721,695	0.0150	0.9850	77.80
15.5	45,253,619	631,157	0.0139	0.9861	76.64
16.5	42,310,764	542,058	0.0128	0.9872	75.57
17.5	39,237,573	477,333	0.0122	0.9878	74.60
18.5	36,259,804	379,481	0.0105	0.9895	73.69
19.5	33,233,188	368,698	0.0111	0.9889	72.92
20.5	30,123,239	338,808	0.0112	0.9888	72.11
21.5	27,127,248	328,996	0.0121	0.9879	71.30
22.5	24,524,349	267,046	0.0109	0.9891	70.43
23.5	22,224,558	259,179	0.0117	0.9883	69.67
24.5	18,581,838	225,696	0.0121	0.9879	68.86
25.5	13,814,217	165,684	0.0120	0.9880	68.02
26.5	10,191,197	99,226	0.0097	0.9903	67.20
27.5	7,287,382	48,954	0.0067	0.9933	66.55
28.5	6,031,205	34,793	0.0058	0.9942	66.10
29.5	5,168,599	23,582	0.0046	0.9954	65.72
30.5	4,280,428	11,637	0.0027	0.9973	65.42
31.5	3,605,545	10,444	0.0029	0.9971	65.24
32.5	3,066,640	11,600	0.0038	0.9962	65.05
33.5	2,517,995	3,037	0.0012	0.9988	64.81
34.5	1,898,537	3,856	0.0020	0.9980	64.73
35.5	1,204,240	2,092	0.0017	0.9983	64.60
36.5	975,395	1,238	0.0013	0.9987	64.49
37.5	825,188	1,311	0.0016	0.9984	64.40
38.5	573,291	825	0.0014	0.9986	64.30

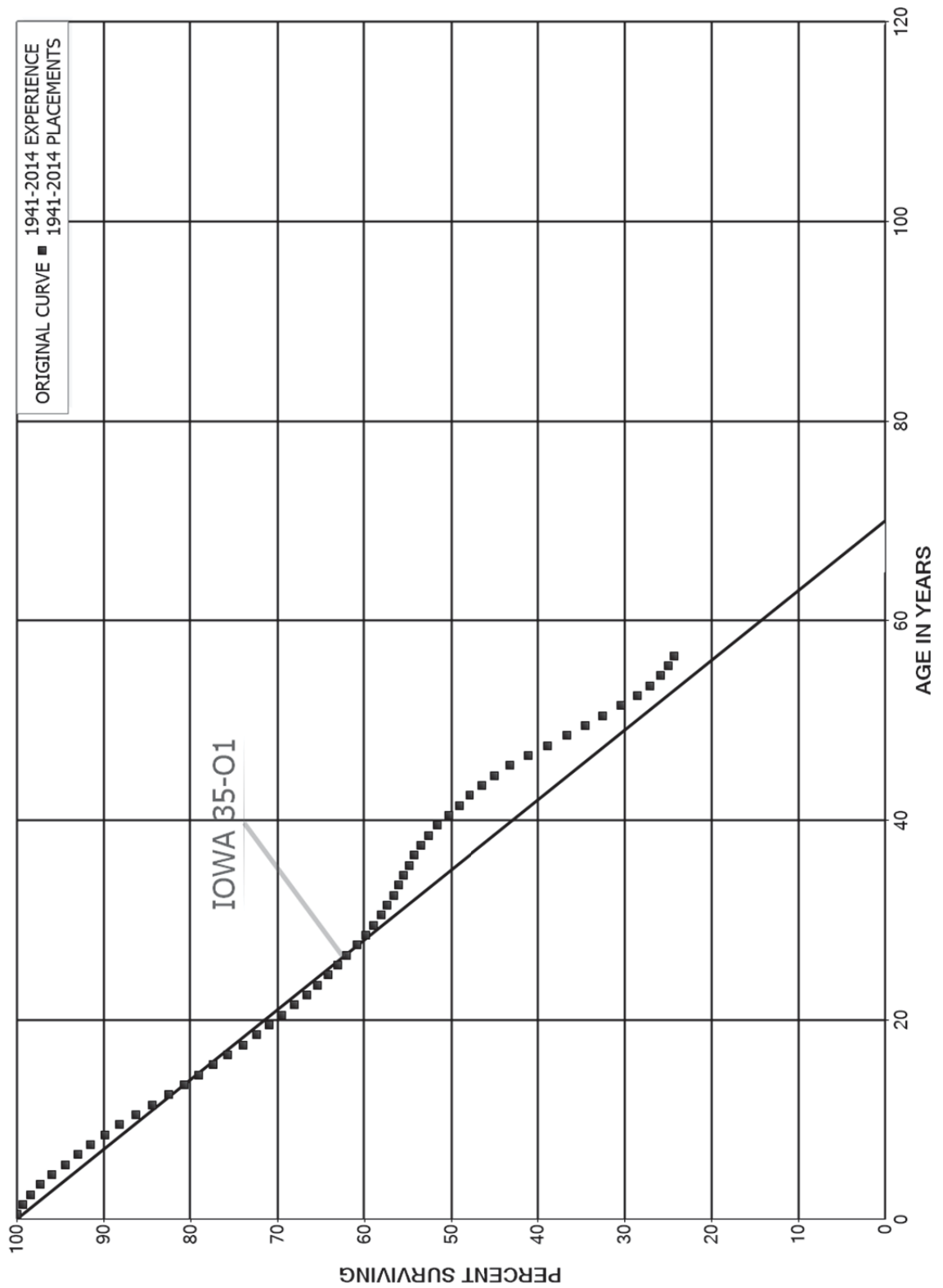
FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2014			EXPERIENCE BAND 1941-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	391,556	81	0.0002	0.9998	64.21
40.5	254,141	259	0.0010	0.9990	64.20
41.5	134,640	15	0.0001	0.9999	64.13
42.5	55,004	25	0.0004	0.9996	64.12
43.5	17,003	21	0.0012	0.9988	64.09
44.5	2,977	169	0.0569	0.9431	64.02
45.5	2,808		0.0000	1.0000	60.37
46.5	2,803	6	0.0023	0.9977	60.37
47.5	2,802	143	0.0510	0.9490	60.24
48.5	2,623		0.0000	1.0000	57.16
49.5	2,641	87	0.0329	0.9671	57.16
50.5	2,554	37	0.0145	0.9855	55.29
51.5	2,552		0.0000	1.0000	54.48
52.5	1,527		0.0000	1.0000	54.48
53.5	1,527		0.0000	1.0000	54.48
54.5	1,527	201	0.1316	0.8684	54.48
55.5	1,326	3	0.0026	0.9974	47.32
56.5	969		0.0000	1.0000	47.19
57.5	509	14	0.0271	0.9729	47.19
58.5	496	201	0.4056	0.5944	45.92
59.5	295		0.0000	1.0000	27.29
60.5	295	1	0.0026	0.9974	27.29
61.5	292		0.0000	1.0000	27.22
62.5	292	1	0.0027	0.9973	27.22
63.5	263		0.0000	1.0000	27.15
64.5	263	1	0.0030	0.9970	27.15
65.5	263	1	0.0053	0.9947	27.06
66.5	261	2	0.0060	0.9940	26.92
67.5	260	1	0.0031	0.9969	26.76
68.5	259	2	0.0061	0.9939	26.68
69.5	256		0.0000	1.0000	26.52
70.5	256		0.0000	1.0000	26.52
71.5	256		0.0000	1.0000	26.52
72.5	256		0.0000	1.0000	26.52
73.5					26.52

FLORIDA POWER AND LIGHT COMPANY
ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS
ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2014

EXPERIENCE BAND 1941-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	580,202,967	613,532	0.0011	0.9989	100.00
0.5	563,952,951	3,285,555	0.0058	0.9942	99.89
1.5	546,299,879	4,791,607	0.0088	0.9912	99.31
2.5	527,622,989	6,240,920	0.0118	0.9882	98.44
3.5	502,779,978	6,997,802	0.0139	0.9861	97.28
4.5	479,051,644	7,434,664	0.0155	0.9845	95.92
5.5	456,276,767	6,902,807	0.0151	0.9849	94.43
6.5	437,826,806	7,259,320	0.0166	0.9834	93.01
7.5	399,370,394	6,933,491	0.0174	0.9826	91.46
8.5	366,754,115	6,940,998	0.0189	0.9811	89.88
9.5	336,897,988	7,206,384	0.0214	0.9786	88.17
10.5	312,727,175	6,842,971	0.0219	0.9781	86.29
11.5	288,660,816	6,296,615	0.0218	0.9782	84.40
12.5	267,943,120	5,878,788	0.0219	0.9781	82.56
13.5	249,828,406	5,266,592	0.0211	0.9789	80.75
14.5	232,216,678	4,895,640	0.0211	0.9789	79.05
15.5	216,561,560	4,634,202	0.0214	0.9786	77.38
16.5	200,075,510	4,545,156	0.0227	0.9773	75.72
17.5	183,907,973	3,970,296	0.0216	0.9784	74.00
18.5	169,665,620	3,456,665	0.0204	0.9796	72.41
19.5	156,969,542	3,212,094	0.0205	0.9795	70.93
20.5	146,028,118	2,973,717	0.0204	0.9796	69.48
21.5	134,152,311	2,918,925	0.0218	0.9782	68.06
22.5	124,262,569	2,299,767	0.0185	0.9815	66.58
23.5	113,781,375	1,954,000	0.0172	0.9828	65.35
24.5	101,804,322	1,771,029	0.0174	0.9826	64.23
25.5	90,703,792	1,546,873	0.0171	0.9829	63.11
26.5	82,374,371	1,532,842	0.0186	0.9814	62.03
27.5	74,976,384	1,300,540	0.0173	0.9827	60.88
28.5	68,086,386	1,014,944	0.0149	0.9851	59.82
29.5	60,881,838	885,145	0.0145	0.9855	58.93
30.5	53,933,703	683,265	0.0127	0.9873	58.08
31.5	48,041,944	580,312	0.0121	0.9879	57.34
32.5	44,353,688	466,307	0.0105	0.9895	56.65
33.5	40,288,766	390,639	0.0097	0.9903	56.05
34.5	32,840,960	367,783	0.0112	0.9888	55.51
35.5	27,445,772	326,966	0.0119	0.9881	54.89
36.5	24,249,359	325,484	0.0134	0.9866	54.23
37.5	21,218,937	345,941	0.0163	0.9837	53.51
38.5	18,036,266	347,049	0.0192	0.9808	52.63

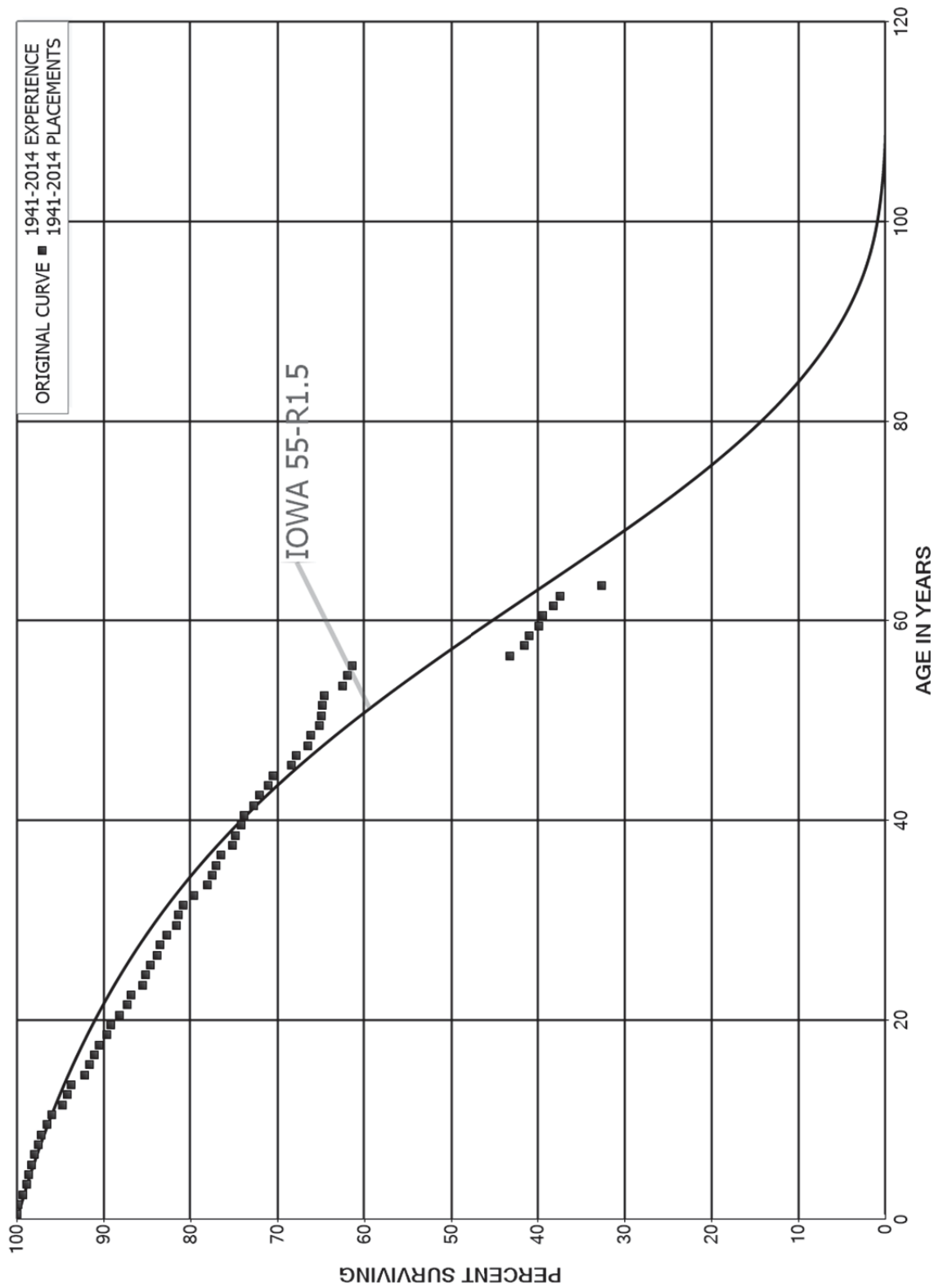
FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2014			EXPERIENCE BAND 1941-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	14,497,353	374,353	0.0258	0.9742	51.62
40.5	12,408,170	292,010	0.0235	0.9765	50.29
41.5	10,110,372	271,495	0.0269	0.9731	49.10
42.5	8,090,962	237,991	0.0294	0.9706	47.79
43.5	6,671,063	204,424	0.0306	0.9694	46.38
44.5	4,605,522	184,985	0.0402	0.9598	44.96
45.5	3,598,674	173,575	0.0482	0.9518	43.15
46.5	2,906,498	157,857	0.0543	0.9457	41.07
47.5	2,328,069	132,862	0.0571	0.9429	38.84
48.5	1,913,520	112,200	0.0586	0.9414	36.62
49.5	1,592,558	91,837	0.0577	0.9423	34.48
50.5	1,307,345	85,266	0.0652	0.9348	32.49
51.5	1,054,565	64,853	0.0615	0.9385	30.37
52.5	871,665	44,923	0.0515	0.9485	28.50
53.5	751,395	31,803	0.0423	0.9577	27.03
54.5	637,399	22,613	0.0355	0.9645	25.89
55.5	499,684	12,679	0.0254	0.9746	24.97
56.5	400,812	7,346	0.0183	0.9817	24.34
57.5	316,686	6,224	0.0197	0.9803	23.89
58.5	254,255	7,351	0.0289	0.9711	23.42
59.5	191,951	6,354	0.0331	0.9669	22.74
60.5	153,050	5,226	0.0341	0.9659	21.99
61.5	120,976	3,315	0.0274	0.9726	21.24
62.5	97,863	3,239	0.0331	0.9669	20.66
63.5	66,137	2,226	0.0337	0.9663	19.97
64.5	51,086	1,999	0.0391	0.9609	19.30
65.5	39,660	1,220	0.0308	0.9692	18.55
66.5	35,782	242	0.0068	0.9932	17.98
67.5	30,977	213	0.0069	0.9931	17.85
68.5	29,134	1,497	0.0514	0.9486	17.73
69.5	27,367	240	0.0088	0.9912	16.82
70.5	27,126	363	0.0134	0.9866	16.67
71.5	26,262	31	0.0012	0.9988	16.45
72.5	24,497	341	0.0139	0.9861	16.43
73.5					16.20

FLORIDA POWER AND LIGHT COMPANY
ACCOUNT 390 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2014

EXPERIENCE BAND 1941-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	386,535,566	73,882	0.0002	0.9998	100.00
0.5	357,237,936	688,477	0.0019	0.9981	99.98
1.5	347,051,243	1,608,417	0.0046	0.9954	99.79
2.5	334,769,674	1,571,200	0.0047	0.9953	99.33
3.5	311,678,813	882,204	0.0028	0.9972	98.86
4.5	277,603,151	906,589	0.0033	0.9967	98.58
5.5	274,373,165	872,737	0.0032	0.9968	98.26
6.5	268,355,304	1,069,918	0.0040	0.9960	97.95
7.5	279,016,161	1,198,112	0.0043	0.9957	97.55
8.5	277,817,684	1,693,383	0.0061	0.9939	97.14
9.5	289,091,798	1,882,459	0.0065	0.9935	96.54
10.5	293,373,347	3,665,533	0.0125	0.9875	95.92
11.5	287,286,485	1,660,474	0.0058	0.9942	94.72
12.5	286,808,034	1,385,128	0.0048	0.9952	94.17
13.5	283,264,406	4,510,050	0.0159	0.9841	93.71
14.5	267,045,866	1,756,558	0.0066	0.9934	92.22
15.5	252,947,694	1,540,058	0.0061	0.9939	91.62
16.5	269,485,881	1,766,635	0.0066	0.9934	91.06
17.5	262,486,442	2,587,089	0.0099	0.9901	90.46
18.5	245,654,188	1,195,385	0.0049	0.9951	89.57
19.5	238,925,758	2,559,415	0.0107	0.9893	89.13
20.5	221,531,491	2,342,248	0.0106	0.9894	88.18
21.5	208,408,489	1,096,590	0.0053	0.9947	87.25
22.5	174,352,327	2,607,486	0.0150	0.9850	86.79
23.5	175,261,497	627,321	0.0036	0.9964	85.49
24.5	164,256,832	1,033,296	0.0063	0.9937	85.18
25.5	136,386,628	1,229,041	0.0090	0.9910	84.65
26.5	131,844,569	628,853	0.0048	0.9952	83.88
27.5	124,165,033	1,070,579	0.0086	0.9914	83.48
28.5	95,107,172	1,292,355	0.0136	0.9864	82.76
29.5	89,156,581	254,332	0.0029	0.9971	81.64
30.5	81,975,906	558,659	0.0068	0.9932	81.41
31.5	79,798,593	1,239,193	0.0155	0.9845	80.85
32.5	59,757,610	1,186,834	0.0199	0.9801	79.60
33.5	60,329,116	395,828	0.0066	0.9934	78.02
34.5	58,680,133	323,502	0.0055	0.9945	77.50
35.5	55,529,094	374,972	0.0068	0.9932	77.08
36.5	23,034,239	418,975	0.0182	0.9818	76.56
37.5	22,112,012	111,682	0.0051	0.9949	75.16
38.5	19,401,157	167,261	0.0086	0.9914	74.78

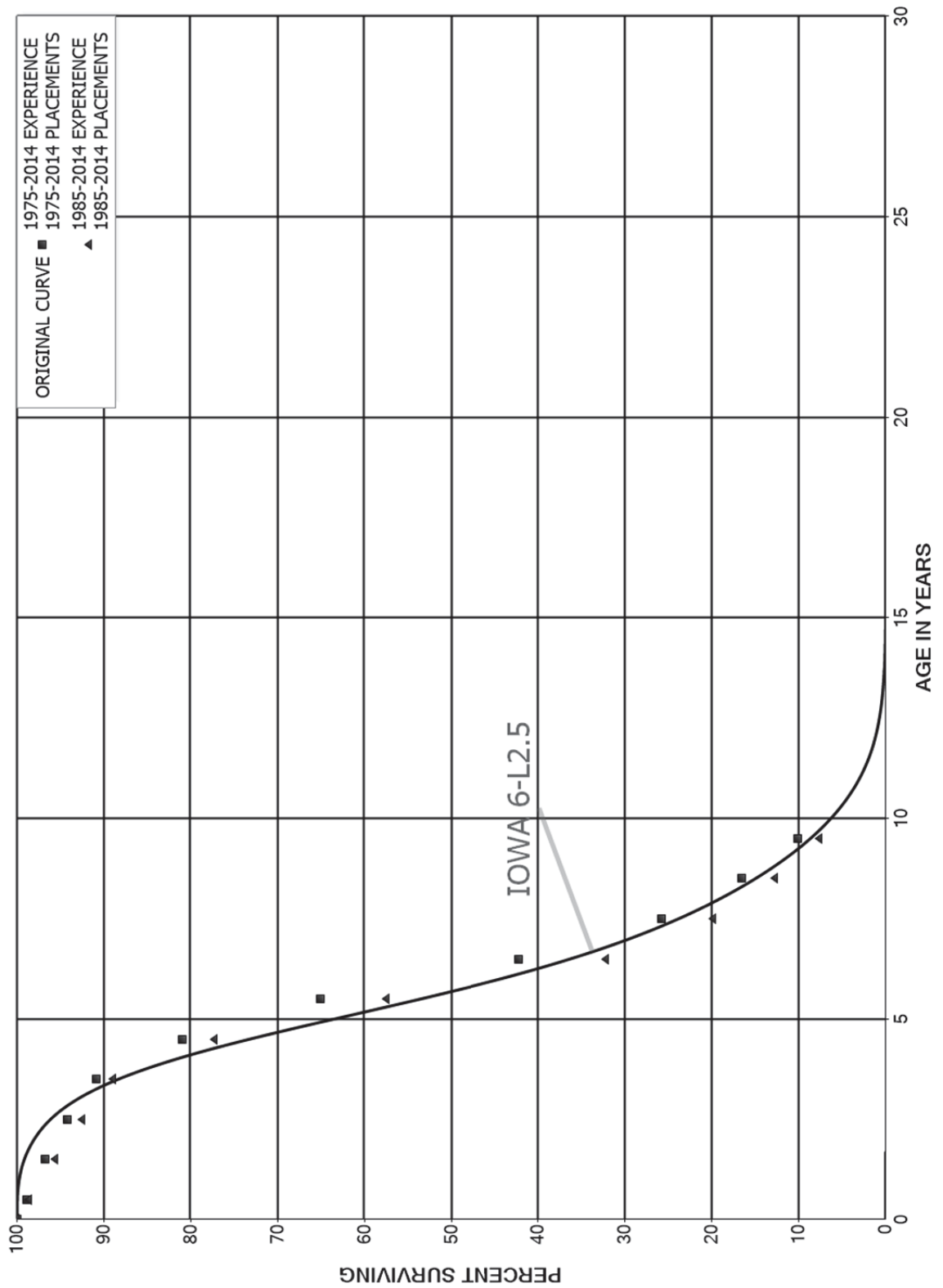
FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2014			EXPERIENCE BAND 1941-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	16,162,237	75,822	0.0047	0.9953	74.14
40.5	13,529,979	187,056	0.0138	0.9862	73.79
41.5	12,054,482	112,371	0.0093	0.9907	72.77
42.5	9,849,734	145,736	0.0148	0.9852	72.09
43.5	8,922,216	64,959	0.0073	0.9927	71.03
44.5	7,570,399	222,312	0.0294	0.9706	70.51
45.5	7,271,128	67,785	0.0093	0.9907	68.44
46.5	6,922,625	127,020	0.0183	0.9817	67.80
47.5	6,580,495	41,204	0.0063	0.9937	66.56
48.5	6,356,112	91,557	0.0144	0.9856	66.14
49.5	3,027,593	10,160	0.0034	0.9966	65.19
50.5	2,968,158	7,047	0.0024	0.9976	64.97
51.5	2,805,791	6,659	0.0024	0.9976	64.81
52.5	2,636,597	90,027	0.0341	0.9659	64.66
53.5	2,509,691	21,411	0.0085	0.9915	62.45
54.5	2,180,578	19,765	0.0091	0.9909	61.92
55.5	1,297,714	384,629	0.2964	0.7036	61.36
56.5	777,547	29,237	0.0376	0.9624	43.17
57.5	664,273	9,694	0.0146	0.9854	41.55
58.5	554,407	15,515	0.0280	0.9720	40.94
59.5	461,051	4,640	0.0101	0.9899	39.80
60.5	320,192	10,162	0.0317	0.9683	39.40
61.5	286,341	5,592	0.0195	0.9805	38.15
62.5	232,528	30,092	0.1294	0.8706	37.40
63.5	42,716	918	0.0215	0.9785	32.56
64.5	31,023	1,447	0.0466	0.9534	31.86
65.5	22,209	144	0.0065	0.9935	30.37
66.5	16,018		0.0000	1.0000	30.18
67.5	14,902		0.0000	1.0000	30.18
68.5	14,611	84	0.0058	0.9942	30.18
69.5	14,332	3,389	0.2365	0.7635	30.00
70.5	10,283		0.0000	1.0000	22.91
71.5	10,283		0.0000	1.0000	22.91
72.5	3,112		0.0000	1.0000	22.91
73.5					22.91

FLORIDA POWER AND LIGHT COMPANY
ACCOUNT 392.1 AUTOMOBILES
ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 392.1 AUTOMOBILES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1975-2014

EXPERIENCE BAND 1975-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	15,701,195	175,789	0.0112	0.9888	100.00
0.5	12,622,446	277,824	0.0220	0.9780	98.88
1.5	11,476,189	296,383	0.0258	0.9742	96.70
2.5	10,122,678	362,937	0.0359	0.9641	94.21
3.5	9,641,639	1,044,488	0.1083	0.8917	90.83
4.5	8,294,676	1,627,325	0.1962	0.8038	80.99
5.5	6,634,418	2,333,001	0.3517	0.6483	65.10
6.5	4,301,417	1,680,601	0.3907	0.6093	42.21
7.5	2,664,093	952,488	0.3575	0.6425	25.72
8.5	1,698,509	661,428	0.3894	0.6106	16.52
9.5	978,826	391,986	0.4005	0.5995	10.09
10.5	586,841	94,134	0.1604	0.8396	6.05
11.5	499,245	3,623	0.0073	0.9927	5.08
12.5	479,461	20,923	0.0436	0.9564	5.04
13.5	426,149	34,760	0.0816	0.9184	4.82
14.5	378,415		0.0000	1.0000	4.43
15.5	340,313	7,940	0.0233	0.9767	4.43
16.5	332,372	32,287	0.0971	0.9029	4.32
17.5	300,085	39,737	0.1324	0.8676	3.90
18.5	238,973		0.0000	1.0000	3.39
19.5	206,466		0.0000	1.0000	3.39
20.5	206,466	55,660	0.2696	0.7304	3.39
21.5	150,807		0.0000	1.0000	2.47
22.5	150,807	46,289	0.3069	0.6931	2.47
23.5	97,980	65,672	0.6703	0.3297	1.71
24.5	32,307	16,105	0.4985	0.5015	0.57
25.5	16,202	16,202	1.0000		0.28
26.5					

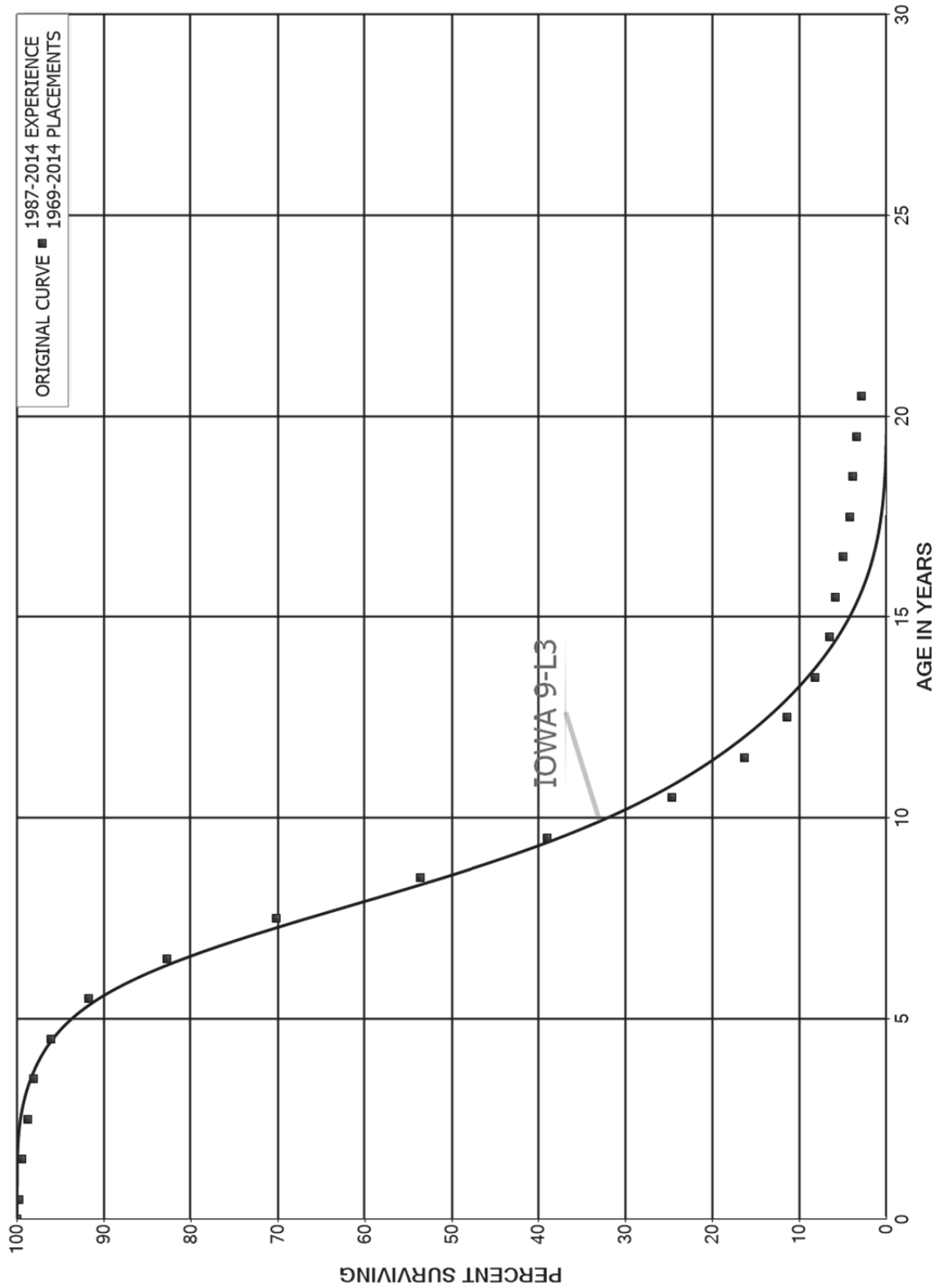
FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 392.1 AUTOMOBILES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1985-2014			EXPERIENCE BAND 1985-2014			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	12,034,838	175,789	0.0146	0.9854	100.00	
0.5	8,956,089	277,824	0.0310	0.9690	98.54	
1.5	7,802,706	253,575	0.0325	0.9675	95.48	
2.5	6,499,793	247,627	0.0381	0.9619	92.38	
3.5	6,134,064	803,932	0.1311	0.8689	88.86	
4.5	5,020,256	1,292,036	0.2574	0.7426	77.21	
5.5	3,704,278	1,630,252	0.4401	0.5599	57.34	
6.5	2,074,026	801,968	0.3867	0.6133	32.11	
7.5	1,272,283	456,369	0.3587	0.6413	19.69	
8.5	802,819	325,330	0.4052	0.5948	12.63	
9.5	457,266	244,561	0.5348	0.4652	7.51	
10.5	212,706	64,080	0.3013	0.6987	3.49	
11.5	148,626		0.0000	1.0000	2.44	
12.5	132,466		0.0000	1.0000	2.44	
13.5	100,076	20,597	0.2058	0.7942	2.44	
14.5	66,505		0.0000	1.0000	1.94	
15.5	66,505		0.0000	1.0000	1.94	
16.5	66,505	32,287	0.4855	0.5145	1.94	
17.5	34,217	17,517	0.5119	0.4881	1.00	
18.5					0.49	

FLORIDA POWER AND LIGHT COMPANY
ACCOUNT 392.2 LIGHT TRUCKS
ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 392.2 LIGHT TRUCKS

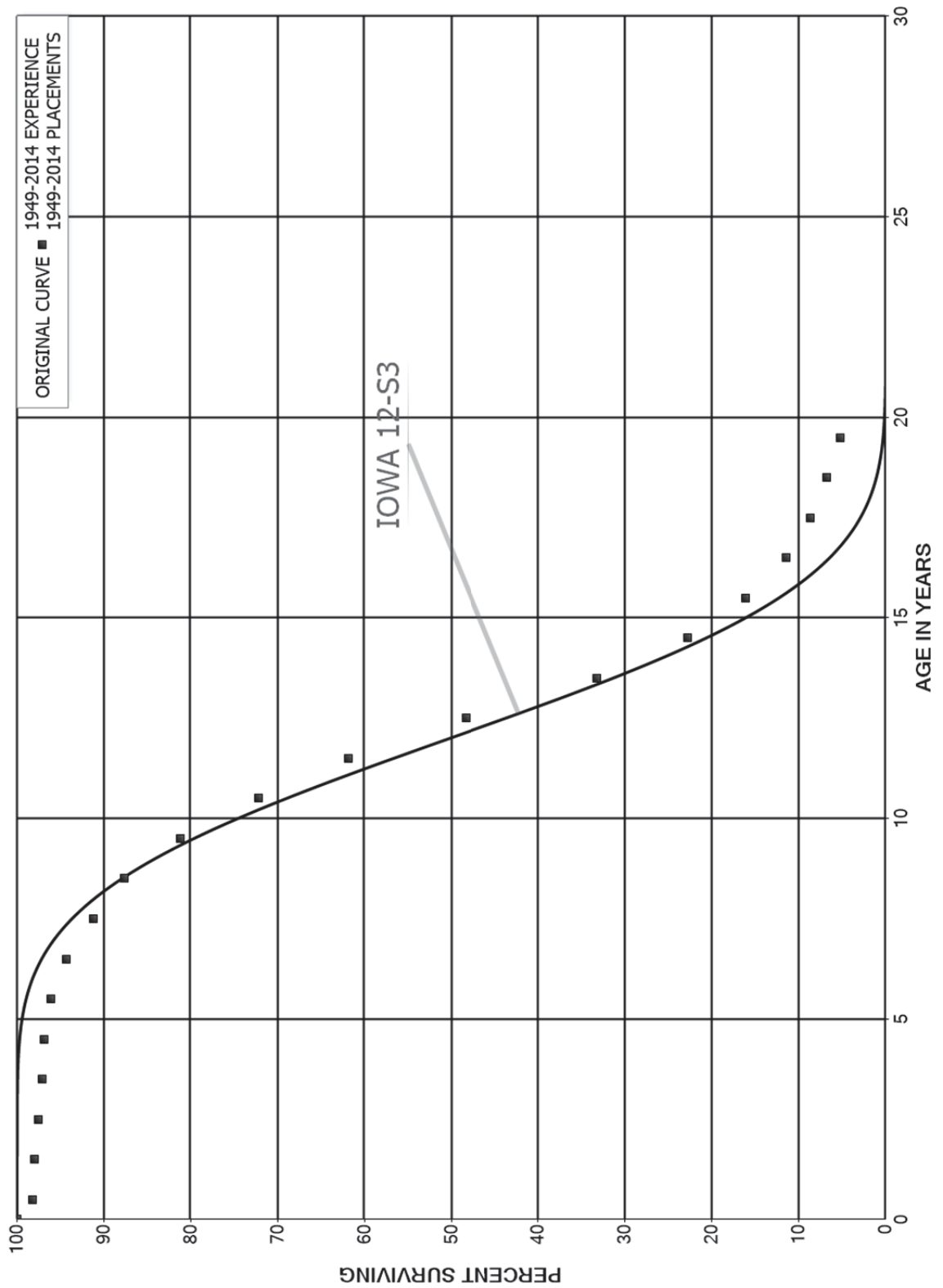
ORIGINAL LIFE TABLE

PLACEMENT BAND 1969-2014

EXPERIENCE BAND 1987-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	77,878,452	200,095	0.0026	0.9974	100.00
0.5	71,048,927	285,486	0.0040	0.9960	99.74
1.5	67,775,366	418,941	0.0062	0.9938	99.34
2.5	57,274,637	380,766	0.0066	0.9934	98.73
3.5	58,338,454	1,218,273	0.0209	0.9791	98.07
4.5	56,681,272	2,517,767	0.0444	0.9556	96.02
5.5	55,725,133	5,456,211	0.0979	0.9021	91.76
6.5	48,080,278	7,341,321	0.1527	0.8473	82.77
7.5	38,873,945	9,186,697	0.2363	0.7637	70.14
8.5	29,013,098	7,893,442	0.2721	0.7279	53.56
9.5	19,380,643	7,165,312	0.3697	0.6303	38.99
10.5	11,472,783	3,875,640	0.3378	0.6622	24.57
11.5	7,155,042	2,166,835	0.3028	0.6972	16.27
12.5	4,866,067	1,381,978	0.2840	0.7160	11.34
13.5	3,416,935	657,410	0.1924	0.8076	8.12
14.5	2,606,297	296,595	0.1138	0.8862	6.56
15.5	2,177,863	326,953	0.1501	0.8499	5.81
16.5	1,880,128	295,043	0.1569	0.8431	4.94
17.5	1,455,495	134,374	0.0923	0.9077	4.17
18.5	1,335,356	141,569	0.1060	0.8940	3.78
19.5	1,210,323	191,192	0.1580	0.8420	3.38
20.5	974,835	96,165	0.0986	0.9014	2.85
21.5	888,191	127,791	0.1439	0.8561	2.57
22.5	750,879	217,120	0.2892	0.7108	2.20
23.5	563,132	130,925	0.2325	0.7675	1.56
24.5	432,207	142,396	0.3295	0.6705	1.20
25.5	289,811	34,021	0.1174	0.8826	0.80
26.5	255,790	23,728	0.0928	0.9072	0.71
27.5	232,062	65,189	0.2809	0.7191	0.64
28.5	166,873	20,018	0.1200	0.8800	0.46
29.5	146,855	40,262	0.2742	0.7258	0.41
30.5	106,593	19,814	0.1859	0.8141	0.30
31.5	86,779	23,851	0.2749	0.7251	0.24
32.5	62,928		0.0000	1.0000	0.17
33.5	62,928	19,764	0.3141	0.6859	0.17
34.5	43,164	19,227	0.4454	0.5546	0.12
35.5	23,937	23,937	1.0000		0.07
36.5					

FLORIDA POWER AND LIGHT COMPANY
ACCOUNT 392.3 HEAVY TRUCKS
ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 392.3 HEAVY TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1949-2014

EXPERIENCE BAND 1949-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	361,613,171	6,767,084	0.0187	0.9813	100.00
0.5	345,302,835	468,469	0.0014	0.9986	98.13
1.5	350,007,097	1,814,735	0.0052	0.9948	98.00
2.5	313,395,187	1,221,675	0.0039	0.9961	97.49
3.5	313,511,093	1,038,879	0.0033	0.9967	97.11
4.5	313,950,527	2,284,732	0.0073	0.9927	96.79
5.5	318,199,813	6,040,805	0.0190	0.9810	96.08
6.5	308,814,247	10,266,958	0.0332	0.9668	94.26
7.5	292,108,925	11,097,883	0.0380	0.9620	91.12
8.5	286,215,625	21,340,998	0.0746	0.9254	87.66
9.5	249,747,992	27,533,309	0.1102	0.8898	81.13
10.5	213,702,906	30,682,273	0.1436	0.8564	72.18
11.5	166,770,823	36,446,098	0.2185	0.7815	61.82
12.5	126,014,804	39,348,158	0.3123	0.6877	48.31
13.5	82,619,130	26,044,820	0.3152	0.6848	33.22
14.5	50,883,738	14,861,473	0.2921	0.7079	22.75
15.5	34,070,617	9,946,160	0.2919	0.7081	16.11
16.5	21,626,475	5,231,914	0.2419	0.7581	11.40
17.5	15,821,034	3,529,399	0.2231	0.7769	8.65
18.5	11,370,521	2,671,750	0.2350	0.7650	6.72
19.5	8,545,123	1,306,484	0.1529	0.8471	5.14
20.5	6,225,591	1,431,020	0.2299	0.7701	4.35
21.5	4,302,747	483,299	0.1123	0.8877	3.35
22.5	3,964,391	336,944	0.0850	0.9150	2.98
23.5	3,135,608	403,945	0.1288	0.8712	2.72
24.5	2,495,553	489,581	0.1962	0.8038	2.37
25.5	1,747,617	7,177	0.0041	0.9959	1.91
26.5	1,752,872	321,228	0.1833	0.8167	1.90
27.5	1,423,324	191,752	0.1347	0.8653	1.55
28.5	1,177,724	215,431	0.1829	0.8171	1.34
29.5	962,294	189,933	0.1974	0.8026	1.10
30.5	803,757		0.0000	1.0000	0.88
31.5	893,158	194,141	0.2174	0.7826	0.88
32.5	699,017	110,467	0.1580	0.8420	0.69
33.5	619,945	142,553	0.2299	0.7701	0.58
34.5	357,262	160,198	0.4484	0.5516	0.45
35.5	197,064		0.0000	1.0000	0.25
36.5	197,064	22,654	0.1150	0.8850	0.25
37.5	174,410	109,904	0.6301	0.3699	0.22
38.5	8,959		0.0000	1.0000	0.08

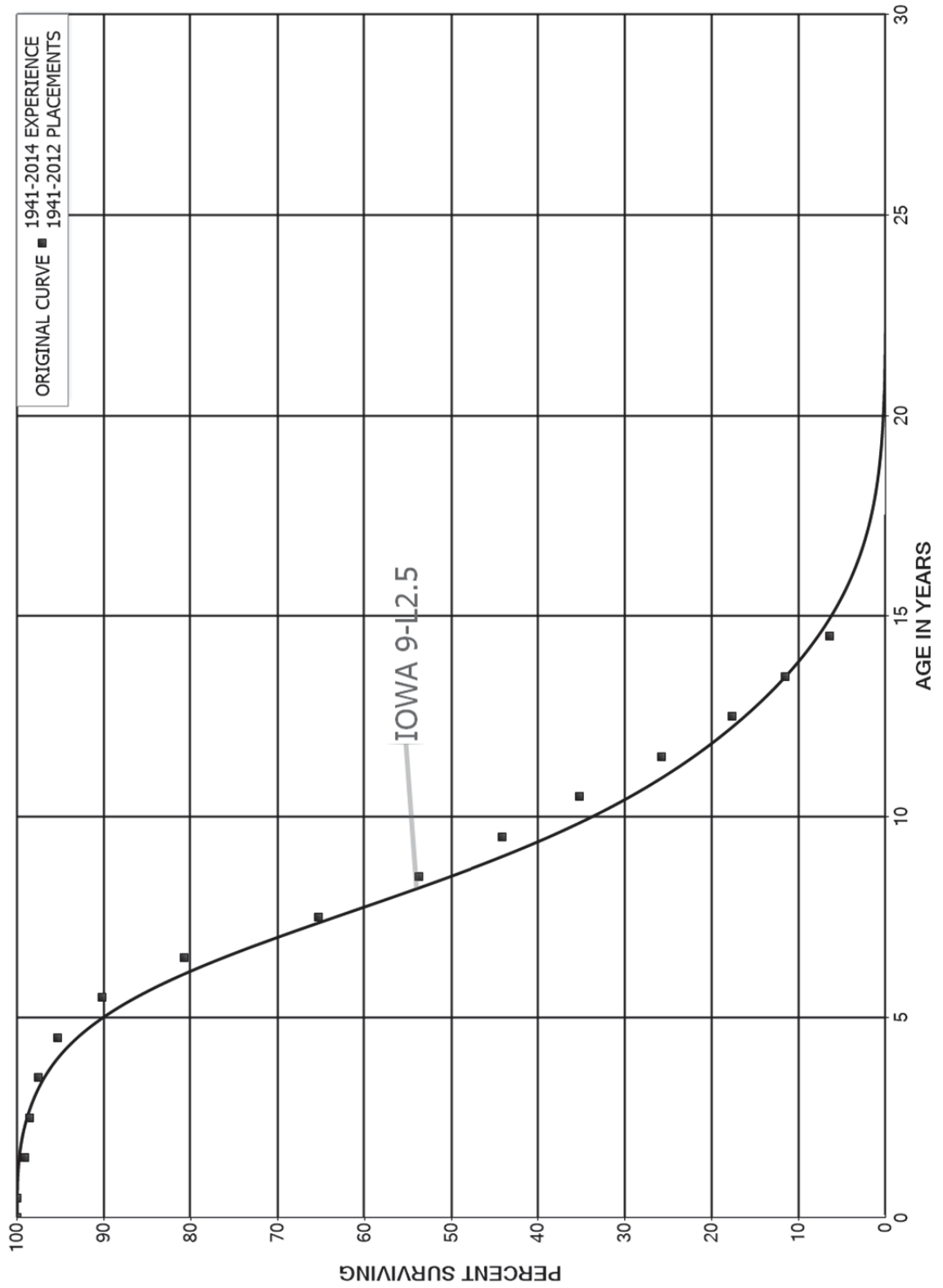
FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 392.3 HEAVY TRUCKS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1949-2014			EXPERIENCE BAND 1949-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,959		0.0000	1.0000	0.08
40.5	8,959		0.0000	1.0000	0.08
41.5	8,959		0.0000	1.0000	0.08
42.5	8,959		0.0000	1.0000	0.08
43.5	8,959		0.0000	1.0000	0.08
44.5	8,959	600	0.0670	0.9330	0.08
45.5	8,359		0.0000	1.0000	0.08
46.5	8,359	8,359	1.0000		0.08
47.5					

FLORIDA POWER AND LIGHT COMPANY
ACCOUNT 392.4 TRACTOR TRAILERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



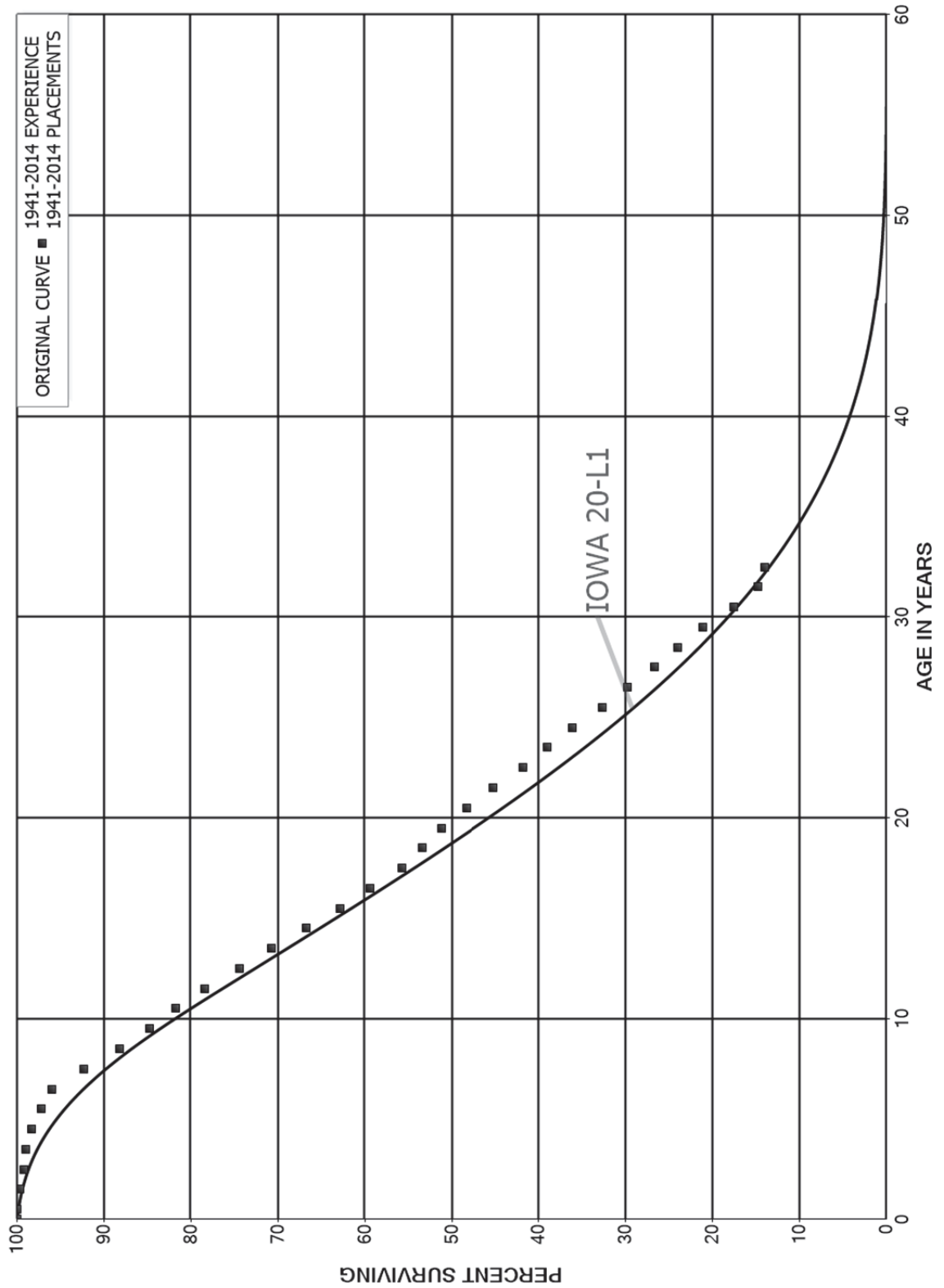
FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 392.4 TRACTOR TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2012			EXPERIENCE BAND 1941-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	19,191,357	20,150	0.0010	0.9990	100.00
0.5	18,400,943	143,069	0.0078	0.9922	99.90
1.5	16,759,647	101,723	0.0061	0.9939	99.12
2.5	14,713,889	143,435	0.0097	0.9903	98.52
3.5	12,697,621	301,126	0.0237	0.9763	97.56
4.5	11,495,185	617,084	0.0537	0.9463	95.24
5.5	9,976,525	1,040,778	0.1043	0.8957	90.13
6.5	8,764,423	1,672,257	0.1908	0.8092	80.73
7.5	6,198,442	1,099,009	0.1773	0.8227	65.32
8.5	3,881,049	701,299	0.1807	0.8193	53.74
9.5	3,118,627	626,954	0.2010	0.7990	44.03
10.5	2,515,945	679,983	0.2703	0.7297	35.18
11.5	1,766,412	556,642	0.3151	0.6849	25.67
12.5	1,144,774	394,579	0.3447	0.6553	17.58
13.5	887,647	398,637	0.4491	0.5509	11.52
14.5	595,356	106,765	0.1793	0.8207	6.35
15.5	443,142	96,162	0.2170	0.7830	5.21
16.5	335,488	12,145	0.0362	0.9638	4.08
17.5	322,037	3,087	0.0096	0.9904	3.93
18.5	351,232		0.0000	1.0000	3.89
19.5	312,498	56,762	0.1816	0.8184	3.89
20.5	254,025	101,034	0.3977	0.6023	3.19
21.5	152,991		0.0000	1.0000	1.92
22.5	152,991	54,000	0.3530	0.6470	1.92
23.5	69,618		0.0000	1.0000	1.24
24.5	9,662	17	0.0018	0.9982	1.24
25.5	9,645		0.0000	1.0000	1.24
26.5	9,645		0.0000	1.0000	1.24
27.5	9,645		0.0000	1.0000	1.24
28.5	9,645		0.0000	1.0000	1.24
29.5	9,645		0.0000	1.0000	1.24
30.5	9,645		0.0000	1.0000	1.24
31.5	9,645		0.0000	1.0000	1.24
32.5	9,645		0.0000	1.0000	1.24
33.5	9,645		0.0000	1.0000	1.24
34.5	9,645		0.0000	1.0000	1.24
35.5	9,645		0.0000	1.0000	1.24
36.5	9,645		0.0000	1.0000	1.24
37.5					1.24

FLORIDA POWER AND LIGHT COMPANY
ACCOUNT 392.9 TRAILERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 392.9 TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2014

EXPERIENCE BAND 1941-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	29,920,199	28,559	0.0010	0.9990	100.00
0.5	27,299,151	68,930	0.0025	0.9975	99.90
1.5	26,341,245	132,327	0.0050	0.9950	99.65
2.5	24,594,676	54,543	0.0022	0.9978	99.15
3.5	23,059,620	142,378	0.0062	0.9938	98.93
4.5	22,661,834	256,058	0.0113	0.9887	98.32
5.5	21,350,287	282,550	0.0132	0.9868	97.21
6.5	19,999,249	758,167	0.0379	0.9621	95.92
7.5	18,827,939	832,753	0.0442	0.9558	92.29
8.5	17,793,511	691,856	0.0389	0.9611	88.21
9.5	17,003,638	602,776	0.0354	0.9646	84.78
10.5	16,204,671	668,652	0.0413	0.9587	81.77
11.5	15,210,851	766,033	0.0504	0.9496	78.40
12.5	14,317,660	719,508	0.0503	0.9497	74.45
13.5	13,235,768	745,816	0.0563	0.9437	70.71
14.5	12,088,314	704,120	0.0582	0.9418	66.72
15.5	10,953,014	608,949	0.0556	0.9444	62.84
16.5	10,093,567	615,888	0.0610	0.9390	59.34
17.5	9,156,338	391,042	0.0427	0.9573	55.72
18.5	8,437,328	341,050	0.0404	0.9596	53.34
19.5	8,045,148	453,485	0.0564	0.9436	51.19
20.5	6,988,974	450,257	0.0644	0.9356	48.30
21.5	6,021,323	457,938	0.0761	0.9239	45.19
22.5	4,828,550	323,660	0.0670	0.9330	41.75
23.5	4,135,353	309,833	0.0749	0.9251	38.95
24.5	3,241,937	303,804	0.0937	0.9063	36.04
25.5	2,397,296	213,421	0.0890	0.9110	32.66
26.5	2,080,970	216,138	0.1039	0.8961	29.75
27.5	1,754,298	175,492	0.1000	0.9000	26.66
28.5	1,467,386	178,806	0.1219	0.8781	23.99
29.5	1,218,965	205,036	0.1682	0.8318	21.07
30.5	902,757	144,643	0.1602	0.8398	17.53
31.5	653,310	34,645	0.0530	0.9470	14.72
32.5	501,781	61,627	0.1228	0.8772	13.94
33.5	419,384	114,161	0.2722	0.7278	12.23
34.5	190,944	6,672	0.0349	0.9651	8.90
35.5	184,271	61,797	0.3354	0.6646	8.59
36.5	103,921	19,385	0.1865	0.8135	5.71
37.5	75,009	39,974	0.5329	0.4671	4.64
38.5	35,035		0.0000	1.0000	2.17

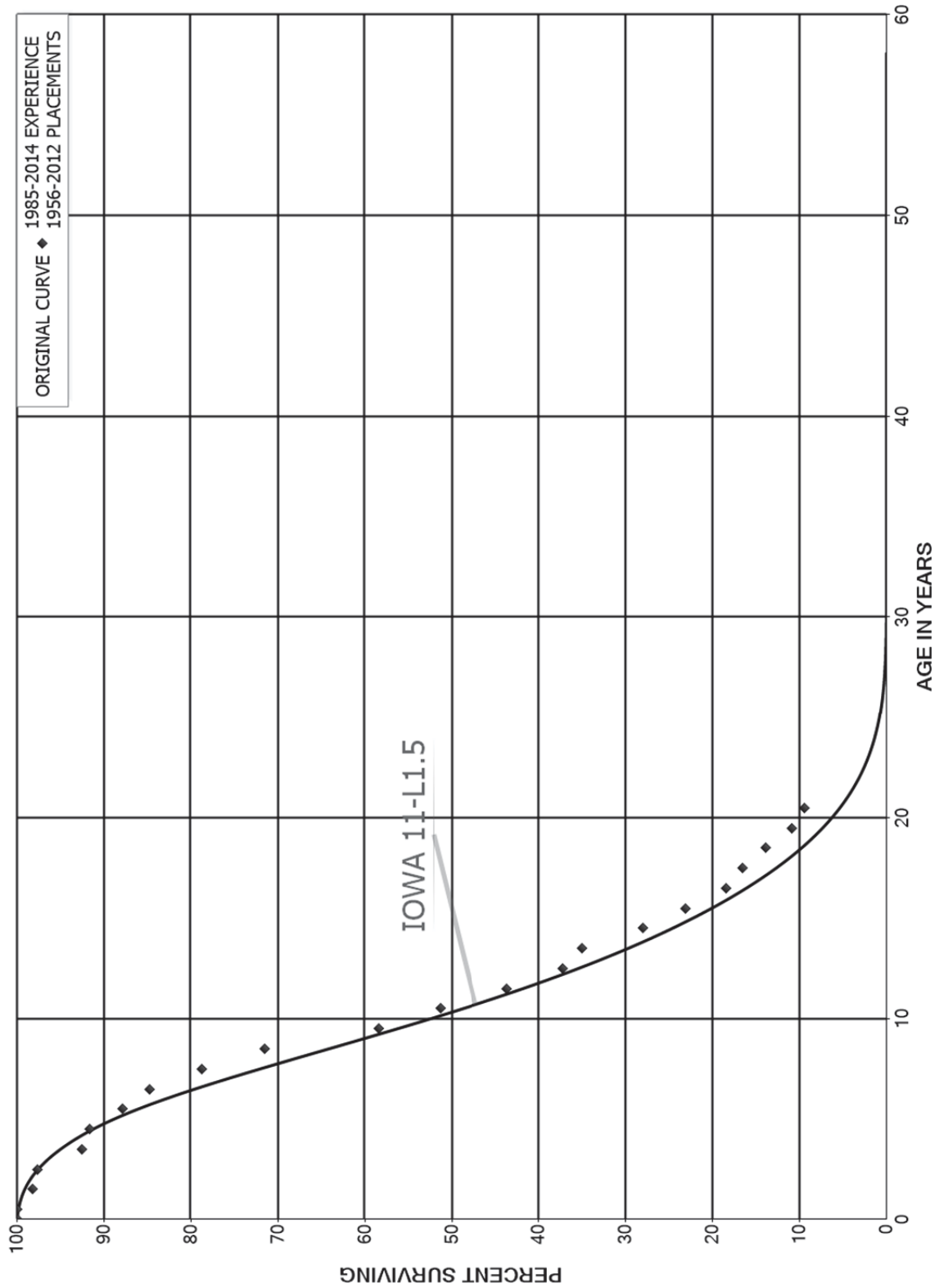
FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 392.9 TRAILERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2014			EXPERIENCE BAND 1941-2014			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	35,035	17,011	0.4855	0.5145	2.17	
40.5	18,024	2,124	0.1179	0.8821	1.12	
41.5	15,900		0.0000	1.0000	0.98	
42.5					0.98	

FLORIDA POWER AND LIGHT COMPANY
ACCOUNT 396.1 POWER OPERATED EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 396.1 POWER OPERATED EQUIPMENT

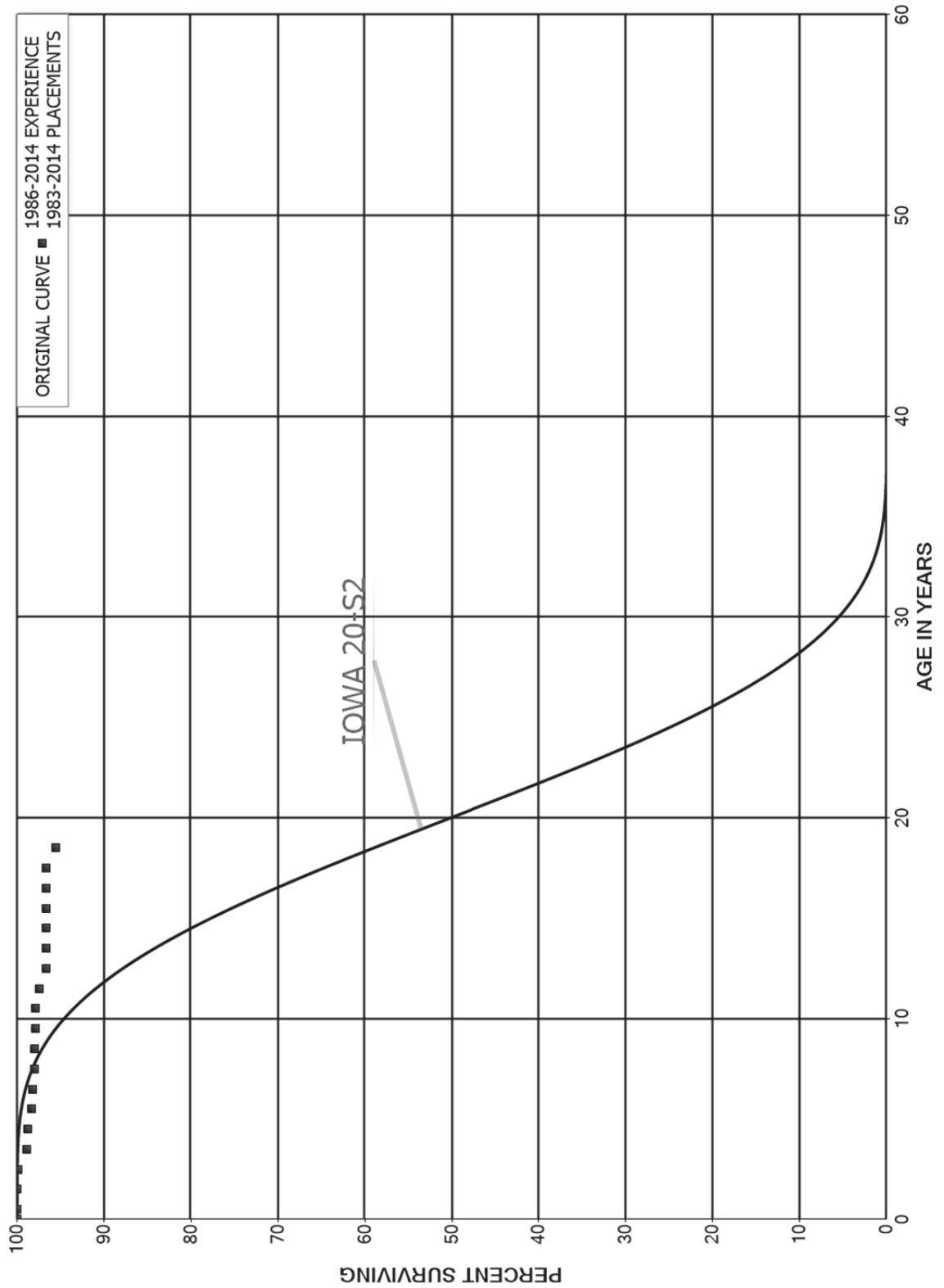
ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2012

EXPERIENCE BAND 1985-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	11,852,502		0.0000	1.0000	100.00
0.5	12,428,917	225,169	0.0181	0.9819	100.00
1.5	13,164,502	74,835	0.0057	0.9943	98.19
2.5	12,652,480	664,545	0.0525	0.9475	97.63
3.5	12,467,671	118,752	0.0095	0.9905	92.50
4.5	12,143,443	503,345	0.0414	0.9586	91.62
5.5	11,963,675	421,087	0.0352	0.9648	87.82
6.5	10,960,914	780,828	0.0712	0.9288	84.73
7.5	9,800,295	902,388	0.0921	0.9079	78.70
8.5	9,277,333	1,694,047	0.1826	0.8174	71.45
9.5	7,549,552	919,538	0.1218	0.8782	58.40
10.5	6,485,365	970,103	0.1496	0.8504	51.29
11.5	5,395,157	792,421	0.1469	0.8531	43.62
12.5	4,255,981	259,226	0.0609	0.9391	37.21
13.5	3,924,070	781,417	0.1991	0.8009	34.94
14.5	2,346,233	412,621	0.1759	0.8241	27.99
15.5	1,578,545	316,619	0.2006	0.7994	23.06
16.5	1,224,454	131,019	0.1070	0.8930	18.44
17.5	1,093,864	173,862	0.1589	0.8411	16.47
18.5	904,887	195,998	0.2166	0.7834	13.85
19.5	1,118,690	147,375	0.1317	0.8683	10.85
20.5	873,068	166,786	0.1910	0.8090	9.42
21.5	744,515	43,299	0.0582	0.9418	7.62
22.5	697,901	23,812	0.0341	0.9659	7.18
23.5	611,178	2,137	0.0035	0.9965	6.93
24.5	609,041	159,312	0.2616	0.7384	6.91
25.5	446,312	10,472	0.0235	0.9765	5.10
26.5	435,840	2,179	0.0050	0.9950	4.98
27.5	433,661	663	0.0015	0.9985	4.96
28.5	433,858		0.0000	1.0000	4.95
29.5	433,858	1,401	0.0032	0.9968	4.95
30.5	432,456		0.0000	1.0000	4.93
31.5	432,456		0.0000	1.0000	4.93
32.5	431,597		0.0000	1.0000	4.93
33.5	431,597		0.0000	1.0000	4.93
34.5	431,597		0.0000	1.0000	4.93
35.5	431,597	431,597	1.0000		4.93
36.5					

FLORIDA POWER AND LIGHT COMPANY
ACCOUNT 397.8 COMMUNICATION EQUIPMENT - FIBER OPTICS
ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 397.8 COMMUNICATION EQUIPMENT - FIBER OPTICS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1983-2014			EXPERIENCE BAND 1986-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	96,718,772		0.0000	1.0000	100.00
0.5	95,779,936	16,409	0.0002	0.9998	100.00
1.5	92,496,053	101,593	0.0011	0.9989	99.98
2.5	63,230,938	666,602	0.0105	0.9895	99.87
3.5	41,781,501	21,267	0.0005	0.9995	98.82
4.5	37,739,589	202,510	0.0054	0.9946	98.77
5.5	36,513,909	28,328	0.0008	0.9992	98.24
6.5	23,677,321	50,738	0.0021	0.9979	98.16
7.5	16,068,457	2,044	0.0001	0.9999	97.95
8.5	14,856,265	7,932	0.0005	0.9995	97.94
9.5	12,763,755		0.0000	1.0000	97.89
10.5	11,439,082	56,942	0.0050	0.9950	97.89
11.5	7,482,301	59,243	0.0079	0.9921	97.40
12.5	5,864,826		0.0000	1.0000	96.63
13.5	4,753,980		0.0000	1.0000	96.63
14.5	2,546,747		0.0000	1.0000	96.63
15.5	1,761,052		0.0000	1.0000	96.63
16.5	1,458,637		0.0000	1.0000	96.63
17.5	1,085,760	13,185	0.0121	0.9879	96.63
18.5	807,744		0.0000	1.0000	95.46
19.5	682,237		0.0000	1.0000	95.46
20.5	455,067	158	0.0003	0.9997	95.46
21.5	144,565		0.0000	1.0000	95.42
22.5	114,662		0.0000	1.0000	95.42
23.5	114,662		0.0000	1.0000	95.42
24.5	114,662		0.0000	1.0000	95.42
25.5	42,434		0.0000	1.0000	95.42
26.5	20,817		0.0000	1.0000	95.42
27.5	20,817		0.0000	1.0000	95.42
28.5	20,817		0.0000	1.0000	95.42
29.5	2		0.0000	1.0000	95.42
30.5	2		0.0000	1.0000	95.42
31.5					95.42

PART VIII. NET SALVAGE STATISTICS

FLORIDA POWER AND LIGHT COMPANY

TABLE 3. CALCULATION OF WEIGHTED NET SALVAGE PERCENT FOR GENERATION PLANT AS OF DECEMBER 31, 2016

ACCOUNT (1)	TERMINAL RETIREMENTS			INTERIM RETIREMENTS			TOTAL NET SALVAGE \$(9)=(3)+(7)	TOTAL RETIREMENTS \$(9)=(2)+(5)	ESTIMATED NET SALVAGE %(10)=(8)/(9)
	RETIREMENTS \$(2)	NET SALVAGE \$(3)	NET SALVAGE %(4)=(3)/(2)	RETIREMENTS \$(5)	NET SALVAGE %(6)	NET SALVAGE \$(7)=(5)*(6)			
STEAM PRODUCTION PLANT									
OIL/GAS									
311 STRUCTURES AND IMPROVEMENTS	363,845,064	0	0	27,261,073	(15)	4,089,161	4,089,161	391,106,137	(1)
312 BOILER PLANT EQUIPMENT	671,778,039	0	0	127,847,272	(15)	19,177,091	19,177,091	799,625,311	(2)
314 TURBOGENERATOR UNITS	310,820,008	0	0	48,878,761	(5)	2,493,938	2,493,938	360,698,769	(1)
315 ACCESSORY ELECTRIC EQUIPMENT	83,104,833	0	0	10,690,817	(20)	2,138,163	2,138,163	93,795,649	(2)
316 MISCELLANEOUS EQUIPMENT	18,391,022	0	0	2,340,658	(5)	117,033	117,033	20,731,681	(1)
	1,447,938,967	0	0	218,018,580		28,015,396	28,015,396	1,665,957,547	
COAL									
311 STRUCTURES AND IMPROVEMENTS	231,230,392	0	0	20,171,838	(15)	3,025,776	3,025,776	251,402,229	(1)
312 BOILER PLANT EQUIPMENT	698,632,817	0	0	244,831,433	(15)	36,724,715	36,724,715	943,464,251	(4)
314 TURBOGENERATOR UNITS	147,082,657	0	0	45,493,805	(5)	2,274,690	2,274,690	192,576,462	(1)
315 ACCESSORY ELECTRIC EQUIPMENT	71,799,037	0	0	15,630,736	(20)	3,126,147	3,126,147	87,429,772	(4)
316 MISCELLANEOUS EQUIPMENT	11,665,136	0	0	2,621,037	(5)	131,052	131,052	14,286,173	(1)
	1,160,410,039	0	0	328,748,849		45,282,380	45,282,380	1,489,158,688	
TOTAL STEAM PRODUCTION PLANT	2,608,348,006	0	0	546,767,429		73,297,766	73,297,766	3,155,116,434	
NUCLEAR PRODUCTION PLANT									
321 STRUCTURES AND IMPROVEMENTS	1,405,471,678	0	0	114,392,153	(10)	11,439,215	11,439,215	1,519,863,831	(1)
322 REACTOR PLANT EQUIPMENT	2,715,219,446	0	0	531,260,508	(15)	79,689,076	79,689,076	3,246,479,954	(2)
323 TURBOGENERATOR UNITS	1,799,297,957	0	0	450,408,940	0	-	0	2,249,706,897	0
324 ACCESSORY ELECTRIC EQUIPMENT	645,454,016	0	0	69,430,745	(10)	6,943,074	6,943,074	714,884,761	(1)
325 MISCELLANEOUS EQUIPMENT	82,859,884	0	0	32,171,401	(10)	3,217,140	3,217,140	115,031,284	(3)
	6,648,302,981	0	0	1,197,663,746		101,288,506	101,288,506	7,846,966,727	
TOTAL NUCLEAR PRODUCTION PLANT									
OTHER PRODUCTION PLANT									
PEAKER PLANTS									
341 STRUCTURES AND IMPROVEMENTS	33,894,986	0	0	2,309,583	(25)	577,396	577,396	36,204,568	(2)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	12,776,078	0	0	4,278,392	(10)	427,839	427,839	17,054,470	(3)
343 PRIME MOVERS - GENERAL	272,078,677	0	0	116,929,228	(10)	11,692,923	11,692,923	389,007,905	(3)
343 PRIME MOVERS - CAPITAL SPARE PARTS	22,957,828	0	0	121,338,267	35	(42,468,393)	(42,468,393)	144,296,095	29
344 GENERATORS	28,466,768	0	0	5,177,636	(20)	1,035,527	1,035,527	33,644,395	(3)
345 ACCESSORY ELECTRIC EQUIPMENT	57,795,691	0	0	13,527,917	(10)	1,352,792	1,352,792	71,323,608	(2)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	459,671	0	0	167,399	(5)	8,370	8,370	627,071	(1)
	428,429,690	0	0	263,728,422		(27,373,547)	(27,373,547)	692,158,112	
TOTAL PEAKER PLANTS									
COMBINED CYCLE									
341 STRUCTURES AND IMPROVEMENTS	755,915,324	0	0	81,650,646	(25)	20,412,662	20,412,662	837,565,970	(2)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	296,313,513	0	0	117,300,583	(10)	11,730,058	11,730,058	413,614,096	(3)
343 PRIME MOVERS - GENERAL	3,277,984,999	0	0	1,260,268,973	(10)	126,026,897	126,026,897	4,538,253,973	(3)
343 PRIME MOVERS - CAPITAL SPARE PARTS	12,362,659	0	0	2,061,698,946	35	(721,594,631)	(721,594,631)	2,074,061,606	35
344 GENERATORS	634,025,718	0	0	123,541,843	(20)	24,708,369	24,708,369	757,571,561	(3)
345 ACCESSORY ELECTRIC EQUIPMENT	639,541,830	0	0	187,356,220	(10)	18,735,622	18,735,622	826,898,050	(2)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	81,836,552	0	0	37,138,028	(5)	1,856,901	1,856,901	118,974,580	(2)
	5,697,984,596	0	0	3,868,955,239		(518,124,122)	(518,124,122)	9,566,939,635	
TOTAL COMBINED CYCLE									
TOTAL OTHER PRODUCTION PLANT	6,126,414,285	0	0	4,132,683,662		(545,497,669)	(545,497,669)	10,259,097,947	
GRAND TOTAL	15,383,066,272	0	0	5,877,114,836		(370,911,397)	(370,911,397)	21,260,181,108	



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1986	232,466	45,331	20	1,446,799	622	1,401,467	603
1987	2,389,099	34,784	1	791	0	33,993-	1-
1988	198,980	87,151	44		0	87,151-	44-
1989	536,550	337,663	63		0	337,663-	63-
1990	499,440	169,950	34		0	169,950-	34-
1991	934,096	2,805,192	300	15,237-	2-	2,820,429-	302-
1992	2,589,779	2,285,820	88	115,416	4	2,170,404-	84-
1993	2,387,133	362,240	15	731,654	31	369,415	15
1994	1,322,347	154,119	12	50,611	4	103,508-	8-
1995	3,205,113	193,967	6	1,480	0	192,487-	6-
1996	5,259,390	743,471	14	48,919	1	694,552-	13-
1997	1,844,667	184,674	10	30,919-	2-	215,593-	12-
1998	123,752	360,496	291		0	360,496-	291-
1999	1,150,667	12,256	1	85,120	7	72,865	6
2000	1,007,290	62,496	6	24,160	2	38,336-	4-
2001	883,555	81,221	9		0	81,221-	9-
2002	1,000,255	40,339	4		0	40,339-	4-
2003	793,361	114,492	14	196,466	25	81,974	10
2004	276,882	15,065	5	60,082	22	45,017	16
2005	3,675,044	17,763	0	40,680	1	22,917	1
2006	1,597,082	233,175	15	62,066	4	171,109-	11-
2007	8,170,207	1,091,531	13	46,827	1	1,044,704-	13-
2008	1,270,506	223,161	18	157,080	12	66,081-	5-
2009	799,580	509,340	64	70,432	9	438,909-	55-
2010	1,118,748	199,974	18	3,985	0	195,989-	18-
2011	1,570,411	798,213	51	6,543	0	791,670-	50-
2012	1,164,148	211,342	18	90,425	8	120,917-	10-
2013	1,503,372	174,157	12	108,528	7	65,629-	4-
2014	2,003,284	991,345	49	132,541	7	858,805-	43-
TOTAL	49,507,205	12,540,730	25	3,434,448	7	9,106,282-	18-

THREE-YEAR MOVING AVERAGES

86-88	940,182	55,755	6	482,530	51	426,774	45
87-89	1,041,543	153,199	15	264	0	152,936-	15-
88-90	411,657	198,255	48		0	198,255-	48-
89-91	656,695	1,104,268	168	5,079-	1-	1,109,347-	169-
90-92	1,341,105	1,753,654	131	33,393	2	1,720,261-	128-
91-93	1,970,336	1,817,750	92	277,278	14	1,540,473-	78-
92-94	2,099,753	934,060	44	299,227	14	634,833-	30-
93-95	2,304,864	236,775	10	261,248	11	24,473	1

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
94-96	3,262,283	363,852	11	33,670	1	330,182-	10-
95-97	3,436,390	374,037	11	6,493	0	367,544-	11-
96-98	2,409,270	429,547	18	6,000	0	423,547-	18-
97-99	1,039,695	185,809	18	18,067	2	167,742-	16-
98-00	760,570	145,083	19	36,427	5	108,656-	14-
99-01	1,013,838	51,991	5	36,427	4	15,564-	2-
00-02	963,700	61,352	6	8,053	1	53,299-	6-
01-03	892,390	78,684	9	65,489	7	13,196-	1-
02-04	690,166	56,632	8	85,516	12	28,884	4
03-05	1,581,762	49,107	3	99,076	6	49,969	3
04-06	1,849,669	88,668	5	54,276	3	34,392-	2-
05-07	4,480,778	447,490	10	49,858	1	397,632-	9-
06-08	3,679,265	515,956	14	88,658	2	427,298-	12-
07-09	3,413,431	608,011	18	91,446	3	516,565-	15-
08-10	1,062,945	310,825	29	77,166	7	233,660-	22-
09-11	1,162,913	502,509	43	26,987	2	475,523-	41-
10-12	1,284,436	403,176	31	33,651	3	369,525-	29-
11-13	1,412,644	394,571	28	68,499	5	326,072-	23-
12-14	1,556,935	458,948	29	110,498	7	348,450-	22-
FIVE-YEAR AVERAGE							
10-14	1,471,993	475,006	32	68,404	5	406,602-	28-

FLORIDA POWER AND LIGHT COMPANY
ACCOUNT 312 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1986	6,850,169	463,022	7	12,587	0	450,435-	7-
1987	2,356,418	601,392	26	899-	0	602,291-	26-
1988	3,437,165	3,528,399	103	2,000	0	3,526,399-	103-
1989	5,258,424	5,541,249	105	41,311	1	5,499,938-	105-
1990	8,448,513	6,833,874	81	89,559	1	6,744,315-	80-
1991	8,550,461	7,010,561	82	63,841	1	6,946,719-	81-
1992	13,468,957	14,422,334	107	360,553	3	14,061,781-	104-
1993	10,510,720	4,480,679	43	421,727	4	4,058,952-	39-
1994	14,493,006	3,565,899	25	419,019	3	3,146,881-	22-
1995	15,877,871	1,008,768	6	116,226	1	892,542-	6-
1996	12,426,930	1,220,919	10	512,965	4	707,954-	6-
1997	6,703,937	584,635	9	11,476	0	573,159-	9-
1998	2,559,856	1,201,557	47	981,845	38	219,712-	9-
1999	6,466,759	318,445	5	417,375	6	98,931	2
2000	7,306,173	824,139	11	144,650	2	679,489-	9-
2001	15,932,935	1,909,598	12	161,861	1	1,747,736-	11-
2002	6,042,747	3,298,574	55	156,360-	3-	3,454,934-	57-
2003	10,315,538	1,030,880	10	517,208	5	513,672-	5-
2004	13,039,108	2,575,852	20	1,189,499	9	1,386,353-	11-
2005	28,257,721	4,014,272	14	979,177	3	3,035,095-	11-
2006	22,738,441	4,752,486	21	633,119	3	4,119,368-	18-
2007	23,140,399	6,089,599	26	2,231,962	10	3,857,637-	17-
2008	18,932,540	9,458,739	50	1,042,794	6	8,415,945-	44-
2009	10,451,251	4,154,030	40	1,509,969	14	2,644,061-	25-
2010	17,678,266	5,363,678	30	2,888,806	16	2,474,872-	14-
2011	6,615,814	1,420,107	21	422,190	6	997,917-	15-
2012	12,051,075	2,220,021	18	772,133	6	1,447,888-	12-
2013	6,244,184	1,302,953	21	1,118,475	18	184,478-	3-
2014	13,288,431	1,245,405	9	1,965,431	15	720,027	5
TOTAL	329,443,808	100,442,065	30	18,870,500	6	81,571,565-	25-

THREE-YEAR MOVING AVERAGES

86-88	4,214,584	1,530,938	36	4,563	0	1,526,375-	36-
87-89	3,684,002	3,223,680	88	14,137	0	3,209,543-	87-
88-90	5,714,700	5,301,174	93	44,290	1	5,256,884-	92-
89-91	7,419,132	6,461,895	87	64,904	1	6,396,991-	86-
90-92	10,155,977	9,422,256	93	171,318	2	9,250,938-	91-
91-93	10,843,379	8,637,858	80	282,040	3	8,355,818-	77-
92-94	12,824,228	7,489,638	58	400,433	3	7,089,205-	55-
93-95	13,627,199	3,018,449	22	318,991	2	2,699,458-	20-

FLORIDA POWER AND LIGHT COMPANY
ACCOUNT 312 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
94-96	14,265,936	1,931,862	14	349,403	2	1,582,459-	11-
95-97	11,669,579	938,107	8	213,556	2	724,552-	6-
96-98	7,230,241	1,002,370	14	502,095	7	500,275-	7-
97-99	5,243,517	701,546	13	470,232	9	231,313-	4-
98-00	5,444,263	781,380	14	514,624	9	266,757-	5-
99-01	9,901,956	1,017,394	10	241,296	2	776,098-	8-
00-02	9,760,619	2,010,770	21	50,050	1	1,960,720-	20-
01-03	10,763,740	2,079,684	19	174,236	2	1,905,447-	18-
02-04	9,799,131	2,301,769	23	516,782	5	1,784,986-	18-
03-05	17,204,122	2,540,335	15	895,295	5	1,645,040-	10-
04-06	21,345,090	3,780,870	18	933,931	4	2,846,939-	13-
05-07	24,712,187	4,952,119	20	1,281,419	5	3,670,700-	15-
06-08	21,603,793	6,766,941	31	1,302,625	6	5,464,317-	25-
07-09	17,508,063	6,567,456	38	1,594,908	9	4,972,548-	28-
08-10	15,687,352	6,325,482	40	1,813,856	12	4,511,626-	29-
09-11	11,581,777	3,645,938	31	1,606,988	14	2,038,950-	18-
10-12	12,115,052	3,001,268	25	1,361,043	11	1,640,225-	14-
11-13	8,303,691	1,647,694	20	770,933	9	876,761-	11-
12-14	10,527,897	1,589,459	15	1,285,346	12	304,113-	3-
FIVE-YEAR AVERAGE							
10-14	11,175,554	2,310,433	21	1,433,407	13	877,025-	8-

FLORIDA POWER AND LIGHT COMPANY
ACCOUNT 314 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1986	1,401,002	145,540	10		0	145,540-	10-
1987	1,549,783	439,940	28	3,120,193	201	2,680,252	173
1988	6,700,419	252,457	4	3,098,000	46	2,845,543	42
1989	11,835,458	1,215,526	10	651,341	6	564,185-	5-
1990	2,058,826	213,106	10		0	213,106-	10-
1991	9,932,812	555,806	6		0	555,806-	6-
1992	7,459,433	2,196,032	29	139,654	2	2,056,378-	28-
1993	13,322,844	1,036,736	8	3,354,264	25	2,317,528	17
1994	762,721	130,098	17	196,919	26	66,821	9
1995	23,117,621	861,346	4	207,091	1	654,256-	3-
1996	556,520	157,252	28	12,200	2	145,052-	26-
1997	626,054	1,667,628	266	12,200	2	1,655,427-	264-
1998	4,622,832	60,520-	1-		0	60,520	1
1999	494,951	1,127,202-	228-	82,898	17	1,210,100	244
2000	647,923	276,549	43	19,960	3	256,589-	40-
2001	2,723,650	1,242,953	46		0	1,242,953-	46-
2002	3,783,006	445,473	12		0	445,473-	12-
2003	3,257,051	790,783	24	40,000	1	750,783-	23-
2004	5,691,199	1,923,052	34	351,569	6	1,571,483-	28-
2005	20,778,442	2,315,929	11	2,849,760	14	533,830	3
2006	7,695,859	3,017,508	39	1,629,906	21	1,387,601-	18-
2007	6,957,819	3,693,955	53	735,086	11	2,958,869-	43-
2008	10,837,451	1,836,200	17	941,034	9	895,166-	8-
2009	6,996,816	1,778,968	25	1,746,491	25	32,478-	0
2010	5,932,646	1,637,539	28	3,246,669	55	1,609,130	27
2011	1,435,416	2,158,317	150	1,556,776	108	601,541-	42-
2012	5,570,377	1,236,632	22	280,463	5	956,169-	17-
2013	6,508,461	3,413,905	52	92,196	1	3,321,709-	51-
2014	11,301,083	2,372,870	21	3,886,303	34	1,513,433	13
TOTAL	184,558,475	35,824,377	19	28,250,971	15	7,573,406-	4-

THREE-YEAR MOVING AVERAGES

86-88	3,217,068	279,313	9	2,072,731	64	1,793,418	56
87-89	6,695,220	635,974	9	2,289,845	34	1,653,870	25
88-90	6,864,901	560,363	8	1,249,780	18	689,418	10
89-91	7,942,365	661,479	8	217,114	3	444,365-	6-
90-92	6,483,690	988,315	15	46,551	1	941,763-	15-
91-93	10,238,363	1,262,858	12	1,164,639	11	98,219-	1-
92-94	7,181,666	1,120,955	16	1,230,279	17	109,324	2
93-95	12,401,062	676,060	5	1,252,758	10	576,698	5

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
94-96	8,145,621	382,899	5	138,736	2	244,162-	3-
95-97	8,100,065	895,409	11	77,164	1	818,245-	10-
96-98	1,935,136	588,120	30	8,134	0	579,986-	30-
97-99	1,914,612	159,969	8	31,700	2	128,269-	7-
98-00	1,921,902	303,724-	16-	34,286	2	338,010	18
99-01	1,288,841	130,767	10	34,286	3	96,481-	7-
00-02	2,384,860	654,991	27	6,653	0	648,338-	27-
01-03	3,254,569	826,403	25	13,333	0	813,069-	25-
02-04	4,243,752	1,053,102	25	130,523	3	922,579-	22-
03-05	9,908,897	1,676,588	17	1,080,443	11	596,145-	6-
04-06	11,388,500	2,418,829	21	1,610,411	14	808,418-	7-
05-07	11,810,706	3,009,131	25	1,738,251	15	1,270,880-	11-
06-08	8,497,043	2,849,221	34	1,102,009	13	1,747,212-	21-
07-09	8,264,028	2,436,374	29	1,140,870	14	1,295,504-	16-
08-10	7,922,304	1,750,902	22	1,978,064	25	227,162	3
09-11	4,788,293	1,858,275	39	2,183,312	46	325,037	7
10-12	4,312,813	1,677,496	39	1,694,636	39	17,140	0
11-13	4,504,751	2,269,618	50	643,145	14	1,626,473-	36-
12-14	7,793,307	2,341,136	30	1,419,654	18	921,482-	12-
FIVE-YEAR AVERAGE							
10-14	6,149,597	2,163,853	35	1,812,481	29	351,371-	6-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1986	73,694	12,620	17	18,000-	24-	30,620-	42-
1987	404,680	22,500	6		0	22,500-	6-
1988	585,618	27,432	5		0	27,432-	5-
1989	772,715	437,973	57	13,334	2	424,639-	55-
1990	1,909,615	235,511	12	567,890	30	332,379	17
1991	631,033	44,792	7		0	44,792-	7-
1992	853,803	467,384	55	4,500	1	462,884-	54-
1993	545,965	89,345	16	116,318	21	26,973	5
1994	261,292	130,747	50	94,594	36	36,153-	14-
1995	692,898	42,649	6	4,698	1	37,951-	5-
1996	934,575	48,263	5	6,620	1	41,644-	4-
1997	431,893	6,409	1	9,500	2	3,091	1
1998	83,300	573	1		0	573-	1-
1999	902,473	4,483	0	82,898	9	78,415	9
2000	202,184	217,175	107	49,960	25	167,215-	83-
2001	1,075,940	351,748	33		0	351,748-	33-
2002	681,751	51,227	8		0	51,227-	8-
2003	62,044	7,213	12		0	7,213-	12-
2004	923,710	274,179	30		0	274,179-	30-
2005	1,777,123	321,181	18	7,357	0	313,824-	18-
2006	3,102,721	1,097,221	35	38,079	1	1,059,142-	34-
2007	2,722,835	854,917	31	119,801	4	735,117-	27-
2008	2,758,755	454,755	16	5,424	0	449,331-	16-
2009	934,760	507,125	54	3,500	0	503,624-	54-
2010	489,836	108,681	22	13,444	3	95,237-	19-
2011	1,189,842	261,935	22	105,374	9	156,561-	13-
2012	1,403,050	366,168	26	5,727	0	360,441-	26-
2013	1,043,426	193,589	19	52,663	5	140,926-	14-
2014	1,333,907	90,956	7	42,245	3	48,712-	4-
TOTAL	28,785,440	6,728,753	23	1,325,926	5	5,402,827-	19-

THREE-YEAR MOVING AVERAGES

86-88	354,664	20,851	6	6,000-	2-	26,851-	8-
87-89	587,671	162,635	28	4,445	1	158,190-	27-
88-90	1,089,316	233,639	21	193,741	18	39,897-	4-
89-91	1,104,454	239,425	22	193,741	18	45,684-	4-
90-92	1,131,484	249,229	22	190,797	17	58,433-	5-
91-93	676,934	200,507	30	40,273	6	160,235-	24-
92-94	553,686	229,159	41	71,804	13	157,355-	28-
93-95	500,052	87,580	18	71,870	14	15,710-	3-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
94-96	629,588	73,886	12	35,304	6	38,583-	6-
95-97	686,455	32,440	5	6,939	1	25,501-	4-
96-98	483,256	18,415	4	5,373	1	13,042-	3-
97-99	472,555	3,822	1	30,799	7	26,978	6
98-00	395,986	74,077	19	44,286	11	29,791-	8-
99-01	726,866	191,135	26	44,286	6	146,849-	20-
00-02	653,292	206,717	32	16,653	3	190,063-	29-
01-03	606,579	136,729	23		0	136,729-	23-
02-04	555,835	110,873	20		0	110,873-	20-
03-05	920,959	200,858	22	2,452	0	198,405-	22-
04-06	1,934,518	564,194	29	15,145	1	549,049-	28-
05-07	2,534,227	757,773	30	55,079	2	702,694-	28-
06-08	2,861,437	802,298	28	54,434	2	747,863-	26-
07-09	2,138,784	605,599	28	42,908	2	562,691-	26-
08-10	1,394,451	356,854	26	7,456	1	349,397-	25-
09-11	871,480	292,580	34	40,773	5	251,807-	29-
10-12	1,027,576	245,595	24	41,515	4	204,079-	20-
11-13	1,212,106	273,897	23	54,588	5	219,309-	18-
12-14	1,260,128	216,904	17	33,545	3	183,359-	15-
FIVE-YEAR AVERAGE							
10-14	1,092,012	204,266	19	43,891	4	160,375-	15-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1986	88,377	1,672	2	9,240	10	7,569	9
1987	229,947		0	4,368	2	4,368	2
1988	97,399	8,233	8	601	1	7,632-	8-
1989	56,261	50,173	89	12,277	22	37,896-	67-
1990	93,816	83,801	89	2,056	2	81,745-	87-
1991	23,042	56,687	246	1,654	7	55,033-	239-
1992	182,236	169,139	93	20,800	11	148,339-	81-
1993	226,341	5,247	2	83,485	37	78,238	35
1994	199,752	1,472	1	626	0	845-	0
1995	107,305	1,140	1	5,000	5	3,860	4
1996	647,498	7,663	1	27,573	4	19,911	3
1997	3,385	13,076	386	3,460	102	9,616-	284-
1998	1,241,231	4,971	0	354	0	4,617-	0
1999	256,578	2,283	1	86,534	34	84,252	33
2000	311,000	7,661	2	13,518	4	5,857	2
2001	281,719	19,621	7	8,805	3	10,816-	4-
2002	665,298	30,319	5	2,500-	0	32,819-	5-
2003	133,040	21,678	16	2,367	2	19,311-	15-
2004	131,834		0		0		0
2005	157,242	13,249	8		0	13,249-	8-
2006	202,388		0	1,720	1	1,720	1
2007	204,109	39,034	19	3,692	2	35,342-	17-
2008	452,207	27,333	6		0	27,333-	6-
2009	161,863	27,678	17	3,604	2	24,074-	15-
2010	50,297	7,128	14	7,496	15	368	1
2011	14,625	2,995	20	158	1	2,838-	19-
2012	100,691	1,795	2	5,000	5	3,205	3
2013	330,144	4,684	1		0	4,684-	1-
2014	131,999	14,630	11		0	14,630-	11-
TOTAL	6,781,625	623,361	9	301,890	4	321,471-	5-

THREE-YEAR MOVING AVERAGES

86-88	138,574	3,301	2	4,737	3	1,435	1
87-89	127,869	19,469	15	5,749	4	13,720-	11-
88-90	82,492	47,402	57	4,978	6	42,424-	51-
89-91	57,706	63,554	110	5,329	9	58,225-	101-
90-92	99,698	103,209	104	8,170	8	95,039-	95-
91-93	143,873	77,025	54	35,313	25	41,712-	29-
92-94	202,776	58,619	29	34,970	17	23,649-	12-
93-95	177,799	2,619	1	29,704	17	27,084	15

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
94-96	318,185	3,425	1	11,066	3	7,642	2
95-97	252,729	7,293	3	12,011	5	4,718	2
96-98	630,705	8,570	1	10,462	2	1,892	0
97-99	500,398	6,777	1	30,116	6	23,339	5
98-00	602,936	4,971	1	33,469	6	28,497	5
99-01	283,099	9,855	3	36,286	13	26,431	9
00-02	419,339	19,200	5	6,608	2	12,593-	3-
01-03	360,019	23,873	7	2,891	1	20,982-	6-
02-04	310,057	17,332	6	44-	0	17,377-	6-
03-05	140,705	11,642	8	789	1	10,853-	8-
04-06	163,821	4,416	3	573	0	3,843-	2-
05-07	187,913	17,428	9	1,804	1	15,624-	8-
06-08	286,235	22,122	8	1,804	1	20,318-	7-
07-09	272,726	31,348	11	2,432	1	28,916-	11-
08-10	221,456	20,713	9	3,700	2	17,013-	8-
09-11	75,595	12,600	17	3,753	5	8,848-	12-
10-12	55,205	3,973	7	4,218	8	245	0
11-13	148,487	3,158	2	1,719	1	1,439-	1-
12-14	187,612	7,036	4	1,667	1	5,370-	3-
FIVE-YEAR AVERAGE							
10-14	125,552	6,246	5	2,531	2	3,716-	3-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 321 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1986	261,230	381,826	146	4,167	2	377,660-	145-
1987	190,785	127,971	67	2,865	2	125,106-	66-
1988	2,611,937	123,070	5	5,942	0	117,128-	4-
1989	735,929	217,092	29	88,374	12	128,718-	17-
1990	2,221,040	795,699	36	1,845,107	83	1,049,407	47
1991	10,003,788	917,287	9	810,837	8	106,450-	1-
1992	5,618,244	973,305	17	131,090-	2-	1,104,395-	20-
1993	3,795,337	143,740	4	2,246,551	59	2,102,811	55
1994	4,390,796	113,405	3	1,998,718	46	1,885,313	43
1995	2,117,326	192,494	9	1,449,250	68	1,256,756	59
1996	1,994,630	55,040	3	263,688	13	208,647	10
1997	2,177,275	77,396	4	208,339	10	130,943	6
1998	205,958		0	1,024-	0	1,024-	0
1999	1,074,144	84,790	8	6,315	1	78,475-	7-
2000	176,472	314,513	178	5,031	3	309,483-	175-
2001	800,719	29,454	4	3,142	0	26,312-	3-
2002	1,278,387	50,132	4		0	50,132-	4-
2003	394,339	25,387	6	63,072	16	37,685	10
2004	1,089,132	13,937-	1-	312,661	29	326,598	30
2005	2,628,323	303,480	12	627,143	24	323,663	12
2006	4,133,273	355,380	9	374,411	9	19,032	0
2007	6,163,316	1,122,176	18	532,602	9	589,574-	10-
2008	3,772,416	5,000,412	133		0	5,000,412-	133-
2009	5,949,618	3,706,200	62	1,368,469	23	2,337,732-	39-
2010	4,819,756	1,175,507	24	13,538	0	1,161,969-	24-
2011	4,317,351	2,951,539	68	441,111	10	2,510,428-	58-
2012	9,921,463	3,118,418	31	1,238,913	12	1,879,505-	19-
2013	10,116,264	226,566	2	2,053,853	20	1,827,287	18
2014	4,369,693	2,436,268	56	31,276	1	2,404,992-	55-
TOTAL	97,328,940	25,004,611	26	15,863,256	16	9,141,354-	9-

THREE-YEAR MOVING AVERAGES

86-88	1,021,318	210,956	21	4,324	0	206,631-	20-
87-89	1,179,550	156,044	13	32,393	3	123,651-	10-
88-90	1,856,302	378,621	20	646,474	35	267,854	14
89-91	4,320,252	643,360	15	914,773	21	271,413	6
90-92	5,947,691	895,431	15	841,618	14	53,813-	1-
91-93	6,472,457	678,111	10	975,433	15	297,322	5
92-94	4,601,459	410,150	9	1,371,393	30	961,243	21
93-95	3,434,486	149,880	4	1,898,173	55	1,748,293	51

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 321 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
94-96	2,834,251	120,313	4	1,237,218	44	1,116,905	39
95-97	2,096,410	108,310	5	640,425	31	532,115	25
96-98	1,459,288	44,145	3	157,001	11	112,855	8
97-99	1,152,459	54,062	5	71,210	6	17,148	1
98-00	485,525	133,101	27	3,440	1	129,661-	27-
99-01	683,778	142,919	21	4,829	1	138,090-	20-
00-02	751,860	131,366	17	2,724	0	128,642-	17-
01-03	824,482	34,991	4	22,071	3	12,920-	2-
02-04	920,619	20,527	2	125,244	14	104,717	11
03-05	1,370,598	104,976	8	334,292	24	229,315	17
04-06	2,616,909	214,974	8	438,072	17	223,098	9
05-07	4,308,304	593,678	14	511,385	12	82,293-	2-
06-08	4,689,668	2,159,323	46	302,338	6	1,856,985-	40-
07-09	5,295,116	3,276,263	62	633,690	12	2,642,573-	50-
08-10	4,847,263	3,294,040	68	460,669	10	2,833,371-	58-
09-11	5,028,908	2,611,082	52	607,706	12	2,003,376-	40-
10-12	6,352,856	2,415,155	38	564,521	9	1,850,634-	29-
11-13	8,118,359	2,098,841	26	1,244,625	15	854,215-	11-
12-14	8,135,807	1,927,084	24	1,108,014	14	819,070-	10-
FIVE-YEAR AVERAGE							
10-14	6,708,905	1,981,660	30	755,738	11	1,225,921-	18-

FLORIDA POWER AND LIGHT COMPANY
ACCOUNT 322 REACTOR PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1986	435,522	1,596,469	367		0	1,596,469-	367-
1987	6,967,132	608,952	9	75,492	1	533,460-	8-
1988	3,759,052	465,083-	12-	13,027	0	478,110	13
1989	7,651,213	676,715	9	4,188	0	672,527-	9-
1990	12,787,284	565,953	4	68,842	1	497,112-	4-
1991	6,300,526	1,367,402	22	171,566	3	1,195,836-	19-
1992	21,256,876	399,394	2	203,895	1	195,499-	1-
1993	8,178,458	947,260	12	349,177	4	598,083-	7-
1994	4,853,354	530,628	11	326,063	7	204,565-	4-
1995	9,819,989	341,342	3	3,427,907	35	3,086,565	31
1996	5,305,895	198,479	4	5,873-	0	204,352-	4-
1997	7,727,082	84,124	1	3,618	0	80,506-	1-
1998	3,312,286	92,175	3	8	0	92,168-	3-
1999	1,016,137	34,910	3	76	0	34,834-	3-
2000	3,798,736	67,224	2	7,034	0	60,189-	2-
2001	7,190,793	44,367	1	3,142	0	41,225-	1-
2002	3,725,475	15,185	0		0	15,185-	0
2003	2,958,582	264,446	9	215,082	7	49,364-	2-
2004	2,629,451	281,160	11		0	281,160-	11-
2005	10,818,073	14,938,876	138	1,659,986	15	13,278,890-	123-
2006	8,862,966	1,633,675	18	45,860	1	1,587,815-	18-
2007	22,973,502	6,628,206	29	6,796,965	30	168,759	1
2008	7,290,185	13,463,617	185	2,581,287	35	10,882,329-	149-
2009	8,847,611	6,829,922	77	1,076,050	12	5,753,872-	65-
2010	7,092,000	9,498,866	134	7,423,386	105	2,075,479-	29-
2011	35,188,225	11,744,171	33	3,647,219	10	8,096,953-	23-
2012	54,132,787	21,120,812	39	809,078	1	20,311,734-	38-
2013	23,218,122	8,992,437	39	3,110,953	13	5,881,484-	25-
2014	27,202,993	4,914,751	18	16,147,161	59	11,232,410	41
TOTAL	325,300,308	107,416,436	33	48,161,189	15	59,255,247-	18-

THREE-YEAR MOVING AVERAGES

86-88	3,720,569	580,113	16	29,506	1	550,606-	15-
87-89	6,125,799	273,528	4	30,902	1	242,626-	4-
88-90	8,065,850	259,195	3	28,686	0	230,510-	3-
89-91	8,913,008	870,024	10	81,532	1	788,492-	9-
90-92	13,448,229	777,583	6	148,101	1	629,482-	5-
91-93	11,911,953	904,685	8	241,546	2	663,140-	6-
92-94	11,429,563	625,761	5	293,045	3	332,716-	3-
93-95	7,617,267	606,410	8	1,367,716	18	761,306	10

FLORIDA POWER AND LIGHT COMPANY
ACCOUNT 322 REACTOR PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
94-96	6,659,746	356,816	5	1,249,366	19	892,549	13
95-97	7,617,655	207,982	3	1,141,884	15	933,902	12
96-98	5,448,421	124,926	2	749-	0	125,675-	2-
97-99	4,018,502	70,403	2	1,234	0	69,169-	2-
98-00	2,709,053	64,770	2	2,373	0	62,397-	2-
99-01	4,001,889	48,833	1	3,417	0	45,416-	1-
00-02	4,905,002	42,259	1	3,392	0	38,866-	1-
01-03	4,624,950	107,999	2	72,741	2	35,258-	1-
02-04	3,104,503	186,930	6	71,694	2	115,237-	4-
03-05	5,468,702	5,161,494	94	625,023	11	4,536,471-	83-
04-06	7,436,830	5,617,904	76	568,615	8	5,049,289-	68-
05-07	14,218,180	7,733,586	54	2,834,270	20	4,899,315-	34-
06-08	13,042,218	7,241,833	56	3,141,371	24	4,100,462-	31-
07-09	13,037,099	8,973,915	69	3,484,767	27	5,489,148-	42-
08-10	7,743,265	9,930,801	128	3,693,574	48	6,237,227-	81-
09-11	17,042,612	9,357,653	55	4,048,885	24	5,308,768-	31-
10-12	32,137,671	14,121,283	44	3,959,894	12	10,161,389-	32-
11-13	37,513,045	13,952,474	37	2,522,417	7	11,430,057-	30-
12-14	34,851,301	11,676,000	34	6,689,064	19	4,986,936-	14-
FIVE-YEAR AVERAGE							
10-14	29,366,826	11,254,208	38	6,227,560	21	5,026,648-	17-

FLORIDA POWER AND LIGHT COMPANY
ACCOUNT 323 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1986	6,200,272	402,125	6	10,905	0	391,221-	6-
1987	8,628,305	366,827	4		0	366,827-	4-
1988	1,307,006	281,094	22	27,652	2	253,442-	19-
1989	7,824,017	106,337	1	9,992-	0	116,329-	1-
1990	1,914,888	325,916	17	61,239	3	264,677-	14-
1991	2,167,400	503,773	23	5,838	0	497,935-	23-
1992	9,194,062	267,027	3	248,622	3	18,405-	0
1993	2,567,946	92,124	4	1,261,707	49	1,169,583	46
1994	1,308,714	322,888	25	2,316,665	177	1,993,777	152
1995	8,228,581	1,195,035	15	824,028	10	371,007-	5-
1996	2,011,014	405,528	20	293,321	15	112,207-	6-
1997	28,638		0		0		0
1998	1,276,278		0		0		0
1999		130,351		19,416		110,935-	
2000	3,351,278	368,795	11	29,030	1	339,765-	10-
2001	812,368		0	3,142	0	3,142	0
2002	61,950		0		0		0
2003	2,986,373	168,303	6	5,418	0	162,885-	5-
2004	1,613,263	523,138	32	873,029	54	349,891	22
2005	8,817,748	3,942,707	45	2,855,091	32	1,087,616-	12-
2006	6,091,921	6,121,665	100	4,719,475	77	1,402,191-	23-
2007	10,924,528	4,359,771	40	3,512,866	32	846,905-	8-
2008	8,010,197	1,251,208	16	2,874,845	36	1,623,637	20
2009	11,760,615	6,899,137	59	2,381,739	20	4,517,399-	38-
2010	2,904,764	4,548,531	157	1,749,383	60	2,799,147-	96-
2011	7,869,177	5,720,750	73	6,286,093	80	565,344	7
2012	20,857,345	1,672,340	8	1,605,496	8	66,845-	0
2013	36,724,607	8,516,638	23	6,281,254	17	2,235,383-	6-
2014	20,462,046	953,396	5	8,015,173	39	7,061,777	35
TOTAL	195,905,299	49,445,403	25	46,251,435	24	3,193,968-	2-

THREE-YEAR MOVING AVERAGES

86-88	5,378,528	350,016	7	12,852	0	337,163-	6-
87-89	5,919,776	251,420	4	5,887	0	245,533-	4-
88-90	3,681,970	237,782	6	26,300	1	211,483-	6-
89-91	3,968,768	312,009	8	19,028	0	292,981-	7-
90-92	4,425,450	365,572	8	105,233	2	260,339-	6-
91-93	4,643,136	287,641	6	505,389	11	217,748	5
92-94	4,356,907	227,346	5	1,275,665	29	1,048,319	24
93-95	4,035,080	536,682	13	1,467,467	36	930,785	23

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 323 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
94-96	3,849,436	641,150	17	1,144,671	30	503,521	13
95-97	3,422,744	533,521	16	372,450	11	161,071-	5-
96-98	1,105,310	135,176	12	97,774	9	37,402-	3-
97-99	434,972	43,450	10	6,472	1	36,978-	9-
98-00	1,542,518	166,382	11	16,149	1	150,233-	10-
99-01	1,387,882	166,382	12	17,196	1	149,186-	11-
00-02	1,408,532	122,932	9	10,724	1	112,208-	8-
01-03	1,286,897	56,101	4	2,854	0	53,248-	4-
02-04	1,553,862	230,480	15	292,816	19	62,336	4
03-05	4,472,461	1,544,716	35	1,244,513	28	300,203-	7-
04-06	5,507,644	3,529,170	64	2,815,865	51	713,305-	13-
05-07	8,611,399	4,808,048	56	3,695,810	43	1,112,237-	13-
06-08	8,342,216	3,910,881	47	3,702,395	44	208,486-	2-
07-09	10,231,780	4,170,039	41	2,923,150	29	1,246,889-	12-
08-10	7,558,525	4,232,959	56	2,335,322	31	1,897,636-	25-
09-11	7,511,519	5,722,806	76	3,472,405	46	2,250,401-	30-
10-12	10,543,762	3,980,540	38	3,213,657	30	766,883-	7-
11-13	21,817,043	5,303,243	24	4,724,281	22	578,961-	3-
12-14	26,014,666	3,714,125	14	5,300,641	20	1,586,516	6
FIVE-YEAR AVERAGE							
10-14	17,763,588	4,282,331	24	4,787,480	27	505,149	3

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 324 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1986	317,784	6	0	78	0	72	0
1987	490,200	90,672	18	50,566	10	40,106-	8-
1988	341,648	231,793	68	4,971	1	226,823-	66-
1989	501,380	91,570	18	502	0	91,068-	18-
1990	182,518	70,470	39	42,202	23	28,268-	15-
1991	1,096,270	301,690	28	8,048	1	293,642-	27-
1992	3,032,499	117,695	4	4,062	0	113,634-	4-
1993	684,374	7,522	1	185,005	27	177,483	26
1994	56,587	9,245	16	21,553	38	12,308	22
1995	184,673	27,792	15	723-	0	28,515-	15-
1996	1,487,380	63,677	4	17,519	1	46,158-	3-
1997	8,447	1,237	15	184	2	1,053-	12-
1998							
1999	185,024		0		0		0
2000	172,937	9,815	6	889	1	8,927-	5-
2001	320,817	4,005	1	3,142	1	863-	0
2002	846,697	208,681	25		0	208,681-	25-
2003	383,028	16,756	4		0	16,756-	4-
2004	300,767	760,968	253	22,980	8	737,989-	245-
2005	1,129,442	808,251	72	62,555	6	745,696-	66-
2006	1,559,374	6,776	0		0	6,776-	0
2007	486,494	72,614	15		0	72,614-	15-
2008	489,754	1,263,153	258		0	1,263,153-	258-
2009	301,096	972,044	323	4,610	2	967,434-	321-
2010	712,452	1,875,139	263		0	1,875,139-	263-
2011	3,441,952	3,350,345	97	20	0	3,350,325-	97-
2012	4,870,433	1,912,912	39	60,410	1	1,852,502-	38-
2013	1,354,566	211,027	16	42,010	3	169,018-	12-
2014	2,735,563	294,650	11	3	0	294,647-	11-
TOTAL	27,674,155	12,780,508	46	530,584	2	12,249,924-	44-

THREE-YEAR MOVING AVERAGES

86-88	383,211	107,490	28	18,538	5	88,952-	23-
87-89	444,409	138,012	31	18,679	4	119,332-	27-
88-90	341,849	131,278	38	15,892	5	115,386-	34-
89-91	593,389	154,577	26	16,917	3	137,659-	23-
90-92	1,437,096	163,285	11	18,104	1	145,181-	10-
91-93	1,604,381	142,302	9	65,705	4	76,597-	5-
92-94	1,257,820	44,821	4	70,207	6	25,386	2
93-95	308,545	14,853	5	68,612	22	53,759	17

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 324 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
94-96	576,213	33,571	6	12,783	2	20,788-	4-
95-97	560,167	30,902	6	5,660	1	25,242-	5-
96-98	498,609	21,638	4	5,901	1	15,737-	3-
97-99	64,490	412	1	61	0	351-	1-
98-00	119,320	3,272	3	296	0	2,976-	2-
99-01	226,259	4,607	2	1,344	1	3,263-	1-
00-02	446,817	74,167	17	1,344	0	72,824-	16-
01-03	516,847	76,481	15	1,047	0	75,433-	15-
02-04	510,164	328,802	64	7,660	2	321,142-	63-
03-05	604,412	528,659	87	28,512	5	500,147-	83-
04-06	996,528	525,332	53	28,512	3	496,820-	50-
05-07	1,058,436	295,881	28	20,852	2	275,029-	26-
06-08	845,207	447,514	53		0	447,514-	53-
07-09	425,781	769,270	181	1,537	0	767,734-	180-
08-10	501,101	1,370,112	273	1,537	0	1,368,575-	273-
09-11	1,485,167	2,065,843	139	1,543	0	2,064,300-	139-
10-12	3,008,279	2,379,465	79	20,143	1	2,359,322-	78-
11-13	3,222,317	1,824,761	57	34,146	1	1,790,615-	56-
12-14	2,986,854	806,197	27	34,141	1	772,056-	26-
FIVE-YEAR AVERAGE							
10-14	2,622,993	1,528,815	58	20,488	1	1,508,326-	58-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 325 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1986	8,258		0	1,174	14	1,174	14
1987	165,467	6,208	4	13,863	8	7,655	5
1988	214,310	1,103	1	5,134-	2-	6,238-	3-
1989	165,768	41,510	25	390	0	41,120-	25-
1990	23,027-	268	1-	486-	2	754-	3
1991	118,886	9,258	8	1,019	1	8,239-	7-
1992	1,449,223	53,076	4	1,194	0	51,882-	4-
1993	68,933	36,270	53	809,040		772,770	
1994	254,641	5,929	2	5,463	2	466-	0
1995	158,042	28,449	18	183	0	28,267-	18-
1996	1,966		0	1,257	64	1,257	64
1997	100,845		0	4,420	4	4,420	4
1998	2,245,499	69,632	3	354	0	69,278-	3-
1999	60,411	1,381	2	8,436	14	7,054	12
2000	10,192		0	14,500	142	14,500	142
2001				3,142		3,142	
2002	93,968	352	0		0	352-	0
2003	93,968	352	0	20,000	21	19,648	21
2004		22,091-				22,091	
2005							
2006	176,636	11,505	7		0	11,505-	7-
2007	223,917	16,277	7	4,780	2	11,497-	5-
2008	5,278,485	180,937	3		0	180,937-	3-
2009	1,398,788	233,310	17		0	233,310-	17-
2010	338,841	761,353	225		0	761,353-	225-
2011	2,984,670	1,391,255	47		0	1,391,255-	47-
2012	3,648,921	616,834	17		0	616,834-	17-
2013	1,670,723	135,711	8		0	135,711-	8-
2014	156,646	319,382	204	35,952	23	283,429-	181-
TOTAL	21,064,975	3,898,262	19	919,547	4	2,978,715-	14-

THREE-YEAR MOVING AVERAGES

86-88	129,345	2,437	2	3,301	3	864	1
87-89	181,848	16,274	9	3,040	2	13,234-	7-
88-90	119,017	14,294	12	1,743-	1-	16,037-	13-
89-91	87,209	17,012	20	308	0	16,704-	19-
90-92	515,027	20,867	4	576	0	20,292-	4-
91-93	545,681	32,868	6	270,418	50	237,550	44
92-94	590,933	31,758	5	271,899	46	240,141	41
93-95	160,539	23,550	15	271,562	169	248,012	154

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 325 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
94-96	138,216	11,460	8	2,301	2	9,159-	7-
95-97	86,951	9,483	11	1,953	2	7,530-	9-
96-98	782,770	23,211	3	2,010	0	21,200-	3-
97-99	802,252	23,671	3	4,403	1	19,268-	2-
98-00	772,034	23,671	3	7,763	1	15,908-	2-
99-01	23,534	460	2	8,693	37	8,232	35
00-02	34,720	117	0	5,881	17	5,764	17
01-03	62,645	235	0	7,714	12	7,479	12
02-04	62,645	7,129-	11-	6,667	11	13,796	22
03-05	31,323	7,246-	23-	6,667	21	13,913	44
04-06	58,879	3,529-	6-		0	3,529	6
05-07	133,518	9,261	7	1,593	1	7,667-	6-
06-08	1,893,013	69,573	4	1,593	0	67,980-	4-
07-09	2,300,397	143,508	6	1,593	0	141,915-	6-
08-10	2,338,704	391,867	17		0	391,867-	17-
09-11	1,574,099	795,306	51		0	795,306-	51-
10-12	2,324,144	923,147	40		0	923,147-	40-
11-13	2,768,104	714,600	26		0	714,600-	26-
12-14	1,825,430	357,309	20	11,984	1	345,325-	19-
FIVE-YEAR AVERAGE							
10-14	1,759,960	644,907	37	7,190	0	637,717-	36-

FLORIDA POWER AND LIGHT COMPANY
ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1986	5,054		0		0		0
1987	41,533	4,789	12		0	4,789-	12-
1988	69,360	1,971	3		0	1,971-	3-
1989		300				300-	
1990	39,054	46,592	119		0	46,592-	119-
1991	60,416	90,730	150		0	90,730-	150-
1992	141,883	15,682	11		0	15,682-	11-
1993	31,576	1,327	4		0	1,327-	4-
1994	31,244	1,507,180			0	1,507,180-	
1995	4,413,571	805	0	12,500	0	11,695	0
1996	155,004	2,034	1		0	2,034-	1-
1997	122,836	80,000	65		0	80,000-	65-
1998	218,928		0		0		0
1999							
2000	191,834	13,070	7		0	13,070-	7-
2001	58,936	22,193	38		0	22,193-	38-
2002	329,801	6,404	2	10,000	3	3,596	1
2003		290,976				290,976-	
2004	530,381	160,505	30		0	160,505-	30-
2005	153,276	720,878	470	17,382	11	703,496-	459-
2006	239,754	64,178	27	4,539	2	59,639-	25-
2007	1,118,163	7,444	1		0	7,444-	1-
2008	316,002	27,133	9	4,539	1	22,594-	7-
2009	356,077	76,309	21	27,204	8	49,105-	14-
2010	964,719	2,439,537	253	5,671	1	2,433,866-	252-
2011	1,582,857	329,795	21	87,879	6	241,916-	15-
2012	1,361,965	347,209	25	24,096	2	323,113-	24-
2013	1,440,760	539,303	37	169,008	12	370,295-	26-
2014	2,653,730	1,538,929	58	116,500	4	1,422,428-	54-
TOTAL	16,628,716	8,335,273	50	479,319	3	7,855,954-	47-

THREE-YEAR MOVING AVERAGES

86-88	38,649	2,253	6		0	2,253-	6-
87-89	36,965	2,353	6		0	2,353-	6-
88-90	36,138	16,288	45		0	16,288-	45-
89-91	33,157	45,874	138		0	45,874-	138-
90-92	80,451	51,001	63		0	51,001-	63-
91-93	77,958	35,913	46		0	35,913-	46-
92-94	68,234	508,063	745		0	508,063-	745-
93-95	1,492,130	503,104	34	4,167	0	498,937-	33-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
94-96	1,533,273	503,340	33	4,167	0	499,173-	33-
95-97	1,563,804	27,613	2	4,167	0	23,446-	1-
96-98	165,590	27,345	17		0	27,345-	17-
97-99	113,921	26,667	23		0	26,667-	23-
98-00	136,921	4,357	3		0	4,357-	3-
99-01	83,590	11,754	14		0	11,754-	14-
00-02	193,524	13,889	7	3,333	2	10,556-	5-
01-03	129,579	106,525	82	3,333	3	103,191-	80-
02-04	286,727	152,628	53	3,333	1	149,295-	52-
03-05	227,886	390,786	171	5,794	3	384,992-	169-
04-06	307,804	315,187	102	7,307	2	307,880-	100-
05-07	503,731	264,167	52	7,307	1	256,860-	51-
06-08	557,973	32,918	6	3,026	1	29,892-	5-
07-09	596,747	36,962	6	10,581	2	26,381-	4-
08-10	545,599	847,660	155	12,471	2	835,188-	153-
09-11	967,884	948,547	98	40,252	4	908,295-	94-
10-12	1,303,181	1,038,847	80	39,215	3	999,631-	77-
11-13	1,461,861	405,435	28	93,661	6	311,774-	21-
12-14	1,818,818	808,480	44	103,201	6	705,279-	39-
FIVE-YEAR AVERAGE							
10-14	1,600,806	1,038,954	65	80,631	5	958,323-	60-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1987	6,000	129	2		0	129-	2-
1988		76				76-	
1989							
1990	60,984		0		0		0
1991	30,492-		0		0		0
1992	1,975		0		0		0
1993	564,224	1,577	0		0	1,577-	0
1994	154,024		0		0		0
1995	2,241,444	6,884	0	10,000	0	3,116	0
1996				5,500		5,500	
1997	369,451	26,917	7		0	26,917-	7-
1998	1,244,306	3,887	0	87,112	7	83,225	7
1999				45,360		45,360	
2000							
2001	1,233,297	2,617	0		0	2,617-	0
2002	586,713	911	0		0	911-	0
2003							
2004	531,139	225,403	42		0	225,403-	42-
2005	1,757,158	209,380	12		0	209,380-	12-
2006							
2007							
2008	221,385		0		0		0
2009	36,942	91,377	247	62,251	169	29,126-	79-
2010	254,010	127,314	50		0	127,314-	50-
2011	67,944	35,560	52		0	35,560-	52-
2012	294,690	23,449	8		0	23,449-	8-
2013	94,817	36,465	38	32,157	34	4,308-	5-
2014	3,488,325	1,187,869	34	44,171-	1-	1,232,040-	35-
TOTAL	13,178,335	1,979,812	15	198,210	2	1,781,602-	14-

THREE-YEAR MOVING AVERAGES

87-89	2,000	68	3		0	68-	3-
88-90	20,328	25	0		0	25-	0
89-91	10,164		0		0		0
90-92	10,822		0		0		0
91-93	178,569	526	0		0	526-	0
92-94	240,074	526	0		0	526-	0
93-95	986,564	2,820	0	3,333	0	513	0
94-96	798,489	2,295	0	5,167	1	2,872	0
95-97	870,298	11,267	1	5,167	1	6,100-	1-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
96-98	537,919	10,268	2	30,871	6	20,603	4
97-99	537,919	10,268	2	44,158	8	33,889	6
98-00	414,769	1,296	0	44,158	11	42,862	10
99-01	411,099	872	0	15,120	4	14,248	3
00-02	606,670	1,176	0		0	1,176-	0
01-03	606,670	1,176	0		0	1,176-	0
02-04	372,617	75,438	20		0	75,438-	20-
03-05	762,766	144,927	19		0	144,927-	19-
04-06	762,766	144,927	19		0	144,927-	19-
05-07	585,719	69,793	12		0	69,793-	12-
06-08	73,795		0		0		0
07-09	86,109	30,459	35	20,750	24	9,709-	11-
08-10	170,779	72,897	43	20,750	12	52,147-	31-
09-11	119,632	84,750	71	20,750	17	64,000-	53-
10-12	205,548	62,108	30		0	62,108-	30-
11-13	152,484	31,824	21	10,719	7	21,105-	14-
12-14	1,292,611	415,927	32	4,005-	0	419,932-	32-
FIVE-YEAR AVERAGE							
10-14	839,957	282,131	34	2,403-	0	284,534-	34-

FLORIDA POWER AND LIGHT COMPANY
ACCOUNT 343 PRIME MOVERS - GENERAL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1986	573,198	981	0		0	981-	0
1987	931,730		0		0		0
1988	2,253,091	2,434	0		0	2,434-	0
1989	1,088,890	4,512	0		0	4,512-	0
1990	254,525	25,361	10		0	25,361-	10-
1991	1,841,835	525,967	29		0	525,967-	29-
1992	3,871,334	564,062	15	19,959	1	544,102-	14-
1993	259,599	31,414	12	125,000	48	93,586	36
1994	386,833	142,614	37	75,000	19	67,614-	17-
1995	2,335,026	57,551	2	55,607	2	1,943-	0
1996	2,072,608	29,951	1		0	29,951-	1-
1997	615,609	37,423	6		0	37,423-	6-
1998	3,404,106	60	0		0	60-	0
1999	2,433,450	11,375	0		0	11,375-	0
2000	1,942,656	23,033	1	5,952	0	17,081-	1-
2001	2,759,307	176,528	6	28,800	1	147,728-	5-
2002	486,958	1,123,671	231		0	1,123,671-	231-
2003	2,621,759	3,118,637	119	1,910,115	73	1,208,522-	46-
2004	4,741,394	548,079	12	446,302	9	101,776-	2-
2005	6,015,946	664,499	11	208,715	3	455,784-	8-
2006	10,069,144	1,477,745	15	795,301	8	682,444-	7-
2007	12,469,346	812,656	7	979,069	8	166,414	1
2008	12,889,321	1,837,199	14	652,182	5	1,185,017-	9-
2009	18,112,951	1,511,444	8	891,571	5	619,873-	3-
2010	12,062,563	1,662,421	14	900,704	7	761,717-	6-
2011	27,520,380	7,832,182	28	298,635	1	7,533,547-	27-
2012	31,879,911	4,992,041	16	701,101	2	4,290,940-	13-
2013	36,971,947	6,300,381	17	671,195	2	5,629,187-	15-
2014	46,185,296	7,545,165	16	1,009,116	2	6,536,050-	14-
TOTAL	249,050,714	41,059,386	16	9,774,324	4	31,285,062-	13-

THREE-YEAR MOVING AVERAGES

86-88	1,252,673	1,138	0		0	1,138-	0
87-89	1,424,570	2,315	0		0	2,315-	0
88-90	1,198,836	10,769	1		0	10,769-	1-
89-91	1,061,750	185,280	17		0	185,280-	17-
90-92	1,989,232	371,797	19	6,653	0	365,144-	18-
91-93	1,990,923	373,814	19	48,320	2	325,495-	16-
92-94	1,505,922	246,030	16	73,320	5	172,710-	11-
93-95	993,819	77,193	8	85,202	9	8,010	1

FLORIDA POWER AND LIGHT COMPANY
ACCOUNT 343 PRIME MOVERS - GENERAL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
94-96	1,598,156	76,705	5	43,536	3	33,169-	2-
95-97	1,674,414	41,641	2	18,536	1	23,106-	1-
96-98	2,030,774	22,478	1		0	22,478-	1-
97-99	2,151,055	16,286	1		0	16,286-	1-
98-00	2,593,404	11,489	0	1,984	0	9,505-	0
99-01	2,378,471	70,312	3	11,584	0	58,728-	2-
00-02	1,729,640	441,077	26	11,584	1	429,493-	25-
01-03	1,956,008	1,472,945	75	646,305	33	826,640-	42-
02-04	2,616,704	1,596,795	61	785,472	30	811,323-	31-
03-05	4,459,700	1,443,738	32	855,044	19	588,694-	13-
04-06	6,942,161	896,774	13	483,439	7	413,335-	6-
05-07	9,518,145	984,966	10	661,028	7	323,938-	3-
06-08	11,809,270	1,375,867	12	808,851	7	567,016-	5-
07-09	14,490,539	1,387,100	10	840,941	6	546,159-	4-
08-10	14,354,945	1,670,355	12	814,819	6	855,536-	6-
09-11	19,231,964	3,668,682	19	696,970	4	2,971,712-	15-
10-12	23,820,951	4,828,881	20	633,480	3	4,195,401-	18-
11-13	32,124,079	6,374,868	20	556,977	2	5,817,891-	18-
12-14	38,345,718	6,279,196	16	793,804	2	5,485,392-	14-
FIVE-YEAR AVERAGE							
10-14	30,924,019	5,666,438	18	716,150	2	4,950,288-	16-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 343 PRIME MOVERS - CAPITAL SPARE PARTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1987		22,587				22,587-	
1988		886				886-	
1989	334,637		0	334,637	100	334,637	100
1990		10,275				10,275-	
1991		194,988		38,250		156,738-	
1992		23,346				23,346-	
1993	3,983,689	12,997	0	50,000	1	37,003	1
1994	3,346,928	91,357	3		0	91,357-	3-
1995	247,749	78,491	32	16,380	7	62,111-	25-
1996	2,471,636	33,247	1		0	33,247-	1-
1997	1,018,197	61,005	6	715,275	70	654,270	64
1998	1,449,250	60,832	4	575,000	40	514,168	35
1999	20,485,099	31,534	0	1,877,892	9	1,846,358	9
2000	41,984,183	276,696	1	11,472,231	27	11,195,536	27
2001	38,478,861	976,189	3	12,180,755	32	11,204,566	29
2002	29,571,738		0	137,692	0	137,692	0
2003	115,111,810	584,002-	1-	11,726,392	10	12,310,394	11
2004	146,684,169	2,398,213	2	70,559,251	48	68,161,038	46
2005	138,224,639	4,287,470	3	55,373,219	40	51,085,749	37
2006	138,192,502	4,827,129	3	58,243,595	42	53,416,466	39
2007	134,952,273	3,578,341	3	73,837,076	55	70,258,735	52
2008	198,392,925	4,802,968	2	69,829,955	35	65,026,987	33
2009	173,398,002	4,926,620	3	40,236,218	23	35,309,598	20
2010	171,601,621	5,324,521	3	120,584,213	70	115,259,692	67
2011	233,095,043	11,557,576	5	70,178,368	30	58,620,792	25
2012	242,540,848	25,322,606	10	63,316,465	26	37,993,858	16
2013	180,893,717	5,422,353	3	107,184,509	59	101,762,155	56
2014	282,491,042	23,022,459	8	93,104,242	33	70,081,783	25
TOTAL	2,298,950,558	96,760,686	4	861,571,615	37	764,810,929	33

THREE-YEAR MOVING AVERAGES

87-89	111,546	7,824	7	111,546	100	103,721	93
88-90	111,546	3,720	3	111,546	100	107,825	97
89-91	111,546	68,421	61	124,296	111	55,874	50
90-92		76,203		12,750		63,453-	
91-93	1,327,896	77,110	6	29,417	2	47,694-	4-
92-94	2,443,539	42,567	2	16,667	1	25,900-	1-
93-95	2,526,122	60,948	2	22,127	1	38,822-	2-
94-96	2,022,104	67,698	3	5,460	0	62,238-	3-
95-97	1,245,860	57,581	5	243,885	20	186,304	15

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 343 PRIME MOVERS - CAPITAL SPARE PARTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
96-98	1,646,361	51,695	3	430,092	26	378,397	23
97-99	7,650,849	51,124	1	1,056,055	14	1,004,932	13
98-00	21,306,177	123,021	1	4,641,708	22	4,518,687	21
99-01	33,649,381	428,140	1	8,510,293	25	8,082,153	24
00-02	36,678,261	417,628	1	7,930,226	22	7,512,598	20
01-03	61,054,136	130,729	0	8,014,946	13	7,884,217	13
02-04	97,122,572	604,737	1	27,474,445	28	26,869,708	28
03-05	133,340,206	2,033,894	2	45,886,288	34	43,852,394	33
04-06	141,033,770	3,837,604	3	61,392,022	44	57,554,418	41
05-07	137,123,138	4,230,980	3	62,484,630	46	58,253,650	42
06-08	157,179,233	4,402,813	3	67,303,542	43	62,900,729	40
07-09	168,914,400	4,435,976	3	61,301,083	36	56,865,107	34
08-10	181,130,849	5,018,036	3	76,883,462	42	71,865,426	40
09-11	192,698,222	7,269,573	4	76,999,600	40	69,730,027	36
10-12	215,745,838	14,068,235	7	84,693,015	39	70,624,781	33
11-13	218,843,203	14,100,845	6	80,226,447	37	66,125,602	30
12-14	235,308,536	17,922,473	8	87,868,405	37	69,945,932	30
FIVE-YEAR AVERAGE							
10-14	222,124,454	14,129,903	6	90,873,559	41	76,743,656	35

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 344 GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1987	19,368	1,051	5		0	1,051-	5-
1988							
1989							
1990	198,350	5,945	3		0	5,945-	3-
1991							
1992							
1993	642,207	10,788	2		0	10,788-	2-
1994				571,395		571,395	
1995							
1996	46,002	25,360	55		0	25,360-	55-
1997							
1998							
1999							
2000	247,360	24,196	10		0	24,196-	10-
2001	222,746	49,111	22		0	49,111-	22-
2002		65,000				65,000-	
2003	1,330,522	1,908,062	143	11,300	1	1,896,762-	143-
2004	1,098,585	2,669,039	243	22,600	2	2,646,439-	241-
2005	527,334	72,464	14	58,733	11	13,731-	3-
2006	1,342,297	1,803,702	134	68,900	5	1,734,802-	129-
2007	309,719	14,973	5	23,116	7	8,144	3
2008	2,667,592	89,158	3		0	89,158-	3-
2009	905,504	1,235,541	136	62,388	7	1,173,152-	130-
2010	710,310	181,967	26		0	181,967-	26-
2011	2,306,717	1,351,746	59	153,781	7	1,197,965-	52-
2012	4,080,073	3,365,186	82	314,152	8	3,051,034-	75-
2013	4,683,774	2,519,166	54	2,493,885	53	25,280-	1-
2014	8,622,880	1,803,800	21	1,536,869	18	266,931-	3-
TOTAL	29,961,339	17,196,254	57	5,317,120	18	11,879,134-	40-

THREE-YEAR MOVING AVERAGES

87-89	6,456	350	5		0	350-	5-
88-90	66,117	1,982	3		0	1,982-	3-
89-91	66,117	1,982	3		0	1,982-	3-
90-92	66,117	1,982	3		0	1,982-	3-
91-93	214,069	3,596	2		0	3,596-	2-
92-94	214,069	3,596	2	190,465	89	186,869	87
93-95	214,069	3,596	2	190,465	89	186,869	87
94-96	15,334	8,454	55	190,465		182,012	
95-97	15,334	8,454	55		0	8,454-	55-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 344 GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
96-98	15,334	8,454	55		0	8,454-	55-
97-99							
98-00	82,453	8,065	10		0	8,065-	10-
99-01	156,702	24,436	16		0	24,436-	16-
00-02	156,702	46,102	29		0	46,102-	29-
01-03	517,756	674,058	130	3,767	1	670,291-	129-
02-04	809,702	1,547,367	191	11,300	1	1,536,067-	190-
03-05	985,480	1,549,855	157	30,878	3	1,518,977-	154-
04-06	989,405	1,515,068	153	50,078	5	1,464,991-	148-
05-07	726,450	630,379	87	50,250	7	580,130-	80-
06-08	1,439,869	635,944	44	30,672	2	605,272-	42-
07-09	1,294,271	446,557	35	28,502	2	418,056-	32-
08-10	1,427,802	502,222	35	20,796	1	481,426-	34-
09-11	1,307,510	923,084	71	72,056	6	851,028-	65-
10-12	2,365,700	1,632,966	69	155,978	7	1,476,989-	62-
11-13	3,690,188	2,412,032	65	987,273	27	1,424,760-	39-
12-14	5,795,576	2,562,717	44	1,448,302	25	1,114,415-	19-
FIVE-YEAR AVERAGE							
10-14	4,080,751	1,844,373	45	899,737	22	944,635-	23-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1986	177,338	1,517	1		0	1,517-	1-
1987	55,870	1,961	4		0	1,961-	4-
1988	25,083	2,235	9		0	2,235-	9-
1989	13,983	2,995	21		0	2,995-	21-
1990	51,333	752	1		0	752-	1-
1991	76,804	1,210	2		0	1,210-	2-
1992	47,520	727	2		0	727-	2-
1993	62,027-	7,859	13-	5,250	8-	2,609-	4
1994	256,809	4,504	2	13,500	5	8,996	4
1995	74,536	10,860	15		0	10,860-	15-
1996	238,983	4,600	2		0	4,600-	2-
1997	17,354	6,805	39		0	6,805-	39-
1998							
1999	13,497	4,343	32		0	4,343-	32-
2000	1,357,709	913	0		0	913-	0
2001	144,753	17,277	12		0	17,277-	12-
2002	376,514	34,130	9		0	34,130-	9-
2003	306,854	96,796	32		0	96,796-	32-
2004	452,237	31,282	7		0	31,282-	7-
2005	386,108	17,762	5	7,000	2	10,762-	3-
2006	27,788	148	1	6,000	22	5,852	21
2007	337,222	91,177	27	5,700	2	85,477-	25-
2008	943,497	115,819	12	70,150	7	45,669-	5-
2009	1,819,230	146,290	8	38,500	2	107,790-	6-
2010	1,180,540	135,891	12	59,687	5	76,203-	6-
2011	950,879	345,662	36	111,264	12	234,398-	25-
2012	3,417,115	506,161	15	4,885	0	501,276-	15-
2013	3,589,866	569,193	16	9,744	0	559,449-	16-
2014	4,984,299	1,050,525	21	9,239	0	1,041,286-	21-
TOTAL	21,261,694	3,209,396	15	340,919	2	2,868,476-	13-

THREE-YEAR MOVING AVERAGES

86-88	86,097	1,904	2		0	1,904-	2-
87-89	31,645	2,397	8		0	2,397-	8-
88-90	30,133	1,994	7		0	1,994-	7-
89-91	47,373	1,652	3		0	1,652-	3-
90-92	58,552	896	2		0	896-	2-
91-93	20,766	3,266	16	1,750	8	1,516-	7-
92-94	80,767	4,363	5	6,250	8	1,887	2
93-95	89,772	7,741	9	6,250	7	1,491-	2-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
94-96	190,109	6,655	4	4,500	2	2,155-	1-
95-97	110,291	7,422	7		0	7,422-	7-
96-98	85,446	3,802	4		0	3,802-	4-
97-99	10,284	3,716	36		0	3,716-	36-
98-00	457,069	1,752	0		0	1,752-	0
99-01	505,320	7,511	1		0	7,511-	1-
00-02	626,325	17,440	3		0	17,440-	3-
01-03	276,040	49,401	18		0	49,401-	18-
02-04	378,535	54,070	14		0	54,070-	14-
03-05	381,733	48,613	13	2,333	1	46,280-	12-
04-06	288,711	16,397	6	4,333	2	12,064-	4-
05-07	250,373	36,362	15	6,233	2	30,129-	12-
06-08	436,169	69,048	16	27,283	6	41,765-	10-
07-09	1,033,316	117,762	11	38,117	4	79,645-	8-
08-10	1,314,422	132,666	10	56,112	4	76,554-	6-
09-11	1,316,883	209,281	16	69,817	5	139,464-	11-
10-12	1,849,511	329,238	18	58,612	3	270,626-	15-
11-13	2,652,620	473,672	18	41,964	2	431,708-	16-
12-14	3,997,093	708,626	18	7,956	0	700,670-	18-
FIVE-YEAR AVERAGE							
10-14	2,824,540	521,486	18	38,964	1	482,523-	17-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1986	13,310		0		0		0
1987	62,515		0		0		0
1988							
1989							
1990	14,176		0		0		0
1991	90,746	1,000	1		0	1,000-	1-
1992							
1993	28,796-		0		0		0
1994	41,733-		0		0		0
1995	50		0		0		0
1996							
1997	54,060		0		0		0
1998							
1999							
2000	14,011	1,501	11		0	1,501-	11-
2001	131,414	1,653	1	1,500	1	153-	0
2002							
2003		731				731-	
2004	174,374		0		0		0
2005	134,226	7,253	5		0	7,253-	5-
2006	178,939	2,269	1		0	2,269-	1-
2007	118,269	1,050	1		0	1,050-	1-
2008	269,123	18,954	7	720	0	18,234-	7-
2009	259,590	3,658	1		0	3,658-	1-
2010	99,344	2,501	3	432	0	2,069-	2-
2011	60,850	7,330	12		0	7,330-	12-
2012	199,939	4,475	2	38,744	19	34,268	17
2013	268,390	29,653	11		0	29,653-	11-
2014	276,872	21,644	8	3,336	1	18,308-	7-
TOTAL	2,349,668	103,671	4	44,732	2	58,939-	3-

THREE-YEAR MOVING AVERAGES

86-88	25,275		0		0		0
87-89	20,838		0		0		0
88-90	4,725		0		0		0
89-91	34,974	333	1		0	333-	1-
90-92	34,974	333	1		0	333-	1-
91-93	20,650	333	2		0	333-	2-
92-94	23,510-		0		0		0
93-95	23,493-		0		0		0

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
94-96	13,894-		0		0		0
95-97	18,037		0		0		0
96-98	18,020		0		0		0
97-99	18,020		0		0		0
98-00	4,670	500	11		0	500-	11-
99-01	48,475	1,051	2	500	1	551-	1-
00-02	48,475	1,051	2	500	1	551-	1-
01-03	43,805	795	2	500	1	295-	1-
02-04	58,125	244	0		0	244-	0
03-05	102,867	2,661	3		0	2,661-	3-
04-06	162,513	3,174	2		0	3,174-	2-
05-07	143,811	3,524	2		0	3,524-	2-
06-08	188,777	7,424	4	240	0	7,184-	4-
07-09	215,661	7,887	4	240	0	7,647-	4-
08-10	209,352	8,371	4	384	0	7,987-	4-
09-11	139,928	4,496	3	144	0	4,352-	3-
10-12	120,044	4,769	4	13,059	11	8,290	7
11-13	176,393	13,819	8	12,914	7	905-	1-
12-14	248,400	18,591	7	14,027	6	4,564-	2-
FIVE-YEAR AVERAGE							
10-14	181,079	13,121	7	8,502	5	4,618-	3-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 350.2 EASEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1986				28,212		28,212	
1987							
1988							
1989							
1990							
1991							
1992							
1993				10,000		10,000	
1994							
1995							
1996	3,130		0		0		0
1997							
1998							
1999							
2000				50		50	
2001							
2002							
2003							
2004							
2005							
2006				34,747		34,747	
2007				43,811		43,811	
2008							
2009							
2010							
2011							
2012							
2013							
2014							
TOTAL	3,130		0	116,821		116,821	

THREE-YEAR MOVING AVERAGES

86-88	9,404	9,404
87-89		
88-90		
89-91		
90-92		
91-93	3,333	3,333
92-94	3,333	3,333
93-95	3,333	3,333

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 350.2 EASEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
94-96	1,043		0		0		0
95-97	1,043		0		0		0
96-98	1,043		0		0		0
97-99							
98-00				17		17	
99-01				17		17	
00-02				17		17	
01-03							
02-04							
03-05							
04-06				11,582		11,582	
05-07				26,186		26,186	
06-08				26,186		26,186	
07-09				14,604		14,604	
08-10							
09-11							
10-12							
11-13							
12-14							

FIVE-YEAR AVERAGE

10-14

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1986	10,899	11,340	104	3,208	29	8,132-	75-
1987	23,845	2,747	12	133,741-	561-	136,488-	572-
1988	40,490	11,051	27	141,272	349	130,221	322
1989	45,691	27,325	60	573-	1-	27,898-	61-
1990	69,974	137,560	197	411	1	137,149-	196-
1991	141,529	100,709	71		0	100,709-	71-
1992	30,461	48,746	160	3,933	13	44,813-	147-
1993	52,839	56,387	107	35,432	67	20,955-	40-
1994	55,007	298,658	543	3,284-	6-	301,942-	549-
1995	21,658	3,828-	18-	6,013	28	9,840	45
1996	87,344	4,773	5	25,031	29	20,258	23
1997	314,978	21,596	7	71,163	23	49,567	16
1998	17,176-	48,911	285-		0	48,911-	285
1999	165,056	6,309	4	3-	0	6,312-	4-
2000	111,251	546	0		0	546-	0
2001	216,713	16,269	8	1-	0	16,269-	8-
2002	72,556	14,366	20	1,660	2	12,705-	18-
2003	80,636	311,764	387	535	1	311,229-	386-
2004	120,581	28,252	23	4,336	4	23,916-	20-
2005	185,421	33,973	18	2,221-	1-	36,194-	20-
2006	64,940	29,496	45	35,275	54	5,779	9
2007	113,205	7,329	6	944-	1-	8,273-	7-
2008	91,687	4,658	5	819-	1-	5,477-	6-
2009	70,658	1,642	2	819	1	823-	1-
2010	47,270	21,190	45	1,859	4	19,331-	41-
2011	150,027	27,161	18	493-	0	27,654-	18-
2012	335,440	44,105	13	1,627	0	42,478-	13-
2013	388,715	31,830	8	11,746	3	20,084-	5-
2014	335,781	56,692	17	79,680	24	22,988	7
TOTAL	3,427,476	1,401,558	41	281,922	8	1,119,636-	33-

THREE-YEAR MOVING AVERAGES

86-88	25,078	8,379	33	3,580	14	4,800-	19-
87-89	36,676	13,708	37	2,319	6	11,388-	31-
88-90	52,052	58,645	113	47,037	90	11,609-	22-
89-91	85,731	88,531	103	54-	0	88,586-	103-
90-92	80,654	95,672	119	1,448	2	94,224-	117-
91-93	74,943	68,614	92	13,122	18	55,493-	74-
92-94	46,103	134,597	292	12,027	26	122,570-	266-
93-95	43,168	117,073	271	12,720	29	104,352-	242-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
94-96	54,670	99,868	183	9,253	17	90,615-	166-
95-97	141,327	7,514	5	34,069	24	26,555	19
96-98	128,382	25,093	20	32,065	25	6,971	5
97-99	154,286	25,606	17	23,720	15	1,886-	1-
98-00	86,377	18,589	22	1-	0	18,590-	22-
99-01	164,340	7,708	5	1-	0	7,709-	5-
00-02	133,507	10,393	8	553	0	9,840-	7-
01-03	123,302	114,133	93	731	1	113,401-	92-
02-04	91,257	118,127	129	2,177	2	115,950-	127-
03-05	128,879	124,663	97	883	1	123,780-	96-
04-06	123,647	30,574	25	12,463	10	18,110-	15-
05-07	121,189	23,599	19	10,703	9	12,896-	11-
06-08	89,944	13,828	15	11,171	12	2,657-	3-
07-09	91,850	4,543	5	315-	0	4,857-	5-
08-10	69,872	9,163	13	620	1	8,544-	12-
09-11	89,318	16,664	19	729	1	15,936-	18-
10-12	177,579	30,819	17	998	1	29,821-	17-
11-13	291,394	34,365	12	4,293	1	30,072-	10-
12-14	353,312	44,209	13	31,018	9	13,191-	4-
FIVE-YEAR AVERAGE							
10-14	251,447	36,196	14	18,884	8	17,312-	7-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 353 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1986	2,708,160	131,029	5	287,460	11	156,432	6
1987	359,882	168,914	47	197,362	55	28,447	8
1988	2,351,901	338,010	14	1,017,748	43	679,739	29
1989	1,413,638	328,147	23	1,700,090	120	1,371,943	97
1990	3,892,883	674,627	17	1,079,188	28	404,562	10
1991	1,755,538	577,645	33	2,647,000	151	2,069,355	118
1992	3,064,856	360,734	12	1,516,914	49	1,156,179	38
1993	7,220,673	465,462	6	710,505	10	245,043	3
1994	10,916,440	760,311	7	441,314	4	318,997-	3-
1995	6,109,809	796,505	13	651,456	11	145,050-	2-
1996	11,016,936	1,271,257	12	3,977,384	36	2,706,127	25
1997	6,999,698	1,011,865	14	1,506,968	22	495,103	7
1998	4,298,868	1,145,559	27	127,050	3	1,018,508-	24-
1999	10,857,396	1,379,489	13	804,081	7	575,408-	5-
2000	10,742,453	439,954	4	293,154	3	146,800-	1-
2001	8,841,322	1,174,401	13	10,381	0	1,164,021-	13-
2002	8,536,953	1,599,001	19	303,019	4	1,295,982-	15-
2003	10,268,775	264,977	3	76,828	1	188,149-	2-
2004	9,545,728	1,022,904	11	337,661	4	685,242-	7-
2005	10,675,042	986,977	9	112,380	1	874,598-	8-
2006	18,150,148	1,687,314	9	67,513	0	1,619,802-	9-
2007	9,437,547	2,860,552	30	87,692	1	2,772,860-	29-
2008	13,266,075	1,877,178	14	289,079	2	1,588,099-	12-
2009	12,492,706	1,494,537	12	2,099,418	17	604,881	5
2010	10,395,150	1,302,990	13	398,213	4	904,777-	9-
2011	14,746,721	1,009,112	7	1,005,860	7	3,252-	0
2012	16,283,442	1,247,503	8	4,395,880	27	3,148,377	19
2013	15,409,318	1,657,289	11	677,690	4	979,599-	6-
2014	17,532,929	2,490,634	14	1,044,590	6	1,446,043-	8-
TOTAL	259,290,987	30,524,876	12	27,863,878	11	2,660,998-	1-

THREE-YEAR MOVING AVERAGES

86-88	1,806,648	212,651	12	500,857	28	288,206	16
87-89	1,375,141	278,357	20	971,733	71	693,377	50
88-90	2,552,808	446,928	18	1,265,676	50	818,748	32
89-91	2,354,020	526,806	22	1,808,760	77	1,281,953	54
90-92	2,904,426	537,669	19	1,747,701	60	1,210,032	42
91-93	4,013,689	467,947	12	1,624,806	40	1,156,859	29
92-94	7,067,323	528,836	7	889,578	13	360,742	5
93-95	8,082,307	674,093	8	601,092	7	73,001-	1-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 353 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
94-96	9,347,728	942,691	10	1,690,051	18	747,360	8
95-97	8,042,148	1,026,543	13	2,045,269	25	1,018,727	13
96-98	7,438,501	1,142,894	15	1,870,467	25	727,574	10
97-99	7,385,321	1,178,971	16	812,700	11	366,271-	5-
98-00	8,632,906	988,334	11	408,095	5	580,239-	7-
99-01	10,147,057	997,948	10	369,205	4	628,743-	6-
00-02	9,373,576	1,071,119	11	202,185	2	868,934-	9-
01-03	9,215,683	1,012,793	11	130,076	1	882,717-	10-
02-04	9,450,485	962,294	10	239,170	3	723,124-	8-
03-05	10,163,182	758,286	7	175,623	2	582,663-	6-
04-06	12,790,306	1,232,398	10	172,518	1	1,059,881-	8-
05-07	12,754,246	1,844,948	14	89,195	1	1,755,753-	14-
06-08	13,617,924	2,141,681	16	148,095	1	1,993,587-	15-
07-09	11,732,110	2,077,422	18	825,396	7	1,252,026-	11-
08-10	12,051,311	1,558,235	13	928,903	8	629,331-	5-
09-11	12,544,859	1,268,879	10	1,167,830	9	101,049-	1-
10-12	13,808,437	1,186,535	9	1,933,318	14	746,783	5
11-13	15,479,827	1,304,634	8	2,026,477	13	721,842	5
12-14	16,408,563	1,798,475	11	2,039,387	12	240,912	1
FIVE-YEAR AVERAGE							
10-14	14,873,512	1,541,505	10	1,504,447	10	37,059-	0

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 353.1 STATION EQUIPMENT - STEP-UP TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2000	369,785	1,164	0		0	1,164-	0
2001	847,200	16,779	2		0	16,779-	2-
2002	700,709		0		0		0
2003	743,339		0		0		0
2004	200,515		0		0		0
2005	2,201,853	95,957	4		0	95,957-	4-
2006	1,073,044	98,462	9	1,932	0	96,530-	9-
2007	3,001,390	206,778	7	300,257	10	93,479	3
2008	834,566	10,140	1		0	10,140-	1-
2009	1,398,994	481,518	34		0	481,518-	34-
2010	6,071,701	98,595	2		0	98,595-	2-
2011	9,174,935	395,931	4	716,478	8	320,547	3
2012	19,104,641	429,095-	2-	17,153	0	446,248	2
2013	10,461,257	852,032	8	711,280	7	140,752-	1-
2014	8,252,365	286,760	3	1,445	0	285,315-	3-
TOTAL	64,436,294	2,115,023	3	1,748,545	3	366,477-	1-

THREE-YEAR MOVING AVERAGES

00-02	639,232	5,981	1		0	5,981-	1-
01-03	763,749	5,593	1		0	5,593-	1-
02-04	548,188		0		0		0
03-05	1,048,569	31,986	3		0	31,986-	3-
04-06	1,158,471	64,806	6	644	0	64,162-	6-
05-07	2,092,095	133,732	6	100,730	5	33,003-	2-
06-08	1,636,333	105,127	6	100,730	6	4,397-	0
07-09	1,744,983	232,812	13	100,086	6	132,726-	8-
08-10	2,768,420	196,751	7		0	196,751-	7-
09-11	5,548,543	325,348	6	238,826	4	86,522-	2-
10-12	11,450,426	21,810	0	244,544	2	222,733	2
11-13	12,913,611	272,956	2	481,637	4	208,681	2
12-14	12,606,088	236,566	2	243,293	2	6,727	0

FIVE-YEAR AVERAGE

10-14	10,612,980	240,845	2	289,271	3	48,427	0

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 354 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1987	20,091-		0		0		0
1988							
1989							
1990	109		0		0		0
1991							
1992		8,645				8,645-	
1993	55,979	26,189	47	467	1	25,722-	46-
1994	789,909	5,415	1	3,208	0	2,207-	0
1995	120,774	1,350	1		0	1,350-	1-
1996	546,084	56,659	10		0	56,659-	10-
1997		537				537-	
1998							
1999		410-				410	
2000	775		0		0		0
2001				67,690		67,690	
2002		26,309				26,309-	
2003		9,308-				9,308	
2004							
2005							
2006	114,809	220,453	192		0	220,453-	192-
2007	21,470	13,813	64		0	13,813-	64-
2008							
2009	481,999	290,181	60		0	290,181-	60-
2010	361,246	384,600	106		0	384,600-	106-
2011	24,171	311,384			0	311,384-	
2012	600,072	20,875	3		0	20,875-	3-
2013	797,329	629,629	79		0	629,629-	79-
2014	658,781	341,631	52		0	341,631-	52-
TOTAL	4,553,416	2,327,951	51	71,365	2	2,256,586-	50-

THREE-YEAR MOVING AVERAGES

87-89	6,697-		0		0		0
88-90	36		0		0		0
89-91	36		0		0		0
90-92	36	2,882			0	2,882-	
91-93	18,660	11,611	62	156	1	11,456-	61-
92-94	281,963	13,416	5	1,225	0	12,191-	4-
93-95	322,221	10,985	3	1,225	0	9,760-	3-
94-96	485,589	21,141	4	1,069	0	20,072-	4-
95-97	222,286	19,515	9		0	19,515-	9-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 354 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
96-98	182,028	19,065	10		0	19,065-	10-
97-99		42				42-	
98-00	258	137-	53-		0	137	53
99-01	258	137-	53-	22,563		22,700	
00-02	258	8,770		22,563		13,794	
01-03		5,667		22,563		16,896	
02-04		5,667				5,667-	
03-05		3,103-				3,103	
04-06	38,270	73,484	192		0	73,484-	192-
05-07	45,426	78,088	172		0	78,088-	172-
06-08	45,426	78,088	172		0	78,088-	172-
07-09	167,823	101,331	60		0	101,331-	60-
08-10	281,082	224,927	80		0	224,927-	80-
09-11	289,139	328,722	114		0	328,722-	114-
10-12	328,497	238,953	73		0	238,953-	73-
11-13	473,857	320,629	68		0	320,629-	68-
12-14	685,394	330,712	48		0	330,712-	48-
FIVE-YEAR AVERAGE							
10-14	488,320	337,624	69		0	337,624-	69-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 355 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1986	791,022	707,829	89	300,069	38	407,759-	52-
1987	971,566	688,569	71	75,124	8	613,446-	63-
1988	950,892	1,010,366	106	452,340	48	558,026-	59-
1989	1,100,893	1,130,726	103	530,037	48	600,689-	55-
1990	1,949,675	1,068,249	55	519,294	27	548,955-	28-
1991	1,162,106	983,292	85	211,761	18	771,531-	66-
1992	1,306,329	1,655,226	127	382,175	29	1,273,051-	97-
1993	1,455,829	1,623,260	112	1,674,655	115	51,395	4
1994	2,646,071	1,775,005	67	665,422-	25-	2,440,427-	92-
1995	2,189,700	1,287,485	59	59,439	3	1,228,046-	56-
1996	1,481,475	1,552,481	105	375,461	25	1,177,020-	79-
1997	1,891,652	1,455,606	77	280,759	15	1,174,847-	62-
1998	1,369,821	1,919,510	140	202,012	15	1,717,498-	125-
1999	1,192,506	2,358,341	198	467,148	39	1,891,193-	159-
2000	2,413,499	4,054,758	168	1,793,764	74	2,260,993-	94-
2001	3,118,946	3,723,660	119	6,380,387	205	2,656,727	85
2002	5,996,987	6,834,725	114	6,402,078	107	432,647-	7-
2003	3,216,197	5,452,854	170	59,087	2	5,393,767-	168-
2004	5,322,365	4,038,705	76	2,320,743-	44-	6,359,449-	119-
2005	4,581,344	3,846,713	84	2,807,640	61	1,039,073-	23-
2006	8,121,941	5,921,441	73	3,661,766	45	2,259,675-	28-
2007	5,744,411	5,579,726	97	5,382,846	94	196,880-	3-
2008	6,301,674	5,189,635	82	570,215	9	4,619,420-	73-
2009	5,447,229	6,541,903	120	781,235-	14-	7,323,138-	134-
2010	5,921,414	3,052,740	52	3,894,046	66	841,306	14
2011	3,986,250	4,921,906	123	3,693,281	93	1,228,625-	31-
2012	5,557,507	6,663,485	120	1,569,286	28	5,094,199-	92-
2013	6,808,137	8,138,936	120	5,543,782	81	2,595,154-	38-
2014	7,416,380	9,469,270	128	4,134,329	56	5,334,941-	72-
TOTAL	100,413,818	102,646,402	102	47,655,380	47	54,991,021-	55-

THREE-YEAR MOVING AVERAGES

86-88	904,493	802,255	89	275,844	30	526,410-	58-
87-89	1,007,784	943,220	94	352,500	35	590,720-	59-
88-90	1,333,820	1,069,780	80	500,557	38	569,224-	43-
89-91	1,404,225	1,060,756	76	420,364	30	640,392-	46-
90-92	1,472,703	1,235,589	84	371,076	25	864,513-	59-
91-93	1,308,088	1,420,593	109	756,197	58	664,396-	51-
92-94	1,802,743	1,684,497	93	463,803	26	1,220,694-	68-
93-95	2,097,200	1,561,917	74	356,224	17	1,205,693-	57-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 355 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
94-96	2,105,749	1,538,324	73	76,841-	4-	1,615,164-	77-
95-97	1,854,275	1,431,857	77	238,553	13	1,193,304-	64-
96-98	1,580,982	1,642,532	104	286,077	18	1,356,455-	86-
97-99	1,484,660	1,911,152	129	316,640	21	1,594,513-	107-
98-00	1,658,609	2,777,536	167	820,975	49	1,956,561-	118-
99-01	2,241,651	3,378,919	151	2,880,433	128	498,486-	22-
00-02	3,843,144	4,871,047	127	4,858,743	126	12,304-	0
01-03	4,110,710	5,337,079	130	4,280,517	104	1,056,562-	26-
02-04	4,845,183	5,442,095	112	1,380,141	28	4,061,954-	84-
03-05	4,373,302	4,446,091	102	181,995	4	4,264,096-	98-
04-06	6,008,550	4,602,287	77	1,382,888	23	3,219,399-	54-
05-07	6,149,232	5,115,960	83	3,950,751	64	1,165,209-	19-
06-08	6,722,676	5,563,601	83	3,204,942	48	2,358,658-	35-
07-09	5,831,105	5,770,421	99	1,723,942	30	4,046,479-	69-
08-10	5,890,106	4,928,093	84	1,227,676	21	3,700,417-	63-
09-11	5,118,298	4,838,850	95	2,268,698	44	2,570,152-	50-
10-12	5,155,057	4,879,377	95	3,052,205	59	1,827,172-	35-
11-13	5,450,631	6,574,776	121	3,602,116	66	2,972,659-	55-
12-14	6,594,008	8,090,564	123	3,749,132	57	4,341,431-	66-
FIVE-YEAR AVERAGE							
10-14	5,937,938	6,449,267	109	3,766,945	63	2,682,322-	45-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1986	556,096	561,321	101	129,508	23	431,813-	78-
1987	781,513	608,341	78	176,939	23	431,403-	55-
1988	1,090,168	1,008,304	92	289,464	27	718,840-	66-
1989	1,042,912	711,181	68	242,044	23	469,137-	45-
1990	1,848,583	792,439	43	618,433	33	174,006-	9-
1991	843,690	385,552	46	238,818	28	146,734-	17-
1992	1,041,408	1,576,772	151	236,765	23	1,340,007-	129-
1993	2,529,684	1,427,040	56	172,115	7	1,254,924-	50-
1994	3,361,313	737,894	22	1,013,003	30	275,110	8
1995	1,558,487	793,744	51	80,989	5	712,756-	46-
1996	1,940,671	748,494	39	138,339	7	610,156-	31-
1997	5,120,099	967,511	19	96,585	2	870,926-	17-
1998	1,724,381	1,938,109	112	8,156	0	1,929,953-	112-
1999	1,019,595	1,244,490	122	125,251	12	1,119,239-	110-
2000	1,662,236	2,579,227	155	219,971	13	2,359,257-	142-
2001	3,673,114	2,999,753	82	166,071	5	2,833,682-	77-
2002	4,891,385	3,185,509	65	334,134	7	2,851,375-	58-
2003	2,508,084	3,817,211	152	148,766	6	3,668,446-	146-
2004	5,950,693	3,265,552	55	309,109	5	2,956,443-	50-
2005	4,639,178	2,811,345	61	667,790	14	2,143,555-	46-
2006	7,885,812	3,573,368	45	437,616	6	3,135,752-	40-
2007	4,455,236	3,423,847	77	74,842	2	3,349,005-	75-
2008	6,503,511	3,802,190	58	182,340	3	3,619,850-	56-
2009	7,164,710	4,409,144	62	29,509	0	4,379,635-	61-
2010	5,257,274	3,971,111	76	792,664	15	3,178,446-	60-
2011	2,883,855	4,121,592	143	1,380,560	48	2,741,032-	95-
2012	6,291,204	3,488,530	55	728,734	12	2,759,797-	44-
2013	5,290,449	5,422,074	102	2,405,969	45	3,016,105-	57-
2014	8,256,988	6,687,793	81	1,820,468	22	4,867,325-	59-
TOTAL	101,772,330	71,059,440	70	13,264,950	13	57,794,489-	57-

THREE-YEAR MOVING AVERAGES

86-88	809,259	725,989	90	198,637	25	527,352-	65-
87-89	971,531	775,942	80	236,149	24	539,793-	56-
88-90	1,327,221	837,308	63	383,314	29	453,995-	34-
89-91	1,245,062	629,724	51	366,432	29	263,293-	21-
90-92	1,244,560	918,255	74	364,672	29	553,583-	44-
91-93	1,471,594	1,129,788	77	215,900	15	913,889-	62-
92-94	2,310,802	1,247,235	54	473,961	21	773,274-	33-
93-95	2,483,161	986,226	40	422,036	17	564,190-	23-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
94-96	2,286,824	760,044	33	410,777	18	349,267-	15-
95-97	2,873,086	836,583	29	105,304	4	731,279-	25-
96-98	2,928,383	1,218,038	42	81,027	3	1,137,011-	39-
97-99	2,621,358	1,383,370	53	76,664	3	1,306,706-	50-
98-00	1,468,737	1,920,609	131	117,793	8	1,802,816-	123-
99-01	2,118,315	2,274,490	107	170,431	8	2,104,059-	99-
00-02	3,408,912	2,921,496	86	240,059	7	2,681,438-	79-
01-03	3,690,861	3,334,158	90	216,324	6	3,117,834-	84-
02-04	4,450,054	3,422,757	77	264,003	6	3,158,754-	71-
03-05	4,365,985	3,298,036	76	375,221	9	2,922,815-	67-
04-06	6,158,561	3,216,755	52	471,505	8	2,745,250-	45-
05-07	5,660,075	3,269,520	58	393,416	7	2,876,104-	51-
06-08	6,281,520	3,599,802	57	231,599	4	3,368,202-	54-
07-09	6,041,152	3,878,394	64	95,563	2	3,782,830-	63-
08-10	6,308,498	4,060,815	64	334,838	5	3,725,977-	59-
09-11	5,101,946	4,167,282	82	734,244	14	3,433,038-	67-
10-12	4,810,778	3,860,411	80	967,319	20	2,893,092-	60-
11-13	4,821,836	4,344,065	90	1,505,087	31	2,838,978-	59-
12-14	6,612,881	5,199,466	79	1,651,723	25	3,547,742-	54-
FIVE-YEAR AVERAGE							
10-14	5,595,954	4,738,220	85	1,425,679	25	3,312,541-	59-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 357 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1986	16,693-	20,000	120-		0	20,000-	120
1987							
1988	3,020		0	24,490	811	24,490	811
1989				319		319	
1990	12,278	9,081	74		0	9,081-	74-
1991							
1992	37,200		0		0		0
1993							
1994		204,691				204,691-	
1995		27,313				27,313-	
1996	278,996	7,890	3		0	7,890-	3-
1997	85,433	70,603	83		0	70,603-	83-
1998		2,141				2,141-	
1999	4,427	14,732	333		0	14,732-	333-
2000	1,459	3,202-	219-		0	3,202	219
2001		17-				17	
2002		17,957				17,957-	
2003	25,580	25,940	101		0	25,940-	101-
2004	25,580-	13,378	52-		0	13,378-	52
2005		479,992				479,992-	
2006	327,107	151,778	46		0	151,778-	46-
2007	3,938	2,638-	67-		0	2,638	67
2008		2,737				2,737-	
2009		67,800				67,800-	
2010		10,841-				10,841	
2011		11,160-				11,160	
2012		59,485				59,485-	
2013	479,177	824,626	172		0	824,626-	172-
2014		46				46-	
TOTAL	1,216,342	1,972,333	162	24,809	2	1,947,524-	160-

THREE-YEAR MOVING AVERAGES

86-88	4,558-	6,667	146-	8,163	179-	1,497	33-
87-89	1,007		0	8,270	821	8,270	821
88-90	5,099	3,027	59	8,270	162	5,242	103
89-91	4,093	3,027	74	106	3	2,921-	71-
90-92	16,493	3,027	18		0	3,027-	18-
91-93	12,400		0		0		0
92-94	12,400	68,230	550		0	68,230-	550-
93-95		77,335				77,335-	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 357 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
94-96	92,999	79,965	86		0	79,965-	86-
95-97	121,476	35,269	29		0	35,269-	29-
96-98	121,476	26,878	22		0	26,878-	22-
97-99	29,953	29,159	97		0	29,159-	97-
98-00	1,962	4,557	232		0	4,557-	232-
99-01	1,962	3,838	196		0	3,838-	196-
00-02	486	4,913			0	4,913-	
01-03	8,527	14,627	172		0	14,627-	172-
02-04		19,092				19,092-	
03-05		173,103				173,103-	
04-06	100,509	215,049	214		0	215,049-	214-
05-07	110,348	209,710	190		0	209,710-	190-
06-08	110,348	50,626	46		0	50,626-	46-
07-09	1,313	22,633			0	22,633-	
08-10		19,899				19,899-	
09-11		15,266				15,266-	
10-12		12,495				12,495-	
11-13	159,726	290,984	182		0	290,984-	182-
12-14	159,726	294,719	185		0	294,719-	185-
FIVE-YEAR AVERAGE							
10-14	95,835	172,431	180		0	172,431-	180-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1986	75,384-	68,000	90-		0	68,000-	90
1987	2,125		0		0		0
1988	30,128		0	232,733	772	232,733	772
1989	15,719	19,631	125		0	19,631-	125-
1990	20,308-	9,081-	45		0	9,081	45-
1991							
1992							
1993							
1994	178,556	204,691	115		0	204,691-	115-
1995	88,532	10,708	12		0	10,708-	12-
1996	403,236	70,367	17		0	70,367-	17-
1997	85,318	58,865	69	670,410	786	611,545	717
1998	59,652	10,863	18		0	10,863-	18-
1999	32,330	17,292	53	226,555	701	209,263	647
2000	41,093	238	1	713,332		713,094	
2001	65,110	41,022	63		0	41,022-	63-
2002	5,350	11,822	221		0	11,822-	221-
2003	609,390	35,673	6		0	35,673-	6-
2004	635,921	1,103,891	174		0	1,103,891-	174-
2005	47,881	243,936	509		0	243,936-	509-
2006	231,013	84,979	37		0	84,979-	37-
2007	16,238	1,270-	8-		0	1,270	8
2008		1,558				1,558-	
2009		32,864				32,864-	
2010	61,236	60,920	99		0	60,920-	99-
2011	32,563	23,594	72		0	23,594-	72-
2012	209,453	645,420	308		0	645,420-	308-
2013	254,759	654,574	257		0	654,574-	257-
2014	21,311	461,449			0	461,449-	
TOTAL	3,031,221	3,852,007	127	1,843,030	61	2,008,977-	66-

THREE-YEAR MOVING AVERAGES

86-88	14,377-	22,667	158-	77,578	540-	54,911	382-
87-89	15,991	6,544	41	77,578	485	71,034	444
88-90	8,513	3,517	41	77,578	911	74,061	870
89-91	1,530-	3,517	230-		0	3,517-	230
90-92	6,769-	3,027-	45		0	3,027	45-
91-93							
92-94	59,519	68,230	115		0	68,230-	115-
93-95	89,029	71,800	81		0	71,800-	81-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
94-96	223,441	95,255	43		0	95,255-	43-
95-97	192,362	46,647	24	223,470	116	176,823	92
96-98	182,735	46,698	26	223,470	122	176,772	97
97-99	59,100	29,007	49	298,988	506	269,982	457
98-00	44,358	9,464	21	313,295	706	303,831	685
99-01	46,177	19,517	42	313,295	678	293,778	636
00-02	37,184	17,694	48	237,777	639	220,083	592
01-03	226,617	29,506	13		0	29,506-	13-
02-04	416,887	383,795	92		0	383,795-	92-
03-05	431,064	461,167	107		0	461,167-	107-
04-06	304,938	477,602	157		0	477,602-	157-
05-07	98,377	109,215	111		0	109,215-	111-
06-08	82,417	28,423	34		0	28,423-	34-
07-09	5,413	11,051	204		0	11,051-	204-
08-10	20,412	31,781	156		0	31,781-	156-
09-11	31,266	39,126	125		0	39,126-	125-
10-12	101,084	243,311	241		0	243,311-	241-
11-13	165,592	441,196	266		0	441,196-	266-
12-14	161,841	587,148	363		0	587,148-	363-
FIVE-YEAR AVERAGE							
10-14	115,865	369,191	319		0	369,191-	319-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 359 ROADS AND TRAILS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1986	11,895	22,337	188	23,472	197	1,136	10
1987	44,240	58,801	133		0	58,801-	133-
1988	23,914	7,661	32	21,345	89	13,684	57
1989	30,438	19,488	64		0	19,488-	64-
1990	16,541	9,579	58		0	9,579-	58-
1991	12,345	4,597	37		0	4,597-	37-
1992	30,410	12,674	42		0	12,674-	42-
1993	9,849	4,026	41		0	4,026-	41-
1994	14,619	9,391	64		0	9,391-	64-
1995	16,907	9,149	54		0	9,149-	54-
1996	69,554	30,079	43		0	30,079-	43-
1997	29,679	4,630	16		0	4,630-	16-
1998	38,531	18,189	47		0	18,189-	47-
1999	34,192	8,180	24		0	8,180-	24-
2000	48,319	4,910	10		0	4,910-	10-
2001	34,130	6,673	20		0	6,673-	20-
2002	11,958	17,973	150	20,212	169	2,239	19
2003	4,146	9,373	226		0	9,373-	226-
2004	15,479	11,678	75		0	11,678-	75-
2005	32,541	29,282	90		0	29,282-	90-
2006	20,028	15,795	79		0	15,795-	79-
2007	67,089	17,372	26	16,616	25	756-	1-
2008	4,501	14,835	330		0	14,835-	330-
2009	43,118	239,740	556		0	239,740-	556-
2010	8,807	23,128	263		0	23,128-	263-
2011	58,401	23,770	41		0	23,770-	41-
2012	75,140	39,870	53		0	39,870-	53-
2013	22,122	24,514	111		0	24,514-	111-
2014	1,719	41,712			0	41,712-	
TOTAL	830,611	739,407	89	81,646	10	657,761-	79-

THREE-YEAR MOVING AVERAGES

86-88	26,683	29,599	111	14,939	56	14,660-	55-
87-89	32,864	28,650	87	7,115	22	21,535-	66-
88-90	23,631	12,242	52	7,115	30	5,128-	22-
89-91	19,775	11,221	57		0	11,221-	57-
90-92	19,765	8,950	45		0	8,950-	45-
91-93	17,535	7,099	40		0	7,099-	40-
92-94	18,293	8,697	48		0	8,697-	48-
93-95	13,792	7,522	55		0	7,522-	55-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 359 ROADS AND TRAILS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
94-96	33,693	16,206	48		0	16,206-	48-
95-97	38,713	14,620	38		0	14,620-	38-
96-98	45,921	17,633	38		0	17,633-	38-
97-99	34,134	10,333	30		0	10,333-	30-
98-00	40,347	10,427	26		0	10,427-	26-
99-01	38,880	6,588	17		0	6,588-	17-
00-02	31,469	9,852	31	6,737	21	3,115-	10-
01-03	16,745	11,340	68	6,737	40	4,602-	27-
02-04	10,528	13,008	124	6,737	64	6,271-	60-
03-05	17,388	16,778	96		0	16,778-	96-
04-06	22,683	18,919	83		0	18,919-	83-
05-07	39,886	20,817	52	5,539	14	15,278-	38-
06-08	30,539	16,001	52	5,539	18	10,462-	34-
07-09	38,236	90,649	237	5,539	14	85,110-	223-
08-10	18,809	92,568	492		0	92,568-	492-
09-11	36,776	95,546	260		0	95,546-	260-
10-12	47,450	28,923	61		0	28,923-	61-
11-13	51,888	29,385	57		0	29,385-	57-
12-14	32,994	35,365	107		0	35,365-	107-
FIVE-YEAR AVERAGE							
10-14	33,238	30,599	92		0	30,599-	92-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1986	23,333	4,713	20	2,080	9	2,632-	11-
1987	35,397	7,393	21	6,760	19	633-	2-
1988	30,772	11,561	38	1,788	6	9,774-	32-
1989	43,624	1,015	2	201	0	814-	2-
1990	59,766	24,895	42	151	0	24,744-	41-
1991	125,502	62,142	50	1,896	2	60,246-	48-
1992	58,149	75,923	131	53	0	75,870-	130-
1993	115,003	195,095	170	55,296	48	139,800-	122-
1994	271,682	44,861	17	92,740	34	47,878	18
1995	24,322	11,985	49	17,887	74	5,901	24
1996	114,965	32,715	28	14,488	13	18,227-	16-
1997	77,994	21,172	27	9,976	13	11,196-	14-
1998	133,217	29,473	22	127,338	96	97,865	73
1999	226,359	117,930	52	696	0	117,234-	52-
2000	88,845	27,023	30		0	27,023-	30-
2001	111,576	41,022	37		0	41,022-	37-
2002	204,176	120,000	59		0	120,000-	59-
2003	215,906	9,653	4	14,012	6	4,359	2
2004	142,243	22,676	16	1,556	1	21,120-	15-
2005	167,676	19,528	12	14,151	8	5,377-	3-
2006	107,162	39,396	37	1,234-	1-	40,631-	38-
2007	44,220	7,436	17		0	7,436-	17-
2008	70,864	18,194	26	2,090	3	16,105-	23-
2009	122,580	49,076	40	66,000	54	16,924	14
2010	45,825	16,427	36	700	2	15,727-	34-
2011	556,219	86,578	16	5,054	1	81,524-	15-
2012	818,390	139,319	17	18	0	139,301-	17-
2013	184,821	50,486	27	169	0	50,317-	27-
2014	333,398	144,328	43	3,115	1	141,213-	42-
TOTAL	4,553,986	1,432,018	31	436,980	10	995,038-	22-

THREE-YEAR MOVING AVERAGES

86-88	29,834	7,889	26	3,543	12	4,346-	15-
87-89	36,597	6,657	18	2,916	8	3,740-	10-
88-90	44,720	12,491	28	713	2	11,777-	26-
89-91	76,297	29,351	38	749	1	28,601-	37-
90-92	81,139	54,320	67	700	1	53,620-	66-
91-93	99,552	111,053	112	19,082	19	91,972-	92-
92-94	148,278	105,293	71	49,363	33	55,931-	38-
93-95	137,002	83,981	61	55,307	40	28,673-	21-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
94-96	136,989	29,854	22	41,705	30	11,851	9
95-97	72,427	21,958	30	14,117	19	7,841-	11-
96-98	108,725	27,787	26	50,601	47	22,814	21
97-99	145,857	56,192	39	46,003	32	10,188-	7-
98-00	149,474	58,142	39	42,678	29	15,464-	10-
99-01	142,260	61,992	44	232	0	61,760-	43-
00-02	134,866	62,682	46		0	62,682-	46-
01-03	177,219	56,892	32	4,671	3	52,221-	29-
02-04	187,442	50,776	27	5,189	3	45,587-	24-
03-05	175,275	17,285	10	9,906	6	7,379-	4-
04-06	139,027	27,200	20	4,824	3	22,376-	16-
05-07	106,353	22,120	21	4,306	4	17,814-	17-
06-08	74,082	21,676	29	285	0	21,390-	29-
07-09	79,221	24,902	31	22,697	29	2,206-	3-
08-10	79,756	27,899	35	22,930	29	4,969-	6-
09-11	241,541	50,694	21	23,918	10	26,776-	11-
10-12	473,478	80,775	17	1,924	0	78,851-	17-
11-13	519,810	92,128	18	1,747	0	90,381-	17-
12-14	445,536	111,378	25	1,101	0	110,277-	25-
FIVE-YEAR AVERAGE							
10-14	387,731	87,428	23	1,811	0	85,616-	22-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 362 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1986	2,785,968	303,210	11	618,944	22	315,734	11
1987	2,908,916	384,103	13	292,882	10	91,221-	3-
1988	2,388,456	580,347	24	163,867	7	416,480-	17-
1989	3,790,198	701,107	18	573,858	15	127,249-	3-
1990	3,457,473	1,851,440	54	334,961	10	1,516,479-	44-
1991	3,284,551	1,313,887	40	358,078	11	955,809-	29-
1992	7,043,078	1,104,815	16	427,568	6	677,246-	10-
1993	5,480,082	1,374,273	25	1,036,754	19	337,518-	6-
1994	7,386,278	1,192,191	16	989,451	13	202,741-	3-
1995	2,700,925	772,664	29	303,601	11	469,063-	17-
1996	2,692,769	959,009	36	288,493	11	670,516-	25-
1997	5,089,916	920,596	18	108,497	2	812,099-	16-
1998	5,673,567	2,189,316	39	657,483	12	1,531,833-	27-
1999	5,022,674	859,748	17	317,855	6	541,893-	11-
2000	6,653,724	748,063	11	521,077	8	226,986-	3-
2001	8,248,361	1,146,917	14	167,497	2	979,420-	12-
2002	7,403,615	623,732	8	108,043	1	515,690-	7-
2003	9,196,904	438,204	5	62,254	1	375,950-	4-
2004	4,803,970	799,700	17	1,521,125	32	721,425	15
2005	6,329,372	761,477	12	160,006	3	601,471-	10-
2006	13,025,595	2,655,390	20	20,845	0	2,634,545-	20-
2007	5,439,680	566,030	10	78,503	1	487,526-	9-
2008	6,652,721	1,146,992	17	1,260,745	19	113,753	2
2009	6,090,313	1,375,139	23	8,875	0	1,366,263-	22-
2010	4,277,034	668,783	16	717,094	17	48,311	1
2011	7,694,755	253,095	3		0	253,095-	3-
2012	9,528,226	1,998,018	21	387,734	4	1,610,284-	17-
2013	9,404,960	1,451,007	15	845,432	9	605,575-	6-
2014	11,444,802	1,726,139	15	657,769	6	1,068,370-	9-
TOTAL	175,898,885	30,865,392	18	12,989,292	7	17,876,100-	10-

THREE-YEAR MOVING AVERAGES

86-88	2,694,447	422,553	16	358,564	13	63,989-	2-
87-89	3,029,190	555,185	18	343,536	11	211,650-	7-
88-90	3,212,042	1,044,298	33	357,562	11	686,736-	21-
89-91	3,510,741	1,288,811	37	422,299	12	866,512-	25-
90-92	4,595,034	1,423,381	31	373,536	8	1,049,845-	23-
91-93	5,269,237	1,264,325	24	607,467	12	656,858-	12-
92-94	6,636,479	1,223,759	18	817,925	12	405,835-	6-
93-95	5,189,095	1,113,043	21	776,602	15	336,441-	6-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 362 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
94-96	4,259,991	974,621	23	527,182	12	447,440-	11-
95-97	3,494,537	884,090	25	233,531	7	650,559-	19-
96-98	4,485,417	1,356,307	30	351,491	8	1,004,816-	22-
97-99	5,262,052	1,323,220	25	361,278	7	961,942-	18-
98-00	5,783,322	1,265,709	22	498,805	9	766,904-	13-
99-01	6,641,586	918,243	14	335,476	5	582,766-	9-
00-02	7,435,233	839,571	11	265,539	4	574,032-	8-
01-03	8,282,960	736,284	9	112,598	1	623,687-	8-
02-04	7,134,830	620,546	9	563,807	8	56,738-	1-
03-05	6,776,749	666,461	10	581,128	9	85,332-	1-
04-06	8,052,979	1,405,523	17	567,326	7	838,197-	10-
05-07	8,264,882	1,327,633	16	86,452	1	1,241,181-	15-
06-08	8,372,666	1,456,137	17	453,365	5	1,002,773-	12-
07-09	6,060,905	1,029,387	17	449,375	7	580,012-	10-
08-10	5,673,356	1,063,638	19	662,238	12	401,400-	7-
09-11	6,020,701	765,672	13	241,990	4	523,682-	9-
10-12	7,166,672	973,299	14	368,276	5	605,023-	8-
11-13	8,875,981	1,234,040	14	411,055	5	822,985-	9-
12-14	10,125,996	1,725,055	17	630,312	6	1,094,743-	11-
FIVE-YEAR AVERAGE							
10-14	8,469,956	1,219,409	14	521,606	6	697,803-	8-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1986	2,979,732	2,363,498	79	1,528,149	51	835,349-	28-
1987	2,510,025	2,414,463	96	1,577,897	63	836,566-	33-
1988	2,858,505	2,426,528	85	1,758,204	62	668,324-	23-
1989	3,096,480	2,649,349	86	1,331,619	43	1,317,730-	43-
1990	3,357,462	3,124,647	93	1,964,374	59	1,160,273-	35-
1991	3,072,734	2,906,200	95	720,578	23	2,185,622-	71-
1992	2,988,550	4,122,104	138	1,439,060	48	2,683,044-	90-
1993	3,047,632	4,051,447	133	1,802,244	59	2,249,203-	74-
1994	2,160,210	3,590,819	166	2,174,666	101	1,416,153-	66-
1995	13,361,837	3,030,324	23	1,914,119	14	1,116,205-	8-
1996	1,295,457	2,699,137	208	2,048,117	158	651,019-	50-
1997	1,132,045	2,762,267	244	1,649,657	146	1,112,610-	98-
1998	1,578,856	3,743,970	237	1,923,082	122	1,820,888-	115-
1999	4,183,015	3,301,947	79	1,380,104	33	1,921,843-	46-
2000	5,889,236	3,458,652	59	2,148,807	36	1,309,844-	22-
2001	3,982,649	4,258,032	107	344,280	9	3,913,752-	98-
2002	3,291,762	4,101,694	125	1,351,305	41	2,750,389-	84-
2003	3,090,158	5,457,509	177	1,293,869	42	4,163,641-	135-
2004	2,641,418	4,358,424	165	1,428,380	54	2,930,044-	111-
2005	2,566,760	4,987,165	194	1,768,931	69	3,218,234-	125-
2006	4,752,175	14,715,597	310	1,234,933	26	13,480,664-	284-
2007	5,320,662	9,887,083	186	1,126,279	21	8,760,804-	165-
2008	5,632,407	9,037,740	160	1,034,882	18	8,002,858-	142-
2009	5,115,145	10,893,227	213	769,915	15	10,123,311-	198-
2010	6,296,190	20,798,348	330	381,879	6	20,416,469-	324-
2011	6,583,168	10,527,265	160	419,776	6	10,107,488-	154-
2012	6,924,236	11,433,568	165	353,624	5	11,079,944-	160-
2013	8,435,916	12,487,804	148	6,587	0	12,481,218-	148-
2014	12,896,658	19,398,976	150	3,510	0	19,395,465-	150-
TOTAL	131,041,080	188,987,783	144	36,878,831	28	152,108,953-	116-

THREE-YEAR MOVING AVERAGES

86-88	2,782,754	2,401,497	86	1,621,417	58	780,080-	28-
87-89	2,821,670	2,496,780	88	1,555,907	55	940,873-	33-
88-90	3,104,149	2,733,508	88	1,684,733	54	1,048,775-	34-
89-91	3,175,558	2,893,398	91	1,338,857	42	1,554,541-	49-
90-92	3,139,582	3,384,317	108	1,374,671	44	2,009,646-	64-
91-93	3,036,305	3,693,250	122	1,320,627	43	2,372,623-	78-
92-94	2,732,131	3,921,457	144	1,805,323	66	2,116,133-	77-
93-95	6,189,893	3,557,530	57	1,963,676	32	1,593,854-	26-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
94-96	5,605,835	3,106,760	55	2,045,634	36	1,061,126-	19-
95-97	5,263,113	2,830,576	54	1,870,631	36	959,945-	18-
96-98	1,335,453	3,068,458	230	1,873,619	140	1,194,839-	89-
97-99	2,297,972	3,269,395	142	1,650,948	72	1,618,447-	70-
98-00	3,883,702	3,501,523	90	1,817,331	47	1,684,192-	43-
99-01	4,684,966	3,672,877	78	1,291,064	28	2,381,813-	51-
00-02	4,387,882	3,939,459	90	1,281,464	29	2,657,995-	61-
01-03	3,454,856	4,605,745	133	996,485	29	3,609,261-	104-
02-04	3,007,779	4,639,209	154	1,357,851	45	3,281,358-	109-
03-05	2,766,112	4,934,366	178	1,497,060	54	3,437,306-	124-
04-06	3,320,118	8,020,395	242	1,477,415	44	6,542,981-	197-
05-07	4,213,199	9,863,282	234	1,376,715	33	8,486,567-	201-
06-08	5,235,081	11,213,473	214	1,132,032	22	10,081,442-	193-
07-09	5,356,071	9,939,350	186	977,026	18	8,962,324-	167-
08-10	5,681,247	13,576,438	239	728,892	13	12,847,546-	226-
09-11	5,998,168	14,072,946	235	523,857	9	13,549,089-	226-
10-12	6,601,198	14,253,060	216	385,093	6	13,867,967-	210-
11-13	7,314,440	11,482,879	157	259,996	4	11,222,883-	153-
12-14	9,418,937	14,440,116	153	121,241	1	14,318,876-	152-
FIVE-YEAR AVERAGE							
10-14	8,227,234	14,929,192	181	233,075	3	14,696,117-	179-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1986	3,018,645	2,256,990	75	1,354,322	45	902,668-	30-
1987	3,681,723	2,574,798	70	1,319,488	36	1,255,309-	34-
1988	4,976,951	3,534,353	71	1,755,577	35	1,778,776-	36-
1989	6,398,356	4,157,527	65	1,912,124	30	2,245,403-	35-
1990	6,693,543	4,764,882	71	2,310,395	35	2,454,486-	37-
1991	5,866,591	3,799,072	65	986,298	17	2,812,774-	48-
1992	5,797,296	5,352,178	92	1,508,202	26	3,843,976-	66-
1993	5,977,008	4,583,420	77	1,243,160	21	3,340,260-	56-
1994	4,078,951	3,378,862	83	732,719	18	2,646,143-	65-
1995	2,863,879	3,406,486	119	666,029	23	2,740,457-	96-
1996	3,058,753	3,325,251	109	1,009,476	33	2,315,775-	76-
1997	2,688,232	2,815,340	105	1,697,635	63	1,117,705-	42-
1998	3,833,100	4,488,362	117	1,834,512	48	2,653,850-	69-
1999	8,900,449	4,767,758	54	1,009,129	11	3,758,628-	42-
2000	15,098,566	5,239,890	35	1,833,694	12	3,406,195-	23-
2001	8,005,221	4,969,825	62	609,056	8	4,360,768-	54-
2002	7,596,684	6,243,464	82	1,488,268	20	4,755,196-	63-
2003	7,070,854	7,379,406	104	1,105,812	16	6,273,594-	89-
2004	5,819,884	4,878,022	84	1,550,213	27	3,327,809-	57-
2005	4,987,625	5,816,342	117	1,905,536	38	3,910,806-	78-
2006	8,307,968	9,867,775	119	1,866,435	22	8,001,339-	96-
2007	7,378,187	9,717,743	132	1,553,379	21	8,164,364-	111-
2008	5,902,333	10,703,618	181	1,567,015	27	9,136,604-	155-
2009	4,399,301	10,778,474	245	100,509-	2-	10,878,983-	247-
2010	5,169,310	7,270,746	141	283,036	5	6,987,709-	135-
2011	6,766,654	7,646,152	113	238,595	4	7,407,557-	109-
2012	7,555,572	5,121,185	68	451,186	6	4,669,999-	62-
2013	6,925,705	8,534,449	123	134,515	2	8,399,934-	121-
2014	11,006,460	12,935,254	118	6,185	0	12,929,069-	117-
TOTAL	179,823,799	170,307,622	95	33,831,482	19	136,476,140-	76-

THREE-YEAR MOVING AVERAGES

86-88	3,892,440	2,788,713	72	1,476,462	38	1,312,251-	34-
87-89	5,019,010	3,422,226	68	1,662,396	33	1,759,829-	35-
88-90	6,022,950	4,152,254	69	1,992,699	33	2,159,555-	36-
89-91	6,319,496	4,240,494	67	1,736,272	27	2,504,221-	40-
90-92	6,119,143	4,638,711	76	1,601,632	26	3,037,079-	50-
91-93	5,880,298	4,578,223	78	1,245,887	21	3,332,337-	57-
92-94	5,284,419	4,438,153	84	1,161,360	22	3,276,793-	62-
93-95	4,306,613	3,789,589	88	880,636	20	2,908,953-	68-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
94-96	3,333,861	3,370,200	101	802,741	24	2,567,458-	77-
95-97	2,870,288	3,182,359	111	1,124,380	39	2,057,979-	72-
96-98	3,193,362	3,542,984	111	1,513,874	47	2,029,110-	64-
97-99	5,140,594	4,023,820	78	1,513,759	29	2,510,061-	49-
98-00	9,277,372	4,832,003	52	1,559,112	17	3,272,891-	35-
99-01	10,668,079	4,992,491	47	1,150,627	11	3,841,864-	36-
00-02	10,233,490	5,484,393	54	1,310,339	13	4,174,053-	41-
01-03	7,557,586	6,197,565	82	1,067,712	14	5,129,853-	68-
02-04	6,829,140	6,166,964	90	1,381,431	20	4,785,533-	70-
03-05	5,959,454	6,024,590	101	1,520,520	26	4,504,070-	76-
04-06	6,371,826	6,854,046	108	1,774,061	28	5,079,985-	80-
05-07	6,891,260	8,467,286	123	1,775,117	26	6,692,170-	97-
06-08	7,196,162	10,096,379	140	1,662,276	23	8,434,102-	117-
07-09	5,893,273	10,399,945	176	1,006,628	17	9,393,317-	159-
08-10	5,156,981	9,584,279	186	583,181	11	9,001,099-	175-
09-11	5,445,088	8,565,124	157	140,374	3	8,424,750-	155-
10-12	6,497,179	6,679,361	103	324,272	5	6,355,089-	98-
11-13	7,082,643	7,100,595	100	274,765	4	6,825,830-	96-
12-14	8,495,912	8,863,629	104	197,295	2	8,666,334-	102-
FIVE-YEAR AVERAGE							
10-14	7,484,740	8,301,557	111	222,703	3	8,078,854-	108-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 366.6 UNDERGROUND CONDUIT - DUCT SYSTEM

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1986	247,604	35,262	14	44,153	18	8,891	4
1987	389,092	30,872	8	7,716	2	23,156-	6-
1988	330,724	40,524	12	10,477	3	30,048-	9-
1989	454,703	42,392	9	6,826	2	35,566-	8-
1990	464,211	37,196	8	1,982-	0	39,178-	8-
1991	371,688	47,776	13	21,071-	6-	68,847-	19-
1992	332,454	91,033	27	16,501	5	74,532-	22-
1993	279,190	91,333	33	39,076	14	52,257-	19-
1994	374,236	65,753	18	81,256	22	15,503	4
1995	302,078	95,998	32	221,975	73	125,977	42
1996	365,609	77,916	21	38,920	11	38,996-	11-
1997	355,342	73,523	21	373,105	105	299,582	84
1998	401,999	88,440	22	66,187	16	22,253-	6-
1999	499,563	100,128	20	155,349	31	55,221	11
2000	407,482	217,272	53	28,369	7	188,903-	46-
2001	677,427	162,830	24	33,562	5	129,268-	19-
2002	419,318	187,308	45	17,713	4	169,595-	40-
2003	853,714	62,175	7	44,095	5	18,080-	2-
2004	742,794	62,653	8	38,891	5	23,763-	3-
2005	1,516,594	88,040	6	77,193	5	10,847-	1-
2006	1,315,446	86,264	7	69,305	5	16,959-	1-
2007	605,693	56,671	9	39,500	7	17,171-	3-
2008	450,753	31,003	7	43,115	10	12,113	3
2009	495,456	21,395	4	16,509	3	4,886-	1-
2010	425,878	19,858	5	14,490	3	5,368-	1-
2011	978,471	11,375	1	8,396	1	2,980-	0
2012	951,832	7,585-	1-	1,320	0	8,905	1
2013	521,605	7,340-	1-		0	7,340	1
2014	1,833,994	21,701-	1-		0	21,701	1
TOTAL	17,364,952	1,888,365	11	1,470,945	8	417,419-	2-

THREE-YEAR MOVING AVERAGES

86-88	322,474	35,553	11	20,782	6	14,771-	5-
87-89	391,506	37,929	10	8,340	2	29,590-	8-
88-90	416,546	40,038	10	5,107	1	34,930-	8-
89-91	430,201	42,455	10	5,409-	1-	47,864-	11-
90-92	389,451	58,668	15	2,184-	1-	60,852-	16-
91-93	327,777	76,714	23	11,502	4	65,212-	20-
92-94	328,627	82,706	25	45,611	14	37,095-	11-
93-95	318,502	84,361	26	114,102	36	29,741	9

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 366.6 UNDERGROUND CONDUIT - DUCT SYSTEM

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
94-96	347,308	79,889	23	114,050	33	34,161	10
95-97	341,010	82,479	24	211,333	62	128,854	38
96-98	374,317	79,960	21	159,404	43	79,444	21
97-99	418,968	87,364	21	198,213	47	110,850	26
98-00	436,348	135,280	31	83,302	19	51,978-	12-
99-01	528,158	160,077	30	72,427	14	87,650-	17-
00-02	501,409	189,136	38	26,548	5	162,589-	32-
01-03	650,153	137,437	21	31,790	5	105,648-	16-
02-04	671,942	104,045	15	33,566	5	70,479-	10-
03-05	1,037,701	70,956	7	53,393	5	17,563-	2-
04-06	1,191,611	78,986	7	61,796	5	17,189-	1-
05-07	1,145,911	76,992	7	61,999	5	14,992-	1-
06-08	790,631	57,979	7	50,640	6	7,339-	1-
07-09	517,301	36,356	7	33,041	6	3,315-	1-
08-10	457,362	24,085	5	24,705	5	620	0
09-11	633,268	17,543	3	13,132	2	4,411-	1-
10-12	785,394	7,883	1	8,068	1	186	0
11-13	817,302	1,183-	0	3,239	0	4,422	1
12-14	1,102,477	12,209-	1-	440	0	12,649	1
FIVE-YEAR AVERAGE							
10-14	942,356	1,079-	0	4,841	1	5,920	1

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 366.7 UNDERGROUND CONDUIT - DIRECT BURIED

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1986	8,587	10,301	120	6,035	70	4,266-	50-
1987	2,783	57,215		6,406	230	50,808-	
1988	17,477	17,787-	102-	10,877	62	28,665	164
1989	21,754	14,211-	65-	10,053	46	24,265	112
1990	25,010	54,484-	218-	7,391-	30-	47,093	188
1991	21,634	29,487-	136-	5,144	24	34,631	160
1992	26,811	46,920	175	26,671	99	20,249-	76-
1993	17,369	48,077-	277-	9,525	55	57,602	332
1994	30,237	54,041-	179-	13,160	44	67,201	222
1995	30,635	25,828-	84-	8,972	29	34,800	114
1996	23,373	55,509-	237-	14,353	61	69,862	299
1997	33,996	121,889	359	19,245	57	102,643-	302-
1998	31,948	39,183-	123-	27,282	85	66,465	208
1999	31,331	612,752		7,307	23	605,445-	
2000	38,262	503,082-		9,496	25	512,579	
2001	34,894	195,173	559	8,711	25	186,462-	534-
2002	33,064	125,902	381	5,690	17	120,212-	364-
2003	57,391	326,211-	568-	13,586	24	339,798	592
2004	38,378	35,253	92	20,779	54	14,474-	38-
2005	38,585	40,288	104	38,330	99	1,958-	5-
2006	42,472	77,775	183	77,087	182	688-	2-
2007	50,309	48,709	97	36,943	73	11,766-	23-
2008	43,512	32,054	74	34,374	79	2,320	5
2009	37,035	36,647	99	13,231	36	23,416-	63-
2010	35,204	21,274	60	8,624	24	12,650-	36-
2011	76,539	14,057	18	1,222	2	12,835-	17-
2012	39,312	9,331-	24-	25	0	9,357	24
2013	29,965	10,688-	36-		0	10,688	36
2014	30,714	25,865-	84-		0	25,865	84
TOTAL	948,582	262,423	28	425,742	45	163,319	17

THREE-YEAR MOVING AVERAGES

86-88	9,616	16,576	172	7,773	81	8,803-	92-
87-89	14,005	8,405	60	9,112	65	707	5
88-90	21,414	28,828-	135-	4,513	21	33,341	156
89-91	22,799	32,728-	144-	2,602	11	35,330	155
90-92	24,485	12,350-	50-	8,141	33	20,492	84
91-93	21,938	10,215-	47-	13,780	63	23,995	109
92-94	24,806	18,399-	74-	16,452	66	34,851	140
93-95	26,080	42,649-	164-	10,553	40	53,201	204

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 366.7 UNDERGROUND CONDUIT - DIRECT BURIED

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
94-96	28,082	45,126-	161-	12,162	43	57,288	204
95-97	29,335	13,517	46	14,190	48	673	2
96-98	29,772	9,066	30	20,294	68	11,228	38
97-99	32,425	231,819	715	17,945	55	213,874-	660-
98-00	33,847	23,496	69	14,695	43	8,800-	26-
99-01	34,829	101,614	292	8,505	24	93,109-	267-
00-02	35,407	60,669-	171-	7,966	22	68,635	194
01-03	41,783	1,712-	4-	9,329	22	11,041	26
02-04	42,944	55,019-	128-	13,352	31	68,371	159
03-05	44,785	83,557-	187-	24,232	54	107,789	241
04-06	39,812	51,105	128	45,399	114	5,707-	14-
05-07	43,789	55,591	127	50,787	116	4,804-	11-
06-08	45,431	52,846	116	49,468	109	3,378-	7-
07-09	43,619	39,137	90	28,183	65	10,954-	25-
08-10	38,584	29,991	78	18,743	49	11,248-	29-
09-11	49,593	23,992	48	7,693	16	16,300-	33-
10-12	50,352	8,666	17	3,291	7	5,376-	11-
11-13	48,605	1,987-	4-	416	1	2,403	5
12-14	33,330	15,295-	46-	8	0	15,303	46
FIVE-YEAR AVERAGE							
10-14	42,347	2,111-	5-	1,974	5	4,085	10

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 367.6 UNDERGROUND CONDUCTORS AND DEVICES - DUCT SYSTEM

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1986	1,517,920	268,246	18	368,377	24	100,131	7
1987	1,756,132	323,818	18	333,677	19	9,859	1
1988	2,776,919	325,574	12	479,280	17	153,707	6
1989	2,840,203	344,314	12	388,148	14	43,835	2
1990	3,518,005	530,048	15	497,982	14	32,066-	1-
1991	3,220,223	467,867	15	362,982	11	104,884-	3-
1992	3,490,800	815,266	23	452,576	13	362,691-	10-
1993	2,718,016	699,150	26	564,120	21	135,030-	5-
1994	2,629,750	583,376	22	324,121	12	259,255-	10-
1995	2,696,897	632,227	23	548,964	20	83,263-	3-
1996	3,058,438	800,881	26	412,024	13	388,858-	13-
1997	2,569,093	494,103	19	560,850	22	66,747	3
1998	2,379,290	449,542	19	402,075	17	47,467-	2-
1999	5,201,547	648,257	12	662,537	13	14,279	0
2000	8,027,804	884,426	11	805,967	10	78,458-	1-
2001	7,724,759	926,127	12	781,789	10	144,338-	2-
2002	4,933,823	824,327	17	410,722	8	413,605-	8-
2003	12,628,383	756,634	6	517,447	4	239,188-	2-
2004	12,451,704	669,473	5	718,409	6	48,936	0
2005	11,174,764	946,914	8	665,342	6	281,573-	3-
2006	13,666,637	1,275,142	9	1,344,964	10	69,822	1
2007	12,207,062	2,171,221	18	1,132,396	9	1,038,825-	9-
2008	10,523,711	1,808,933	17	819,716	8	989,217-	9-
2009	6,301,313	2,356,300	37	469,649	7	1,886,651-	30-
2010	9,798,789	1,314,805	13	266,959	3	1,047,846-	11-
2011	10,930,962	2,165,262	20	168,078	2	1,997,184-	18-
2012	17,474,652	1,472,170	8	75,564	0	1,396,607-	8-
2013	18,223,091	1,359,484	7		0	1,359,484-	7-
2014	18,515,137	1,791,285	10		0	1,791,285-	10-
TOTAL	214,955,823	28,105,171	13	14,534,716	7	13,570,456-	6-

THREE-YEAR MOVING AVERAGES

86-88	2,016,990	305,879	15	393,778	20	87,899	4
87-89	2,457,751	331,235	13	400,368	16	69,133	3
88-90	3,045,042	399,978	13	455,137	15	55,159	2
89-91	3,192,810	447,409	14	416,371	13	31,039-	1-
90-92	3,409,676	604,394	18	437,847	13	166,547-	5-
91-93	3,143,013	660,761	21	459,893	15	200,868-	6-
92-94	2,946,189	699,264	24	446,939	15	252,325-	9-
93-95	2,681,554	638,251	24	479,068	18	159,182-	6-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 367.6 UNDERGROUND CONDUCTORS AND DEVICES - DUCT SYSTEM

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
94-96	2,795,028	672,161	24	428,370	15	243,792-	9-
95-97	2,774,809	642,404	23	507,279	18	135,124-	5-
96-98	2,668,940	581,509	22	458,316	17	123,193-	5-
97-99	3,383,310	530,634	16	541,821	16	11,187	0
98-00	5,202,880	660,742	13	623,526	12	37,215-	1-
99-01	6,984,703	819,603	12	750,098	11	69,506-	1-
00-02	6,895,462	878,293	13	666,160	10	212,134-	3-
01-03	8,428,988	835,696	10	569,986	7	265,710-	3-
02-04	10,004,637	750,145	7	548,859	5	201,285-	2-
03-05	12,084,951	791,007	7	633,732	5	157,275-	1-
04-06	12,431,035	963,843	8	909,571	7	54,272-	0
05-07	12,349,488	1,464,426	12	1,047,567	8	416,859-	3-
06-08	12,132,470	1,751,765	14	1,099,025	9	652,740-	5-
07-09	9,677,362	2,112,152	22	807,254	8	1,304,898-	13-
08-10	8,874,604	1,826,679	21	518,775	6	1,307,905-	15-
09-11	9,010,355	1,945,456	22	301,562	3	1,643,893-	18-
10-12	12,734,801	1,650,746	13	170,200	1	1,480,545-	12-
11-13	15,542,901	1,665,639	11	81,214	1	1,584,425-	10-
12-14	18,070,960	1,540,980	9	25,188	0	1,515,792-	8-
FIVE-YEAR AVERAGE							
10-14	14,988,526	1,620,601	11	102,120	1	1,518,481-	10-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 367.7 UNDERGROUND CONDUCTORS AND DEVICES - DIRECT BURIED

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1986	990,396	110,672	11	676,076	68	565,404	57
1987	896,288	153,542	17	655,192	73	501,650	56
1988	996,785	36,456	4	496,062	50	459,607	46
1989	1,594,735	61,628	4	721,414	45	659,786	41
1990	2,102,204	66,886	3	1,155,402	55	1,088,516	52
1991	2,482,508	98,289	4	648,728	26	550,439	22
1992	2,693,559	226,332	8	254,525	9	28,193	1
1993	2,138,883	145,298	7	122,555	6	22,743-	1-
1994	1,633,226	105,297	6	156,537	10	51,240	3
1995	1,448,636	101,903	7	37,986	3	63,917-	4-
1996	1,501,050	72,996	5	298,736	20	225,740	15
1997	2,046,403	306,000	15	531,652	26	225,652	11
1998	3,185,260	270,175	8	510,444	16	240,270	8
1999	3,555,130	1,827,255	51	255,012	7	1,572,243-	44-
2000	6,696,289	917,935-	14-	388,063	6	1,305,998	20
2001	5,349,909	805,903	15	240,178	4	565,725-	11-
2002	4,431,272	570,810	13	548,678	12	22,132-	0
2003	3,509,232	1,077,657-	31-	198,362	6	1,276,020	36
2004	1,728,116	26,638	2	227,347	13	200,709	12
2005	2,014,573	50,629	3	246,920	12	196,291	10
2006	2,267,545	47,903	2	72,011-	3-	119,914-	5-
2007	1,802,117	112,054	6	3,031	0	109,024-	6-
2008	624,186	75,935	12	389,571	62	313,637	50
2009	733,131	101,395	14	127,303	17	25,908	4
2010	2,267,088	14,982-	1-	111,983	5	126,965	6
2011	3,204,927	90,228	3	34,776	1	55,452-	2-
2012	2,935,501	52,732	2	30,577	1	22,155-	1-
2013	2,105,439	56,583	3	1,424	0	55,159-	3-
2014	2,567,897	95,950	4	3,126	0	92,823-	4-
TOTAL	69,502,284	3,658,913	5	8,999,650	13	5,340,737	8

THREE-YEAR MOVING AVERAGES

86-88	961,156	100,223	10	609,110	63	508,887	53
87-89	1,162,602	83,875	7	624,223	54	540,348	46
88-90	1,564,575	54,990	4	790,959	51	735,969	47
89-91	2,059,816	75,601	4	841,848	41	766,247	37
90-92	2,426,090	130,502	5	686,218	28	555,716	23
91-93	2,438,317	156,640	6	341,936	14	185,296	8
92-94	2,155,223	158,976	7	177,872	8	18,897	1
93-95	1,740,248	117,499	7	105,693	6	11,807-	1-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 367.7 UNDERGROUND CONDUCTORS AND DEVICES - DIRECT BURIED

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
94-96	1,527,637	93,399	6	164,420	11	71,021	5
95-97	1,665,363	160,300	10	289,458	17	129,158	8
96-98	2,244,238	216,390	10	446,944	20	230,554	10
97-99	2,928,931	801,143	27	432,369	15	368,774-	13-
98-00	4,478,893	393,165	9	384,506	9	8,658-	0
99-01	5,200,443	571,741	11	294,418	6	277,323-	5-
00-02	5,492,490	152,926	3	392,306	7	239,380	4
01-03	4,430,137	99,685	2	329,073	7	229,388	5
02-04	3,222,873	160,070-	5-	324,796	10	484,866	15
03-05	2,417,307	333,464-	14-	224,210	9	557,673	23
04-06	2,003,411	41,723	2	134,085	7	92,362	5
05-07	2,028,078	70,195	3	59,313	3	10,882-	1-
06-08	1,564,616	78,631	5	106,864	7	28,233	2
07-09	1,053,144	96,461	9	173,302	16	76,840	7
08-10	1,208,135	54,116	4	209,619	17	155,503	13
09-11	2,068,382	58,881	3	91,354	4	32,474	2
10-12	2,802,505	42,660	2	59,112	2	16,452	1
11-13	2,748,622	66,515	2	22,259	1	44,256-	2-
12-14	2,536,279	68,422	3	11,709	0	56,713-	2-
FIVE-YEAR AVERAGE							
10-14	2,616,170	56,102	2	36,377	1	19,725-	1-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 368 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1986	9,513,950	2,527,490	27	162,557	2	2,364,934-	25-
1987	7,626,443	1,747,104	23	611,720	8	1,135,384-	15-
1988	7,237,528	1,598,393	22	57,063	1	1,541,331-	21-
1989	7,993,466	1,840,587	23	44,753	1	1,795,834-	22-
1990	7,217,350	2,398,593	33	92,954-	1-	2,491,548-	35-
1991	748,221	2,266,414	303	606,255-	81-	2,872,669-	384-
1992	17,707,773	2,455,333	14	8,301,320	47	5,845,987	33
1993	6,996,971	2,878,768	41	1,820,004-	26-	4,698,772-	67-
1994	10,302,210	2,446,207	24	587,238	6	1,858,969-	18-
1995	8,805,971	3,602,392	41	438,073	5	3,164,319-	36-
1996	9,065,918	4,355,410	48	294,415	3	4,060,994-	45-
1997	12,557,410	4,354,875	35	223,261	2	4,131,614-	33-
1998	20,557,673	5,852,975	28	213,321	1	5,639,655-	27-
1999	13,893,990	5,643,016	41	347,088	2	5,295,929-	38-
2000	18,496,505	6,123,577	33	290,434	2	5,833,142-	32-
2001	16,096,372	5,835,314	36	229,140	1	5,606,174-	35-
2002	17,728,072	5,507,690	31	492,199	3	5,015,491-	28-
2003	14,852,138	4,721,622	32	201,152	1	4,520,470-	30-
2004	40,025,304	6,789,286	17	211,823	1	6,577,462-	16-
2005	30,035,810	6,228,229	21	59,102-	0	6,287,331-	21-
2006	24,715,655	7,111,038	29	196,973	1	6,914,066-	28-
2007	21,671,893	6,578,317	30	200,907	1	6,377,410-	29-
2008	21,976,663	4,362,553	20	282,710	1	4,079,842-	19-
2009	23,309,981	4,356,967	19	657,615	3	3,699,352-	16-
2010	27,589,940	5,078,849	18	269,318	1	4,809,531-	17-
2011	26,498,251	4,310,410	16	1,120,682	4	3,189,728-	12-
2012	37,069,767	5,654,674	15	856,653	2	4,798,021-	13-
2013	40,474,282	10,577,677	26	1,099,362	3	9,478,315-	23-
2014	55,535,498	8,393,000	15	1,354,616	2	7,038,384-	13-
TOTAL	556,301,006	135,596,759	24	16,166,076	3	119,430,683-	21-

THREE-YEAR MOVING AVERAGES

86-88	8,125,973	1,957,662	24	277,113	3	1,680,549-	21-
87-89	7,619,145	1,728,695	23	237,845	3	1,490,849-	20-
88-90	7,482,781	1,945,858	26	2,954	0	1,942,904-	26-
89-91	5,319,679	2,168,531	41	218,152-	4-	2,386,684-	45-
90-92	8,557,781	2,373,447	28	2,534,037	30	160,590	2
91-93	8,484,321	2,533,505	30	1,958,353	23	575,152-	7-
92-94	11,668,985	2,593,436	22	2,356,184	20	237,252-	2-
93-95	8,701,717	2,975,789	34	264,898-	3-	3,240,687-	37-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 368 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
94-96	9,391,366	3,468,003	37	439,909	5	3,028,094-	32-
95-97	10,143,100	4,104,226	40	318,583	3	3,785,642-	37-
96-98	14,060,334	4,854,420	35	243,666	2	4,610,754-	33-
97-99	15,669,691	5,283,622	34	261,223	2	5,022,399-	32-
98-00	17,649,389	5,873,189	33	283,614	2	5,589,575-	32-
99-01	16,162,289	5,867,302	36	288,887	2	5,578,415-	35-
00-02	17,440,316	5,822,193	33	337,258	2	5,484,936-	31-
01-03	16,225,528	5,354,875	33	307,497	2	5,047,378-	31-
02-04	24,201,838	5,672,866	23	301,725	1	5,371,141-	22-
03-05	28,304,418	5,913,046	21	117,958	0	5,795,088-	20-
04-06	31,592,256	6,709,518	21	116,565	0	6,592,953-	21-
05-07	25,474,453	6,639,195	26	112,926	0	6,526,269-	26-
06-08	22,788,070	6,017,303	26	226,863	1	5,790,440-	25-
07-09	22,319,513	5,099,279	23	380,411	2	4,718,868-	21-
08-10	24,292,195	4,599,456	19	403,214	2	4,196,242-	17-
09-11	25,799,391	4,582,075	18	682,538	3	3,899,537-	15-
10-12	30,385,986	5,014,644	17	748,884	2	4,265,760-	14-
11-13	34,680,767	6,847,587	20	1,025,566	3	5,822,021-	17-
12-14	44,359,849	8,208,450	19	1,103,544	2	7,104,907-	16-
FIVE-YEAR AVERAGE							
10-14	37,433,548	6,802,922	18	940,126	3	5,862,796-	16-

FLORIDA POWER AND LIGHT COMPANY
ACCOUNT 369.1 SERVICES - OVERHEAD

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1986	668,121	545,228	82	75,145	11	470,083-	70-
1987	860,940	511,089	59	81,911	10	429,179-	50-
1988	722,718	497,375	69	127,184	18	370,191-	51-
1989	782,894	538,933	69	118,159	15	420,774-	54-
1990	935,612	514,695	55	92,882	10	421,813-	45-
1991	768,630	516,992	67	69,924	9	447,068-	58-
1992	804,686	879,213	109	81,528	10	797,686-	99-
1993	751,727	840,382	112	70,907	9	769,475-	102-
1994	644,792	1,032,517	160	63,803	10	968,714-	150-
1995	644,194	1,058,621	164	70,545	11	988,075-	153-
1996	470,349	788,252	168	62,500	13	725,752-	154-
1997	416,269	606,838	146	74,765	18	532,073-	128-
1998	457,577	741,852	162	275,208	60	466,645-	102-
1999	721,832	959,326	133	122,296	17	837,030-	116-
2000	1,087,365	1,236,826	114	238,802	22	998,024-	92-
2001	912,677	1,525,710	167	105,215	12	1,420,495-	156-
2002	1,026,715	1,606,408	156	169,695	17	1,436,713-	140-
2003	883,562	2,103,100	238	51,807	6	2,051,293-	232-
2004	1,029,377	1,199,522	117	64,214	6	1,135,308-	110-
2005	824,608	2,385,810	289	70,151	9	2,315,658-	281-
2006	1,275,271	2,313,839	181	84,980	7	2,228,859-	175-
2007	1,122,051	2,314,052	206	94,113	8	2,219,939-	198-
2008	261,074	2,043,240	783	10,955	4	2,032,285-	778-
2009	142,376	1,810,345		39,377	28	1,770,968-	
2010	2,072,497	100,312	5	8,646	0	91,666-	4-
2011	868,306	1,684,549	194	109,094	13	1,575,454-	181-
2012	1,540,106	1,741,773	113		0	1,741,773-	113-
2013	1,123,740	1,768,218	157	418	0	1,767,800-	157-
2014	1,493,697	2,239,010	150	370	0	2,238,639-	150-
TOTAL	25,313,762	36,104,027	143	2,434,594	10	33,669,433-	133-

THREE-YEAR MOVING AVERAGES

86-88	750,593	517,897	69	94,747	13	423,151-	56-
87-89	788,851	515,799	65	109,084	14	406,715-	52-
88-90	813,742	517,001	64	112,742	14	404,259-	50-
89-91	829,045	523,540	63	93,655	11	429,885-	52-
90-92	836,309	636,967	76	81,444	10	555,522-	66-
91-93	775,014	745,529	96	74,119	10	671,410-	87-
92-94	733,735	917,371	125	72,079	10	845,292-	115-
93-95	680,238	977,173	144	68,418	10	908,755-	134-

FLORIDA POWER AND LIGHT COMPANY
ACCOUNT 369.1 SERVICES - OVERHEAD

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
94-96	586,445	959,796	164	65,616	11	894,181-	152-
95-97	510,270	817,904	160	69,270	14	748,634-	147-
96-98	448,065	712,314	159	137,491	31	574,823-	128-
97-99	531,893	769,339	145	157,423	30	611,916-	115-
98-00	755,591	979,335	130	212,102	28	767,233-	102-
99-01	907,291	1,240,621	137	155,438	17	1,085,183-	120-
00-02	1,008,919	1,456,315	144	171,237	17	1,285,077-	127-
01-03	940,985	1,745,073	185	108,906	12	1,636,167-	174-
02-04	979,885	1,636,343	167	95,239	10	1,541,105-	157-
03-05	912,516	1,896,144	208	62,057	7	1,834,087-	201-
04-06	1,043,085	1,966,390	189	73,115	7	1,893,275-	182-
05-07	1,073,977	2,337,900	218	83,082	8	2,254,819-	210-
06-08	886,132	2,223,710	251	63,350	7	2,160,361-	244-
07-09	508,500	2,055,879	404	48,148	9	2,007,731-	395-
08-10	825,316	1,317,966	160	19,659	2	1,298,306-	157-
09-11	1,027,726	1,198,402	117	52,373	5	1,146,030-	112-
10-12	1,493,637	1,175,545	79	39,247	3	1,136,298-	76-
11-13	1,177,384	1,731,513	147	36,504	3	1,695,009-	144-
12-14	1,385,848	1,916,334	138	263	0	1,916,071-	138-
FIVE-YEAR AVERAGE							
10-14	1,419,669	1,506,772	106	23,706	2	1,483,067-	104-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 369.6 SERVICES - UNDERGROUND

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1986	359,501	23,578	7	10,936	3	12,643-	4-
1987	1,189,669	31,684	3	8,301	1	23,384-	2-
1988	843,399	16,043	2	15,245	2	797-	0
1989	809,884	22,994	3	21,299	3	1,695-	0
1990	776,282	21,813	3	18,342	2	3,471-	0
1991	612,089	27,170	4	14,760	2	12,409-	2-
1992	573,694	76,731	13	17,217	3	59,514-	10-
1993	970,412	55,931	6	66,676	7	10,745	1
1994	779,515	50,362	6	54,866	7	4,504	1
1995	1,312,797	74,254	6	57,723	4	16,531-	1-
1996	802,492	39,008	5	35,230	4	3,777-	0
1997	968,815	66,612	7	56,771	6	9,841-	1-
1998	1,051,618	42,409	4	289,708	28	247,298	24
1999	801,997	77,875	10	114,697	14	36,823	5
2000	1,144,388	71,390	6	174,988	15	103,598	9
2001	1,641,797	95,026	6	157,810	10	62,784	4
2002	2,287,247	203,059	9	68,841	3	134,218-	6-
2003	2,921,831	232,497	8	107,563	4	124,934-	4-
2004	1,420,759	319,569	22	84,266	6	235,304-	17-
2005	1,717,791	612,505	36	512,820	30	99,686-	6-
2006	3,725,824	799,025	21	326,385-	9-	1,125,410-	30-
2007	3,835,270	784,914	20	142,582	4	642,332-	17-
2008	435,656	669,832	154	13,599-	3-	683,431-	157-
2009	524	629,612		33,428		596,184-	
2010	6,969,517	68,007-	1-	23,187	0	91,195	1
2011	1,586,985	604,764	38	90,846	6	513,918-	32-
2012	3,165,204	1,428,996	45	397,962	13	1,031,034-	33-
2013	2,591,432	1,306,221	50	362	0	1,305,859-	50-
2014	2,554,834	1,384,323	54	840	0	1,383,483-	54-
TOTAL	47,851,222	9,700,192	20	2,237,283	5	7,462,909-	16-

THREE-YEAR MOVING AVERAGES

86-88	797,523	23,769	3	11,494	1	12,275-	2-
87-89	947,651	23,574	2	14,949	2	8,625-	1-
88-90	809,855	20,283	3	18,296	2	1,988-	0
89-91	732,751	23,992	3	18,134	2	5,858-	1-
90-92	654,021	41,905	6	16,773	3	25,131-	4-
91-93	718,731	53,277	7	32,885	5	20,393-	3-
92-94	774,540	61,008	8	46,253	6	14,755-	2-
93-95	1,020,908	60,182	6	59,755	6	428-	0

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 369.6 SERVICES - UNDERGROUND

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
94-96	964,935	54,541	6	49,273	5	5,268-	1-
95-97	1,028,035	59,958	6	49,908	5	10,050-	1-
96-98	940,975	49,343	5	127,236	14	77,894	8
97-99	940,810	62,299	7	153,725	16	91,427	10
98-00	999,334	63,891	6	193,131	19	129,240	13
99-01	1,196,061	81,430	7	149,165	12	67,735	6
00-02	1,691,144	123,158	7	133,880	8	10,721	1
01-03	2,283,625	176,861	8	111,405	5	65,456-	3-
02-04	2,209,946	251,708	11	86,890	4	164,819-	7-
03-05	2,020,127	388,191	19	234,883	12	153,308-	8-
04-06	2,288,124	577,033	25	90,234	4	486,800-	21-
05-07	3,092,962	732,148	24	109,672	4	622,476-	20-
06-08	2,665,583	751,257	28	65,801-	2-	817,058-	31-
07-09	1,423,817	694,786	49	54,137	4	640,649-	45-
08-10	2,468,566	410,479	17	14,339	1	396,140-	16-
09-11	2,852,342	388,789	14	49,154	2	339,636-	12-
10-12	3,907,236	655,251	17	170,665	4	484,586-	12-
11-13	2,447,874	1,113,327	45	163,057	7	950,270-	39-
12-14	2,770,490	1,373,180	50	133,055	5	1,240,125-	45-
FIVE-YEAR AVERAGE							
10-14	3,373,595	931,259	28	102,640	3	828,620-	25-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 370 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1986	690,531	68	0	2,454	0	2,386	0
1987	590,439	1,781	0	252,738	43	250,957	43
1988	1,622,893	688	0	18,872-	1-	19,561-	1-
1989	1,016,528	168	0	120,130	12	119,962	12
1990	817,400	165	0	15,330	2	15,166	2
1991	211,786	470	0	346,772-	164-	347,242-	164-
1992	1,838,905	91	0	519,637	28	519,546	28
1993	1,243,806	62	0	22,733-	2-	22,795-	2-
1994	5,269,666	223	0	45,791	1	45,568	1
1995	3,740,782	70	0	13,650	0	13,580	0
1996	5,526,867		0	42	0	42	0
1997	4,749,177		0	221	0	221	0
1998	3,471,473	736	0	68,495	2	67,759	2
1999	2,860,075	260	0	53,629-	2-	53,889-	2-
2000	5,139,980	584	0	4,278-	0	4,862-	0
2001	2,952,565	19	0	594	0	574	0
2002	3,146,925	1,939,627	62	985-	0	1,940,612-	62-
2003	4,217,241	1,927,382	46	1,954	0	1,925,428-	46-
2004	1,905,013	1,654,632	87	2,863	0	1,651,769-	87-
2005	3,140,745	1,004,174	32	8,944-	0	1,013,117-	32-
2006	2,531,337	1,574,066	62	9,181	0	1,564,885-	62-
2007	2,491,951	1,676,856	67	19,814	1	1,657,043-	66-
2008	2,423,119	1,107,543	46	30,738-	1-	1,138,281-	47-
2009	7,043,900	1,997,607	28	45,265	1	1,952,342-	28-
2010	5,528,723	1,640,809	30	22,297	0	1,618,512-	29-
2011	758,076	1,272,216	168	2,654	0	1,269,562-	167-
2012	1,580,037	1,208,146	76		0	1,208,146-	76-
2013	2,956,984	1,295,893	44	345	0	1,295,548-	44-
2014	19,674,094	2,295,998	12		0	2,295,998-	12-
TOTAL	99,141,017	20,600,334	21	656,504	1	19,943,830-	20-

THREE-YEAR MOVING AVERAGES

86-88	967,954	846	0	78,773	8	77,927	8
87-89	1,076,620	879	0	117,998	11	117,119	11
88-90	1,152,273	340	0	38,863	3	38,522	3
89-91	681,904	268	0	70,437-	10-	70,705-	10-
90-92	956,030	242	0	62,732	7	62,490	7
91-93	1,098,166	208	0	50,044	5	49,836	5
92-94	2,784,126	125	0	180,898	6	180,773	6
93-95	3,418,085	118	0	12,236	0	12,118	0

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 370 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
94-96	4,845,772	97	0	19,827	0	19,730	0
95-97	4,672,275	23	0	4,638	0	4,614	0
96-98	4,582,506	245	0	22,919	1	22,674	0
97-99	3,693,575	332	0	5,029	0	4,697	0
98-00	3,823,842	527	0	3,529	0	3,003	0
99-01	3,650,873	288	0	19,104-	1-	19,392-	1-
00-02	3,746,490	646,743	17	1,556-	0	648,300-	17-
01-03	3,438,910	1,289,009	37	521	0	1,288,488-	37-
02-04	3,089,727	1,840,547	60	1,278	0	1,839,269-	60-
03-05	3,087,666	1,528,729	50	1,376-	0	1,530,105-	50-
04-06	2,525,698	1,410,957	56	1,034	0	1,409,924-	56-
05-07	2,721,344	1,418,365	52	6,684	0	1,411,682-	52-
06-08	2,482,136	1,452,822	59	581-	0	1,453,403-	59-
07-09	3,986,323	1,594,002	40	11,447	0	1,582,555-	40-
08-10	4,998,581	1,581,986	32	12,275	0	1,569,711-	31-
09-11	4,443,566	1,636,877	37	23,406	1	1,613,472-	36-
10-12	2,622,279	1,373,724	52	8,317	0	1,365,406-	52-
11-13	1,765,033	1,258,752	71	1,000	0	1,257,752-	71-
12-14	8,070,372	1,600,012	20	115	0	1,599,897-	20-
FIVE-YEAR AVERAGE							
10-14	6,099,583	1,542,612	25	5,059	0	1,537,553-	25-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 370.1 METERS - AMI

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2008	19,022		0		0		0
2009	14,583		0		0		0
2010	113,020		0		0		0
2011	219,644		0		0		0
2012	338,092		0		0		0
2013	820,785	592,427	72	3,392	0	589,035-	72-
2014	1,976,382	728,400	37		0	728,400-	37-
TOTAL	3,501,528	1,320,828	38	3,392	0	1,317,435-	38-

THREE-YEAR MOVING AVERAGES

08-10	48,875		0		0		0
09-11	115,749		0		0		0
10-12	223,585		0		0		0
11-13	459,507	197,476	43	1,131	0	196,345-	43-
12-14	1,045,087	440,276	42	1,131	0	439,145-	42-

FIVE-YEAR AVERAGE

10-14	693,585	264,166	38	678	0	263,487-	38-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1986	541,167	145,433	27	63,941	12	81,492-	15-
1987	733,921	185,233	25	61,471	8	123,762-	17-
1988	924,475	206,367	22	60,478	7	145,889-	16-
1989	903,858	151,791	17	60,310	7	91,481-	10-
1990	1,144,998	225,887	20	278,692	24	52,805	5
1991	1,754,747	295,311	17	438,701	25	143,390	8
1992	1,016,907	357,208	35	50,988	5	306,220-	30-
1993	657,868	213,450	32	27,582	4	185,867-	28-
1994	613,299	241,060	39	22,226	4	218,834-	36-
1995	796,681	279,861	35	28,440	4	251,420-	32-
1996	615,997	197,140	32	14,299	2	182,841-	30-
1997	737,571	99,667	14	49,000	7	50,667-	7-
1998	399,207	98,053	25	47,985	12	50,068-	13-
1999	591,176	146,464	25	120,351	20	26,112-	4-
2000	1,109,803	278,127	25	311,259	28	33,132	3
2001	899,384	307,137	34	330,020	37	22,882	3
2002	634,070	287,726	45	133,178	21	154,548-	24-
2003	508,880	175,867	35	34,390	7	141,477-	28-
2004	430,392	117,899	27	2,569	1	115,330-	27-
2005	363,958	117,734	32	41,535	11	76,199-	21-
2006	560,666	115,692	21	46,167	8	69,525-	12-
2007	272,567	96,225	35	23,588	9	72,637-	27-
2008	168,618	119,937	71	4,337-	3-	124,274-	74-
2009	112,012	126,803	113	4,111	4	122,692-	110-
2010	814,219	18,761	2	8,888	1	9,873-	1-
2011	362,003	144,405	40	42,609	12	101,796-	28-
2012	556,466	136,134	24	29,391	5	106,743-	19-
2013	889,080	283,291	32		0	283,291-	32-
2014	1,572,048	460,710	29		0	460,710-	29-
TOTAL	20,686,035	5,629,374	27	2,327,832	11	3,301,542-	16-

THREE-YEAR MOVING AVERAGES

86-88	733,188	179,011	24	61,963	8	117,048-	16-
87-89	854,085	181,131	21	60,753	7	120,378-	14-
88-90	991,110	194,682	20	133,160	13	61,522-	6-
89-91	1,267,867	224,330	18	259,234	20	34,904	3
90-92	1,305,550	292,802	22	256,127	20	36,675-	3-
91-93	1,143,174	288,656	25	172,424	15	116,233-	10-
92-94	762,691	270,572	35	33,599	4	236,974-	31-
93-95	689,282	244,790	36	26,083	4	218,707-	32-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
94-96	675,325	239,353	35	21,655	3	217,698-	32-
95-97	716,749	192,223	27	30,580	4	161,643-	23-
96-98	584,258	131,620	23	37,095	6	94,525-	16-
97-99	575,985	114,728	20	72,446	13	42,282-	7-
98-00	700,062	174,214	25	159,865	23	14,349-	2-
99-01	866,788	243,909	28	253,877	29	9,967	1
00-02	881,086	290,997	33	258,152	29	32,844-	4-
01-03	680,778	256,910	38	165,862	24	91,048-	13-
02-04	524,447	193,831	37	56,712	11	137,118-	26-
03-05	434,410	137,167	32	26,164	6	111,002-	26-
04-06	451,672	117,108	26	30,090	7	87,018-	19-
05-07	399,064	109,884	28	37,096	9	72,787-	18-
06-08	333,950	110,618	33	21,806	7	88,812-	27-
07-09	184,399	114,322	62	7,787	4	106,535-	58-
08-10	364,950	88,501	24	2,887	1	85,613-	23-
09-11	429,411	96,656	23	18,536	4	78,121-	18-
10-12	577,563	99,767	17	26,963	5	72,804-	13-
11-13	602,516	187,943	31	24,000	4	163,943-	27-
12-14	1,005,864	293,378	29	9,797	1	283,581-	28-
FIVE-YEAR AVERAGE							
10-14	838,763	208,660	25	16,178	2	192,483-	23-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1986	1,567,397	478,522	31	55,496-	4-	534,018-	34-
1987	1,732,581	404,181	23	365,382	21	38,799-	2-
1988	1,539,477	390,688	25	47,945-	3-	438,633-	28-
1989	1,475,428	379,208	26	79,134-	5-	458,343-	31-
1990	1,899,530	380,699	20	136,288-	7-	516,987-	27-
1991	1,846,689	327,097	18	888,388-	48-	1,215,485-	66-
1992	2,139,800	548,025	26	152,240-	7-	700,265-	33-
1993	1,978,890	609,512	31	166,356-	8-	775,868-	39-
1994	1,674,738	809,651	48	216,115	13	593,537-	35-
1995	2,404,748	1,051,358	44	139,470	6	911,887-	38-
1996	2,354,781	940,348	40	199,825	8	740,523-	31-
1997	1,235,900	524,559	42	644,333	52	119,773	10
1998	1,630,697	377,510	23	472,533	29	95,024	6
1999	2,888,050	728,527	25	904,371	31	175,843	6
2000	5,419,872	1,203,220	22	2,073,738	38	870,518	16
2001	4,715,900	1,252,097	27	1,527,408	32	275,311	6
2002	2,575,791	1,744,826	68	365,733	14	1,379,093-	54-
2003	3,802,196	1,753,729	46	799,973	21	953,756-	25-
2004	3,932,869	1,370,507	35	502,136	13	868,371-	22-
2005	5,550,548	2,262,594	41	456,246	8	1,806,349-	33-
2006	7,518,824	1,894,078	25	716,747	10	1,177,331-	16-
2007	5,846,489	1,346,451	23	569,585	10	776,865-	13-
2008	1,382,678	1,161,272	84	304,369	22	856,903-	62-
2009	681,490	1,832,660	269	317,104	47	1,515,556-	222-
2010	17,178,050	204,166	1	322,155	2	117,989	1
2011	7,383,571	2,474,127	34	866,094	12	1,608,032-	22-
2012	9,769,818	1,579,839	16	620,473	6	959,365-	10-
2013	6,559,263	1,213,194	18	138,362	2	1,074,832-	16-
2014	5,468,185	1,281,471	23	108,513	2	1,172,958-	21-
TOTAL	114,154,251	30,524,116	27	11,104,819	10	19,419,298-	17-

THREE-YEAR MOVING AVERAGES

86-88	1,613,152	424,464	26	87,314	5	337,150-	21-
87-89	1,582,496	391,359	25	79,434	5	311,925-	20-
88-90	1,638,145	383,532	23	87,789-	5-	471,321-	29-
89-91	1,740,549	362,335	21	367,937-	21-	730,271-	42-
90-92	1,962,006	418,607	21	392,305-	20-	810,912-	41-
91-93	1,988,460	494,878	25	402,328-	20-	897,206-	45-
92-94	1,931,143	655,730	34	34,160-	2-	689,890-	36-
93-95	2,019,459	823,507	41	63,077	3	760,430-	38-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
94-96	2,144,755	933,786	44	185,137	9	748,649-	35-
95-97	1,998,476	838,755	42	327,876	16	510,879-	26-
96-98	1,740,459	614,139	35	438,897	25	175,242-	10-
97-99	1,918,216	543,532	28	673,746	35	130,214	7
98-00	3,312,873	769,752	23	1,150,214	35	380,462	11
99-01	4,341,274	1,061,281	24	1,501,839	35	440,557	10
00-02	4,237,188	1,400,048	33	1,322,293	31	77,755-	2-
01-03	3,697,962	1,583,551	43	897,704	24	685,846-	19-
02-04	3,436,952	1,623,021	47	555,947	16	1,067,073-	31-
03-05	4,428,538	1,795,610	41	586,118	13	1,209,492-	27-
04-06	5,667,414	1,842,393	33	558,376	10	1,284,017-	23-
05-07	6,305,287	1,834,374	29	580,859	9	1,253,515-	20-
06-08	4,915,997	1,467,267	30	530,234	11	937,033-	19-
07-09	2,636,886	1,446,794	55	397,019	15	1,049,775-	40-
08-10	6,414,072	1,066,033	17	314,542	5	751,490-	12-
09-11	8,414,370	1,503,651	18	501,784	6	1,001,867-	12-
10-12	11,443,813	1,419,377	12	602,907	5	816,470-	7-
11-13	7,904,217	1,755,720	22	541,643	7	1,214,076-	15-
12-14	7,265,755	1,358,168	19	289,116	4	1,069,052-	15-
FIVE-YEAR AVERAGE							
10-14	9,271,777	1,350,559	15	411,120	4	939,440-	10-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1986	1,132,524	2,247	0	4,101	0	1,854	0
1987	468,400	6,998	1	101	0	6,897-	1-
1988	707,797	178,132	25	55	0	178,077-	25-
1989	391,076	10,156	3	6,204	2	3,953-	1-
1990	348,185	9,304	3	4,036	1	5,268-	2-
1991	1,435,316	14,927	1	44,100	3	29,173	2
1992	1,930,087	93,304	5		0	93,304-	5-
1993	960,565	9,859	1	10,136	1	277	0
1994	2,557,767	14,088	1		0	14,088-	1-
1995	346,104	168,485	49		0	168,485-	49-
1996	2,500,931	186,189	7		0	186,189-	7-
1997	2,374,393	1,491,265	63	1,719,964	72	228,699	10
1998	1,228,196	449,116	37		0	449,116-	37-
1999	2,903,441	344,168	12	5,450	0	338,718-	12-
2000	1,428,469	61,533	4	55,660	4	5,873-	0
2001	1,028,433	93,581	9	55,660-	5-	149,241-	15-
2002	3,025,930	174,512	6		0	174,512-	6-
2003	833,920	63,540	8		0	63,540-	8-
2004	825,241	50,499	6		0	50,499-	6-
2005	1,452,903	184,632	13	318,632	22	134,000	9
2006	1,393,028	229,664	16	4,204	0	225,460-	16-
2007	2,905,946	459,239	16	1,151	0	458,088-	16-
2008	1,814,409	216,510	12		0	216,510-	12-
2009	1,121,486	281,274	25	113,281-	10-	394,555-	35-
2010	4,342,623	386,688	9	55,427	1	331,261-	8-
2011	2,940,591	1,429,395	49	117,441	4	1,311,954-	45-
2012	2,950,256	330,895	11		0	330,895-	11-
2013	3,798,670	725,192	19		0	725,192-	19-
2014	6,043,835	348,596	6	29,170	0	319,426-	5-
TOTAL	55,190,522	8,013,989	15	2,206,891	4	5,807,098-	11-

THREE-YEAR MOVING AVERAGES

86-88	769,574	62,459	8	1,419	0	61,040-	8-
87-89	522,424	65,095	12	2,120	0	62,976-	12-
88-90	482,352	65,864	14	3,431	1	62,433-	13-
89-91	724,859	11,462	2	18,113	2	6,651	1
90-92	1,237,862	39,178	3	16,045	1	23,133-	2-
91-93	1,441,989	39,363	3	18,079	1	21,285-	1-
92-94	1,816,140	39,084	2	3,379	0	35,705-	2-
93-95	1,288,145	64,144	5	3,379	0	60,765-	5-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
94-96	1,801,601	122,921	7		0	122,921-	7-
95-97	1,740,476	615,313	35	573,321	33	41,992-	2-
96-98	2,034,507	708,857	35	573,321	28	135,535-	7-
97-99	2,168,677	761,516	35	575,138	27	186,378-	9-
98-00	1,853,369	284,939	15	20,370	1	264,569-	14-
99-01	1,786,781	166,428	9	1,817	0	164,611-	9-
00-02	1,827,611	109,875	6		0	109,875-	6-
01-03	1,629,428	110,544	7	18,553-	1-	129,098-	8-
02-04	1,561,697	96,183	6		0	96,183-	6-
03-05	1,037,355	99,557	10	106,211	10	6,654	1
04-06	1,223,724	154,932	13	107,612	9	47,320-	4-
05-07	1,917,293	291,179	15	107,996	6	183,183-	10-
06-08	2,037,795	301,804	15	1,785	0	300,019-	15-
07-09	1,947,280	319,008	16	37,377-	2-	356,384-	18-
08-10	2,426,173	294,824	12	19,285-	1-	314,108-	13-
09-11	2,801,567	699,119	25	19,862	1	679,257-	24-
10-12	3,411,157	715,659	21	57,623	2	658,037-	19-
11-13	3,229,839	828,494	26	39,147	1	789,347-	24-
12-14	4,264,254	468,228	11	9,723	0	458,504-	11-
FIVE-YEAR AVERAGE							
10-14	4,015,195	644,153	16	40,408	1	603,746-	15-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 392.1 AUTOMOBILES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1986	489,139	24	0	41,681	9	41,657	9
1987	914,762		0	118,955	13	118,955	13
1988	517,474		0	44,254	9	44,254	9
1989	507,273		0	55,956	11	55,956	11
1990	323,583	520	0	58,752	18	58,233	18
1991	240,218		0	8,987	4	8,987	4
1992	558,692		0	78,811	14	78,811	14
1993	311,059		0	42,531	14	42,531	14
1994	216,275		0	33,821	16	33,821	16
1995	169,517		0	18,456	11	18,456	11
1996	317,011		0	36,817	12	36,817	12
1997	192,328		0	20,142	10	20,142	10
1998	300,208		0	26,966	9	26,966	9
1999	131,090		0	49,433	38	49,433	38
2000	131,093		0	55,540	42	55,540	42
2001	367,028	1,149	0	87,532	24	86,382	24
2002	278,520		0	27,291	10	27,291	10
2003	347,985		0	46,421	13	46,421	13
2004	436,108		0	44,458	10	44,458	10
2005	257,813		0	30,429	12	30,429	12
2006	231,462		0	183,427	79	183,427	79
2007	232,837		0	16,926	7	16,926	7
2008	406,637		0	38,694	10	38,694	10
2009	172,864		0	39,391	23	39,391	23
2010	146,824		0	24,593	17	24,593	17
2011	74,603		0	12,184	16	12,184	16
2012	213,403	19,362	9	19,400	9	37	0
2013	512,661		0	94,300	18	94,300	18
2014	888,169		0	85,778	10	85,778	10
TOTAL	9,886,637	21,055	0	1,441,927	15	1,420,872	14

THREE-YEAR MOVING AVERAGES

86-88	640,459	8	0	68,297	11	68,289	11
87-89	646,503		0	73,055	11	73,055	11
88-90	449,443	173	0	52,988	12	52,814	12
89-91	357,024	173	0	41,232	12	41,059	12
90-92	374,164	173	0	48,850	13	48,677	13
91-93	369,990		0	43,443	12	43,443	12
92-94	362,009		0	51,721	14	51,721	14
93-95	232,284		0	31,603	14	31,603	14

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 392.1 AUTOMOBILES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
94-96	234,268		0	29,698	13	29,698	13
95-97	226,285		0	25,138	11	25,138	11
96-98	269,849		0	27,975	10	27,975	10
97-99	207,876		0	32,180	15	32,180	15
98-00	187,464		0	43,980	23	43,980	23
99-01	209,737	383	0	64,168	31	63,785	30
00-02	258,880	383	0	56,788	22	56,405	22
01-03	331,178	383	0	53,748	16	53,365	16
02-04	354,204		0	39,390	11	39,390	11
03-05	347,302		0	40,436	12	40,436	12
04-06	308,461		0	86,105	28	86,105	28
05-07	240,704		0	76,927	32	76,927	32
06-08	290,312		0	79,683	27	79,683	27
07-09	270,779		0	31,671	12	31,671	12
08-10	242,108		0	34,226	14	34,226	14
09-11	131,430		0	25,389	19	25,389	19
10-12	144,943	6,454	4	18,725	13	12,271	8
11-13	266,889	6,454	2	41,961	16	35,507	13
12-14	538,078	6,454	1	66,493	12	60,038	11
FIVE-YEAR AVERAGE							
10-14	367,132	3,872	1	47,251	13	43,378	12

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 392.2 LIGHT TRUCKS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1986	666,560	260	0	125,543	19	125,283	19
1987	1,107,946		0	179,629	16	179,629	16
1988	942,437		0	91,475	10	91,475	10
1989	1,441,313		0	221,378	15	221,378	15
1990	1,387,636	45	0	263,489	19	263,444	19
1991	646,465		0	76,938	12	76,938	12
1992	945,232		0	174,786	18	174,786	18
1993	2,699,336		0	554,805	21	554,805	21
1994	2,000,475		0	453,571	23	453,571	23
1995	2,062,190		0	177,164	9	177,164	9
1996	1,726,675		0	358,409	21	358,409	21
1997	3,091,543		0	22,978	1	22,978	1
1998	1,958,376	29	0	851,295	43	851,266	43
1999	1,323,325	54	0	383,699	29	383,645	29
2000	1,198,496	1,626-	0	320,235	27	321,861	27
2001	2,459,814	5,533	0	404,338	16	398,805	16
2002	1,509,770		0	191,142	13	191,142	13
2003	1,608,047		0	182,472	11	182,472	11
2004	2,390,771		0	222,935	9	222,935	9
2005	2,975,537		0	459,537	15	459,537	15
2006	2,578,760		0	1,940,479	75	1,940,479	75
2007	2,328,892		0	169,298	7	169,298	7
2008	2,220,766		0	263,419	12	263,419	12
2009	708,503		0	254,654	36	254,654	36
2010	1,326,124		0	222,121	17	222,121	17
2011	1,220,945		0	199,404	16	199,404	16
2012	1,412,534		0	128,409	9	128,409	9
2013	4,108,910		0	755,804	18	755,804	18
2014	4,486,690		0	433,316	10	433,316	10
TOTAL	54,534,068	4,294	0	10,082,722	18	10,078,428	18

THREE-YEAR MOVING AVERAGES

86-88	905,648	87	0	132,216	15	132,129	15
87-89	1,163,899		0	164,161	14	164,161	14
88-90	1,257,128	15	0	192,114	15	192,099	15
89-91	1,158,471	15	0	187,268	16	187,253	16
90-92	993,111	15	0	171,738	17	171,723	17
91-93	1,430,344		0	268,843	19	268,843	19
92-94	1,881,681		0	394,388	21	394,388	21
93-95	2,254,000		0	395,180	18	395,180	18

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 392.2 LIGHT TRUCKS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
94-96	1,929,780		0	329,715	17	329,715	17
95-97	2,293,469		0	186,184	8	186,184	8
96-98	2,258,865	10	0	410,894	18	410,885	18
97-99	2,124,415	28	0	419,324	20	419,297	20
98-00	1,493,399	514-	0	518,410	35	518,924	35
99-01	1,660,545	1,320	0	369,424	22	368,104	22
00-02	1,722,693	1,302	0	305,238	18	303,936	18
01-03	1,859,211	1,844	0	259,317	14	257,473	14
02-04	1,836,196		0	198,850	11	198,850	11
03-05	2,324,785		0	288,314	12	288,314	12
04-06	2,648,356		0	874,317	33	874,317	33
05-07	2,627,730		0	856,438	33	856,438	33
06-08	2,376,140		0	791,065	33	791,065	33
07-09	1,752,721		0	229,123	13	229,123	13
08-10	1,418,464		0	246,731	17	246,731	17
09-11	1,085,191		0	225,393	21	225,393	21
10-12	1,319,868		0	183,311	14	183,311	14
11-13	2,247,463		0	361,206	16	361,206	16
12-14	3,336,045		0	439,176	13	439,176	13
FIVE-YEAR AVERAGE							
10-14	2,511,041		0	347,811	14	347,811	14

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 392.3 HEAVY TRUCKS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1986	5,693,329	2,730	0	979,607	17	976,877	17
1987	3,191,993		0	905,554	28	905,554	28
1988	4,668,363		0	424,334	9	424,334	9
1989	6,508,143	292	0	1,118,553	17	1,118,260	17
1990	5,523,885	8,224	0	1,258,815	23	1,250,591	23
1991	5,559,998	11,687	0	489,401	9	477,713	9
1992	3,283,855	11,777 -	0	1,911,125	58	1,922,903	59
1993	13,032,544	32,799	0	2,555,179	20	2,522,381	19
1994	12,335,597	33,651	0	2,206,139	18	2,172,488	18
1995	12,959,908	20,009 -	0	1,872,359	14	1,892,368	15
1996	11,396,890	22,827 -	0	2,154,689	19	2,177,516	19
1997	7,082,523	57,299	1	2,844,964	40	2,787,665	39
1998	4,393,044	39,706 -	1 -	1,187,783	27	1,227,489	28
1999	8,281,598	67,001	1	3,513,063	42	3,446,062	42
2000	10,966,077	76,410 -	1 -	2,373,130	22	2,449,540	22
2001	22,487,586	32,473	0	2,079,397	9	2,046,925	9
2002	10,779,749	6,369	0	1,842,310	17	1,835,941	17
2003	14,449,820	21,601	0	2,245,116	16	2,223,515	15
2004	5,745,711		0	645,548	11	645,548	11
2005	10,665,780	899	0	1,443,916	14	1,443,017	14
2006	19,276,683	277	0	9,020,265	47	9,019,987	47
2007	7,232,022	7,813 -	0	805,231	11	813,044	11
2008	19,835,353		0	1,939,247	10	1,939,247	10
2009	11,270,795		0	2,560,061	23	2,560,061	23
2010	4,565,898		0	765,748	17	765,748	17
2011	4,439,352		0	725,032	16	725,032	16
2012	4,657,751		0	423,421	9	423,421	9
2013	7,302,997		0	1,343,334	18	1,343,334	18
2014	12,197,579		0	1,178,018	10	1,178,018	10
TOTAL	269,784,822	96,761	0	52,811,340	20	52,714,580	20

THREE-YEAR MOVING AVERAGES

86-88	4,517,895	910	0	769,832	17	768,922	17
87-89	4,789,500	98	0	816,147	17	816,050	17
88-90	5,566,797	2,839	0	933,901	17	931,062	17
89-91	5,864,009	6,735	0	955,589	16	948,855	16
90-92	4,789,246	2,711	0	1,219,780	25	1,217,069	25
91-93	7,292,132	10,903	0	1,651,902	23	1,640,999	23
92-94	9,550,665	18,224	0	2,224,148	23	2,205,924	23
93-95	12,776,016	15,480	0	2,211,226	17	2,195,746	17

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 392.3 HEAVY TRUCKS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
94-96	12,230,798	3,062-	0	2,077,729	17	2,080,791	17
95-97	10,479,773	4,821	0	2,290,671	22	2,285,849	22
96-98	7,624,152	1,745-	0	2,062,479	27	2,064,223	27
97-99	6,585,722	28,198	0	2,515,270	38	2,487,072	38
98-00	7,880,240	16,372-	0	2,357,992	30	2,374,364	30
99-01	13,911,754	7,688	0	2,655,197	19	2,647,509	19
00-02	14,744,471	12,523-	0	2,098,279	14	2,110,802	14
01-03	15,905,718	20,148	0	2,055,608	13	2,035,460	13
02-04	10,325,093	9,323	0	1,577,658	15	1,568,335	15
03-05	10,287,104	7,500	0	1,444,860	14	1,437,360	14
04-06	11,896,058	392	0	3,703,243	31	3,702,851	31
05-07	12,391,495	2,212-	0	3,756,471	30	3,758,683	30
06-08	15,448,019	2,512-	0	3,921,581	25	3,924,093	25
07-09	12,779,390	2,604-	0	1,768,179	14	1,770,784	14
08-10	11,890,682		0	1,755,019	15	1,755,019	15
09-11	6,758,682		0	1,350,280	20	1,350,280	20
10-12	4,554,334		0	638,067	14	638,067	14
11-13	5,466,700		0	830,596	15	830,596	15
12-14	8,052,776		0	981,591	12	981,591	12
FIVE-YEAR AVERAGE							
10-14	6,632,716		0	887,111	13	887,111	13

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 392.4 TRACTOR TRAILERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1994	179,439		0	41,266	23	41,266	23
1995	48,132		0		0		0
1996	453,279		0	32,524	7	32,524	7
1997				83,733		83,733	
1998				29,728		29,728	
1999							
2000	55,302		0		0		0
2001	495,166		0		0		0
2002	54,025		0		0		0
2003	57,987		0		0		0
2004	76,028		0		0		0
2005	78,059		0		0		0
2006							
2007							
2008							
2009	111,247		0	14,556	13	14,556	13
2010							
2011							
2012	54,000		0	4,909	9	4,909	9
2013							
2014							
TOTAL	1,662,664		0	206,716	12	206,716	12

THREE-YEAR MOVING AVERAGES

94-96	226,950	0	24,596	11	24,596	11
95-97	167,137	0	38,752	23	38,752	23
96-98	151,093	0	48,662	32	48,662	32
97-99			37,821		37,821	
98-00	18,434	0	9,909	54	9,909	54
99-01	183,489	0		0		0
00-02	201,498	0		0		0
01-03	202,393	0		0		0
02-04	62,680	0		0		0
03-05	70,691	0		0		0
04-06	51,362	0		0		0
05-07	26,020	0		0		0
06-08						
07-09	37,082	0	4,852	13	4,852	13
08-10	37,082	0	4,852	13	4,852	13
09-11	37,082	0	4,852	13	4,852	13

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 392.4 TRACTOR TRAILERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
10-12	18,000		0	1,636	9	1,636	9
11-13	18,000		0	1,636	9	1,636	9
12-14	18,000		0	1,636	9	1,636	9
FIVE-YEAR AVERAGE							
10-14	10,800		0	982	9	982	9

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 392.9 TRAILERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1986	234,022	90	0	49,251	21	49,161	21
1987	187,827		0	80,858	43	80,858	43
1988	238,553		0	25,591	11	25,591	11
1989	342,299		0	59,837	17	59,837	17
1990	384,891		0	111,578	29	111,578	29
1991	155,592		0	28,564	18	28,564	18
1992	283,188		0	198,303	70	198,303	70
1993	307,531		0	68,127	22	68,127	22
1994	609,890		0	173,274	28	173,274	28
1995	347,450		0	69,142	20	69,142	20
1996	431,839		0	174,812	40	174,812	40
1997	409,514		0	25,493	6	25,493	6
1998	244,287		0	91,198	37	91,198	37
1999	311,303		0	107,037	34	107,037	34
2000	753,131	385-	0	236,906	31	237,290	32
2001	1,131,465	1,765	0	99,427	9	97,662	9
2002	521,117		0	78,647	15	78,647	15
2003	445,760		0	13,842	3	13,842	3
2004	217,982	3,484	2	542,002	249	538,519	247
2005	198,734	2-	0	9,344	5	9,345	5
2006	1,023,598		0	1,367,140	134	1,367,140	134
2007	243,177		0	17,678	7	17,678	7
2008	1,108,554		0	38,446	3	38,446	3
2009	459,589		0	62,272	14	62,272	14
2010	289,730		0	48,529	17	48,529	17
2011	120,623		0	19,700	16	19,700	16
2012	273,441		0	24,858	9	24,858	9
2013	308,637		0	56,772	18	56,772	18
2014	1,016,891		0	98,209	10	98,209	10
TOTAL	12,600,615	4,953	0	3,976,835	32	3,971,882	32

THREE-YEAR MOVING AVERAGES

86-88	220,134	30	0	51,900	24	51,870	24
87-89	256,226		0	55,428	22	55,428	22
88-90	321,914		0	65,669	20	65,669	20
89-91	294,260		0	66,660	23	66,660	23
90-92	274,557		0	112,815	41	112,815	41
91-93	248,770		0	98,331	40	98,331	40
92-94	400,203		0	146,568	37	146,568	37
93-95	421,624		0	103,514	25	103,514	25

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 392.9 TRAILERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
94-96	463,060		0	139,076	30	139,076	30
95-97	396,268		0	89,816	23	89,816	23
96-98	361,880		0	97,168	27	97,168	27
97-99	321,701		0	74,576	23	74,576	23
98-00	436,240	128-	0	145,047	33	145,175	33
99-01	731,966	460	0	147,790	20	147,330	20
00-02	801,904	460	0	138,327	17	137,866	17
01-03	699,447	588	0	63,972	9	63,384	9
02-04	394,953	1,161	0	211,497	54	210,336	53
03-05	287,492	1,161	0	188,396	66	187,235	65
04-06	480,105	1,161	0	639,495	133	638,335	133
05-07	488,503	1-	0	464,720	95	464,721	95
06-08	791,776		0	474,421	60	474,421	60
07-09	603,773		0	39,465	7	39,465	7
08-10	619,291		0	49,749	8	49,749	8
09-11	289,981		0	43,500	15	43,500	15
10-12	227,932		0	31,029	14	31,029	14
11-13	234,234		0	33,776	14	33,776	14
12-14	532,990		0	59,946	11	59,946	11
FIVE-YEAR AVERAGE							
10-14	401,865		0	49,614	12	49,614	12

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 396.1 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1986	432,482		0	109,457	25	109,457	25
1987	389,602		0	77,968	20	77,968	20
1988	176,262		0	14,131	8	14,131	8
1989	395,336		0	93,606	24	93,606	24
1990	494,185		0	98,719	20	98,719	20
1991	21,882		0	10,914	50	10,914	50
1992	289,692		0	118,181	41	118,181	41
1993	359,673		0	81,549	23	81,549	23
1994	120,823		0	36,121	30	36,121	30
1995	582,862		0	83,621	14	83,621	14
1996	333,568		0	76,756	23	76,756	23
1997	228,000		0	148,413	65	148,413	65
1998	537,353		0	13,198	2	13,198	2
1999	903,199		0	300,336	33	300,336	33
2000	727,468	734-	0	138,712	19	139,446	19
2001	2,827,204	2,684	0	31,576	1	28,892	1
2002	132,358		0		0		0
2003	196,084-		0	51,417	26-	51,417	26-
2004	134,147		0	12,090	9	12,090	9
2005				351,903		351,903	
2006				415,275		415,275	
2007	193,612		0	14,075	7	14,075	7
2008	535,947		0	15,574	3	15,574	3
2009	268,783		0	35,169	13	35,169	13
2010	290,395		0	48,640	17	48,640	17
2011	159,960		0	26,124	16	26,124	16
2012	215,903		0	25,144	12	25,144	12
2013	235,670		0	43,350	18	43,350	18
2014	87,807		0	8,480	10	8,480	10
TOTAL	10,878,091	1,951	0	2,480,502	23	2,478,551	23

THREE-YEAR MOVING AVERAGES

86-88	332,782	0	67,185	20	67,185	20
87-89	320,400	0	61,902	19	61,902	19
88-90	355,261	0	68,819	19	68,819	19
89-91	303,801	0	67,746	22	67,746	22
90-92	268,586	0	75,938	28	75,938	28
91-93	223,749	0	70,215	31	70,215	31
92-94	256,729	0	78,617	31	78,617	31
93-95	354,453	0	67,097	19	67,097	19

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 396.1 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
94-96	345,751		0	65,500	19	65,500	19
95-97	381,477		0	102,930	27	102,930	27
96-98	366,307		0	79,456	22	79,456	22
97-99	556,184		0	153,982	28	153,982	28
98-00	722,674	245-	0	150,749	21	150,993	21
99-01	1,485,957	650	0	156,875	11	156,224	11
00-02	1,229,010	650	0	56,763	5	56,113	5
01-03	921,160	895	0	27,665	3	26,770	3
02-04	23,474		0	21,169	90	21,169	90
03-05	20,646-		0	138,470	671-	138,470	671-
04-06	44,716		0	259,756	581	259,756	581
05-07	64,537		0	260,418	404	260,418	404
06-08	243,186		0	148,308	61	148,308	61
07-09	332,781		0	21,606	6	21,606	6
08-10	365,042		0	33,128	9	33,128	9
09-11	239,713		0	36,645	15	36,645	15
10-12	222,086		0	33,303	15	33,303	15
11-13	203,844		0	31,540	15	31,540	15
12-14	179,793		0	25,658	14	25,658	14
FIVE-YEAR AVERAGE							
10-14	197,947		0	30,348	15	30,348	15

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 397.8 COMMUNICATION EQUIPMENT - FIBER OPTICS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1989				371		371	
1990	6,372		0	649	10	649	10
1991	1,300-		0	649-	50	649-	50
1992							
1993	14,712		0		0		0
1994		108				108-	
1995		845				845-	
1996	64,358	37,857	59	17,000	26	20,857-	32-
1997	65,752	232-	0		0	232	0
1998	103,140	9,763	9		0	9,763-	9-
1999	66,002	42,014	64	876,907		834,893	
2000	654,124	5,008	1	776,875	119	771,866	118
2001		123,539				123,539-	
2002		719				719-	
2003		717-		1,062,589		1,063,306	
2004							
2005				93,154		93,154	
2006	5,709		0		0		0
2007	2-		0		0		0
2008							
2009							
2010	248,083		0		0		0
2011		713		11,604		10,891	
2012		33,148		497		32,651-	
2013		5,021		3,840		1,180-	
2014		16-		2,073		2,089	
TOTAL	1,226,950	257,770	21	2,844,911	232	2,587,141	211

THREE-YEAR MOVING AVERAGES

89-91	1,691		0	124	7	124	7
90-92	1,691		0		0		0
91-93	4,471		0	216-	5-	216-	5-
92-94	4,904	36	1		0	36-	1-
93-95	4,904	318	6		0	318-	6-
94-96	21,452	12,937	60	5,667	26	7,270-	34-
95-97	43,370	12,823	30	5,667	13	7,157-	17-
96-98	77,750	15,796	20	5,667	7	10,129-	13-
97-99	78,298	17,182	22	292,302	373	275,121	351
98-00	274,422	18,928	7	551,260	201	532,332	194
99-01	240,042	56,854	24	551,260	230	494,407	206

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 397.8 COMMUNICATION EQUIPMENT - FIBER OPTICS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
00-02	218,041	43,089	20	258,958	119	215,869	99
01-03		41,180		354,196		313,016	
02-04		1		354,196		354,196	
03-05		239-		385,248		385,487	
04-06	1,903		0	31,051		31,051	
05-07	1,902		0	31,051		31,051	
06-08	1,902		0		0		0
07-09	1-		0		0		0
08-10	82,694		0		0		0
09-11	82,694	238	0	3,868	5	3,630	4
10-12	82,694	11,287	14	4,034	5	7,253-	9-
11-13		12,961		5,314		7,647-	
12-14		12,718		2,137		10,581-	
FIVE-YEAR AVERAGE							
10-14	49,617	7,773	16	3,603	7	4,170-	8-

PART IX. DETAILED DEPRECIATION CALCULATIONS

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 311 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)
MANATEE COMMON INTERIM SURVIVOR CURVE.. IOWA 80-R2 PROBABLE RETIREMENT YEAR.. 6-2028							
1976	58,364,899.32	48.61	2.06	1,202,316.93	11.08	0.2279	13,303,695
1977	2,157,037.66	47.79	2.09	45,082.09	11.09	0.2321	500,562
1978	2,541.79	46.96	2.13	54.14	11.11	0.2366	601
1979	27,915.79	46.12	2.17	605.77	11.12	0.2411	6,731
1980	94,110.51	45.28	2.21	2,079.84	11.13	0.2458	23,132
1981	2,400.04	44.43	2.25	54.00	11.15	0.2510	602
1982	661,935.22	43.58	2.29	15,158.32	11.16	0.2561	169,508
1983	219,433.84	42.71	2.34	5,134.75	11.17	0.2615	57,389
1984	46,766.93	41.85	2.39	1,117.73	11.18	0.2671	12,493
1985	268,362.30	40.97	2.44	6,548.04	11.19	0.2731	73,298
1986	404,278.00	40.10	2.49	10,066.52	11.21	0.2796	113,016
1987	17,064.02	39.21	2.55	435.13	11.22	0.2862	4,883
1988	68,499.06	38.32	2.61	1,787.83	11.23	0.2931	20,074
1989	469,068.34	37.43	2.67	12,524.12	11.24	0.3003	140,857
1990	601,180.98	36.53	2.74	16,472.36	11.24	0.3077	184,977
1991	518,397.12	35.63	2.81	14,566.96	11.25	0.3158	163,684
1992	928,585.74	34.72	2.88	26,743.27	11.26	0.3243	301,150
1993	508,321.88	33.81	2.96	15,046.33	11.27	0.3333	169,439
1994	535,977.34	32.89	3.04	16,293.71	11.28	0.3430	183,819
1995	652,112.42	31.97	3.13	20,411.12	11.29	0.3531	230,287
1996	1,313,232.98	31.05	3.22	42,286.10	11.30	0.3639	477,925
1997	1,740,923.70	30.12	3.32	57,798.67	11.30	0.3752	653,142
1998	701,951.67	29.19	3.43	24,076.94	11.31	0.3875	271,978
1999	174,257.90	28.25	3.54	6,168.73	11.32	0.4007	69,827
2002	97,618.94	25.42	3.93	3,836.42	11.34	0.4461	43,549
2003	67,124.81	24.48	4.08	2,738.69	11.34	0.4632	31,095
2004	4,182.71	23.52	4.25	177.77	11.35	0.4826	2,018
2005	2,109,214.17	22.57	4.43	93,438.19	11.35	0.5029	1,060,682
2006	868,786.07	21.61	4.63	40,224.80	11.36	0.5257	456,703
2007	10,184,362.80	20.65	4.84	492,923.16	11.37	0.5506	5,607,612
2008	991,599.77	19.69	5.08	50,373.27	11.37	0.5775	572,599
2009	806,200.00	18.72	5.34	43,051.08	11.38	0.6079	490,097
2010	5,138,799.49	17.75	5.63	289,314.41	11.38	0.6411	3,294,639
2011	609,473.74	16.78	5.96	36,324.63	11.39	0.6788	413,699
2012	383,071.00	15.81	6.33	24,248.39	11.39	0.7204	275,976
2013	1,053,881.19	14.84	6.74	71,031.59	11.39	0.7675	808,875

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 311 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)
MANATEE COMMON							
INTERIM SURVIVOR CURVE.. IOWA 80-R2							
PROBABLE RETIREMENT YEAR.. 6-2028							
2014	1,806,836.08	13.86	7.22	130,453.56	11.40	0.8225	1,486,141
2015	14,082,026.10	12.88	7.76	1,092,765.23	11.40	0.8851	12,463,860
2016	3,459,133.19	11.90	8.40	290,567.19	11.41	0.9588	3,316,686
	112,141,564.61			4,204,297.78			47,457,300
	COMPOSITE REMAINING LIFE, YEARS..					11.29	
MANATEE UNIT 1							
INTERIM SURVIVOR CURVE.. IOWA 80-R2							
PROBABLE RETIREMENT YEAR.. 6-2028							
1976	5,823,502.57	48.61	2.06	119,964.15	11.08	0.2279	1,327,409
1979	32,674.02	46.12	2.17	709.03	11.12	0.2411	7,878
1994	56,430.25	32.89	3.04	1,715.48	11.28	0.3430	19,353
2005	14,993.45	22.57	4.43	664.21	11.35	0.5029	7,540
2007	37,191.97	20.65	4.84	1,800.09	11.37	0.5506	20,478
2012	42,872.55	15.81	6.33	2,713.83	11.39	0.7204	30,887
2015	1,201,939.71	12.88	7.76	93,270.52	11.40	0.8851	1,063,825
2016	18,496.61	11.90	8.40	1,553.72	11.41	0.9588	17,735
	7,228,101.13			222,391.03			2,495,105
	COMPOSITE REMAINING LIFE, YEARS..					11.22	
MANATEE UNIT 2							
INTERIM SURVIVOR CURVE.. IOWA 80-R2							
PROBABLE RETIREMENT YEAR.. 6-2028							
1977	4,296,673.79	47.79	2.09	89,800.48	11.09	0.2321	997,086
1994	56,332.75	32.89	3.04	1,712.52	11.28	0.3430	19,320
2006	5,643.45	21.61	4.63	261.29	11.36	0.5257	2,967
2008	46,100.30	19.69	5.08	2,341.90	11.37	0.5775	26,621
2012	37,311.07	15.81	6.33	2,361.79	11.39	0.7204	26,880
2015	1,178,983.78	12.88	7.76	91,489.14	11.40	0.8851	1,043,507
	5,621,045.14			187,967.12			2,116,381
	COMPOSITE REMAINING LIFE, YEARS..					11.26	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 311 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)
MARTIN COMMON INTERIM SURVIVOR CURVE.. IOWA 80-R2 PROBABLE RETIREMENT YEAR.. 6-2031							
1980	197,692,971.96	47.79	2.09	4,131,783.11	13.90	0.2909	57,500,978
1981	5,275,741.08	46.96	2.13	112,373.29	13.92	0.2964	1,563,835
1983	17,311.38	45.28	2.21	382.58	13.96	0.3083	5,337
1984	299,288.67	44.43	2.25	6,734.00	13.98	0.3147	94,171
1985	23,495.83	43.58	2.29	538.05	14.00	0.3213	7,548
1986	2,712,948.40	42.71	2.34	63,482.99	14.02	0.3283	890,552
1987	9,651.27	41.85	2.39	230.67	14.03	0.3352	3,235
1988	50,584.25	40.97	2.44	1,234.26	14.05	0.3429	17,347
1989	226,090.73	40.10	2.49	5,629.66	14.06	0.3506	79,272
1990	82,058.19	39.21	2.55	2,092.48	14.08	0.3591	29,466
1991	909,633.21	38.32	2.61	23,741.43	14.09	0.3677	334,463
1992	267,697.64	37.43	2.67	7,147.53	14.11	0.3770	100,914
1993	1,039,205.40	36.53	2.74	28,474.23	14.12	0.3865	401,684
1994	880,464.81	35.63	2.81	24,741.06	14.14	0.3969	349,421
1996	316,479.88	33.81	2.96	9,367.80	14.16	0.4188	132,545
1997	46,723.86	32.89	3.04	1,420.41	14.17	0.4308	20,130
1998	703,225.38	31.97	3.13	22,010.95	14.19	0.4439	312,127
1999	360,618.37	31.05	3.22	11,611.91	14.20	0.4573	164,922
2000	46,606.57	30.12	3.32	1,547.34	14.21	0.4718	21,988
2001	26,850.06	29.19	3.43	920.96	14.22	0.4872	13,080
2002	23,483.66	28.25	3.54	831.32	14.23	0.5037	11,829
2003	535,705.93	27.31	3.66	19,606.84	14.24	0.5214	279,328
2005	10,443,560.38	25.42	3.93	410,431.92	14.26	0.5610	5,858,629
2007	587,621.20	23.52	4.25	24,973.90	14.28	0.6071	356,768
2008	456,029.99	22.57	4.43	20,202.13	14.29	0.6331	288,731
2009	400,040.09	21.61	4.63	18,521.86	14.29	0.6613	264,535
2010	515,900.72	20.65	4.84	24,969.59	14.30	0.6925	357,256
2011	819,677.71	19.69	5.08	41,639.63	14.31	0.7268	595,709
2012	3,108,597.22	18.72	5.34	165,999.09	14.32	0.7650	2,377,953
2013	779,925.35	17.75	5.63	43,909.80	14.33	0.8073	629,649
2014	5,059,137.95	16.78	5.96	301,524.62	14.33	0.8540	4,320,453
2015	2,918,993.64	15.81	6.33	184,772.30	14.34	0.9070	2,647,586
2016	1,999,820.17	14.84	6.74	134,787.88	14.35	0.9670	1,933,786
	238,636,140.95			5,847,635.59			81,965,227
	COMPOSITE REMAINING LIFE, YEARS..					14.02	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 311 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)
MARTIN UNIT 1							
INTERIM SURVIVOR CURVE.. IOWA 80-R2							
PROBABLE RETIREMENT YEAR.. 6-2031							
1980	14,196,867.04	47.79	2.09	296,714.52	13.90	0.2909	4,129,301
1981	38,986.99	46.96	2.13	830.42	13.92	0.2964	11,557
1986	22,375.66	42.71	2.34	523.59	14.02	0.3283	7,345
1994	53,362.31	35.63	2.81	1,499.48	14.14	0.3969	21,177
1995	176,338.83	34.72	2.88	5,078.56	14.15	0.4076	71,867
2001	17,851.99	29.19	3.43	612.32	14.22	0.4872	8,697
2008	899,399.65	22.57	4.43	39,843.40	14.29	0.6331	569,446
2009	20,271.24	21.61	4.63	938.56	14.29	0.6613	13,405
2011	42,491.01	19.69	5.08	2,158.54	14.31	0.7268	30,881
2012	120,532.99	18.72	5.34	6,436.46	14.32	0.7650	92,203
2013	85,078.20	17.75	5.63	4,789.90	14.33	0.8073	68,685
2014	474,408.18	16.78	5.96	28,274.73	14.33	0.8540	405,140
2015	189,328.50	15.81	6.33	11,984.49	14.34	0.9070	171,725
2016	29,626.71	14.84	6.74	1,996.84	14.35	0.9670	28,648
	16,366,919.30			401,681.81			5,630,077
	COMPOSITE REMAINING LIFE, YEARS..					14.02	

MARTIN UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 80-R2
PROBABLE RETIREMENT YEAR.. 6-2031

1981	10,631,949.43	46.96	2.13	226,460.52	13.92	0.2964	3,151,522
1988	21,204.97	40.97	2.44	517.40	14.05	0.3429	7,272
1994	53,396.82	35.63	2.81	1,500.45	14.14	0.3969	21,191
2013	153,165.02	17.75	5.63	8,623.19	14.33	0.8073	123,653
2014	123,760.15	16.78	5.96	7,376.10	14.33	0.8540	105,690
2015	38,875.45	15.81	6.33	2,460.82	14.34	0.9070	35,261
2016	90,013.95	14.84	6.74	6,066.94	14.35	0.9670	87,042
	11,112,365.79			253,005.42			3,531,631
	COMPOSITE REMAINING LIFE, YEARS..					13.96	

SCHERER COMMON
INTERIM SURVIVOR CURVE.. IOWA 80-R2
PROBABLE RETIREMENT YEAR.. 6-2039

1991	6,857,047.99	45.28	2.21	151,540.76	21.43	0.4733	3,245,304
1993	13,699,582.79	43.58	2.29	313,720.45	21.50	0.4934	6,758,689

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 311 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)
SCHERER COMMON INTERIM SURVIVOR CURVE.. IOWA 80-R2 PROBABLE RETIREMENT YEAR.. 6-2039							
1994	7,602,805.38	42.71	2.34	177,905.65	21.54	0.5043	3,834,323
1995	4,650,063.41	41.85	2.39	111,136.52	21.57	0.5154	2,396,689
1996	1,365.68	40.97	2.44	33.32	21.60	0.5272	720
1997	7,947.39	40.10	2.49	197.89	21.64	0.5397	4,289
1998	47,876.70	39.21	2.55	1,220.86	21.67	0.5527	26,460
2000	1,048.54	37.43	2.67	28.00	21.73	0.5806	609
2001	248,918.31	36.53	2.74	6,820.36	21.75	0.5954	148,206
2003	2,654,072.92	34.72	2.88	76,437.30	21.81	0.6282	1,667,209
2004	42,638.27	33.81	2.96	1,262.09	21.83	0.6457	27,530
2005	72,475.91	32.89	3.04	2,203.27	21.86	0.6646	48,170
2006	626,114.27	31.97	3.13	19,597.38	21.88	0.6844	428,506
2007	420,298.63	31.05	3.22	13,533.62	21.90	0.7053	296,441
2009	754,687.56	29.19	3.43	25,885.78	21.95	0.7520	567,502
2013	1,029,360.13	25.42	3.93	40,453.85	22.03	0.8666	892,085
2015	1,879,433.90	23.52	4.25	79,875.94	22.07	0.9384	1,763,567
2016	200,216.22	22.57	4.43	8,869.58	22.08	0.9783	195,870
40,795,954.00				1,030,722.62			22,302,169

COMPOSITE REMAINING LIFE, YEARS.. 21.64

SCHERER COMMON UNITS 3 AND 4
INTERIM SURVIVOR CURVE.. IOWA 80-R2
PROBABLE RETIREMENT YEAR.. 6-2039

1991	597,882.09	45.28	2.21	13,213.19	21.43	0.4733	282,966
1993	1,161,930.59	43.58	2.29	26,608.21	21.50	0.4934	573,238
1994	610,947.16	42.71	2.34	14,296.16	21.54	0.5043	308,119
1995	394,453.17	41.85	2.39	9,427.43	21.57	0.5154	203,305
2003	113.93	34.72	2.88	3.28	21.81	0.6282	72
2008	53,225.74	30.12	3.32	1,767.09	21.93	0.7281	38,753
2013	806,453.16	25.42	3.93	31,693.61	22.03	0.8666	698,905
2015	1,879,433.90	23.52	4.25	79,875.94	22.07	0.9384	1,763,567
5,504,439.74				176,884.91			3,868,925

COMPOSITE REMAINING LIFE, YEARS.. 21.87

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 311 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)
SCHERER UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 80-R2							
PROBABLE RETIREMENT YEAR.. 6-2039							
1991	14,475,881.97	45.28	2.21	319,916.99	21.43	0.4733	6,851,145
1993	25,110,935.91	43.58	2.29	575,040.43	21.50	0.4934	12,388,480
1994	13,326,985.67	42.71	2.34	311,851.46	21.54	0.5043	6,721,199
1995	8,525,271.10	41.85	2.39	203,753.98	21.57	0.5154	4,394,010
2004	2,106.92	33.81	2.96	62.36	21.83	0.6457	1,360
2005	24,773.77	32.89	3.04	753.12	21.86	0.6646	16,466
2006	817,876.62	31.97	3.13	25,599.54	21.88	0.6844	559,747
2011	1,040,404.33	27.31	3.66	38,078.80	21.99	0.8052	837,734
2012	80,716,450.75	26.37	3.79	3,059,153.48	22.01	0.8347	67,370,793
2013	4,257,872.25	25.42	3.93	167,334.38	22.03	0.8666	3,690,042
2014	144,436.35	24.48	4.08	5,893.00	22.05	0.9007	130,100
2015	1,879,433.90	23.52	4.25	79,875.94	22.07	0.9384	1,763,567
	150,322,429.54			4,787,313.48			104,724,643
	COMPOSITE REMAINING LIFE, YEARS..					21.88	

SJRPP COAL AND LIMESTONE
INTERIM SURVIVOR CURVE.. IOWA 80-R2
PROBABLE RETIREMENT YEAR.. 6-2038

1987	568,503.36	47.79	2.09	11,881.72	20.39	0.4267	242,558
1988	11,014.66	46.96	2.13	234.61	20.42	0.4348	4,790
1989	2,845,490.69	46.12	2.17	61,747.15	20.46	0.4436	1,262,345
1991	20,177.13	44.43	2.25	453.99	20.53	0.4621	9,323
1992	16,104.06	43.58	2.29	368.78	20.57	0.4720	7,601
1993	11,426.21	42.71	2.34	267.37	20.60	0.4823	5,511
1994	487.52	41.85	2.39	11.65	20.63	0.4930	240
2000	4,846.00	36.53	2.74	132.78	20.80	0.5694	2,759
2003	7,490.90	33.81	2.96	221.73	20.88	0.6176	4,626
2009	7,601.10	28.25	3.54	269.08	21.00	0.7434	5,650
2015	98,755.12	22.57	4.43	4,374.85	21.11	0.9353	92,367
	3,591,896.75			79,963.71			1,637,770
	COMPOSITE REMAINING LIFE, YEARS..					20.48	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 311 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)
SJRPP COMMON INTERIM SURVIVOR CURVE.. IOWA 80-R2 PROBABLE RETIREMENT YEAR.. 6-2038							
1987	24,226,503.62	47.79	2.09	506,333.93	20.39	0.4267	10,336,480
1988	3,465,557.94	46.96	2.13	73,816.38	20.42	0.4348	1,506,963
1989	36,419.96	46.12	2.17	790.31	20.46	0.4436	16,157
1990	153,372.39	45.28	2.21	3,389.53	20.50	0.4527	69,438
1991	424,416.42	44.43	2.25	9,549.37	20.53	0.4621	196,114
1992	174,122.39	43.58	2.29	3,987.40	20.57	0.4720	82,188
1993	95,101.79	42.71	2.34	2,225.38	20.60	0.4823	45,869
1994	49,439.58	41.85	2.39	1,181.61	20.63	0.4930	24,371
1995	87,935.86	40.97	2.44	2,145.63	20.66	0.5043	44,343
1996	9,969.21	40.10	2.49	248.23	20.69	0.5160	5,144
1997	173,608.04	39.21	2.55	4,427.01	20.72	0.5284	91,741
1998	261,376.71	38.32	2.61	6,821.93	20.75	0.5415	141,533
1999	67,717.42	37.43	2.67	1,808.06	20.78	0.5552	37,595
2000	17,503.80	36.53	2.74	479.60	20.80	0.5694	9,967
2001	54,695.90	35.63	2.81	1,536.95	20.83	0.5846	31,976
2003	65,575.60	33.81	2.96	1,941.04	20.88	0.6176	40,498
2004	129,297.97	32.89	3.04	3,930.66	20.90	0.6355	82,162
2005	592.78	31.97	3.13	18.55	20.92	0.6544	388
2006	86,849.05	31.05	3.22	2,796.54	20.94	0.6744	58,571
2007	494,066.82	30.12	3.32	16,403.02	20.96	0.6959	343,811
2008	738,813.26	29.19	3.43	25,341.29	20.98	0.7187	531,015
2009	451,041.65	28.25	3.54	15,966.87	21.00	0.7434	335,286
2010	107,206.86	27.31	3.66	3,923.77	21.02	0.7697	82,515
2011	879,579.32	26.37	3.79	33,336.06	21.04	0.7979	701,799
2012	84,480.71	25.42	3.93	3,320.09	21.06	0.8285	69,991
2013	123,871.36	24.48	4.08	5,053.95	21.08	0.8611	106,667
2014	67,107.29	23.52	4.25	2,852.06	21.09	0.8967	60,174
2015	142,658.71	22.57	4.43	6,319.78	21.11	0.9353	133,430
2016	181,936.31	21.61	4.63	8,423.65	21.12	0.9773	177,812
	32,850,818.72			748,368.65			15,363,998

COMPOSITE REMAINING LIFE, YEARS..

20.53

SJRPP GYPSUM AND ASH
 INTERIM SURVIVOR CURVE.. IOWA 80-R2
 PROBABLE RETIREMENT YEAR.. 6-2038

1987	932,328.19	47.79	2.09	19,485.66	20.39	0.4267	397,787
1988	827,236.64	46.96	2.13	17,620.14	20.42	0.4348	359,716
1990	23,968.00	45.28	2.21	529.69	20.50	0.4527	10,851

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 311 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)
SJRPP GYPSUM AND ASH INTERIM SURVIVOR CURVE.. IOWA 80-R2 PROBABLE RETIREMENT YEAR.. 6-2038							
1992	151,671.28	43.58	2.29	3,473.27	20.57	0.4720	71,590
1994	9,145.37	41.85	2.39	218.57	20.63	0.4930	4,508
1998	3,650.89	38.32	2.61	95.29	20.75	0.5415	1,977
1999	10,197.99	37.43	2.67	272.29	20.78	0.5552	5,662
2004	15,253.53	32.89	3.04	463.71	20.90	0.6355	9,693
2012	180,011.43	25.42	3.93	7,074.45	21.06	0.8285	149,136
2013	16,743.28	24.48	4.08	683.13	21.08	0.8611	14,418
2016	104.45	21.61	4.63	4.84	21.12	0.9773	102
	2,170,311.05			49,921.04			1,025,440
	COMPOSITE REMAINING LIFE, YEARS..					20.54	

SJRPP UNIT 1
 INTERIM SURVIVOR CURVE.. IOWA 80-R2
 PROBABLE RETIREMENT YEAR.. 6-2038

1987	8,413,535.40	47.79	2.09	175,842.89	20.39	0.4267	3,589,719
1988	163,348.71	46.96	2.13	3,479.33	20.42	0.4348	71,031
1990	95,567.28	45.28	2.21	2,112.04	20.50	0.4527	43,267
1991	9,615.16	44.43	2.25	216.34	20.53	0.4621	4,443
1992	132,232.73	43.58	2.29	3,028.13	20.57	0.4720	62,415
1993	19,246.15	42.71	2.34	450.36	20.60	0.4823	9,283
1994	5,011.13	41.85	2.39	119.77	20.63	0.4930	2,470
2000	14,821.67	36.53	2.74	406.11	20.80	0.5694	8,439
2001	7,569.11	35.63	2.81	212.69	20.83	0.5846	4,425
2003	18,707.51	33.81	2.96	553.74	20.88	0.6176	11,553
2009	7,866.92	28.25	3.54	278.49	21.00	0.7434	5,848
2011	1,556.84	26.37	3.79	59.00	21.04	0.7979	1,242
2013	9,872.30	24.48	4.08	402.79	21.08	0.8611	8,501
2014	8,788.66	23.52	4.25	373.52	21.09	0.8967	7,881
2016	22,970.81	21.61	4.63	1,063.55	21.12	0.9773	22,450
	8,930,710.38			188,598.75			3,852,967
	COMPOSITE REMAINING LIFE, YEARS..					20.43	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 311 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)
SJRPP UNIT 2 INTERIM SURVIVOR CURVE.. IOWA 80-R2 PROBABLE RETIREMENT YEAR.. 6-2038							
1988	6,840,881.46	46.96	2.13	145,710.78	20.42	0.4348	2,974,689
1990	98,905.94	45.28	2.21	2,185.82	20.50	0.4527	44,779
1991	9,672.11	44.43	2.25	217.62	20.53	0.4621	4,469
1992	203,518.67	43.58	2.29	4,660.58	20.57	0.4720	96,063
1993	4,075.34	42.71	2.34	95.36	20.60	0.4823	1,966
1994	22,768.71	41.85	2.39	544.17	20.63	0.4930	11,224
2001	7,569.10	35.63	2.81	212.69	20.83	0.5846	4,425
2003	16,125.28	33.81	2.96	477.31	20.88	0.6176	9,958
2012	5,342.76	25.42	3.93	209.97	21.06	0.8285	4,426
2014	9,183.99	23.52	4.25	390.32	21.09	0.8967	8,235
2016	17,625.86	21.61	4.63	816.08	21.12	0.9773	17,226
	7,235,669.22			155,520.70			3,177,460
						20.43	
	642,508,366.32			18,334,272.61			299,149,093
						16.32	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 312 BOILER PLANT 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)
MANATEE COMMON INTERIM SURVIVOR CURVE.. IOWA 50-S0 PROBABLE RETIREMENT YEAR.. 6-2028							
1976	771,569.26	41.03	2.44	18,826.29	10.06	0.2452	189,181
1977	212,044.20	40.55	2.47	5,237.49	10.10	0.2491	52,816
1979	41.71	39.55	2.53	1.06	10.16	0.2569	11
1981	4,160.00	38.50	2.60	108.16	10.23	0.2657	1,105
1985	64,453.72	36.22	2.76	1,778.92	10.35	0.2858	18,418
1987	57,963.90	35.00	2.86	1,657.77	10.41	0.2974	17,240
1991	9,330.13	32.40	3.09	288.30	10.53	0.3250	3,032
1992	113,152.78	31.71	3.15	3,564.31	10.56	0.3330	37,682
1993	26,752.28	31.01	3.22	861.42	10.58	0.3412	9,127
1998	138,874.11	27.34	3.66	5,082.79	10.72	0.3921	54,453
1999	35,669.12	26.56	3.77	1,344.73	10.75	0.4047	14,437
2002	19,762.46	24.17	4.14	818.17	10.83	0.4481	8,855
2004	26,817.62	22.52	4.44	1,190.70	10.88	0.4831	12,956
2006	13,585.91	20.83	4.80	652.12	10.94	0.5252	7,135
2007	43,145.35	19.96	5.01	2,161.58	10.97	0.5496	23,713
2010	33,272.38	17.31	5.78	1,923.14	11.06	0.6389	21,259
2011	54,879.99	16.41	6.09	3,342.19	11.09	0.6758	37,088
2012	498,915.09	15.50	6.45	32,180.02	11.12	0.7174	357,932
2013	1,105,808.01	14.58	6.86	75,858.43	11.16	0.7654	846,419
2014	1,008,667.35	13.65	7.33	73,935.32	11.19	0.8198	826,885
2015	3,992,203.73	12.71	7.87	314,186.43	11.23	0.8836	3,527,352
2016	76,722.63	11.77	8.50	6,521.42	11.27	0.9575	73,463
8,307,791.73				551,520.76			6,140,559
COMPOSITE REMAINING LIFE, YEARS..						11.13	

MANATEE UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 6-2028

1976	59,603,985.13	41.03	2.44	1,454,337.24	10.06	0.2452	14,614,301
1977	38,743.64	40.55	2.47	956.97	10.10	0.2491	9,650
1982	25,769.65	37.95	2.64	680.32	10.26	0.2704	6,967
1984	73,757.04	36.81	2.72	2,006.19	10.32	0.2804	20,679
1985	965,696.47	36.22	2.76	26,653.22	10.35	0.2858	275,948
1987	17,256.99	35.00	2.86	493.55	10.41	0.2974	5,133
1988	271,612.14	34.37	2.91	7,903.91	10.44	0.3038	82,502
1989	500,022.64	33.72	2.97	14,850.67	10.47	0.3105	155,257
1990	1,736,415.90	33.07	3.02	52,439.76	10.50	0.3175	551,329
1991	108,457.32	32.40	3.09	3,351.33	10.53	0.3250	35,249

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)
MANATEE UNIT 1							
INTERIM SURVIVOR CURVE.. IOWA 50-S0							
PROBABLE RETIREMENT YEAR.. 6-2028							
1992	243,378.00	31.71	3.15	7,666.41	10.56	0.3330	81,050
1993	12,557.13	31.01	3.22	404.34	10.58	0.3412	4,284
1994	435,723.45	30.30	3.30	14,378.87	10.61	0.3502	152,577
1995	2,243,806.59	29.58	3.38	75,840.66	10.64	0.3597	807,097
1996	94,356.64	28.84	3.47	3,274.18	10.67	0.3700	34,909
1997	149,053.58	28.10	3.56	5,306.31	10.69	0.3804	56,704
1998	743,325.13	27.34	3.66	27,205.70	10.72	0.3921	291,458
1999	139,346.97	26.56	3.77	5,253.38	10.75	0.4047	56,399
2000	1,032,234.70	25.78	3.88	40,050.71	10.77	0.4178	431,237
2001	3,148,457.27	24.98	4.00	125,938.29	10.80	0.4324	1,361,236
2002	808,821.10	24.17	4.14	33,485.19	10.83	0.4481	362,417
2003	3,859,605.59	23.35	4.28	165,191.12	10.86	0.4651	1,795,103
2005	21,195,370.22	21.68	4.61	977,106.57	10.91	0.5032	10,666,146
2006	372,765.66	20.83	4.80	17,892.75	10.94	0.5252	195,777
2007	4,435,916.76	19.96	5.01	222,239.43	10.97	0.5496	2,437,980
2008	2,120,524.50	19.09	5.24	111,115.48	11.00	0.5762	1,221,889
2009	59,048.20	18.21	5.49	3,241.75	11.03	0.6057	35,766
2010	21,971,844.76	17.31	5.78	1,269,972.63	11.06	0.6389	14,038,690
2011	235,932.67	16.41	6.09	14,368.30	11.09	0.6758	159,446
2012	2,484,405.12	15.50	6.45	160,244.13	11.12	0.7174	1,782,362
2013	45,999,338.01	14.58	6.86	3,155,554.59	11.16	0.7654	35,209,273
2014	345,327.07	13.65	7.33	25,312.47	11.19	0.8198	283,092
2015	3,732,665.41	12.71	7.87	293,760.77	11.23	0.8836	3,298,034
2016	737,179.11	11.77	8.50	62,660.22	11.27	0.9575	705,864
	179,942,700.56			8,381,137.41			91,225,805

COMPOSITE REMAINING LIFE, YEARS..

10.88

MANATEE UNIT 2

INTERIM SURVIVOR CURVE.. IOWA 50-S0

PROBABLE RETIREMENT YEAR.. 6-2028

1977	49,761,668.14	40.55	2.47	1,229,113.20	10.10	0.2491	12,394,636
1982	27,189.20	37.95	2.64	717.79	10.26	0.2704	7,351
1984	154,347.24	36.81	2.72	4,198.24	10.32	0.2804	43,273
1985	621,351.36	36.22	2.76	17,149.30	10.35	0.2858	177,551
1986	7,737.66	35.62	2.81	217.43	10.38	0.2914	2,255
1987	1,347,089.66	35.00	2.86	38,526.76	10.41	0.2974	400,665
1988	427,659.94	34.37	2.91	12,444.90	10.44	0.3038	129,902
1990	255,367.06	33.07	3.02	7,712.09	10.50	0.3175	81,082

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)
MANATEE UNIT 2							
INTERIM SURVIVOR CURVE.. IOWA 50-S0							
PROBABLE RETIREMENT YEAR.. 6-2028							
1991	249,072.68	32.40	3.09	7,696.35	10.53	0.3250	80,949
1992	175,263.82	31.71	3.15	5,520.81	10.56	0.3330	58,366
1993	575,870.27	31.01	3.22	18,543.02	10.58	0.3412	196,475
1994	513,335.98	30.30	3.30	16,940.09	10.61	0.3502	179,755
1995	373,418.56	29.58	3.38	12,621.55	10.64	0.3597	134,319
1996	1,722,050.23	28.84	3.47	59,755.14	10.67	0.3700	637,107
1997	134,401.23	28.10	3.56	4,784.68	10.69	0.3804	51,130
1998	108,071.56	27.34	3.66	3,955.42	10.72	0.3921	42,375
1999	195,977.42	26.56	3.77	7,388.35	10.75	0.4047	79,320
2000	2,918,491.88	25.78	3.88	113,237.48	10.77	0.4178	1,219,258
2001	3,671,641.34	24.98	4.00	146,865.65	10.80	0.4324	1,587,434
2002	925,773.78	24.17	4.14	38,327.03	10.83	0.4481	414,821
2003	477,992.71	23.35	4.28	20,458.09	10.86	0.4651	222,314
2004	4,913,088.52	22.52	4.44	218,141.13	10.88	0.4831	2,373,660
2005	1,380,424.54	21.68	4.61	63,637.57	10.91	0.5032	694,671
2006	19,066,710.71	20.83	4.80	915,202.11	10.94	0.5252	10,013,836
2007	5,789,117.07	19.96	5.01	290,034.77	10.97	0.5496	3,181,699
2008	1,622,562.93	19.09	5.24	85,022.30	11.00	0.5762	934,953
2009	15,242,281.09	18.21	5.49	836,801.23	11.03	0.6057	9,232,402
2010	505,565.50	17.31	5.78	29,221.69	11.06	0.6389	323,026
2011	4,508,988.34	16.41	6.09	274,597.39	11.09	0.6758	3,047,219
2012	59,143,622.18	15.50	6.45	3,814,763.63	11.12	0.7174	42,430,817
2013	251,628.63	14.58	6.86	17,261.72	11.16	0.7654	192,604
2014	1,928,689.77	13.65	7.33	141,372.96	11.19	0.8198	1,581,101
2015	20,317.87	12.71	7.87	1,599.02	11.23	0.8836	17,952
2016	1,604,353.94	11.77	8.50	136,370.08	11.27	0.9575	1,536,201
	180,621,122.81			8,590,198.97			93,700,479
	COMPOSITE REMAINING LIFE, YEARS..					10.91	

MARTIN COMMON

INTERIM SURVIVOR CURVE.. IOWA 50-S0

PROBABLE RETIREMENT YEAR.. 6-2031

1980	314,270.78	40.55	2.47	7,762.49	12.42	0.3063	96,258
1981	93,357.93	40.06	2.50	2,333.95	12.47	0.3113	29,060
1983	5,643.75	39.03	2.56	144.48	12.57	0.3221	1,818
1986	2,948,971.01	37.39	2.67	78,737.53	12.71	0.3399	1,002,444
1987	29,409.56	36.81	2.72	799.94	12.76	0.3466	10,195
1988	18,481.01	36.22	2.76	510.08	12.80	0.3534	6,531

FLORIDA POWER AND LIGHT COMPANY

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MARTIN COMMON INTERIM SURVIVOR CURVE.. IOWA 50-S0 PROBABLE RETIREMENT YEAR.. 6-2031							
1989	4,221.34	35.62	2.81	118.62	12.85	0.3608	1,523
1990	21,077.43	35.00	2.86	602.81	12.89	0.3683	7,763
1991	9,094.80	34.37	2.91	264.66	12.93	0.3762	3,421
1993	9,970.45	33.07	3.02	301.11	13.02	0.3937	3,925
2002	22,328.69	26.56	3.77	841.79	13.40	0.5045	11,265
2003	13,354.14	25.78	3.88	518.14	13.45	0.5217	6,967
2009	94,329.22	20.83	4.80	4,527.80	13.71	0.6582	62,087
2010	126,065.31	19.96	5.01	6,315.87	13.76	0.6894	86,907
2011	576,052.49	19.09	5.24	30,185.15	13.81	0.7234	416,728
2013	236,864.36	17.31	5.78	13,690.76	13.91	0.8036	190,339
2014	1,252,394.66	16.41	6.09	76,270.83	13.96	0.8507	1,065,412
2015	174,024.39	15.50	6.45	11,224.57	14.02	0.9045	157,409
2016	5,200,323.90	14.58	6.86	356,742.22	14.08	0.9657	5,022,005
	11,150,235.22			591,892.80			8,182,057
	COMPOSITE REMAINING LIFE, YEARS..					13.82	

MARTIN PIPELINE
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 6-2031

1993	370,941.56	33.07	3.02	11,202.44	13.02	0.3937	146,043
	370,941.56			11,202.44			146,043
	COMPOSITE REMAINING LIFE, YEARS..					13.04	

MARTIN UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 6-2031

1980	97,169,517.88	40.55	2.47	2,400,087.09	12.42	0.3063	29,762,052
1981	60,665.09	40.06	2.50	1,516.63	12.47	0.3113	18,884
1982	16,463.75	39.55	2.53	416.53	12.52	0.3166	5,212
1984	205,897.88	38.50	2.60	5,353.34	12.62	0.3278	67,491
1986	2,621,793.77	37.39	2.67	70,001.89	12.71	0.3399	891,226
1988	447,413.58	36.22	2.76	12,348.61	12.80	0.3534	158,116
1989	14,046.91	35.62	2.81	394.72	12.85	0.3608	5,067
1990	794,081.80	35.00	2.86	22,710.74	12.89	0.3683	292,452
1991	1,272,867.89	34.37	2.91	37,040.46	12.93	0.3762	478,853

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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)
MARTIN UNIT 1							
INTERIM SURVIVOR CURVE.. IOWA 50-S0							
PROBABLE RETIREMENT YEAR.. 6-2031							
1994	389,296.59	32.40	3.09	12,029.26	13.06	0.4031	156,922
1995	124,697.03	31.71	3.15	3,927.96	13.11	0.4134	51,553
1996	456,530.44	31.01	3.22	14,700.28	13.15	0.4241	193,596
1997	120,277.52	30.30	3.30	3,969.16	13.19	0.4353	52,358
1999	2,563,001.01	28.84	3.47	88,936.14	13.28	0.4605	1,180,185
2001	52,007.12	27.34	3.66	1,903.46	13.36	0.4887	25,414
2002	1,789,340.89	26.56	3.77	67,458.15	13.40	0.5045	902,758
2003	640,842.52	25.78	3.88	24,864.69	13.45	0.5217	334,340
2004	395,416.88	24.98	4.00	15,816.68	13.49	0.5400	213,537
2005	5,363,704.97	24.17	4.14	222,057.39	13.53	0.5598	3,002,495
2006	64,826.48	23.35	4.28	2,774.57	13.58	0.5816	37,702
2007	10,493.57	22.52	4.44	465.91	13.62	0.6048	6,347
2008	17,922,027.30	21.68	4.61	826,205.46	13.67	0.6305	11,300,555
2009	403,659.36	20.83	4.80	19,375.65	13.71	0.6582	265,685
2010	6,587,316.72	19.96	5.01	330,024.57	13.76	0.6894	4,541,164
2011	4,867,829.00	19.09	5.24	255,074.24	13.81	0.7234	3,521,485
2012	754,118.64	18.21	5.49	41,401.11	13.86	0.7611	573,975
2013	873,880.29	17.31	5.78	50,510.28	13.91	0.8036	702,233
2014	58,487,240.83	16.41	6.09	3,561,872.97	13.96	0.8507	49,755,096
2015	681,582.95	15.50	6.45	43,962.10	14.02	0.9045	616,505
2016	4,146,125.08	14.58	6.86	284,424.18	14.08	0.9657	4,003,954
	209,296,963.74			8,421,624.22			113,117,212
	COMPOSITE REMAINING LIFE, YEARS..					13.43	

MARTIN UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 6-2031

1981	97,363,164.58	40.06	2.50	2,434,079.11	12.47	0.3113	30,307,206
1985	94,655.54	37.95	2.64	2,498.91	12.66	0.3336	31,577
1986	2,763,875.20	37.39	2.67	73,795.47	12.71	0.3399	939,524
1988	521,967.67	36.22	2.76	14,406.31	12.80	0.3534	184,463
1989	1,318,782.30	35.62	2.81	37,057.78	12.85	0.3608	475,751
1990	140,867.02	35.00	2.86	4,028.80	12.89	0.3683	51,880
1991	211,997.44	34.37	2.91	6,169.13	12.93	0.3762	79,753
1992	103,717.19	33.72	2.97	3,080.40	12.98	0.3849	39,924
1993	59,287.56	33.07	3.02	1,790.48	13.02	0.3937	23,342
1994	395,663.67	32.40	3.09	12,226.01	13.06	0.4031	159,488
1995	27,486.60	31.71	3.15	865.83	13.11	0.4134	11,364

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MARTIN UNIT 2 INTERIM SURVIVOR CURVE.. IOWA 50-S0 PROBABLE RETIREMENT YEAR.. 6-2031							
1996	29,941.71	31.01	3.22	964.12	13.15	0.4241	12,697
1997	147,203.49	30.30	3.30	4,857.72	13.19	0.4353	64,079
1999	51,067.84	28.84	3.47	1,772.05	13.28	0.4605	23,515
2001	2,782,046.71	27.34	3.66	101,822.91	13.36	0.4887	1,359,475
2003	1,741,999.20	25.78	3.88	67,589.57	13.45	0.5217	908,836
2004	65,160.32	24.98	4.00	2,606.41	13.49	0.5400	35,189
2005	1,300,659.76	24.17	4.14	53,847.31	13.53	0.5598	728,083
2006	1,413,508.04	23.35	4.28	60,498.14	13.58	0.5816	822,068
2007	7,068,570.62	22.52	4.44	313,844.54	13.62	0.6048	4,275,072
2008	1,042,166.20	21.68	4.61	48,043.86	13.67	0.6305	657,127
2009	1,141,704.63	20.83	4.80	54,801.82	13.71	0.6582	751,459
2010	26,737,410.06	19.96	5.01	1,339,544.24	13.76	0.6894	18,432,236
2011	2,320.11	19.09	5.24	121.57	13.81	0.7234	1,678
2012	2,933,587.83	18.21	5.49	161,053.97	13.86	0.7611	2,232,812
2013	826,097.79	17.31	5.78	47,748.45	13.91	0.8036	663,836
2014	55,127,136.78	16.41	6.09	3,357,242.63	13.96	0.8507	46,896,655
2015	3,979,200.45	15.50	6.45	256,658.43	14.02	0.9045	3,599,266
2016	544,309.19	14.58	6.86	37,339.61	14.08	0.9657	525,645
	209,935,555.50			8,500,355.58			114,294,000

COMPOSITE REMAINING LIFE, YEARS..

13.45

SCHERER COAL CARS
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 6-2039

1995	21,529,766.60	36.81	2.72	585,609.65	19.01	0.5164	11,118,833
1997	4,081,499.07	35.62	2.81	114,690.12	19.21	0.5393	2,201,152
2004	7,322,376.00	31.01	3.22	235,780.51	19.88	0.6411	4,694,229
	32,933,641.67			936,080.28			18,014,214

COMPOSITE REMAINING LIFE, YEARS..

19.24

SCHERER COMMON
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 6-2039

1991	3,753,393.38	39.03	2.56	96,086.87	18.62	0.4771	1,790,631
1993	7,730,282.00	37.95	2.64	204,079.44	18.82	0.4959	3,833,601

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SCHERER COMMON INTERIM SURVIVOR CURVE.. IOWA 50-S0 PROBABLE RETIREMENT YEAR.. 6-2039							
1994	4,090,066.32	37.39	2.67	109,204.77	18.92	0.5060	2,069,655
1995	2,511,018.80	36.81	2.72	68,299.71	19.01	0.5164	1,296,791
1998	799.68	35.00	2.86	22.87	19.30	0.5514	441
2000	992.20	33.72	2.97	29.47	19.49	0.5780	573
2001	17,314.67	33.07	3.02	522.90	19.59	0.5924	10,257
2003	885,915.39	31.71	3.15	27,906.33	19.78	0.6238	552,616
2004	99,992.89	31.01	3.22	3,219.77	19.88	0.6411	64,103
2005	344,994.29	30.30	3.30	11,384.81	19.97	0.6591	227,379
2006	679,664.98	29.58	3.38	22,972.68	20.07	0.6785	461,153
2007	1,771,030.76	28.84	3.47	61,454.77	20.17	0.6994	1,238,623
2008	1,719,670.32	28.10	3.56	61,220.26	20.27	0.7214	1,240,484
2009	860,368.47	27.34	3.66	31,489.49	20.38	0.7454	641,344
2013	290,517.88	24.17	4.14	12,027.44	20.81	0.8610	250,130
2015	5,193,278.95	22.52	4.44	230,581.59	21.05	0.9347	4,854,262
	29,949,300.98			940,503.17			18,532,043
	COMPOSITE REMAINING LIFE, YEARS..					19.70	

SCHERER COMMON UNITS 3 AND 4
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 6-2039

1991	3,103,853.44	39.03	2.56	79,458.65	18.62	0.4771	1,480,755
1993	6,029,709.15	37.95	2.64	159,184.32	18.82	0.4959	2,990,253
1994	3,149,426.47	37.39	2.67	84,089.69	18.92	0.5060	1,593,673
1995	2,033,492.38	36.81	2.72	55,310.99	19.01	0.5164	1,050,177
1998	84,902.58	35.00	2.86	2,428.21	19.30	0.5514	46,818
2000	30,047.30	33.72	2.97	892.40	19.49	0.5780	17,367
2001	502,239.94	33.07	3.02	15,167.65	19.59	0.5924	297,517
2003	71,240.77	31.71	3.15	2,244.08	19.78	0.6238	44,439
2004	223,540.61	31.01	3.22	7,198.01	19.88	0.6411	143,307
2005	977,765.68	30.30	3.30	32,266.27	19.97	0.6591	644,426
2008	2,712,398.58	28.10	3.56	96,561.39	20.27	0.7214	1,956,589
2009	339,239.10	27.34	3.66	12,416.15	20.38	0.7454	252,879

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 312 BOILER PLANT 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)
SCHERER COMMON UNITS 3 AND 4 INTERIM SURVIVOR CURVE.. IOWA 50-S0 PROBABLE RETIREMENT YEAR.. 6-2039							
2013	333,197.50	24.17	4.14	13,794.38	20.81	0.8610	286,876
2015	5,193,278.95	22.52	4.44	230,581.59	21.05	0.9347	4,854,262
2016	11,260,388.33	21.68	4.61	519,103.90	21.18	0.9769	11,000,724
	36,044,720.78			1,310,697.68			26,660,062
	COMPOSITE REMAINING LIFE, YEARS..					20.34	

SCHERER UNIT 4
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 6-2039

1991	54,269,703.79	39.03	2.56	1,389,304.42	18.62	0.4771	25,890,448
1993	98,745,205.60	37.95	2.64	2,606,873.43	18.82	0.4959	48,969,722
1994	53,301,983.20	37.39	2.67	1,423,162.95	18.92	0.5060	26,971,870
1995	32,379,753.89	36.81	2.72	880,729.31	19.01	0.5164	16,722,200
1996	56,538.00	36.22	2.76	1,560.45	19.11	0.5276	29,830
1997	653,000.60	35.62	2.81	18,349.32	19.21	0.5393	352,163
1998	2,380,258.89	35.00	2.86	68,075.40	19.30	0.5514	1,312,546
2000	428,757.16	33.72	2.97	12,734.09	19.49	0.5780	247,822
2001	829,296.99	33.07	3.02	25,044.77	19.59	0.5924	491,259
2002	7,121,444.82	32.40	3.09	220,052.64	19.68	0.6074	4,325,637
2003	3,145,561.85	31.71	3.15	99,085.20	19.78	0.6238	1,962,139
2004	2,041,135.93	31.01	3.22	65,724.58	19.88	0.6411	1,308,531
2005	1,140,456.90	30.30	3.30	37,635.08	19.97	0.6591	751,652
2006	1,971,876.56	29.58	3.38	66,649.43	20.07	0.6785	1,337,918
2007	123,220.60	28.84	3.47	4,275.75	20.17	0.6994	86,178
2009	41,185.40	27.34	3.66	1,507.39	20.38	0.7454	30,701
2010	106,958,839.30	26.56	3.77	4,032,348.24	20.48	0.7711	82,473,822
2011	4,785,437.32	25.78	3.88	185,674.97	20.59	0.7987	3,822,033
2012	246,810,309.79	24.98	4.00	9,872,412.39	20.70	0.8287	204,521,831
2013	15,531,308.00	24.17	4.14	642,996.15	20.81	0.8610	13,372,146
2014	1,182,478.31	23.35	4.28	50,610.07	20.93	0.8964	1,059,926
2015	6,756,884.02	22.52	4.44	300,005.65	21.05	0.9347	6,315,795
	640,654,636.92			22,004,811.68			442,356,169
	COMPOSITE REMAINING LIFE, YEARS..					20.10	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 312 BOILER PLANT 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)
SJRPP COAL AND LIMESTONE INTERIM SURVIVOR CURVE.. IOWA 50-S0 PROBABLE RETIREMENT YEAR.. 6-2038							
1987	17,856,780.62	40.55	2.47	441,062.48	17.60	0.4340	7,750,378
1988	2,379,207.18	40.06	2.50	59,480.18	17.69	0.4416	1,050,634
1989	6,308,539.91	39.55	2.53	159,606.06	17.79	0.4498	2,837,644
1990	144,722.24	39.03	2.56	3,704.89	17.88	0.4581	66,299
1991	180,169.84	38.50	2.60	4,684.42	17.97	0.4668	84,094
1992	115,122.74	37.95	2.64	3,039.24	18.06	0.4759	54,786
1993	37,417.02	37.39	2.67	999.03	18.15	0.4854	18,163
1994	102,721.28	36.81	2.72	2,794.02	18.24	0.4955	50,900
1995	14,287.78	36.22	2.76	394.34	18.33	0.5061	7,231
1997	72,675.23	35.00	2.86	2,078.51	18.51	0.5289	38,435
1998	10,437.73	34.37	2.91	303.74	18.59	0.5409	5,646
1999	5,123.89	33.72	2.97	152.18	18.68	0.5540	2,838
2001	16,612.15	32.40	3.09	513.32	18.86	0.5821	9,670
2002	196,956.59	31.71	3.15	6,204.13	18.95	0.5976	117,701
2003	218,414.62	31.01	3.22	7,032.95	19.03	0.6137	134,034
2004	487,665.46	30.30	3.30	16,092.96	19.12	0.6310	307,727
2005	72,931.52	29.58	3.38	2,465.09	19.21	0.6494	47,364
2006	63,320.67	28.84	3.47	2,197.23	19.30	0.6692	42,375
2007	100,672.92	28.10	3.56	3,583.96	19.40	0.6904	69,504
2008	389,857.06	27.34	3.66	14,268.77	19.49	0.7129	277,917
2009	285,573.42	26.56	3.77	10,766.12	19.58	0.7372	210,525
2010	326,629.14	25.78	3.88	12,673.21	19.68	0.7634	249,342
2011	147,482.35	24.98	4.00	5,899.29	19.78	0.7918	116,781
2012	46,210.39	24.17	4.14	1,913.11	19.88	0.8225	38,009
2013	218,592.85	23.35	4.28	9,355.77	19.99	0.8561	187,137
2014	727,518.05	22.52	4.44	32,301.80	20.10	0.8925	649,339
2015	95,348.07	21.68	4.61	4,395.55	20.21	0.9322	88,883
2016	668,700.66	20.83	4.80	32,097.63	20.33	0.9760	652,652
	31,289,691.38			840,059.98			15,166,008
	COMPOSITE REMAINING LIFE, YEARS..					18.05	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 312 BOILER PLANT 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)
SJRPP COAL CARS							
INTERIM SURVIVOR CURVE.. IOWA 50-S0							
PROBABLE RETIREMENT YEAR.. 6-2038							
1987	21,752.41	40.55	2.47	537.28	17.60	0.4340	9,441
1992	30,352.50	37.95	2.64	801.31	18.06	0.4759	14,444
	52,104.91			1,338.59			23,885
COMPOSITE REMAINING LIFE, YEARS..						17.84	

SJRPP COMMON
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 6-2038

1987	2,546,094.49	40.55	2.47	62,888.53	17.60	0.4340	1,105,081
1988	37,462.17	40.06	2.50	936.55	17.69	0.4416	16,543
1990	13,161.26	39.03	2.56	336.93	17.88	0.4581	6,029
1992	3,546.68	37.95	2.64	93.63	18.06	0.4759	1,688
1993	37,330.46	37.39	2.67	996.72	18.15	0.4854	18,121
1994	83,099.43	36.81	2.72	2,260.30	18.24	0.4955	41,177
1995	182.36	36.22	2.76	5.03	18.33	0.5061	92
1999	146,958.00	33.72	2.97	4,364.65	18.68	0.5540	81,410
2003	2,292.39	31.01	3.22	73.81	19.03	0.6137	1,407
2004	2,226.06	30.30	3.30	73.46	19.12	0.6310	1,405
2006	280,973.89	28.84	3.47	9,749.79	19.30	0.6692	188,031
2008	11,257.39	27.34	3.66	412.02	19.49	0.7129	8,025
2009	36,393.07	26.56	3.77	1,372.02	19.58	0.7372	26,829
2010	364,160.65	25.78	3.88	14,129.43	19.68	0.7634	277,993
2016	81,036.23	20.83	4.80	3,889.74	20.33	0.9760	79,091
	3,646,174.53			101,582.61			1,852,922
COMPOSITE REMAINING LIFE, YEARS..						18.24	

SJRPP GYPSUM AND ASH
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 6-2038

1987	7,699,371.74	40.55	2.47	190,174.48	17.60	0.4340	3,341,758
1988	6,230,524.10	40.06	2.50	155,763.10	17.69	0.4416	2,751,337
1989	3,973.64	39.55	2.53	100.53	17.79	0.4498	1,787
1990	81,014.05	39.03	2.56	2,073.96	17.88	0.4581	37,113
1991	116,626.72	38.50	2.60	3,032.29	17.97	0.4668	54,436
1992	37,237.44	37.95	2.64	983.07	18.06	0.4759	17,721

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 312 BOILER PLANT 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)
SJRPP GYPSUM AND ASH INTERIM SURVIVOR CURVE.. IOWA 50-S0 PROBABLE RETIREMENT YEAR.. 6-2038							
1993	85,101.84	37.39	2.67	2,272.22	18.15	0.4854	41,310
1994	632,992.97	36.81	2.72	17,217.41	18.24	0.4955	313,661
1995	2,300.00	36.22	2.76	63.48	18.33	0.5061	1,164
2002	6,894.61	31.71	3.15	217.18	18.95	0.5976	4,120
2003	95,674.78	31.01	3.22	3,080.73	19.03	0.6137	58,713
2004	30,293.57	30.30	3.30	999.69	19.12	0.6310	19,116
2005	24,404.21	29.58	3.38	824.86	19.21	0.6494	15,849
2006	220,297.38	28.84	3.47	7,644.32	19.30	0.6692	147,425
2007	282,182.83	28.10	3.56	10,045.71	19.40	0.6904	194,816
2008	233,561.71	27.34	3.66	8,548.36	19.49	0.7129	166,499
2009	34,625.47	26.56	3.77	1,305.38	19.58	0.7372	25,526
2010	110,035.35	25.78	3.88	4,269.37	19.68	0.7634	83,999
2011	200,052.47	24.98	4.00	8,002.10	19.78	0.7918	158,408
2012	52,117.81	24.17	4.14	2,157.68	19.88	0.8225	42,867
2013	32,527.83	23.35	4.28	1,392.19	19.99	0.8561	27,847
2016	691,049.86	20.83	4.80	33,170.39	20.33	0.9760	674,465
16,902,860.38				453,338.50			8,179,937

COMPOSITE REMAINING LIFE, YEARS..

18.04

SJRPP UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 6-2038

1987	57,112,872.40	40.55	2.47	1,410,687.95	17.60	0.4340	24,788,700
1988	1,583,752.47	40.06	2.50	39,593.81	17.69	0.4416	699,369
1989	8,895.56	39.55	2.53	225.06	17.79	0.4498	4,001
1990	39,117.60	39.03	2.56	1,001.41	17.88	0.4581	17,920
1991	35,442.07	38.50	2.60	921.49	17.97	0.4668	16,543
1992	71,164.02	37.95	2.64	1,878.73	18.06	0.4759	33,866
1993	699,597.33	37.39	2.67	18,679.25	18.15	0.4854	339,599
1994	49,834.55	36.81	2.72	1,355.50	18.24	0.4955	24,694
1995	13,829.81	36.22	2.76	381.70	18.33	0.5061	6,999
1996	119,195.37	35.62	2.81	3,349.39	18.42	0.5171	61,640
1997	56,557.26	35.00	2.86	1,617.54	18.51	0.5289	29,911
1999	102,236.38	33.72	2.97	3,036.42	18.68	0.5540	56,636
2000	50,718.21	33.07	3.02	1,531.69	18.77	0.5676	28,787
2001	10,844.32	32.40	3.09	335.09	18.86	0.5821	6,312
2002	26,007.67	31.71	3.15	819.24	18.95	0.5976	15,542
2003	920,721.11	31.01	3.22	29,647.22	19.03	0.6137	565,019

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 312 BOILER PLANT 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)
SJRPP UNIT 1							
INTERIM SURVIVOR CURVE.. IOWA 50-S0							
PROBABLE RETIREMENT YEAR.. 6-2038							
2004	264,458.03	30.30	3.30	8,727.11	19.12	0.6310	166,878
2005	2,030,558.12	29.58	3.38	68,632.86	19.21	0.6494	1,318,705
2006	349,681.86	28.84	3.47	12,133.96	19.30	0.6692	234,011
2007	1,044,707.43	28.10	3.56	37,191.58	19.40	0.6904	721,256
2008	439,248.04	27.34	3.66	16,076.48	19.49	0.7129	313,127
2009	28,179,254.65	26.56	3.77	1,062,357.90	19.58	0.7372	20,773,747
2010	155,570.26	25.78	3.88	6,036.13	19.68	0.7634	118,759
2011	300,250.77	24.98	4.00	12,010.03	19.78	0.7918	237,748
2012	196,655.27	24.17	4.14	8,141.53	19.88	0.8225	161,751
2013	187,928.53	23.35	4.28	8,043.34	19.99	0.8561	160,886
2014	364,016.89	22.52	4.44	16,162.35	20.10	0.8925	324,900
2015	871,067.09	21.68	4.61	40,156.19	20.21	0.9322	812,009
2016	575,198.85	20.83	4.80	27,609.54	20.33	0.9760	561,394
95,859,381.92				2,838,340.49			
COMPOSITE REMAINING LIFE, YEARS..						18.53	

SJRPP UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 6-2038

1987	488,791.32	40.55	2.47	12,073.15	17.60	0.4340	212,150
1988	51,936,414.34	40.06	2.50	1,298,410.36	17.69	0.4416	22,934,601
1989	7,010.39	39.55	2.53	177.36	17.79	0.4498	3,153
1990	104,529.00	39.03	2.56	2,675.94	17.88	0.4581	47,886
1991	42,135.91	38.50	2.60	1,095.53	17.97	0.4668	19,667
1992	616,097.99	37.95	2.64	16,264.99	18.06	0.4759	293,195
1993	749,713.11	37.39	2.67	20,017.34	18.15	0.4854	363,926
1994	61,568.12	36.81	2.72	1,674.65	18.24	0.4955	30,508
1996	73,988.73	35.62	2.81	2,079.08	18.42	0.5171	38,262
1997	102,585.86	35.00	2.86	2,933.96	18.51	0.5289	54,254
1998	58,274.77	34.37	2.91	1,695.80	18.59	0.5409	31,520
2000	44,828.85	33.07	3.02	1,353.83	18.77	0.5676	25,444
2001	51,900.14	32.40	3.09	1,603.71	18.86	0.5821	30,211
2002	87,476.97	31.71	3.15	2,755.52	18.95	0.5976	52,276
2003	95,918.62	31.01	3.22	3,088.58	19.03	0.6137	58,862
2004	2,215,937.60	30.30	3.30	73,125.94	19.12	0.6310	1,398,301
2005	407,257.17	29.58	3.38	13,765.29	19.21	0.6494	264,485
2006	1,126,180.36	28.84	3.47	39,078.46	19.30	0.6692	753,651
2007	435,581.84	28.10	3.56	15,506.71	19.40	0.6904	300,721

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
SJRPP UNIT 2							
INTERIM SURVIVOR CURVE.. IOWA 50-S0							
PROBABLE RETIREMENT YEAR.. 6-2038							
2008	1,117,831.96	27.34	3.66	40,912.65	19.49	0.7129	796,869
2009	26,312,616.29	26.56	3.77	991,985.63	19.58	0.7372	19,397,661
2010	789,428.59	25.78	3.88	30,629.83	19.68	0.7634	602,634
2011	134,843.57	24.98	4.00	5,393.74	19.78	0.7918	106,773
2012	131,156.82	24.17	4.14	5,429.89	19.88	0.8225	107,878
2013	89,257.98	23.35	4.28	3,820.24	19.99	0.8561	76,414
2014	921,162.43	22.52	4.44	40,899.61	20.10	0.8925	822,174
2015	54,417.76	21.68	4.61	2,508.66	20.21	0.9322	50,728
2016	860,577.40	20.83	4.80	41,307.72	20.33	0.9760	839,924
	89,117,483.89			2,672,264.17			49,714,128
	COMPOSITE REMAINING LIFE, YEARS..					18.60	
	1,776,075,308.48			67,146,949.33			1,059,906,232
	COMPOSITE REMAINING LIFE, YEARS..					15.78	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

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)
MANATEE COMMON							
INTERIM SURVIVOR CURVE.. IOWA 55-R0.5							
PROBABLE RETIREMENT YEAR.. 6-2028							
1976	6,559,777.51	41.19	2.43	159,402.59	10.48	0.2544	1,669,004
1977	22,213.99	40.64	2.46	546.46	10.51	0.2586	5,745
1979	23,626.52	39.50	2.53	597.75	10.55	0.2671	6,310
1984	6,902.22	36.46	2.74	189.12	10.66	0.2924	2,018
1987	47,379.17	34.51	2.90	1,374.00	10.72	0.3106	14,717
1989	77,003.08	33.17	3.01	2,317.79	10.75	0.3241	24,956
1992	154,729.09	31.07	3.22	4,982.28	10.79	0.3473	53,734
1993	206,729.08	30.36	3.29	6,801.39	10.81	0.3561	73,608
1996	602,341.38	28.15	3.55	21,383.12	10.85	0.3854	232,166
2004	144,648.25	21.88	4.57	6,610.43	10.93	0.4995	72,258
2008	98,761.05	18.55	5.39	5,323.22	10.96	0.5908	58,352
2009	1.06	17.69	5.65	0.06	10.97	0.6201	1
2012	1,312,306.13	15.08	6.63	87,005.90	11.00	0.7294	957,249
2013	244,859.99	14.19	7.05	17,262.63	11.00	0.7752	189,813
2014	62,103.12	13.30	7.52	4,670.15	11.01	0.8278	51,410
2015	397,697.38	12.40	8.06	32,054.41	11.02	0.8887	353,438
2016	1,003,762.37	11.49	8.70	87,327.33	11.03	0.9600	963,582
10,964,841.39				437,848.63			4,728,361

COMPOSITE REMAINING LIFE, YEARS..

10.80

MANATEE UNIT 1

INTERIM SURVIVOR CURVE.. IOWA 55-R0.5

PROBABLE RETIREMENT YEAR.. 6-2028

1976	20,681,240.47	41.19	2.43	502,554.14	10.48	0.2544	5,261,928
1982	25,384.50	37.71	2.65	672.69	10.62	0.2816	7,149
1983	22,568.07	37.09	2.70	609.34	10.64	0.2869	6,474
1985	13,765.23	35.82	2.79	384.05	10.68	0.2982	4,104
1986	33,890.68	35.17	2.84	962.50	10.70	0.3042	10,311
1988	96,725.15	33.85	2.95	2,853.39	10.73	0.3170	30,661
1989	172,184.12	33.17	3.01	5,182.74	10.75	0.3241	55,803
1992	17,468,944.36	31.07	3.22	562,500.01	10.79	0.3473	6,066,615
1994	23,662.53	29.63	3.37	797.43	10.82	0.3652	8,641
1995	134,082.43	28.90	3.46	4,639.25	10.83	0.3747	50,246
2001	68,088.42	24.30	4.12	2,805.24	10.90	0.4486	30,542
2003	1,619,866.42	22.70	4.41	71,436.11	10.92	0.4811	779,253
2005	10,108,345.79	21.06	4.75	480,146.43	10.94	0.5195	5,250,982
2006	167,295.64	20.23	4.94	8,264.40	10.95	0.5413	90,554
2007	256,521.90	19.39	5.16	13,236.53	10.96	0.5652	144,996

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

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)
MANATEE UNIT 1							
INTERIM SURVIVOR CURVE.. IOWA 55-R0.5							
PROBABLE RETIREMENT YEAR.. 6-2028							
2008	2,627,216.44	18.55	5.39	141,606.97	10.96	0.5908	1,552,265
2009	6,922.82	17.69	5.65	391.14	10.97	0.6201	4,293
2010	7,595,908.71	16.83	5.94	451,196.98	10.98	0.6524	4,955,647
2011	79,230.68	15.96	6.27	4,967.76	10.99	0.6886	54,558
2012	387,660.78	15.08	6.63	25,701.91	11.00	0.7294	282,775
2013	9,040,432.61	14.19	7.05	637,350.50	11.00	0.7752	7,008,053
2014	182,310.08	13.30	7.52	13,709.72	11.01	0.8278	150,920
2015	1,086,389.43	12.40	8.06	87,562.99	11.02	0.8887	965,485
2016	576,121.91	11.49	8.70	50,122.61	11.03	0.9600	553,060
	72,474,759.17			3,069,654.83			33,325,315

COMPOSITE REMAINING LIFE, YEARS.. 10.86

MANATEE UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 55-R0.5
PROBABLE RETIREMENT YEAR.. 6-2028

1976	32,436.63	41.19	2.43	788.21	10.48	0.2544	8,253
1977	23,611,459.37	40.64	2.46	580,841.90	10.51	0.2586	6,106,160
1982	25,384.50	37.71	2.65	672.69	10.62	0.2816	7,149
1983	3,774.75	37.09	2.70	101.92	10.64	0.2869	1,083
1986	12,479.50	35.17	2.84	354.42	10.70	0.3042	3,797
1987	247,917.37	34.51	2.90	7,189.60	10.72	0.3106	77,011
1988	23,098.34	33.85	2.95	681.40	10.73	0.3170	7,322
1989	163,450.22	33.17	3.01	4,919.85	10.75	0.3241	52,973
1990	155,834.56	32.48	3.08	4,799.70	10.76	0.3313	51,625
1991	191,673.90	31.78	3.15	6,037.73	10.78	0.3392	65,018
1992	30,406.28	31.07	3.22	979.08	10.79	0.3473	10,559
1993	16,430,664.73	30.36	3.29	540,568.87	10.81	0.3561	5,850,302
1994	26,120.54	29.63	3.37	880.26	10.82	0.3652	9,538
1995	90,765.77	28.90	3.46	3,140.50	10.83	0.3747	34,014
2000	245,420.37	25.09	3.99	9,792.27	10.89	0.4340	106,522
2001	1,236,209.38	24.30	4.12	50,931.83	10.90	0.4486	554,514
2002	211,443.50	23.50	4.26	9,007.49	10.91	0.4643	98,165
2004	8,317,310.55	21.88	4.57	380,101.09	10.93	0.4995	4,154,829
2005	3,271.02	21.06	4.75	155.37	10.94	0.5195	1,699
2006	458,879.62	20.23	4.94	22,668.65	10.95	0.5413	248,382
2007	93,360.85	19.39	5.16	4,817.42	10.96	0.5652	52,771
2008	44,951.22	18.55	5.39	2,422.87	10.96	0.5908	26,559
2009	10,931,709.61	17.69	5.65	617,641.59	10.97	0.6201	6,778,972

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

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)
MANATEE UNIT 2							
INTERIM SURVIVOR CURVE.. IOWA 55-R0.5							
PROBABLE RETIREMENT YEAR.. 6-2028							
2010	103,603.48	16.83	5.94	6,154.05	10.98	0.6524	67,592
2011	1,887,019.52	15.96	6.27	118,316.12	10.99	0.6886	1,299,402
2012	3,007,097.50	15.08	6.63	199,370.56	11.00	0.7294	2,193,497
2013	36,063.48	14.19	7.05	2,542.48	11.00	0.7752	27,956
2014	754,646.15	13.30	7.52	56,749.39	11.01	0.8278	624,711
2015	1,029,425.28	12.40	8.06	82,971.68	11.02	0.8887	914,861
2016	996,406.99	11.49	8.70	86,687.41	11.03	0.9600	956,521
	70,402,284.98			2,802,286.40			30,391,757

COMPOSITE REMAINING LIFE, YEARS.. 10.85

MARTIN COMMON
INTERIM SURVIVOR CURVE.. IOWA 55-R0.5
PROBABLE RETIREMENT YEAR.. 6-2031

1980	6,145,558.82	40.64	2.46	151,180.75	13.02	0.3204	1,968,853
1981	21,367.25	40.07	2.50	534.18	13.05	0.3257	6,959
1983	1,603.71	38.91	2.57	41.22	13.12	0.3372	541
1984	485.00	38.31	2.61	12.66	13.15	0.3433	166
1990	42,613.66	34.51	2.90	1,235.80	13.32	0.3860	16,448
1991	9,590.00	33.85	2.95	282.90	13.34	0.3941	3,779
1992	76,656.80	33.17	3.01	2,307.37	13.37	0.4031	30,899
1994	17,137,114.64	31.78	3.15	539,819.11	13.41	0.4220	7,231,177
2005	23,981.44	23.50	4.26	1,021.61	13.60	0.5787	13,879
2009	287,257.77	20.23	4.94	14,190.53	13.66	0.6752	193,965
2013	184,008.29	16.83	5.94	10,930.09	13.71	0.8146	149,897
2014	855,292.11	15.96	6.27	53,626.82	13.72	0.8597	735,252
2015	3,258,691.67	15.08	6.63	216,051.26	13.73	0.9105	2,966,974
2016	751,206.06	14.19	7.05	52,960.03	13.74	0.9683	727,385
	28,795,427.22			1,044,194.33			14,046,174

COMPOSITE REMAINING LIFE, YEARS.. 13.45

MARTIN UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 55-R0.5
PROBABLE RETIREMENT YEAR.. 6-2031

1976	52,929.25	42.78	2.34	1,238.54	12.87	0.3008	15,923
1980	26,850,695.78	40.64	2.46	660,527.12	13.02	0.3204	8,602,157

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

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)
MARTIN UNIT 1							
INTERIM SURVIVOR CURVE.. IOWA 55-R0.5							
PROBABLE RETIREMENT YEAR.. 6-2031							
1982	61,384.26	39.50	2.53	1,553.02	13.09	0.3314	20,342
1983	11,446.80	38.91	2.57	294.18	13.12	0.3372	3,860
1987	145,875.04	36.46	2.74	3,996.98	13.24	0.3631	52,973
1988	12,345.43	35.82	2.79	344.44	13.27	0.3705	4,573
1989	166,469.25	35.17	2.84	4,727.73	13.29	0.3779	62,905
1990	61,360.93	34.51	2.90	1,779.47	13.32	0.3860	23,684
1991	18,420,026.31	33.85	2.95	543,390.78	13.34	0.3941	7,259,148
1992	25,676.75	33.17	3.01	772.87	13.37	0.4031	10,350
1993	43,626.11	32.48	3.08	1,343.68	13.39	0.4123	17,985
1995	9,395,740.04	31.07	3.22	302,542.83	13.43	0.4323	4,061,309
1999	402,775.79	28.15	3.55	14,298.54	13.51	0.4799	193,304
2002	3,214,549.47	25.87	3.87	124,403.06	13.56	0.5242	1,684,938
2003	1,911,827.89	25.09	3.99	76,281.93	13.57	0.5409	1,034,012
2004	2,758.93	24.30	4.12	113.67	13.59	0.5593	1,543
2005	2,502,834.92	23.50	4.26	106,620.77	13.60	0.5787	1,448,441
2006	126,309.78	22.70	4.41	5,570.26	13.62	0.6000	75,786
2007	883,108.86	21.88	4.57	40,358.07	13.63	0.6229	550,124
2008	12,283,492.69	21.06	4.75	583,465.90	13.64	0.6477	7,955,650
2010	420,808.78	19.39	5.16	21,713.73	13.67	0.7050	296,670
2011	100,014.98	18.55	5.39	5,390.81	13.68	0.7375	73,758
2012	357,960.04	17.69	5.65	20,224.74	13.69	0.7739	277,018
2013	188,043.20	16.83	5.94	11,169.77	13.71	0.8146	153,184
2014	6,255,319.57	15.96	6.27	392,208.54	13.72	0.8597	5,377,385
2015	30,904.19	15.08	6.63	2,048.95	13.73	0.9105	28,138
2016	14,218,321.35	14.19	7.05	1,002,391.66	13.74	0.9683	13,767,458
	98,146,606.39			3,928,772.04			53,052,618

COMPOSITE REMAINING LIFE, YEARS..

13.50

MARTIN UNIT 2

INTERIM SURVIVOR CURVE.. IOWA 55-R0.5

PROBABLE RETIREMENT YEAR.. 6-2031

1981	29,966,541.09	40.07	2.50	749,163.53	13.05	0.3257	9,759,503
1983	4,912.07	38.91	2.57	126.24	13.12	0.3372	1,656
1988	5,809,423.07	35.82	2.79	162,082.90	13.27	0.3705	2,152,159
1989	358,373.85	35.17	2.84	10,177.82	13.29	0.3779	135,422
1990	3,097.00	34.51	2.90	89.81	13.32	0.3860	1,195
1991	206.51	33.85	2.95	6.09	13.34	0.3941	81
1992	16,510.80	33.17	3.01	496.98	13.37	0.4031	6,655

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

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)
MARTIN UNIT 2							
INTERIM SURVIVOR CURVE.. IOWA 55-R0.5							
PROBABLE RETIREMENT YEAR.. 6-2031							
1993	17,845.03	32.48	3.08	549.63	13.39	0.4123	7,357
1995	57,344.01	31.07	3.22	1,846.48	13.43	0.4323	24,787
1997	8,427,948.58	29.63	3.37	284,021.87	13.47	0.4546	3,831,430
2001	15,775.40	26.64	3.75	591.58	13.54	0.5083	8,018
2005	120,627.52	23.50	4.26	5,138.73	13.60	0.5787	69,810
2006	10,825.73	22.70	4.41	477.41	13.62	0.6000	6,495
2007	29,722.03	21.88	4.57	1,358.30	13.63	0.6229	18,515
2008	5,666,613.65	21.06	4.75	269,164.15	13.64	0.6477	3,670,096
2010	7,503,582.95	19.39	5.16	387,184.88	13.67	0.7050	5,290,026
2011	498,467.01	18.55	5.39	26,867.37	13.68	0.7375	367,604
2012	7,803,950.47	17.69	5.65	440,923.20	13.69	0.7739	6,039,321
2013	86,506.03	16.83	5.94	5,138.46	13.71	0.8146	70,470
2014	1,367,178.72	15.96	6.27	85,722.11	13.72	0.8597	1,175,295
2015	12,098,026.83	15.08	6.63	802,099.18	13.73	0.9105	11,015,011
2016	51,371.20	14.19	7.05	3,621.67	13.74	0.9683	49,742
79,914,849.55				3,236,848.39	43,700,648		
COMPOSITE REMAINING LIFE, YEARS..						13.50	

SCHERER COMMON
INTERIM SURVIVOR CURVE.. IOWA 55-R0.5
PROBABLE RETIREMENT YEAR.. 6-2039

1991	549,822.37	38.91	2.57	14,130.43	19.63	0.5045	277,385
1993	1,625,687.95	37.71	2.65	43,080.73	19.75	0.5237	851,422
1994	897,693.38	37.09	2.70	24,237.72	19.80	0.5338	479,225
1995	549,051.44	36.46	2.74	15,044.01	19.85	0.5444	298,920
2008	602,314.83	27.40	3.65	21,984.49	20.39	0.7442	448,219
2009	1,153.79	26.64	3.75	43.27	20.42	0.7665	884
2015	91,931.97	21.88	4.57	4,201.29	20.60	0.9415	86,554
4,317,655.73				122,721.94	2,442,609		
COMPOSITE REMAINING LIFE, YEARS..						19.90	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

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)
SCHERER COMMON UNITS 3 AND 4 INTERIM SURVIVOR CURVE.. IOWA 55-R0.5 PROBABLE RETIREMENT YEAR.. 6-2039							
1991	31,769.44	38.91	2.57	816.47	19.63	0.5045	16,028
1993	137,264.13	37.71	2.65	3,637.50	19.75	0.5237	71,889
1994	71,666.12	37.09	2.70	1,934.99	19.80	0.5338	38,258
1995	46,270.67	36.46	2.74	1,267.82	19.85	0.5444	25,191
2007	16,229.14	28.15	3.55	576.13	20.36	0.7233	11,738
2015	91,931.97	21.88	4.57	4,201.29	20.60	0.9415	86,554
2016	7,553,536.39	21.06	4.75	358,792.98	20.63	0.9796	7,399,293
	7,948,667.86			371,227.18			7,648,951
	COMPOSITE REMAINING LIFE, YEARS..						20.60

SCHERER UNIT 4
INTERIM SURVIVOR CURVE.. IOWA 55-R0.5
PROBABLE RETIREMENT YEAR.. 6-2039

1991	25,294,613.97	38.91	2.57	650,071.58	19.63	0.5045	12,761,133
1993	44,681,506.23	37.71	2.65	1,184,059.92	19.75	0.5237	23,401,045
1994	23,794,569.65	37.09	2.70	642,453.38	19.80	0.5338	12,702,493
1995	15,221,383.29	36.46	2.74	417,065.90	19.85	0.5444	8,286,978
1996	68,281.11	35.82	2.79	1,905.04	19.91	0.5558	37,953
1997	17,011.48	35.17	2.84	483.13	19.95	0.5672	9,650
1998	82,325.22	34.51	2.90	2,387.43	20.00	0.5795	47,711
2001	91,746.08	32.48	3.08	2,825.78	20.13	0.6198	56,861
2003	276,355.01	31.07	3.22	8,898.63	20.21	0.6505	179,761
2004	278,112.60	30.36	3.29	9,149.90	20.25	0.6670	185,501
2005	302,134.95	29.63	3.37	10,181.95	20.29	0.6848	206,896
2006	1,001,026.49	28.90	3.46	34,635.52	20.32	0.7031	703,832
2011	5,961,727.24	25.09	3.99	237,872.92	20.49	0.8167	4,868,704
2013	880,937.94	23.50	4.26	37,527.96	20.55	0.8745	770,354
2014	2,563.23	22.70	4.41	113.04	20.58	0.9066	2,324
2015	91,931.97	21.88	4.57	4,201.29	20.60	0.9415	86,554
	118,046,226.46			3,243,833.37			64,307,750
	COMPOSITE REMAINING LIFE, YEARS..						19.82

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

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)
SJRPP COMMON INTERIM SURVIVOR CURVE.. IOWA 55-R0.5 PROBABLE RETIREMENT YEAR.. 6-2038							
1987	2,140,532.18	40.64	2.46	52,657.09	18.66	0.4592	982,825
1988	149,492.85	40.07	2.50	3,737.32	18.72	0.4672	69,840
1989	24,901.73	39.50	2.53	630.01	18.78	0.4754	11,839
1990	22,965.62	38.91	2.57	590.22	18.83	0.4839	11,114
1992	60,859.01	37.71	2.65	1,612.76	18.94	0.5023	30,566
1994	10,784.96	36.46	2.74	295.51	19.04	0.5222	5,632
1997	10,432.03	34.51	2.90	302.53	19.18	0.5558	5,798
2007	45,100.58	27.40	3.65	1,646.17	19.55	0.7135	32,179
	2,465,068.96			61,471.61			1,149,793
	COMPOSITE REMAINING LIFE, YEARS..					18.70	

SJRPP UNIT 1
 INTERIM SURVIVOR CURVE.. IOWA 55-R0.5
 PROBABLE RETIREMENT YEAR.. 6-2038

1987	18,582,576.48	40.64	2.46	457,131.38	18.66	0.4592	8,532,190
1988	933,750.86	40.07	2.50	23,343.77	18.72	0.4672	436,230
1989	3,206.28	39.50	2.53	81.12	18.78	0.4754	1,524
1990	20,497.52	38.91	2.57	526.79	18.83	0.4839	9,920
1991	28,460.70	38.31	2.61	742.82	18.89	0.4931	14,033
1993	5,677.00	37.09	2.70	153.28	19.00	0.5123	2,908
1994	879.08	36.46	2.74	24.09	19.04	0.5222	459
1995	189,183.32	35.82	2.79	5,278.21	19.09	0.5329	100,823
2001	405,080.12	31.78	3.15	12,760.02	19.35	0.6089	246,641
2003	53,375.58	30.36	3.29	1,756.06	19.42	0.6397	34,142
2005	1,320,431.53	28.90	3.46	45,686.93	19.48	0.6741	890,037
2007	1,500,493.40	27.40	3.65	54,768.01	19.55	0.7135	1,070,602
2008	63,075.41	26.64	3.75	2,365.33	19.58	0.7350	46,359
2009	55,998.82	25.87	3.87	2,167.15	19.61	0.7580	42,448
2010	29,014.83	25.09	3.99	1,157.69	19.64	0.7828	22,712
2011	14,863.14	24.30	4.12	612.36	19.67	0.8095	12,031
2013	53,913.37	22.70	4.41	2,377.58	19.72	0.8687	46,836
2014	6,707,005.97	21.88	4.57	306,510.17	19.75	0.9027	6,054,079
2015	1,082,343.04	21.06	4.75	51,411.29	19.77	0.9388	1,016,050
2016	11,997.09	20.23	4.94	592.66	19.80	0.9787	11,742
	31,061,823.54			969,446.71			18,591,766
	COMPOSITE REMAINING LIFE, YEARS..					19.18	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

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)
SJRPP UNIT 2							
INTERIM SURVIVOR CURVE.. IOWA 55-R0.5							
PROBABLE RETIREMENT YEAR.. 6-2038							
1987	47,774.54	40.64	2.46	1,175.25	18.66	0.4592	21,936
1988	17,242,542.06	40.07	2.50	431,063.55	18.72	0.4672	8,055,371
1989	2,190.00	39.50	2.53	55.41	18.78	0.4754	1,041
1990	18,358.77	38.91	2.57	471.82	18.83	0.4839	8,885
1992	294,834.64	37.71	2.65	7,813.12	18.94	0.5023	148,081
1993	1,331.42	37.09	2.70	35.95	19.00	0.5123	682
2002	484,345.18	31.07	3.22	15,595.91	19.38	0.6238	302,110
2004	108,590.72	29.63	3.37	3,659.51	19.45	0.6564	71,282
2006	2,054,891.72	28.15	3.55	72,948.66	19.52	0.6934	1,424,924
2008	871,340.73	26.64	3.75	32,675.28	19.58	0.7350	640,418
2010	58,970.48	25.09	3.99	2,352.92	19.64	0.7828	46,161
2012	34,684.60	23.50	4.26	1,477.56	19.69	0.8379	29,061
2014	7,442,413.40	21.88	4.57	340,118.29	19.75	0.9027	6,717,894
2015	3,283.61	21.06	4.75	155.97	19.77	0.9388	3,082
2016	71,467.64	20.23	4.94	3,530.50	19.80	0.9787	69,948
	28,737,019.51			913,129.70			17,540,876
	COMPOSITE REMAINING LIFE, YEARS..					19.21	
	553,275,230.76			20,201,435.13			290,926,618
	COMPOSITE REMAINING LIFE, YEARS..					14.40	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC 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)
MANATEE COMMON INTERIM SURVIVOR CURVE.. IOWA 65-S0 PROBABLE RETIREMENT YEAR.. 6-2028							
1975	124,895.58	45.31	2.21	2,760.19	10.62	0.2344	29,274
1976	5,287,535.73	44.68	2.24	118,440.80	10.63	0.2379	1,257,958
1977	1,989,188.88	44.04	2.27	45,154.59	10.65	0.2418	481,046
1979	55,558.15	42.72	2.34	1,300.06	10.69	0.2502	13,902
1981	1,543.36	41.36	2.42	37.35	10.72	0.2592	400
1982	359,305.82	40.67	2.46	8,838.92	10.74	0.2641	94,885
1983	14,473.56	39.96	2.50	361.84	10.76	0.2693	3,897
1984	38.49	39.25	2.55	0.98	10.77	0.2744	11
1985	40,591.89	38.53	2.60	1,055.39	10.79	0.2800	11,367
1990	25,372.91	34.76	2.88	730.74	10.87	0.3127	7,935
1992	44,293.68	33.19	3.01	1,333.24	10.90	0.3284	14,546
1993	44,297.12	32.39	3.09	1,368.78	10.92	0.3371	14,934
1994	11,986.95	31.59	3.17	379.99	10.94	0.3463	4,151
1995	8,557.52	30.77	3.25	278.12	10.95	0.3559	3,045
2005	17,607.20	22.15	4.51	794.08	11.12	0.5020	8,839
2008	53,740.27	19.41	5.15	2,767.62	11.18	0.5760	30,954
2009	39,288.00	18.49	5.41	2,125.48	11.20	0.6057	23,798
2012	505,604.36	15.68	6.38	32,257.56	11.26	0.7181	363,080
2013	44,736.07	14.73	6.79	3,037.58	11.28	0.7658	34,258
2014	407,257.85	13.78	7.26	29,566.92	11.30	0.8200	333,964
2015	1,486,231.39	12.82	7.80	115,926.05	11.33	0.8838	1,313,502
2016	203,813.19	11.85	8.44	17,201.83	11.35	0.9578	195,214
10,765,917.97				385,718.11			4,240,960
COMPOSITE REMAINING LIFE, YEARS..						10.99	

MANATEE UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 65-S0
PROBABLE RETIREMENT YEAR.. 6-2028

1975	179,791.71	45.31	2.21	3,973.40	10.62	0.2344	42,141
1976	4,700,300.21	44.68	2.24	105,286.72	10.63	0.2379	1,118,248
1982	96,797.52	40.67	2.46	2,381.22	10.74	0.2641	25,562
1984	18,647.41	39.25	2.55	475.51	10.77	0.2744	5,117
1990	27,019.64	34.76	2.88	778.17	10.87	0.3127	8,450
1992	52,581.59	33.19	3.01	1,582.71	10.90	0.3284	17,268
1993	34,481.67	32.39	3.09	1,065.48	10.92	0.3371	11,625
2000	186,036.72	26.56	3.77	7,013.58	11.04	0.4157	77,328
2001	695,144.89	25.69	3.89	27,041.14	11.05	0.4301	299,003
2003	2,949,243.54	23.93	4.18	123,278.38	11.09	0.4634	1,366,797

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC 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)
MANATEE UNIT 1							
INTERIM SURVIVOR CURVE.. IOWA 65-S0							
PROBABLE RETIREMENT YEAR.. 6-2028							
2007	160,478.56	20.33	4.92	7,895.55	11.16	0.5489	88,093
2008	23,585.67	19.41	5.15	1,214.66	11.18	0.5760	13,585
2013	4,409,692.40	14.73	6.79	299,418.11	11.28	0.7658	3,376,854
2014	184,690.82	13.78	7.26	13,408.55	11.30	0.8200	151,452
2015	286,139.93	12.82	7.80	22,318.91	11.33	0.8838	252,885
2016	61,477.61	11.85	8.44	5,188.71	11.35	0.9578	58,884
	14,066,109.89			622,320.80			6,913,292
COMPOSITE REMAINING LIFE, YEARS..						11.11	

MANATEE UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 65-S0
PROBABLE RETIREMENT YEAR.. 6-2028

1975	130,605.78	45.31	2.21	2,886.39	10.62	0.2344	30,613
1977	2,630,297.55	44.04	2.27	59,707.75	10.65	0.2418	636,085
1982	96,797.52	40.67	2.46	2,381.22	10.74	0.2641	25,562
1983	11,729.49	39.96	2.50	293.24	10.76	0.2693	3,158
1984	18,647.41	39.25	2.55	475.51	10.77	0.2744	5,117
1990	14,496.70	34.76	2.88	417.50	10.87	0.3127	4,533
1993	34,481.67	32.39	3.09	1,065.48	10.92	0.3371	11,625
1998	175,420.44	28.27	3.54	6,209.88	11.00	0.3891	68,258
1999	3,644.40	27.42	3.65	133.02	11.02	0.4019	1,465
2000	685,555.42	26.56	3.77	25,845.44	11.04	0.4157	284,958
2001	37,487.12	25.69	3.89	1,458.25	11.05	0.4301	16,124
2004	2,931,305.16	23.05	4.34	127,218.64	11.11	0.4820	1,412,889
2007	134,893.33	20.33	4.92	6,636.75	11.16	0.5489	74,048
2008	73,043.67	19.41	5.15	3,761.75	11.18	0.5760	42,072
2012	4,696,279.55	15.68	6.38	299,622.64	11.26	0.7181	3,372,445
2014	157,877.95	13.78	7.26	11,461.94	11.30	0.8200	129,465
2015	131,846.74	12.82	7.80	10,284.05	11.33	0.8838	116,524
2016	72,686.41	11.85	8.44	6,134.73	11.35	0.9578	69,620
	12,037,096.31			565,994.18			6,304,561
COMPOSITE REMAINING LIFE, YEARS..						11.14	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC 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)
MARTIN COMMON INTERIM SURVIVOR CURVE.. IOWA 65-S0 PROBABLE RETIREMENT YEAR.. 6-2031							
1980	5,109,160.84	44.04	2.27	115,977.95	13.22	0.3002	1,533,668
1981	707,401.62	43.38	2.31	16,340.98	13.25	0.3054	216,069
1983	1,282.17	42.05	2.38	30.52	13.30	0.3163	406
1984	18,006.86	41.36	2.42	435.77	13.33	0.3223	5,803
1985	11,226.81	40.67	2.46	276.18	13.36	0.3285	3,688
1986	4,036.80	39.96	2.50	100.92	13.38	0.3348	1,352
1989	111,956.94	37.79	2.65	2,966.86	13.46	0.3562	39,877
1990	6,025.49	37.05	2.70	162.69	13.49	0.3641	2,194
1993	1,557.34	34.76	2.88	44.85	13.56	0.3901	608
1994	87,451.84	33.98	2.94	2,571.08	13.59	0.3999	34,975
1995	99,181.44	33.19	3.01	2,985.36	13.61	0.4101	40,670
2002	719,018.00	27.42	3.65	26,244.16	13.80	0.5033	361,867
2008	442,923.10	22.15	4.51	19,975.83	13.96	0.6303	279,152
2010	42,219.33	20.33	4.92	2,077.19	14.02	0.6896	29,115
2014	2,661,727.01	16.62	6.02	160,235.97	14.16	0.8520	2,267,765
2015	37,082.88	15.68	6.38	2,365.89	14.19	0.9050	33,559
2016	302,919.18	14.73	6.79	20,568.21	14.23	0.9661	292,638
	10,363,177.65			373,360.41			5,143,406
	COMPOSITE REMAINING LIFE, YEARS..					13.78	

MARTIN UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 65-S0
PROBABLE RETIREMENT YEAR.. 6-2031

1980	14,402,848.32	44.04	2.27	326,944.66	13.22	0.3002	4,323,447
1985	41,753.86	40.67	2.46	1,027.14	13.36	0.3285	13,716
1986	447,348.72	39.96	2.50	11,183.72	13.38	0.3348	149,786
1987	16,508.04	39.25	2.55	420.96	13.41	0.3417	5,640
1988	236,824.95	38.53	2.60	6,157.45	13.43	0.3486	82,548
1990	28,841.16	37.05	2.70	778.71	13.49	0.3641	10,501
1991	157,195.22	36.30	2.75	4,322.87	13.51	0.3722	58,505
1999	513,575.56	29.94	3.34	17,153.42	13.72	0.4583	235,346
2001	17,258.00	28.27	3.54	610.93	13.77	0.4871	8,406
2003	3,051,927.56	26.56	3.77	115,057.67	13.82	0.5203	1,588,009
2005	49,143.50	24.82	4.03	1,980.48	13.88	0.5592	27,483
2006	55,071.54	23.93	4.18	2,301.99	13.91	0.5813	32,012
2012	35,636.20	18.49	5.41	1,927.92	14.09	0.7620	27,156

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC 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)
MARTIN UNIT 1							
INTERIM SURVIVOR CURVE.. IOWA 65-S0							
PROBABLE RETIREMENT YEAR.. 6-2031							
2014	4,791,715.13	16.62	6.02	288,461.25	14.16	0.8520	4,082,493
2015	14,878.31	15.68	6.38	949.24	14.19	0.9050	13,464
2016	137,146.88	14.73	6.79	9,312.27	14.23	0.9661	132,492
	23,997,672.95			788,590.68			10,791,004
	COMPOSITE REMAINING LIFE, YEARS..					13.68	

MARTIN UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 65-S0
PROBABLE RETIREMENT YEAR.. 6-2031

1981	10,158,297.80	43.38	2.31	234,656.68	13.25	0.3054	3,102,750
1985	82,559.20	40.67	2.46	2,030.96	13.36	0.3285	27,121
1986	425,564.51	39.96	2.50	10,639.11	13.38	0.3348	142,492
1987	226,584.37	39.25	2.55	5,777.90	13.41	0.3417	77,415
1988	69,897.88	38.53	2.60	1,817.34	13.43	0.3486	24,364
1990	28,841.16	37.05	2.70	778.71	13.49	0.3641	10,501
1991	12,466.10	36.30	2.75	342.82	13.51	0.3722	4,640
2001	625,154.29	28.27	3.54	22,130.46	13.77	0.4871	304,506
2003	2,264,046.99	26.56	3.77	85,354.57	13.82	0.5203	1,178,052
2006	174,672.09	23.93	4.18	7,301.29	13.91	0.5813	101,533
2008	2,271,356.88	22.15	4.51	102,438.20	13.96	0.6303	1,431,523
2009	15,522.51	21.24	4.71	731.11	13.99	0.6587	10,224
2012	199,854.72	18.49	5.41	10,812.14	14.09	0.7620	152,295
2013	1,084,779.43	17.56	5.69	61,723.95	14.12	0.8041	872,271
2014	4,914,069.58	16.62	6.02	295,826.99	14.16	0.8520	4,186,738
2015	164.08	15.68	6.38	10.47	14.19	0.9050	148
2016	11,842.99	14.73	6.79	804.14	14.23	0.9661	11,441
	22,565,674.58			843,176.84			11,638,014
	COMPOSITE REMAINING LIFE, YEARS..					13.80	

SCHERER COMMON
INTERIM SURVIVOR CURVE.. IOWA 65-S0
PROBABLE RETIREMENT YEAR.. 6-2039

1991	239,961.70	42.05	2.38	5,711.09	20.03	0.4763	114,303
1993	492,838.14	40.67	2.46	12,123.82	20.14	0.4952	244,058
1994	272,141.74	39.96	2.50	6,803.54	20.20	0.5055	137,570

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC 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)
SCHERER COMMON INTERIM SURVIVOR CURVE.. IOWA 65-S0 PROBABLE RETIREMENT YEAR.. 6-2039							
1995	166,448.61	39.25	2.55	4,244.44	20.26	0.5162	85,917
1998	719.14	37.05	2.70	19.42	20.44	0.5517	397
2009	1,689.82	28.27	3.54	59.82	21.12	0.7471	1,262
2013	471,066.19	24.82	4.03	18,983.97	21.41	0.8626	406,346
2015	2,308,283.22	23.05	4.34	100,179.49	21.57	0.9358	2,160,068
	3,953,148.56			148,125.59			3,149,921
	COMPOSITE REMAINING LIFE, YEARS..					21.27	

SCHERER COMMON UNITS 3 AND 4
INTERIM SURVIVOR CURVE.. IOWA 65-S0
PROBABLE RETIREMENT YEAR.. 6-2039

1991	54,124.23	42.05	2.38	1,288.16	20.03	0.4763	25,782
1993	103,480.54	40.67	2.46	2,545.62	20.14	0.4952	51,245
1994	54,027.59	39.96	2.50	1,350.69	20.20	0.5055	27,311
1995	34,882.44	39.25	2.55	889.50	20.26	0.5162	18,006
1998	3,020.14	37.05	2.70	81.54	20.44	0.5517	1,666
2003	27,899.62	33.19	3.01	839.78	20.74	0.6249	17,434
2004	7,756.75	32.39	3.09	239.68	20.80	0.6422	4,981
2009	5,747.81	28.27	3.54	203.47	21.12	0.7471	4,294
2013	471,066.19	24.82	4.03	18,983.97	21.41	0.8626	406,346
2015	2,308,283.22	23.05	4.34	100,179.49	21.57	0.9358	2,160,068
2016	179,846.10	22.15	4.51	8,111.06	21.65	0.9774	175,787
	3,250,134.63			134,712.96			2,892,920
	COMPOSITE REMAINING LIFE, YEARS..					21.47	

SCHERER UNIT 4
INTERIM SURVIVOR CURVE.. IOWA 65-S0
PROBABLE RETIREMENT YEAR.. 6-2039

1991	4,447,954.05	42.05	2.38	105,861.31	20.03	0.4763	2,118,738
1993	8,645,905.15	40.67	2.46	212,689.27	20.14	0.4952	4,281,539
1994	4,686,206.23	39.96	2.50	117,155.16	20.20	0.5055	2,368,924
1995	2,997,765.64	39.25	2.55	76,443.02	20.26	0.5162	1,547,387
1998	1,967.36	37.05	2.70	53.12	20.44	0.5517	1,085
2001	36,555.46	34.76	2.88	1,052.80	20.62	0.5932	21,685
2003	271,695.72	33.19	3.01	8,178.04	20.74	0.6249	169,780

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC 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)
SCHERER UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 65-S0							
PROBABLE RETIREMENT YEAR.. 6-2039							
2004	9,123.44	32.39	3.09	281.91	20.80	0.6422	5,859
2011	2,947,771.53	26.56	3.77	111,130.99	21.26	0.8005	2,359,544
2012	18,984,037.13	25.69	3.89	738,479.04	21.33	0.8303	15,762,066
2013	2,657,666.79	24.82	4.03	107,103.97	21.41	0.8626	2,292,530
2014	106,858.08	23.93	4.18	4,466.67	21.48	0.8976	95,918
2015	2,308,283.22	23.05	4.34	100,179.49	21.57	0.9358	2,160,068
	48,101,789.80			1,583,074.79			33,185,123
	COMPOSITE REMAINING LIFE, YEARS..					20.96	

SJRPP COAL AND LIMESTONE
INTERIM SURVIVOR CURVE.. IOWA 65-S0
PROBABLE RETIREMENT YEAR.. 6-2038

1987	1,845,178.44	44.04	2.27	41,885.55	19.03	0.4321	797,320
1988	27,782.07	43.38	2.31	641.77	19.09	0.4401	12,226
1989	1,729,259.84	42.72	2.34	40,464.68	19.14	0.4480	774,760
1990	32,509.34	42.05	2.38	773.72	19.20	0.4566	14,844
1996	693.65	37.79	2.65	18.38	19.52	0.5165	358
2008	87,592.06	28.27	3.54	3,100.76	20.20	0.7145	62,588
2010	81,488.97	26.56	3.77	3,072.13	20.32	0.7651	62,344
	3,804,504.37			89,956.99			1,724,440
	COMPOSITE REMAINING LIFE, YEARS..					19.17	

SJRPP COMMON
INTERIM SURVIVOR CURVE.. IOWA 65-S0
PROBABLE RETIREMENT YEAR.. 6-2038

1987	4,735,020.98	44.04	2.27	107,484.98	19.03	0.4321	2,046,050
1988	349,262.10	43.38	2.31	8,067.95	19.09	0.4401	153,696
1989	4,340.83	42.72	2.34	101.58	19.14	0.4480	1,945
1991	254,624.69	41.36	2.42	6,161.92	19.25	0.4654	118,510
1992	7,497.01	40.67	2.46	184.43	19.31	0.4748	3,560
1994	24,168.64	39.25	2.55	616.30	19.41	0.4945	11,952

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC 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)
SJRPP COMMON							
INTERIM SURVIVOR CURVE.. IOWA 65-S0							
PROBABLE RETIREMENT YEAR.. 6-2038							
1997	5,096.00	37.05	2.70	137.59	19.58	0.5285	2,693
2007	45,045.28	29.11	3.44	1,549.56	20.14	0.6919	31,165
2013	332,018.94	23.93	4.18	13,878.39	20.52	0.8575	284,706
5,757,074.47				138,182.70	2,654,277		
COMPOSITE REMAINING LIFE, YEARS..						19.21	
SJRPP GYPSUM AND ASH							
INTERIM SURVIVOR CURVE.. IOWA 65-S0							
PROBABLE RETIREMENT YEAR.. 6-2038							
1988	6,384.63	43.38	2.31	147.48	19.09	0.4401	2,810
1990	1,546.78	42.05	2.38	36.81	19.20	0.4566	706
1994	45,075.18	39.25	2.55	1,149.42	19.41	0.4945	22,291
53,006.59				1,333.71	25,807		
COMPOSITE REMAINING LIFE, YEARS..						19.35	
SJRPP UNIT 1							
INTERIM SURVIVOR CURVE.. IOWA 65-S0							
PROBABLE RETIREMENT YEAR.. 6-2038							
1987	10,259,191.04	44.04	2.27	232,883.64	19.03	0.4321	4,433,099
1988	141,300.86	43.38	2.31	3,264.05	19.09	0.4401	62,181
1992	64,404.44	40.67	2.46	1,584.35	19.31	0.4748	30,579
1993	78,814.17	39.96	2.50	1,970.35	19.36	0.4845	38,184
1994	1,703.11	39.25	2.55	43.43	19.41	0.4945	842
1995	4,470.95	38.53	2.60	116.24	19.47	0.5053	2,259
1997	9,369.05	37.05	2.70	252.96	19.58	0.5285	4,951
2000	59,470.93	34.76	2.88	1,712.76	19.74	0.5679	33,773
2002	20,625.29	33.19	3.01	620.82	19.85	0.5981	12,335
2003	5,609.38	32.39	3.09	173.33	19.91	0.6147	3,448
2005	29,562.17	30.77	3.25	960.77	20.02	0.6506	19,234
2006	86,001.18	29.94	3.34	2,872.44	20.08	0.6707	57,678
2007	56,094.75	29.11	3.44	1,929.66	20.14	0.6919	38,810
2008	88,606.90	28.27	3.54	3,136.68	20.20	0.7145	63,313
2009	679,604.34	27.42	3.65	24,805.56	20.26	0.7389	502,146
2010	178,249.89	26.56	3.77	6,720.02	20.32	0.7651	136,372

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC 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)
SJRPP UNIT 1							
INTERIM SURVIVOR CURVE.. IOWA 65-S0							
PROBABLE RETIREMENT YEAR.. 6-2038							
2011	310,636.89	25.69	3.89	12,083.78	20.39	0.7937	246,549
2013	182,024.77	23.93	4.18	7,608.64	20.52	0.8575	156,086
2015	54,327.05	22.15	4.51	2,450.15	20.67	0.9332	50,697
	12,310,067.16			305,189.63			5,892,536
	COMPOSITE REMAINING LIFE, YEARS..					19.31	
SJRPP UNIT 2							
INTERIM SURVIVOR CURVE.. IOWA 65-S0							
PROBABLE RETIREMENT YEAR.. 6-2038							
1988	8,672,248.29	43.38	2.31	200,328.94	19.09	0.4401	3,816,310
1992	109,071.43	40.67	2.46	2,683.16	19.31	0.4748	51,787
1993	112,961.24	39.96	2.50	2,824.03	19.36	0.4845	54,727
1994	1,674.24	39.25	2.55	42.69	19.41	0.4945	828
1995	5,874.81	38.53	2.60	152.75	19.47	0.5053	2,969
1996	7,290.42	37.79	2.65	193.20	19.52	0.5165	3,766
1997	9,784.95	37.05	2.70	264.19	19.58	0.5285	5,171
2000	59,866.19	34.76	2.88	1,724.15	19.74	0.5679	33,997
2002	19,644.05	33.19	3.01	591.29	19.85	0.5981	11,749
2003	5,697.16	32.39	3.09	176.04	19.91	0.6147	3,502
2006	137,829.97	29.94	3.34	4,603.52	20.08	0.6707	92,438
2007	46,674.72	29.11	3.44	1,605.61	20.14	0.6919	32,292
2008	370,330.96	28.27	3.54	13,109.72	20.20	0.7145	264,616
2009	426,219.91	27.42	3.65	15,557.03	20.26	0.7389	314,925
2012	167,054.19	24.82	4.03	6,732.28	20.45	0.8239	137,641
2014	39,818.20	23.05	4.34	1,728.11	20.59	0.8933	35,569
2015	8,006.04	22.15	4.51	361.07	20.67	0.9332	7,471
	10,200,046.77			252,677.78			4,869,758
	COMPOSITE REMAINING LIFE, YEARS..					19.27	
	181,225,421.70			6,232,415.17			99,426,019
	COMPOSITE REMAINING LIFE, YEARS..					15.95	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 316 MISCELLANEOUS POWER PLANT 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)
MANATEE COMMON INTERIM SURVIVOR CURVE.. IOWA 65-R0.5 PROBABLE RETIREMENT YEAR.. 6-2028							
1976	962,344.08	43.09	2.32	22,326.38	10.76	0.2497	240,307
1977	249,541.61	42.45	2.36	5,889.18	10.78	0.2540	63,371
1978	25,324.02	41.81	2.39	605.24	10.79	0.2581	6,535
1979	26,231.31	41.15	2.43	637.42	10.81	0.2627	6,891
1980	39,642.88	40.49	2.47	979.18	10.82	0.2672	10,594
1982	108,795.04	39.14	2.55	2,774.27	10.85	0.2772	30,159
1983	3,892.74	38.45	2.60	101.21	10.86	0.2824	1,099
1984	27,525.99	37.75	2.65	729.44	10.87	0.2880	7,926
1985	503.00	37.05	2.70	13.58	10.88	0.2937	148
1986	29,988.88	36.34	2.75	824.69	10.89	0.2997	8,987
1987	53,320.85	35.62	2.81	1,498.32	10.90	0.3060	16,317
1988	23,650.91	34.89	2.87	678.78	10.91	0.3127	7,396
1989	26,618.15	34.15	2.93	779.91	10.92	0.3198	8,512
1990	9,349.12	33.41	2.99	279.54	10.93	0.3272	3,059
1991	39,624.88	32.66	3.06	1,212.52	10.94	0.3350	13,273
1992	50,370.04	31.90	3.13	1,576.58	10.95	0.3433	17,290
1993	41,039.48	31.13	3.21	1,317.37	10.96	0.3521	14,449
1994	5,757.76	30.36	3.29	189.43	10.96	0.3610	2,079
1996	23,919.64	28.79	3.47	830.01	10.98	0.3814	9,122
1998	124,787.79	27.19	3.68	4,592.19	10.99	0.4042	50,438
1999	79,097.89	26.38	3.79	2,997.81	11.00	0.4170	32,982
2001	83,357.74	24.74	4.04	3,367.65	11.02	0.4454	37,130
2003	44,533.34	23.07	4.33	1,928.29	11.03	0.4781	21,292
2004	40,706.74	22.23	4.50	1,831.80	11.03	0.4962	20,198
2005	51,126.10	21.37	4.68	2,392.70	11.04	0.5166	26,412
2006	14,309.65	20.52	4.87	696.88	11.05	0.5385	7,706
2007	28,253.86	19.65	5.09	1,438.12	11.05	0.5623	15,888
2008	50,379.95	18.78	5.32	2,680.21	11.06	0.5889	29,670
2009	3,638.98	17.90	5.59	203.42	11.06	0.6179	2,248
2010	71,869.68	17.02	5.88	4,225.94	11.07	0.6504	46,745
2013	55,692.89	14.32	6.98	3,887.36	11.09	0.7744	43,131
2016	249,328.52	11.57	8.64	21,541.98	11.10	0.9594	239,201
	2,644,523.51			95,027.40			1,040,555
	COMPOSITE REMAINING LIFE, YEARS..					10.95	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 316 MISCELLANEOUS POWER PLANT 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)
MANATEE UNIT 1							
INTERIM SURVIVOR CURVE.. IOWA 65-R0.5							
PROBABLE RETIREMENT YEAR.. 6-2028							
1976	2,518,570.32	43.09	2.32	58,430.83	10.76	0.2497	628,912
1986	51,109.03	36.34	2.75	1,405.50	10.89	0.2997	15,316
2002	62,710.59	23.91	4.18	2,621.30	11.02	0.4609	28,903
2006	66,421.24	20.52	4.87	3,234.71	11.05	0.5385	35,768
2009	60,790.53	17.90	5.59	3,398.19	11.06	0.6179	37,561
2013	1,075,917.54	14.32	6.98	75,099.04	11.09	0.7744	833,234
	3,835,519.25			144,189.57			1,579,694

COMPOSITE REMAINING LIFE, YEARS.. 10.96

MANATEE UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 65-R0.5
PROBABLE RETIREMENT YEAR.. 6-2028

1977	1,782,193.14	42.45	2.36	42,059.76	10.78	0.2540	452,588
1986	1,071.42	36.34	2.75	29.46	10.89	0.2997	321
1994	38,437.08	30.36	3.29	1,264.58	10.96	0.3610	13,876
2000	77,698.26	25.56	3.91	3,038.00	11.01	0.4308	33,469
2010	223,696.29	17.02	5.88	13,153.34	11.07	0.6504	145,494
2012	1,003,918.55	15.23	6.57	65,957.45	11.08	0.7275	730,361
2013	47,879.26	14.32	6.98	3,341.97	11.09	0.7744	37,080
2014	153,026.05	13.41	7.46	11,415.74	11.09	0.8270	126,551
2015	67,392.52	12.49	8.01	5,398.14	11.10	0.8887	59,892
	3,395,312.57			145,658.44			1,599,632

COMPOSITE REMAINING LIFE, YEARS.. 10.98

MARTIN COMMON
INTERIM SURVIVOR CURVE.. IOWA 65-R0.5
PROBABLE RETIREMENT YEAR.. 6-2031

1980	1,250,059.23	42.45	2.36	29,501.40	13.41	0.3159	394,894
1981	343,502.35	41.81	2.39	8,209.71	13.43	0.3212	110,340
1982	1,908.03	41.15	2.43	46.37	13.45	0.3269	624
1983	65,186.32	40.49	2.47	1,610.10	13.47	0.3327	21,686
1984	35,958.24	39.82	2.51	902.55	13.49	0.3388	12,182
1985	94,629.54	39.14	2.55	2,413.05	13.51	0.3452	32,663
1986	72,842.29	38.45	2.60	1,893.90	13.52	0.3516	25,614
1987	20,174.55	37.75	2.65	534.63	13.54	0.3587	7,236

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 316 MISCELLANEOUS POWER PLANT 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)
MARTIN COMMON							
INTERIM SURVIVOR CURVE.. IOWA 65-R0.5							
PROBABLE RETIREMENT YEAR.. 6-2031							
1988	1,083.85	37.05	2.70	29.26	13.56	0.3660	397
1989	3,615.46	36.34	2.75	99.43	13.57	0.3734	1,350
1990	142,104.87	35.62	2.81	3,993.15	13.59	0.3815	54,217
1991	126,086.05	34.89	2.87	3,618.67	13.60	0.3898	49,148
1992	125,608.69	34.15	2.93	3,680.33	13.62	0.3988	50,097
1993	32,047.57	33.41	2.99	958.22	13.63	0.4080	13,074
1997	36,790.86	30.36	3.29	1,210.42	13.68	0.4506	16,578
1998	23,107.32	29.58	3.38	781.03	13.69	0.4628	10,694
1999	115,515.50	28.79	3.47	4,008.39	13.70	0.4759	54,969
2003	28,927.40	25.56	3.91	1,131.06	13.74	0.5376	15,550
2005	97,015.44	23.91	4.18	4,055.25	13.76	0.5755	55,831
2007	39,754.86	22.23	4.50	1,788.97	13.78	0.6199	24,643
2008	24,283.11	21.37	4.68	1,136.45	13.79	0.6453	15,670
2009	75,008.59	20.52	4.87	3,652.92	13.80	0.6725	50,444
2010	64,410.55	19.65	5.09	3,278.50	13.81	0.7028	45,268
2011	18,323.42	18.78	5.32	974.81	13.82	0.7359	13,484
2012	720,664.32	17.90	5.59	40,285.14	13.83	0.7726	556,807
2013	198,059.50	17.02	5.88	11,645.90	13.84	0.8132	161,054
2014	47,339.19	16.12	6.20	2,935.03	13.85	0.8592	40,673
2016	186,560.00	14.32	6.98	13,021.89	13.86	0.9679	180,568
	3,990,567.10			147,396.53			2,015,755
	COMPOSITE REMAINING LIFE, YEARS..					13.68	

MARTIN UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 65-R0.5
PROBABLE RETIREMENT YEAR.. 6-2031

1980	1,987,171.16	42.45	2.36	46,897.24	13.41	0.3159	627,747
1986	120,764.01	38.45	2.60	3,139.86	13.52	0.3516	42,464
1991	115,158.15	34.89	2.87	3,305.04	13.60	0.3898	44,889
2001	46,374.82	27.19	3.68	1,706.59	13.72	0.5046	23,401
2003	114,935.37	25.56	3.91	4,493.97	13.74	0.5376	61,785
2014	986,028.06	16.12	6.20	61,133.74	13.85	0.8592	847,176
2015	73,244.65	15.23	6.57	4,812.17	13.85	0.9094	66,608
2016	184,725.07	14.32	6.98	12,893.81	13.86	0.9679	178,792
	3,628,401.29			138,382.42			1,892,862
	COMPOSITE REMAINING LIFE, YEARS..					13.68	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 316 MISCELLANEOUS POWER PLANT 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)
MARTIN UNIT 2							
INTERIM SURVIVOR CURVE.. IOWA 65-R0.5							
PROBABLE RETIREMENT YEAR.. 6-2031							
1981	1,618,669.29	41.81	2.39	38,686.20	13.43	0.3212	519,949
1986	128,262.86	38.45	2.60	3,334.83	13.52	0.3516	45,101
1987	164,575.25	37.75	2.65	4,361.24	13.54	0.3587	59,030
1991	40,275.04	34.89	2.87	1,155.89	13.60	0.3898	15,699
2003	27,272.85	25.56	3.91	1,066.37	13.74	0.5376	14,661
2008	94,955.73	21.37	4.68	4,443.93	13.79	0.6453	61,275
2014	1,108,232.13	16.12	6.20	68,710.39	13.85	0.8592	952,171
2016	55,113.65	14.32	6.98	3,846.93	13.86	0.9679	53,343
	3,237,356.80			125,605.78			1,721,229
	COMPOSITE REMAINING LIFE, YEARS..					13.70	

SCHERER COMMON
INTERIM SURVIVOR CURVE.. IOWA 65-R0.5
PROBABLE RETIREMENT YEAR.. 6-2039

1991	550,760.33	40.49	2.47	13,603.78	20.29	0.5011	275,992
1993	1,073,766.40	39.14	2.55	27,381.04	20.36	0.5202	558,552
1994	643,698.79	38.45	2.60	16,736.17	20.39	0.5303	341,353
1995	393,702.06	37.75	2.65	10,433.10	20.42	0.5409	212,965
1997	188.37	36.34	2.75	5.18	20.48	0.5636	106
1998	240.65	35.62	2.81	6.76	20.51	0.5758	139
2001	12,881.03	33.41	2.99	385.14	20.60	0.6166	7,942
2003	50,250.95	31.90	3.13	1,572.85	20.65	0.6473	32,529
2004	33,289.59	31.13	3.21	1,068.60	20.67	0.6640	22,104
2005	102,223.85	30.36	3.29	3,363.16	20.70	0.6818	69,698
2006	1,258.33	29.58	3.38	42.53	20.72	0.7005	881
2007	320,894.81	28.79	3.47	11,135.05	20.74	0.7204	231,169
2015	561,073.99	22.23	4.50	25,248.33	20.92	0.9411	528,010
	3,744,229.15			110,981.69			2,281,440
	COMPOSITE REMAINING LIFE, YEARS..					20.56	

SCHERER UNIT 4
INTERIM SURVIVOR CURVE.. IOWA 65-R0.5
PROBABLE RETIREMENT YEAR.. 6-2039

1991	601,209.27	40.49	2.47	14,849.87	20.29	0.5011	301,272
1993	1,299,865.97	39.14	2.55	33,146.58	20.36	0.5202	676,164

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 316 MISCELLANEOUS POWER PLANT 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)
SCHERER UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 65-R0.5							
PROBABLE RETIREMENT YEAR.. 6-2039							
1994	689,870.54	38.45	2.60	17,936.63	20.39	0.5303	365,838
1995	441,310.13	37.75	2.65	11,694.72	20.42	0.5409	238,718
2000	61,020.61	34.15	2.93	1,787.90	20.57	0.6023	36,755
2001	32,923.35	33.41	2.99	984.41	20.60	0.6166	20,300
2006	131,881.78	29.58	3.38	4,457.60	20.72	0.7005	92,379
2011	87,921.83	25.56	3.91	3,437.74	20.83	0.8150	71,652
2012	389,013.68	24.74	4.04	15,716.15	20.85	0.8428	327,845
2013	43,223.05	23.91	4.18	1,806.72	20.88	0.8733	37,745
2014	6,615.40	23.07	4.33	286.45	20.90	0.9059	5,993
2015	1,122,148.01	22.23	4.50	50,496.66	20.92	0.9411	1,056,020
	4,907,003.62			156,601.43			3,230,681

COMPOSITE REMAINING LIFE, YEARS.. 20.63

SJRPP COAL AND LIMESTONE
INTERIM SURVIVOR CURVE.. IOWA 65-R0.5
PROBABLE RETIREMENT YEAR.. 6-2038

1987	217,428.12	42.45	2.36	5,131.30	19.34	0.4556	99,058
1988	56,054.33	41.81	2.39	1,339.70	19.38	0.4635	25,983
1989	29,306.86	41.15	2.43	712.16	19.42	0.4719	13,831
	302,789.31			7,183.16			138,872

COMPOSITE REMAINING LIFE, YEARS.. 19.33

SJRPP COMMON
INTERIM SURVIVOR CURVE.. IOWA 65-R0.5
PROBABLE RETIREMENT YEAR.. 6-2038

1987	686,521.46	42.45	2.36	16,201.91	19.34	0.4556	312,772
1988	413,357.21	41.81	2.39	9,879.24	19.38	0.4635	191,603
1990	11,276.43	40.49	2.47	278.53	19.45	0.4804	5,417
1991	10,461.82	39.82	2.51	262.59	19.48	0.4892	5,118
1992	55,410.56	39.14	2.55	1,412.97	19.52	0.4987	27,634
1993	10,678.46	38.45	2.60	277.64	19.55	0.5085	5,429
1994	16,861.24	37.75	2.65	446.82	19.58	0.5187	8,746
1995	10,415.09	37.05	2.70	281.21	19.61	0.5293	5,512
1997	16,246.14	35.62	2.81	456.52	19.66	0.5519	8,967
1998	58,526.01	34.89	2.87	1,679.70	19.69	0.5644	33,029

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 316 MISCELLANEOUS POWER PLANT 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)
SJRPP COMMON							
INTERIM SURVIVOR CURVE.. IOWA 65-R0.5							
PROBABLE RETIREMENT YEAR.. 6-2038							
2000	40,081.25	33.41	2.99	1,198.43	19.74	0.5908	23,682
2001	65,815.79	32.66	3.06	2,013.96	19.77	0.6053	39,840
2002	39,535.60	31.90	3.13	1,237.46	19.79	0.6204	24,527
2006	19,859.66	28.79	3.47	689.13	19.88	0.6905	13,713
2007	13,588.08	27.99	3.57	485.09	19.90	0.7110	9,661
2008	23,158.37	27.19	3.68	852.23	19.92	0.7326	16,966
2009	63,478.01	26.38	3.79	2,405.82	19.94	0.7559	47,982
2010	9,836.04	25.56	3.91	384.59	19.96	0.7809	7,681
2012	12,754.41	23.91	4.18	533.13	20.00	0.8365	10,669

1,577,861.63

40,976.97

798,948

COMPOSITE REMAINING LIFE, YEARS..

19.50

SJRPP GYPSUM AND ASH
INTERIM SURVIVOR CURVE.. IOWA 65-R0.5
PROBABLE RETIREMENT YEAR.. 6-2038

1987	50,195.79	42.45	2.36	1,184.62	19.34	0.4556	22,869
1988	61,093.06	41.81	2.39	1,460.12	19.38	0.4635	28,318
2014	44,886.15	22.23	4.50	2,019.88	20.04	0.9015	40,464

156,175.00

4,664.62

91,651

COMPOSITE REMAINING LIFE, YEARS..

19.65

SJRPP UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 65-R0.5
PROBABLE RETIREMENT YEAR.. 6-2038

1987	1,765,337.46	42.45	2.36	41,661.96	19.34	0.4556	804,270
1988	38,765.83	41.81	2.39	926.50	19.38	0.4635	17,969
1990	1,432.44	40.49	2.47	35.38	19.45	0.4804	688
1991	30,713.80	39.82	2.51	770.92	19.48	0.4892	15,025
1998	9,686.58	34.89	2.87	278.00	19.69	0.5644	5,467
2001	4,595.44	32.66	3.06	140.62	19.77	0.6053	2,782

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 316 MISCELLANEOUS POWER PLANT 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)
SJRPP UNIT 1							
INTERIM SURVIVOR CURVE.. IOWA 65-R0.5							
PROBABLE RETIREMENT YEAR.. 6-2038							
2002	127,927.35	31.90	3.13	4,004.13	19.79	0.6204	79,364
2007	24,054.68	27.99	3.57	858.75	19.90	0.7110	17,102
2009	9,137.83	26.38	3.79	346.32	19.94	0.7559	6,907
	2,011,651.41			49,022.58			949,574
	COMPOSITE REMAINING LIFE, YEARS..					19.37	
SJRPP UNIT 2							
INTERIM SURVIVOR CURVE.. IOWA 65-R0.5							
PROBABLE RETIREMENT YEAR.. 6-2038							
1987	27,525.22	42.45	2.36	649.60	19.34	0.4556	12,540
1988	1,397,157.16	41.81	2.39	33,392.06	19.38	0.4635	647,624
1990	1,485.67	40.49	2.47	36.70	19.45	0.4804	714
1991	31,223.40	39.82	2.51	783.71	19.48	0.4892	15,274
2002	92,149.24	31.90	3.13	2,884.27	19.79	0.6204	57,168
2006	20,932.00	28.79	3.47	726.34	19.88	0.6905	14,454
2009	9,591.24	26.38	3.79	363.51	19.94	0.7559	7,250
2012	6,398.92	23.91	4.18	267.47	20.00	0.8365	5,353
	1,586,462.85			39,103.66			760,377
	COMPOSITE REMAINING LIFE, YEARS..					19.45	
	35,017,853.49			1,204,794.25			18,101,270
	COMPOSITE REMAINING LIFE, YEARS..					15.02	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 321 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)
ST. LUCIE COMMON							
INTERIM SURVIVOR CURVE.. IOWA 100-R1.5							
PROBABLE RETIREMENT YEAR.. 4-2043							
1976	67,733,033.57	60.77	1.65	1,117,595.05	24.71	0.4066	27,541,606
1977	6,782,253.82	59.99	1.67	113,263.64	24.75	0.4126	2,798,154
1978	1,953,820.55	59.21	1.69	33,019.57	24.78	0.4185	817,693
1979	1,110,050.57	58.42	1.71	18,981.86	24.81	0.4247	471,416
1980	732,359.72	57.62	1.74	12,743.06	24.85	0.4313	315,845
1981	1,432,631.71	56.82	1.76	25,214.32	24.88	0.4379	627,306
1982	859,151.07	56.02	1.79	15,378.80	24.91	0.4447	382,030
1983	150,606,058.34	55.21	1.81	2,725,969.66	24.94	0.4517	68,033,275
1984	4,558,236.65	54.39	1.84	83,871.55	24.96	0.4589	2,091,820
1985	452,885.15	53.57	1.87	8,468.95	24.99	0.4665	211,266
1986	1,621,682.47	52.74	1.90	30,811.97	25.02	0.4744	769,326
1987	13,034,951.10	51.91	1.93	251,574.56	25.05	0.4826	6,290,276
1988	704,207.52	51.08	1.96	13,802.47	25.07	0.4908	345,625
1989	820,759.44	50.24	1.99	16,333.11	25.10	0.4996	410,051
1990	4,080,058.57	49.39	2.02	82,417.18	25.12	0.5086	2,075,118
1991	2,430,336.61	48.54	2.06	50,064.93	25.15	0.5181	1,259,230
1992	20,322,473.98	47.69	2.10	426,771.95	25.17	0.5278	10,725,795
1993	2,557,937.66	46.83	2.14	54,739.87	25.19	0.5379	1,375,915
1994	3,507,711.89	45.97	2.18	76,468.12	25.21	0.5484	1,923,629
1995	7,395,565.17	45.10	2.22	164,181.55	25.24	0.5597	4,138,928
1996	1,137,655.24	44.23	2.26	25,711.01	25.26	0.5711	649,726
1997	990,503.25	43.36	2.31	22,880.63	25.28	0.5830	577,493
1998	317,415.40	42.48	2.35	7,459.26	25.30	0.5956	189,043
1999	2,668,213.45	41.60	2.40	64,037.12	25.32	0.6087	1,624,008
2002	369,623.38	38.93	2.57	9,499.32	25.38	0.6519	240,972
2003	73,792.52	38.04	2.63	1,940.74	25.39	0.6675	49,254
2004	48,488.01	37.14	2.69	1,304.33	25.41	0.6842	33,174
2005	3,071,186.11	36.23	2.76	84,764.74	25.43	0.7019	2,155,666
2006	206,421.79	35.33	2.83	5,841.74	25.45	0.7204	148,696
2007	34,781,289.09	34.42	2.91	1,012,135.51	25.46	0.7397	25,727,372
2008	3,959,496.90	33.50	2.99	118,388.96	25.48	0.7606	3,011,593
2009	24,883.49	32.59	3.07	763.92	25.50	0.7825	19,470
2010	333,194.97	31.67	3.16	10,528.96	25.51	0.8055	268,385
2011	7,522,083.86	30.74	3.25	244,467.73	25.53	0.8305	6,247,166
2012	2,283,648.20	29.82	3.35	76,502.21	25.55	0.8568	1,956,653
2013	3,240,666.80	28.89	3.46	112,127.07	25.56	0.8847	2,867,148

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 321 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)
ST. LUCIE COMMON							
INTERIM SURVIVOR CURVE.. IOWA 100-R1.5							
PROBABLE RETIREMENT YEAR.. 4-2043							
2014	7,964,414.81	27.96	3.58	285,126.05	25.58	0.9149	7,286,484
2015	34,480,414.86	27.02	3.70	1,275,775.35	25.59	0.9471	32,655,711
2016	2,687,110.60	26.08	3.83	102,916.34	25.61	0.9820	2,638,689
	398,856,668.29			8,783,843.16			220,951,007
	COMPOSITE REMAINING LIFE, YEARS..					25.15	

ST. LUCIE UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 100-R1.5
PROBABLE RETIREMENT YEAR.. 3-2036

1976	102,220,483.95	55.14	1.81	1,850,190.76	18.42	0.3341	34,147,775
1977	208,233.07	54.32	1.84	3,831.49	18.44	0.3395	70,689
1978	1,839,162.65	53.50	1.87	34,392.34	18.46	0.3451	634,603
1979	135,842.36	52.67	1.90	2,581.00	18.47	0.3507	47,636
1980	196,243.41	51.84	1.93	3,787.50	18.49	0.3567	69,994
1981	1,068,354.76	51.01	1.96	20,939.75	18.51	0.3629	387,674
1982	1,486,572.66	50.17	1.99	29,582.80	18.52	0.3691	548,753
1983	95,288.86	49.32	2.03	1,934.36	18.54	0.3759	35,820
1984	2,334,012.07	48.47	2.06	48,080.65	18.55	0.3827	893,250
1985	11,267,067.17	47.62	2.10	236,608.41	18.56	0.3898	4,391,339
1986	576,941.98	46.76	2.14	12,346.56	18.58	0.3974	229,248
1987	1,762,581.31	45.90	2.18	38,424.27	18.59	0.4050	713,863
1989	35,243.08	44.16	2.26	796.49	18.62	0.4217	14,860
1990	3,790,925.49	43.29	2.31	87,570.38	18.63	0.4304	1,631,425
1991	25,241.96	42.41	2.36	595.71	18.64	0.4395	11,094
1992	143,379.52	41.53	2.41	3,455.45	18.65	0.4491	64,387
1993	45,408.82	40.64	2.46	1,117.06	18.67	0.4594	20,861
1994	25,000.58	39.75	2.52	630.01	18.68	0.4699	11,749
1996	124,063.25	37.96	2.63	3,262.86	18.70	0.4926	61,116
1997	64,666.99	37.06	2.70	1,746.01	18.71	0.5049	32,648
2005	6,119,380.65	29.74	3.36	205,611.19	18.79	0.6318	3,866,286
2007	20,435,025.72	27.88	3.59	733,617.42	18.81	0.6747	13,787,103
2008	1,868,137.48	26.94	3.71	69,307.90	18.81	0.6982	1,304,371
2010	1,611,888.65	25.06	3.99	64,314.36	18.83	0.7514	1,211,173
2011	2,018,188.95	24.12	4.15	83,754.84	18.84	0.7811	1,576,387
2012	12,217,670.96	23.17	4.32	527,803.39	18.85	0.8136	9,939,686
2013	7,098,425.74	22.23	4.50	319,429.16	18.86	0.8484	6,022,304

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 321 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)
ST. LUCIE UNIT 1							
INTERIM SURVIVOR CURVE.. IOWA 100-R1.5							
PROBABLE RETIREMENT YEAR.. 3-2036							
2014	7,856,431.49	21.27	4.70	369,252.28	18.86	0.8867	6,966,219
2015	2,686,292.37	20.32	4.92	132,165.58	18.87	0.9286	2,494,599
2016	2,324,010.98	19.36	5.17	120,151.37	18.88	0.9752	2,266,399
191,680,166.93				5,007,281.35			93,453,311
COMPOSITE REMAINING LIFE, YEARS..						18.66	
ST. LUCIE UNIT 2							
INTERIM SURVIVOR CURVE.. IOWA 100-R1.5							
PROBABLE RETIREMENT YEAR.. 4-2043							
1983	208,379,753.40	55.21	1.81	3,771,673.54	24.94	0.4517	94,131,386
1984	17,764,778.30	54.39	1.84	326,871.92	24.96	0.4589	8,152,434
1985	1,143,033.63	53.57	1.87	21,374.73	24.99	0.4665	533,214
1986	2,822,945.51	52.74	1.90	53,635.96	25.02	0.4744	1,339,205
1987	3,076,839.84	51.91	1.93	59,383.01	25.05	0.4826	1,484,791
1989	148,050.65	50.24	1.99	2,946.21	25.10	0.4996	73,966
1990	17,687.35	49.39	2.02	357.28	25.12	0.5086	8,996
1991	15,654.52	48.54	2.06	322.48	25.15	0.5181	8,111
1992	25,740.73	47.69	2.10	540.56	25.17	0.5278	13,585
1994	74,321.74	45.97	2.18	1,620.21	25.21	0.5484	40,758
1995	28,029.57	45.10	2.22	622.26	25.24	0.5597	15,687
1996	86,908.90	44.23	2.26	1,964.14	25.26	0.5711	49,635
2003	813,978.71	38.04	2.63	21,407.64	25.39	0.6675	543,298
2006	4,558,769.92	35.33	2.83	129,013.19	25.45	0.7204	3,283,910
2007	898,191.85	34.42	2.91	26,137.38	25.46	0.7397	664,384
2008	9,911,325.46	33.50	2.99	296,348.63	25.48	0.7606	7,538,554
2009	251,886.31	32.59	3.07	7,732.91	25.50	0.7825	197,088
2010	7,097,876.03	31.67	3.16	224,292.88	25.51	0.8055	5,717,268
2011	3,393,753.80	30.74	3.25	110,297.00	25.53	0.8305	2,818,546
2012	10,740,573.62	29.82	3.35	359,809.22	25.55	0.8568	9,202,631
2013	5,098,361.65	28.89	3.46	176,403.31	25.56	0.8847	4,510,724
2014	10,052,076.09	27.96	3.58	359,864.32	25.58	0.9149	9,196,443
2015	1,970,123.24	27.02	3.70	72,894.56	25.59	0.9471	1,865,864
2016	1,984,996.25	26.08	3.83	76,025.36	25.61	0.9820	1,949,227
290,355,657.07				6,101,538.70			153,339,705
COMPOSITE REMAINING LIFE, YEARS..						25.13	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 321 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)
TURKEY POINT COMMON INTERIM SURVIVOR CURVE.. IOWA 100-R1.5 PROBABLE RETIREMENT YEAR.. 4-2033							
1966	400,393.57	60.77	1.65	6,606.49	15.60	0.2567	102,785
1972	11,214,445.40	56.02	1.79	200,738.57	15.69	0.2801	3,140,942
1973	26,694,083.11	55.21	1.81	483,162.90	15.71	0.2846	7,595,801
1974	282,165.82	54.39	1.84	5,191.85	15.72	0.2890	81,552
1975	269,836.65	53.57	1.87	5,045.95	15.74	0.2938	79,283
1976	4,644,927.92	52.74	1.90	88,253.63	15.75	0.2986	1,387,115
1977	351,509.53	51.91	1.93	6,784.13	15.76	0.3036	106,718
1978	12,162.54	51.08	1.96	238.39	15.77	0.3087	3,755
1979	374,977.36	50.24	1.99	7,462.05	15.78	0.3141	117,777
1980	235,577.82	49.39	2.02	4,758.67	15.80	0.3199	75,361
1981	1,390,435.83	48.54	2.06	28,642.98	15.81	0.3257	452,879
1982	5,660,695.26	47.69	2.10	118,874.60	15.82	0.3317	1,877,822
1983	282,526.03	46.83	2.14	6,046.06	15.83	0.3380	95,502
1984	2,789,353.87	45.97	2.18	60,807.91	15.84	0.3446	961,128
1985	7,459,995.06	45.10	2.22	165,611.89	15.85	0.3514	2,621,741
1986	36,460,846.90	44.23	2.26	824,015.14	15.86	0.3586	13,074,130
1987	14,348,004.87	43.36	2.31	331,438.91	15.87	0.3660	5,251,513
1988	8,433,291.78	42.48	2.35	198,182.36	15.88	0.3738	3,152,533
1989	1,072,949.80	41.60	2.40	25,750.80	15.89	0.3820	409,835
1990	10,077,429.37	40.72	2.46	247,904.76	15.89	0.3902	3,932,515
1991	58,475,546.50	39.83	2.51	1,467,736.22	15.90	0.3992	23,343,438
1992	270,869.93	38.93	2.57	6,961.36	15.91	0.4087	110,699
1993	2,614,984.86	38.04	2.63	68,774.10	15.92	0.4185	1,094,397
1994	4,850,222.24	37.14	2.69	130,470.98	15.93	0.4289	2,080,357
1995	2,273,404.42	36.23	2.76	62,745.96	15.94	0.4400	1,000,230
1996	651,623.81	35.33	2.83	18,440.95	15.94	0.4512	293,993
1997	12,616.40	34.42	2.91	367.14	15.95	0.4634	5,846
1998	1,098,050.88	33.50	2.99	32,831.72	15.96	0.4764	523,133
2003	92,225.24	28.89	3.46	3,190.99	15.99	0.5535	51,045
2004	345,300.39	27.96	3.58	12,361.75	16.00	0.5723	197,598
2005	1,050,880.59	27.02	3.70	38,882.58	16.01	0.5925	622,668
2006	12,691,490.68	26.08	3.83	486,084.09	16.01	0.6139	7,791,052
2007	3,665,295.52	25.14	3.98	145,878.76	16.02	0.6372	2,335,636
2008	13,143,426.61	24.20	4.13	542,823.52	16.03	0.6624	8,706,206
2009	25,720,435.49	23.25	4.30	1,105,978.73	16.03	0.6895	17,733,211
2010	2,485,406.89	22.30	4.48	111,346.23	16.04	0.7193	1,787,703
2011	9,633,855.54	21.35	4.68	450,864.44	16.04	0.7513	7,237,819
2012	1,316,889.34	20.40	4.90	64,527.58	16.05	0.7868	1,036,076
2013	3,535,030.98	19.44	5.14	181,700.59	16.05	0.8256	2,918,592

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 321 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)
TURKEY POINT COMMON							
INTERIM SURVIVOR CURVE.. IOWA 100-R1.5							
PROBABLE RETIREMENT YEAR.. 4-2033							
2014	1,348,216.56	18.48	5.41	72,938.52	16.06	0.8691	1,171,668
2015	22,233,860.73	17.52	5.71	1,269,553.45	16.07	0.9172	20,393,786
2016	29,167,225.94	16.56	6.04	1,761,700.45	16.07	0.9704	28,304,168
	329,132,468.03			10,851,678.15			173,260,008

COMPOSITE REMAINING LIFE, YEARS.. 15.97

TURKEY POINT UNIT 3
 INTERIM SURVIVOR CURVE.. IOWA 100-R1.5
 PROBABLE RETIREMENT YEAR.. 7-2032

1972	13,061,069.21	55.41	1.80	235,099.25	15.00	0.2707	3,535,762
1975	177,480.48	52.95	1.89	3,354.38	15.04	0.2840	50,412
1976	70,182.95	52.12	1.92	1,347.51	15.05	0.2888	20,266
1977	21,190.11	51.29	1.95	413.21	15.06	0.2936	6,222
1978	276,408.38	50.45	1.98	5,472.89	15.08	0.2989	82,621
1979	39,000.00	49.60	2.02	787.80	15.09	0.3042	11,865
1980	44,740.06	48.76	2.05	917.17	15.10	0.3097	13,855
1981	626,971.83	47.90	2.09	13,103.71	15.11	0.3155	197,778
1982	778,051.31	47.05	2.13	16,572.49	15.12	0.3214	250,035
1983	40,066.92	46.19	2.16	865.45	15.13	0.3276	13,124
1984	552,189.95	45.32	2.21	12,203.40	15.13	0.3339	184,349
1985	313,655.25	44.45	2.25	7,057.24	15.14	0.3406	106,834
1986	697,083.05	43.58	2.29	15,963.20	15.15	0.3476	242,334
1987	480,968.41	42.70	2.34	11,254.66	15.16	0.3550	170,763
1988	181,857.05	41.82	2.39	4,346.38	15.17	0.3628	65,969
1990	912,379.00	40.05	2.50	22,809.48	15.19	0.3793	346,047
1991	15,509,113.23	39.16	2.55	395,482.39	15.19	0.3879	6,015,985
1992	412,327.09	38.26	2.61	10,761.74	15.20	0.3973	163,809
1993	34,017.97	37.36	2.68	911.68	15.21	0.4071	13,849
1994	60,218.09	36.46	2.74	1,649.98	15.22	0.4174	25,137
1995	305,190.60	35.55	2.81	8,575.86	15.22	0.4281	130,661
1996	2,135.93	34.65	2.89	61.73	15.23	0.4395	939
2000	112,018.37	30.98	3.23	3,618.19	15.26	0.4926	55,178
2004	418,367.52	27.26	3.67	15,354.09	15.28	0.5605	234,508
2006	135,318.83	25.38	3.94	5,331.56	15.29	0.6024	81,521
2007	15,963,581.38	24.44	4.09	652,910.48	15.30	0.6260	9,993,521
2008	568,702.38	23.49	4.26	24,226.72	15.30	0.6513	370,419
2009	1,928,081.67	22.54	4.44	85,606.83	15.31	0.6792	1,309,630
2010	642,593.55	21.59	4.63	29,752.08	15.32	0.7096	455,978

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 321 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)
TURKEY POINT UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 100-R1.5							
PROBABLE RETIREMENT YEAR.. 7-2032							
2011	3,103,569.60	20.64	4.84	150,212.77	15.32	0.7423	2,303,625
2012	117,998,996.61	19.68	5.08	5,994,349.03	15.33	0.7790	91,916,498
2013	153,814.31	18.72	5.34	8,213.68	15.33	0.8189	125,960
2014	710,271.31	17.76	5.63	39,988.27	15.34	0.8637	613,490
2015	4,609,713.25	16.80	5.95	274,277.94	15.34	0.9131	4,209,129
2016	607,574.39	15.83	6.32	38,398.70	15.35	0.9697	589,153
	181,548,900.04			8,091,251.94			123,907,226
	COMPOSITE REMAINING LIFE, YEARS..					15.31	

TURKEY POINT UNIT 4
INTERIM SURVIVOR CURVE.. IOWA 100-R1.5
PROBABLE RETIREMENT YEAR.. 4-2033

1973	9,363,106.08	55.21	1.81	169,472.22	15.71	0.2846	2,664,272
1975	132,734.07	53.57	1.87	2,482.13	15.74	0.2938	39,000
1977	5,525.93	51.91	1.93	106.65	15.76	0.3036	1,678
1978	274,312.25	51.08	1.96	5,376.52	15.77	0.3087	84,688
1979	39,000.00	50.24	1.99	776.10	15.78	0.3141	12,250
1980	43,359.99	49.39	2.02	875.87	15.80	0.3199	13,871
1981	215,657.93	48.54	2.06	4,442.55	15.81	0.3257	70,242
1982	228,241.17	47.69	2.10	4,793.06	15.82	0.3317	75,714
1983	1,017,303.26	46.83	2.14	21,770.29	15.83	0.3380	343,879
1984	512,427.77	45.97	2.18	11,170.93	15.84	0.3446	176,567
1985	364,830.08	45.10	2.22	8,099.23	15.85	0.3514	128,216
1986	796,461.01	44.23	2.26	18,000.02	15.86	0.3586	285,595
1987	72,850.67	43.36	2.31	1,682.85	15.87	0.3660	26,664
1988	75,938.95	42.48	2.35	1,784.57	15.88	0.3738	28,387
1989	1,003,138.39	41.60	2.40	24,075.32	15.89	0.3820	383,169
1991	41,350,994.43	39.83	2.51	1,037,909.96	15.90	0.3992	16,507,317
1994	60,541.18	37.14	2.69	1,628.56	15.93	0.4289	25,967
1995	303,284.44	36.23	2.76	8,370.65	15.94	0.4400	133,436
2000	37,028.65	31.67	3.16	1,170.11	15.97	0.5043	18,672
2005	318,451.45	27.02	3.70	11,782.70	16.01	0.5925	188,689
2006	22,067.12	26.08	3.83	845.17	16.01	0.6139	13,547
2007	193,972.87	25.14	3.98	7,720.12	16.02	0.6372	123,605
2008	18,657,892.75	24.20	4.13	770,570.97	16.03	0.6624	12,358,988
2009	313,349.49	23.25	4.30	13,474.03	16.03	0.6895	216,042
2010	2,807,043.36	22.30	4.48	125,755.54	16.04	0.7193	2,019,050
2011	3,459,719.67	21.35	4.68	161,914.88	16.04	0.7513	2,599,253

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 321 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)
TURKEY POINT UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 100-R1.5							
PROBABLE RETIREMENT YEAR.. 4-2033							
2012	2,390,684.94	20.40	4.90	117,143.56	16.05	0.7868	1,880,895
2013	43,236,920.41	19.44	5.14	2,222,377.71	16.05	0.8256	35,697,266
2014	111,120.22	18.48	5.41	6,011.60	16.06	0.8691	96,569
2015	284,091.64	17.52	5.71	16,221.63	16.07	0.9172	260,580
2016	597,920.18	16.56	6.04	36,114.38	16.07	0.9704	580,228
	128,289,970.35			4,813,919.88			77,054,296
	COMPOSITE REMAINING LIFE, YEARS..					16.01	
	1,519,863,830.71			43,649,513.18			841,965,553
	COMPOSITE REMAINING LIFE, YEARS..					19.29	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 322 REACTOR PLANT 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)
ST. LUCIE COMMON INTERIM SURVIVOR CURVE.. IOWA 60-R1 PROBABLE RETIREMENT YEAR.. 4-2043							
1976	1,844,035.49	51.67	1.94	35,774.29	21.35	0.4132	761,955
1977	3,059,437.83	51.22	1.95	59,659.04	21.48	0.4194	1,283,036
1978	1,091.20	50.75	1.97	21.50	21.62	0.4260	465
1982	6,390.31	48.78	2.05	131.00	22.12	0.4535	2,898
1983	5,105,666.67	48.26	2.07	105,687.30	22.23	0.4606	2,351,823
1984	4,845,129.44	47.72	2.10	101,747.72	22.35	0.4684	2,269,265
1986	251,504.65	46.61	2.15	5,407.35	22.56	0.4840	121,733
1987	9,558,479.79	46.04	2.17	207,419.01	22.67	0.4924	4,706,595
1988	33,886.41	45.45	2.20	745.50	22.77	0.5010	16,977
1989	107,973.84	44.85	2.23	2,407.82	22.86	0.5097	55,034
1990	959,383.20	44.25	2.26	21,682.06	22.96	0.5189	497,795
1991	78,496.47	43.63	2.29	1,797.57	23.05	0.5283	41,470
1992	10,684.98	43.00	2.33	248.96	23.13	0.5379	5,748
1993	838,749.65	42.35	2.36	19,794.49	23.22	0.5483	459,878
1994	1,234,548.59	41.70	2.40	29,629.17	23.30	0.5588	689,804
1995	283,857.43	41.04	2.44	6,926.12	23.38	0.5697	161,711
1996	300,278.86	40.36	2.48	7,446.92	23.45	0.5810	174,468
1998	24,956.13	38.99	2.56	638.88	23.59	0.6050	15,099
2001	287,365.00	36.85	2.71	7,787.59	23.78	0.6453	185,442
2003	511,686.42	35.37	2.83	14,480.73	23.90	0.6757	345,752
2004	1,145.50	34.62	2.89	33.10	23.96	0.6921	793
2007	192,101.06	32.32	3.09	5,935.92	24.11	0.7460	143,304
2008	5,301.01	31.53	3.17	168.04	24.16	0.7663	4,062
2009	968,197.44	30.74	3.25	31,466.42	24.21	0.7876	762,523
2010	127,987.85	29.94	3.34	4,274.79	24.26	0.8103	103,707
2011	1,825,978.04	29.13	3.43	62,631.05	24.31	0.8345	1,523,833
2012	120,016.42	28.31	3.53	4,236.58	24.35	0.8601	103,229
2013	7,204,100.23	27.49	3.64	262,229.25	24.40	0.8876	6,394,359
2014	7,155,683.53	26.66	3.75	268,338.13	24.44	0.9167	6,559,830
2015	11,969,062.99	25.82	3.87	463,202.74	24.48	0.9481	11,347,869
2016	4,368,568.02	24.97	4.00	174,742.72	24.53	0.9824	4,291,594
	63,281,744.45			1,906,691.76			45,382,051
	COMPOSITE REMAINING LIFE, YEARS..					23.80	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 322 REACTOR PLANT EQUIPMENT

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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)
ST. LUCIE UNIT 1							
INTERIM SURVIVOR CURVE.. IOWA 60-R1							
PROBABLE RETIREMENT YEAR.. 3-2036							
1976	108,744,375.02	48.21	2.07	2,251,008.56	16.68	0.3460	37,624,466
1977	3,098,738.88	47.67	2.10	65,073.52	16.75	0.3514	1,088,804
1978	2,101,170.86	47.12	2.12	44,544.82	16.83	0.3572	750,475
1980	863,756.22	45.99	2.17	18,743.51	16.96	0.3688	318,536
1981	11,689,990.25	45.40	2.20	257,179.79	17.03	0.3751	4,385,032
1982	10,552,119.39	44.80	2.23	235,312.26	17.09	0.3815	4,025,317
1983	4,905,226.62	44.19	2.26	110,858.12	17.15	0.3881	1,903,718
1984	21,878,181.01	43.57	2.30	503,198.16	17.21	0.3950	8,641,881
1985	6,963,186.85	42.94	2.33	162,242.25	17.27	0.4022	2,800,524
1986	336,013.56	42.30	2.36	7,929.92	17.33	0.4097	137,661
1987	1,310,520.17	41.65	2.40	31,452.48	17.38	0.4173	546,867
1988	10,952,699.32	40.98	2.44	267,245.86	17.43	0.4253	4,658,512
1989	585,314.52	40.31	2.48	14,515.80	17.48	0.4336	253,816
1990	6,638,179.67	39.62	2.52	167,282.13	17.53	0.4425	2,937,063
1991	1,368,521.79	38.93	2.57	35,171.01	17.58	0.4516	617,997
1992	178,064.51	38.22	2.62	4,665.29	17.62	0.4610	82,091
1993	1,869,322.72	37.51	2.67	49,910.92	17.66	0.4708	880,096
1994	148,115.03	36.79	2.72	4,028.73	17.71	0.4814	71,300
1995	2,282,906.69	36.05	2.77	63,236.52	17.74	0.4921	1,123,396
1996	848,633.92	35.31	2.83	24,016.34	17.78	0.5035	427,321
1997	102,729,210.46	34.56	2.89	2,968,874.18	17.82	0.5156	52,969,235
1999	1,259,863.29	33.03	3.03	38,173.86	17.89	0.5416	682,380
2001	2,232,858.15	31.47	3.18	71,004.89	17.95	0.5704	1,273,578
2002	88,408.61	30.67	3.26	2,882.12	17.98	0.5862	51,829
2004	175,375.10	29.06	3.44	6,032.90	18.03	0.6204	108,810
2005	108,923,743.32	28.25	3.54	3,855,900.51	18.06	0.6393	69,633,860
2006	196,977.63	27.42	3.65	7,189.68	18.09	0.6597	129,954
2007	28,686,840.54	26.59	3.76	1,078,625.20	18.11	0.6811	19,538,033
2008	12,057,941.05	25.75	3.88	467,848.11	18.14	0.7045	8,494,458
2009	2,027,945.01	24.90	4.02	81,523.39	18.16	0.7293	1,479,021
2010	53,969,893.38	24.05	4.16	2,245,147.56	18.19	0.7563	40,819,589
2011	17,244.21	23.19	4.31	743.23	18.21	0.7853	13,541
2012	237,074,980.38	22.32	4.48	10,620,959.12	18.24	0.8172	193,737,674
2013	41,414,341.52	21.45	4.66	1,929,908.31	18.26	0.8513	35,255,201
2014	5,492,141.11	20.57	4.86	266,918.06	18.28	0.8887	4,880,701
2015	29,042,064.87	19.68	5.08	1,475,336.90	18.31	0.9304	27,020,447
2016	37,019,116.34	18.79	5.32	1,969,416.99	18.33	0.9755	36,112,888
	859,723,981.97			31,404,101.00			565,476,072
	COMPOSITE REMAINING LIFE, YEARS..					18.01	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 322 REACTOR PLANT EQUIPMENT

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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)
ST. LUCIE UNIT 2							
INTERIM SURVIVOR CURVE.. IOWA 60-R1							
PROBABLE RETIREMENT YEAR.. 4-2043							
1983	389,653,195.04	48.26	2.07	8,065,821.14	22.23	0.4606	179,485,951
1984	2,694,734.26	47.72	2.10	56,589.42	22.35	0.4684	1,262,106
1985	2,388,125.13	47.17	2.12	50,628.25	22.46	0.4762	1,137,106
1986	13,409,034.88	46.61	2.15	288,294.25	22.56	0.4840	6,490,241
1987	5,401,433.71	46.04	2.17	117,211.11	22.67	0.4924	2,659,666
1988	98,017.38	45.45	2.20	2,156.38	22.77	0.5010	49,106
1989	6,794,322.28	44.85	2.23	151,513.39	22.86	0.5097	3,463,066
1990	2,488,304.86	44.25	2.26	56,235.69	22.96	0.5189	1,291,107
1991	215,520.60	43.63	2.29	4,935.42	23.05	0.5283	113,862
1992	4,513,394.68	43.00	2.33	105,162.10	23.13	0.5379	2,427,800
1993	3,551,942.73	42.35	2.36	83,825.85	23.22	0.5483	1,947,495
1994	2,164,789.26	41.70	2.40	51,954.94	23.30	0.5588	1,209,576
1995	220,844.02	41.04	2.44	5,388.59	23.38	0.5697	125,813
1996	2,145,505.84	40.36	2.48	53,208.54	23.45	0.5810	1,246,582
1997	58,577.36	39.68	2.52	1,476.15	23.52	0.5927	34,721
1998	37,367.61	38.99	2.56	956.61	23.59	0.6050	22,609
2000	1,651,923.55	37.57	2.66	43,941.17	23.72	0.6314	1,042,942
2002	733,654.00	36.11	2.77	20,322.22	23.84	0.6602	484,358
2003	4,217.42	35.37	2.83	119.35	23.90	0.6757	2,850
2004	641,654.88	34.62	2.89	18,543.83	23.96	0.6921	444,083
2005	721,308.35	33.86	2.95	21,278.60	24.01	0.7091	511,480
2006	6,070,047.06	33.10	3.02	183,315.42	24.06	0.7269	4,412,257
2007	11,319,792.99	32.32	3.09	349,781.60	24.11	0.7460	8,444,339
2008	220,557,380.98	31.53	3.17	6,991,668.98	24.16	0.7663	169,002,093
2009	4,900,548.47	30.74	3.25	159,267.83	24.21	0.7876	3,859,525
2010	3,619,445.04	29.94	3.34	120,889.46	24.26	0.8103	2,932,800
2011	119,166,685.22	29.13	3.43	4,087,417.30	24.31	0.8345	99,448,174
2012	174,619,847.42	28.31	3.53	6,164,080.61	24.35	0.8601	150,194,023
2013	1,156,059.87	27.49	3.64	42,080.58	24.40	0.8876	1,026,119
2014	24,284,637.45	26.66	3.75	910,673.90	24.44	0.9167	22,262,456
2015	36,960,807.62	25.82	3.87	1,430,383.25	24.48	0.9481	35,042,542
2016	2,164,364.19	24.97	4.00	86,574.57	24.53	0.9824	2,126,228
	1,044,407,484.15			29,725,696.50			704,203,076
	COMPOSITE REMAINING LIFE, YEARS..					23.69	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 322 REACTOR PLANT 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)
TURKEY POINT COMMON INTERIM SURVIVOR CURVE.. IOWA 60-R1 PROBABLE RETIREMENT YEAR.. 4-2033							
1972	770,379.36	48.78	2.05	15,792.78	14.28	0.2927	225,521
1973	8,936.50	48.26	2.07	184.99	14.34	0.2971	2,655
1974	235.65	47.72	2.10	4.95	14.40	0.3018	71
1975	134,927.22	47.17	2.12	2,860.46	14.46	0.3066	41,362
1976	462,425.78	46.61	2.15	9,942.15	14.51	0.3113	143,958
1978	9,491.40	45.45	2.20	208.81	14.62	0.3217	3,053
1980	87,646.52	44.25	2.26	1,980.81	14.72	0.3327	29,156
1981	261,885.47	43.63	2.29	5,997.18	14.76	0.3383	88,596
1982	212,512.92	43.00	2.33	4,951.55	14.81	0.3444	73,194
1983	9,757,221.07	42.35	2.36	230,270.42	14.85	0.3507	3,421,370
1984	1,916,415.26	41.70	2.40	45,993.97	14.90	0.3573	684,754
1986	83,265.00	40.36	2.48	2,064.97	14.98	0.3712	30,905
1987	1,780,412.37	39.68	2.52	44,866.39	15.01	0.3783	673,494
1988	124,953.43	38.99	2.56	3,198.81	15.05	0.3860	48,232
1989	899,189.66	38.28	2.61	23,468.85	15.09	0.3942	354,461
1990	1,453,383.99	37.57	2.66	38,660.01	15.12	0.4025	584,914
1991	697,052.06	36.85	2.71	18,890.11	15.15	0.4111	286,579
1993	223,024.42	35.37	2.83	6,311.59	15.21	0.4300	95,907
1994	1,952,711.17	34.62	2.89	56,433.35	15.24	0.4402	859,603
1995	111,703.72	33.86	2.95	3,295.26	15.27	0.4510	50,375
2000	139,930.60	29.94	3.34	4,673.68	15.39	0.5140	71,929
2002	225,050.00	28.31	3.53	7,944.26	15.43	0.5450	122,661
2003	526,995.07	27.49	3.64	19,182.62	15.45	0.5620	296,182
2004	2,753,178.88	26.66	3.75	103,244.21	15.47	0.5803	1,597,587
2005	96,528.49	25.82	3.87	3,735.65	15.49	0.5999	57,909
2006	93,000.00	24.97	4.00	3,720.00	15.51	0.6212	57,767
2007	1,189,700.79	24.12	4.15	49,372.58	15.53	0.6439	766,001
2009	853,854.84	22.39	4.47	38,167.31	15.56	0.6950	593,386
2010	380,131.19	21.52	4.65	17,676.10	15.58	0.7240	275,207
2011	71,109,631.10	20.64	4.84	3,441,706.15	15.60	0.7558	53,745,370
2012	4,867,236.45	19.76	5.06	246,282.16	15.62	0.7905	3,847,502
2013	519,243.92	18.86	5.30	27,519.93	15.63	0.8287	430,318
2014	458,773.76	17.96	5.57	25,553.70	15.65	0.8714	399,766
2015	10,969,693.11	17.06	5.86	642,824.02	15.67	0.9185	10,075,883
2016	4,348,852.76	16.15	6.19	269,193.99	15.68	0.9709	4,222,301
	119,479,573.93			5,416,173.77			84,257,929
	COMPOSITE REMAINING LIFE, YEARS..					15.56	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 322 REACTOR PLANT 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)
TURKEY POINT UNIT 3 INTERIM SURVIVOR CURVE.. IOWA 60-R1 PROBABLE RETIREMENT YEAR.. 7-2032							
1972	25,738,834.62	48.39	2.07	532,793.88	13.72	0.2835	7,297,732
1973	1,341.02	47.85	2.09	28.03	13.78	0.2880	386
1975	2,010,131.37	46.75	2.14	43,016.81	13.88	0.2969	596,808
1976	135,818.77	46.18	2.17	2,947.27	13.93	0.3017	40,970
1977	17,465.04	45.60	2.19	382.48	13.98	0.3066	5,354
1978	537,707.46	45.00	2.22	11,937.11	14.03	0.3118	167,646
1979	744,050.35	44.40	2.25	16,741.13	14.07	0.3169	235,782
1980	42,819.05	43.78	2.28	976.27	14.12	0.3225	13,810
1981	2,913,773.57	43.15	2.32	67,599.55	14.16	0.3282	956,184
1982	62,252,455.12	42.51	2.35	1,462,932.70	14.20	0.3340	20,794,810
1983	192,473.73	41.87	2.39	4,600.12	14.24	0.3401	65,460
1984	9,419,282.07	41.20	2.43	228,888.55	14.28	0.3466	3,264,723
1985	7,287,761.21	40.53	2.47	180,007.70	14.32	0.3533	2,574,912
1986	1,910,619.50	39.85	2.51	47,956.55	14.35	0.3601	688,014
1987	11,387,743.06	39.16	2.55	290,387.45	14.39	0.3675	4,184,654
1988	2,476,824.08	38.46	2.60	64,397.43	14.42	0.3749	928,636
1989	338,621.52	37.75	2.65	8,973.47	14.45	0.3828	129,618
1990	2,566,484.94	37.03	2.70	69,295.09	14.48	0.3910	1,003,573
1991	6,582,935.93	36.30	2.75	181,030.74	14.51	0.3997	2,631,331
1992	3,747,533.95	35.56	2.81	105,305.70	14.54	0.4089	1,532,329
1993	252,913.97	34.81	2.87	7,258.63	14.57	0.4186	105,860
1994	224,417.45	34.05	2.94	6,597.87	14.60	0.4288	96,226
1995	1,851,067.28	33.29	3.00	55,532.02	14.62	0.4392	812,933
2000	922,762.29	29.33	3.41	31,466.19	14.73	0.5022	463,430
2003	252,714.94	26.87	3.72	9,401.00	14.79	0.5504	139,102
2004	66,859,627.59	26.03	3.84	2,567,409.70	14.80	0.5686	38,014,378
2005	966,805.03	25.19	3.97	38,382.16	14.82	0.5883	568,800
2006	1,251,121.13	24.33	4.11	51,421.08	14.84	0.6100	763,121
2007	43,360,616.72	23.48	4.26	1,847,162.27	14.85	0.6325	27,423,422
2008	7,027,240.60	22.61	4.42	310,604.03	14.87	0.6577	4,621,605
2009	13,851,639.86	21.74	4.60	637,175.43	14.89	0.6849	9,487,127
2010	15,996,513.95	20.86	4.79	766,233.02	14.90	0.7143	11,426,150
2011	147,069.56	19.98	5.01	7,368.18	14.92	0.7468	109,824
2012	259,702,080.34	19.09	5.24	13,608,389.01	14.93	0.7821	203,107,803
2013	10,185,264.48	18.19	5.50	560,189.55	14.95	0.8219	8,371,065
2014	6,211,863.43	17.29	5.78	359,045.71	14.96	0.8652	5,374,753
2015	43,060,429.01	16.38	6.11	2,630,992.21	14.98	0.9145	39,380,054
2016	3,070,346.33	15.46	6.47	198,651.41	14.99	0.9696	2,977,008
	615,499,170.32			27,013,477.50			400,355,393
	COMPOSITE REMAINING LIFE, YEARS..					14.82	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 322 REACTOR PLANT 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)
TURKEY POINT UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 60-R1							
PROBABLE RETIREMENT YEAR.. 4-2033							
1972	16,595.32	48.78	2.05	340.20	14.28	0.2927	4,858
1973	24,521,882.90	48.26	2.07	507,602.98	14.34	0.2971	7,286,432
1975	944,200.74	47.17	2.12	20,017.06	14.46	0.3066	289,445
1976	126,427.40	46.61	2.15	2,718.19	14.51	0.3113	39,358
1977	840,374.07	46.04	2.17	18,236.12	14.57	0.3165	265,945
1978	13,622.92	45.45	2.20	299.70	14.62	0.3217	4,382
1979	17,185.80	44.85	2.23	383.24	14.67	0.3271	5,621
1980	191,690.28	44.25	2.26	4,332.20	14.72	0.3327	63,768
1981	897,004.06	43.63	2.29	20,541.39	14.76	0.3383	303,456
1982	1,867,061.95	43.00	2.33	43,502.54	14.81	0.3444	643,053
1983	60,421,994.46	42.35	2.36	1,425,959.07	14.85	0.3507	21,186,972
1984	11,468,458.47	41.70	2.40	275,243.00	14.90	0.3573	4,097,795
1985	1,645,834.58	41.04	2.44	40,158.36	14.94	0.3640	599,150
1986	9,837,805.22	40.36	2.48	243,977.57	14.98	0.3712	3,651,400
1987	5,655,530.22	39.68	2.52	142,519.36	15.01	0.3783	2,139,374
1988	4,362,009.23	38.99	2.56	111,667.44	15.05	0.3860	1,683,736
1989	7,347,532.33	38.28	2.61	191,770.59	15.09	0.3942	2,896,397
1990	7,341,911.72	37.57	2.66	195,294.85	15.12	0.4025	2,954,752
1991	6,260,895.61	36.85	2.71	169,670.27	15.15	0.4111	2,574,042
1992	143,185.47	36.11	2.77	3,966.24	15.18	0.4204	60,192
1993	2,152,628.57	35.37	2.83	60,919.39	15.21	0.4300	925,695
1994	1,504,093.95	34.62	2.89	43,468.32	15.24	0.4402	662,117
1995	121,117.16	33.86	2.95	3,572.96	15.27	0.4510	54,620
2000	934,555.96	29.94	3.34	31,214.17	15.39	0.5140	480,390
2003	209,455.56	27.49	3.64	7,624.18	15.45	0.5620	117,718
2004	460,196.80	26.66	3.75	17,257.38	15.47	0.5803	267,038
2005	70,003,851.58	25.82	3.87	2,709,149.06	15.49	0.5999	41,996,711
2006	11,352,578.73	24.97	4.00	454,103.15	15.51	0.6212	7,051,654
2007	15,110,152.60	24.12	4.15	627,071.33	15.53	0.6439	9,728,823
2008	22,632,048.12	23.26	4.30	973,178.07	15.55	0.6685	15,130,203
2009	13,177,772.94	22.39	4.47	589,046.45	15.56	0.6950	9,157,893
2010	6,114,308.39	21.52	4.65	284,315.34	15.58	0.7240	4,426,637
2011	6,663,892.87	20.64	4.84	322,532.41	15.60	0.7558	5,036,637
2012	7,024,089.96	19.76	5.06	355,418.95	15.62	0.7905	5,552,473
2013	214,548,392.79	18.86	5.30	11,371,064.82	15.63	0.8287	177,804,835

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)
TURKEY POINT UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 60-R1							
PROBABLE RETIREMENT YEAR.. 7-2032							
2014	1,337,272.53	17.96	5.57	74,486.08	15.65	0.8714	1,165,273
2015	9,230,515.42	17.06	5.86	540,908.20	15.67	0.9185	8,478,413
2016	17,589,872.66	16.15	6.19	1,088,813.12	15.68	0.9709	17,078,007
	544,087,999.34			22,972,343.75			355,865,265
	COMPOSITE REMAINING LIFE, YEARS..					15.49	
	3,246,479,954.16			118,438,484.28			2,155,539,786
	COMPOSITE REMAINING LIFE, YEARS..					18.20	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 323 TURBOGENERATOR UNITS

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)
ST. LUCIE COMMON							
INTERIM SURVIVOR CURVE.. IOWA 45-R0.5							
PROBABLE RETIREMENT YEAR.. 4-2043							
1981	10,097.67	41.67	2.40	242.34	19.01	0.4562	4,607
1982	10,750.95	41.38	2.42	260.17	19.20	0.4640	4,988
1983	1,993,283.02	41.09	2.43	48,436.78	19.39	0.4719	940,610
1984	8,594.13	40.77	2.45	210.56	19.57	0.4800	4,125
1985	275,870.45	40.45	2.47	6,814.00	19.75	0.4883	134,697
1986	1,567.14	40.11	2.49	39.02	19.93	0.4969	779
1987	114,817.03	39.75	2.52	2,893.39	20.10	0.5057	58,058
1993	63,998.02	37.33	2.68	1,715.15	21.01	0.5628	36,019
1994	1,998,127.82	36.87	2.71	54,149.26	21.15	0.5736	1,146,206
1996	12,549.02	35.92	2.78	348.86	21.40	0.5958	7,476
2004	25,840.66	31.57	3.17	819.15	22.25	0.7048	18,212
2007	362,006.23	29.73	3.36	12,163.41	22.50	0.7568	273,970
2010	471.95	27.76	3.60	16.99	22.73	0.8188	386
2011	431,737.87	27.09	3.69	15,931.13	22.80	0.8416	363,368
2012	1,129,331.87	26.40	3.79	42,801.68	22.87	0.8663	978,329
2013	918,253.71	25.69	3.89	35,720.07	22.93	0.8926	819,606
2014	556,142.29	24.98	4.00	22,245.69	23.00	0.9207	512,062
2015	737,784.18	24.26	4.12	30,396.71	23.06	0.9505	701,293
2016	3,527,238.30	23.52	4.25	149,907.63	23.12	0.9830	3,467,240
	12,178,462.31			425,111.99			9,472,031
	COMPOSITE REMAINING LIFE, YEARS..					22.28	

ST. LUCIE UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 45-R0.5
PROBABLE RETIREMENT YEAR.. 3-2036

1976	30,406,943.99	41.06	2.44	741,929.43	14.79	0.3602	10,952,581
1978	227,065.77	40.42	2.47	5,608.52	15.04	0.3721	84,489
1979	5,259,776.57	40.08	2.50	131,494.41	15.16	0.3782	1,989,458
1980	9,129.12	39.72	2.52	230.05	15.27	0.3844	3,510
1981	175,338.61	39.35	2.54	4,453.60	15.39	0.3911	68,577
1982	170,932.72	38.97	2.57	4,392.97	15.50	0.3977	67,987
1983	45,509.29	38.57	2.59	1,178.69	15.60	0.4045	18,407
1984	343,460.33	38.16	2.62	8,998.66	15.71	0.4117	141,399
1985	64,605.63	37.73	2.65	1,712.05	15.80	0.4188	27,054
1986	1,491,713.23	37.29	2.68	39,977.91	15.90	0.4264	636,052
1987	702,842.04	36.84	2.71	19,047.02	15.99	0.4340	305,062
1988	144,627.25	36.37	2.75	3,977.25	16.08	0.4421	63,943
1991	256,696.77	34.88	2.87	7,367.20	16.34	0.4685	120,252

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 323 TURBOGENERATOR UNITS

CALCULATION OF COMPOSITE REMAINING LIFE
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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
ST. LUCIE UNIT 1							
INTERIM SURVIVOR CURVE.. IOWA 45-R0.5							
PROBABLE RETIREMENT YEAR.. 3-2036							
1992	5,002.71	34.35	2.91	145.58	16.41	0.4777	2,390
1993	278,548.78	33.81	2.96	8,245.04	16.49	0.4877	135,857
1994	112,520.43	33.26	3.01	3,386.86	16.56	0.4979	56,024
1995	192,879.80	32.69	3.06	5,902.12	16.63	0.5087	98,122
1996	6,731,952.23	32.12	3.11	209,363.71	16.70	0.5199	3,500,144
1997	126,750.00	31.52	3.17	4,017.98	16.76	0.5317	67,397
1998	129,252.82	30.92	3.23	4,174.87	16.82	0.5440	70,311
2000	1,799,271.84	29.67	3.37	60,635.46	16.93	0.5706	1,026,683
2004	1,422,501.43	27.03	3.70	52,632.55	17.13	0.6337	901,496
2005	167,202.98	26.34	3.80	6,353.71	17.18	0.6522	109,056
2007	1,261,592.42	24.92	4.01	50,589.86	17.26	0.6926	873,804
2008	2,568,271.50	24.19	4.13	106,069.61	17.30	0.7152	1,836,751
2010	14,868,131.87	22.71	4.40	654,197.80	17.37	0.7649	11,372,039
2011	1,881,232.64	21.95	4.56	85,784.21	17.41	0.7932	1,492,137
2012	340,552,206.17	21.18	4.72	16,074,064.13	17.44	0.8234	280,417,498
2013	5,855,023.50	20.40	4.90	286,896.15	17.48	0.8569	5,016,935
2014	2,369,406.92	19.61	5.10	120,839.75	17.51	0.8929	2,115,667
2015	7,630,196.71	18.81	5.32	405,926.46	17.54	0.9325	7,115,006
2016	5,185,831.15	18.00	5.56	288,332.21	17.57	0.9761	5,061,942
	432,436,417.22			19,397,925.82			335,748,030
	COMPOSITE REMAINING LIFE, YEARS..					17.31	

ST. LUCIE UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 45-R0.5
PROBABLE RETIREMENT YEAR.. 4-2043

1978	691,517.96	42.44	2.36	16,319.82	18.40	0.4336	299,808
1983	62,387,299.90	41.09	2.43	1,516,011.39	19.39	0.4719	29,439,943
1985	146,988.18	40.45	2.47	3,630.61	19.75	0.4883	71,768
1986	1,065,543.36	40.11	2.49	26,532.03	19.93	0.4969	529,447
1987	447,838.69	39.75	2.52	11,285.53	20.10	0.5057	226,454
1988	24,751.03	39.38	2.54	628.68	20.26	0.5145	12,734
1989	16,138.20	39.00	2.56	413.14	20.42	0.5236	8,450
1990	145,688.41	38.60	2.59	3,773.33	20.57	0.5329	77,637
1992	572,268.72	37.77	2.65	15,165.12	20.87	0.5526	316,207
1994	182,349.05	36.87	2.71	4,941.66	21.15	0.5736	104,603
1996	6,752,592.95	35.92	2.78	187,722.08	21.40	0.5958	4,022,992
1998	1,408,964.22	34.92	2.86	40,296.38	21.64	0.6197	873,135
2006	285,865.50	30.35	3.29	9,404.97	22.42	0.7387	211,172

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 323 TURBOGENERATOR UNITS

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)
ST. LUCIE UNIT 2							
INTERIM SURVIVOR CURVE.. IOWA 45-R0.5							
PROBABLE RETIREMENT YEAR.. 4-2043							
2007	816,065.17	29.73	3.36	27,419.79	22.50	0.7568	617,606
2008	1,658,055.81	29.08	3.44	57,037.12	22.58	0.7765	1,287,447
2009	8,604,435.96	28.43	3.52	302,876.15	22.66	0.7971	6,858,166
2010	1,107,428.53	27.76	3.60	39,867.43	22.73	0.8188	906,762
2011	110,224,515.04	27.09	3.69	4,067,284.60	22.80	0.8416	92,769,361
2012	151,102,114.85	26.40	3.79	5,726,770.15	22.87	0.8663	130,898,251
2013	1,433,172.02	25.69	3.89	55,750.39	22.93	0.8926	1,279,206
2014	13,321,076.26	24.98	4.00	532,843.05	23.00	0.9207	12,265,248
2015	6,326,407.75	24.26	4.12	260,648.00	23.06	0.9505	6,013,504
2016	810,956.42	23.52	4.25	34,465.65	23.12	0.9830	797,162
	369,532,033.98			12,941,087.07			289,887,063

COMPOSITE REMAINING LIFE, YEARS.. 22.40

TURKEY POINT COMMON
INTERIM SURVIVOR CURVE.. IOWA 45-R0.5
PROBABLE RETIREMENT YEAR.. 4-2033

1972	1,385,465.68	41.38	2.42	33,528.27	12.73	0.3076	426,225
1973	629,806.77	41.09	2.43	15,304.30	12.84	0.3125	196,802
1981	18,101.36	38.19	2.62	474.26	13.57	0.3553	6,432
1987	13,808.99	35.43	2.82	389.41	14.02	0.3957	5,464
1988	31,931.48	34.92	2.86	913.24	14.08	0.4032	12,875
1991	330,710.83	33.31	3.00	9,921.32	14.26	0.4281	141,577
1992	91,513.26	32.74	3.05	2,791.15	14.32	0.4374	40,027
1994	193,400.00	31.57	3.17	6,130.78	14.42	0.4568	88,337
1999	1,207,083.33	28.43	3.52	42,489.33	14.65	0.5153	622,010
2005	120,350.81	24.26	4.12	4,958.45	14.86	0.6125	73,718
2006	1,142,195.73	23.52	4.25	48,543.32	14.89	0.6331	723,101
2008	161,194.14	22.01	4.54	7,318.21	14.94	0.6788	109,415
2009	3,125,430.64	21.25	4.71	147,207.78	14.97	0.7045	2,201,772
2010	14,564.91	20.47	4.89	712.22	15.00	0.7328	10,673
2011	6,549,057.03	19.68	5.08	332,692.10	15.02	0.7632	4,998,306
2012	1,161,504.99	18.88	5.30	61,559.76	15.04	0.7966	925,266
2013	1,318,756.32	18.07	5.53	72,927.22	15.07	0.8340	1,099,816

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 323 TURBOGENERATOR UNITS

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)
TURKEY POINT COMMON							
INTERIM SURVIVOR CURVE.. IOWA 45-R0.5							
PROBABLE RETIREMENT YEAR.. 4-2033							
2014	630,758.09	17.24	5.80	36,583.97	15.09	0.8753	552,096
2015	628,149.06	16.41	6.09	38,254.28	15.11	0.9208	578,387
2016	11,748,743.40	15.57	6.42	754,269.33	15.14	0.9724	11,424,243
	30,502,526.82			1,616,968.70			24,236,542
	COMPOSITE REMAINING LIFE, YEARS..					14.99	

TURKEY POINT UNIT 3
INTERIM SURVIVOR CURVE.. IOWA 45-R0.5
PROBABLE RETIREMENT YEAR.. 7-2032

1972	10,930,258.85	41.16	2.43	265,605.29	12.31	0.2991	3,269,022
1973	11,625.92	40.85	2.45	284.84	12.40	0.3036	3,529
1975	95,451.06	40.19	2.49	2,376.73	12.59	0.3133	29,901
1978	43,569.09	39.10	2.56	1,115.37	12.84	0.3284	14,308
1979	15,443.83	38.71	2.58	398.45	12.92	0.3338	5,155
1980	1,052.62	38.30	2.61	27.47	13.00	0.3394	357
1981	57,686.62	37.88	2.64	1,522.93	13.08	0.3453	19,919
1984	258,510.32	36.52	2.74	7,083.18	13.29	0.3639	94,074
1987	26,432,486.69	35.05	2.85	753,325.87	13.48	0.3846	10,165,670
1988	5,981.61	34.53	2.90	173.47	13.54	0.3921	2,346
1990	89,276.92	33.45	2.99	2,669.38	13.65	0.4081	36,431
1991	809,259.39	32.88	3.04	24,601.49	13.70	0.4167	337,194
1992	312,029.92	32.31	3.10	9,672.93	13.76	0.4259	132,884
1994	922,173.09	31.12	3.21	29,601.76	13.85	0.4451	410,413
1995	39,635.30	30.51	3.28	1,300.04	13.90	0.4556	18,057
2003	133,439.00	25.16	3.97	5,297.53	14.19	0.5640	75,258
2004	742,939.52	24.44	4.09	30,386.23	14.22	0.5818	432,265
2005	7,365.14	23.70	4.22	310.81	14.24	0.6008	4,425
2006	1,118,021.33	22.96	4.36	48,745.73	14.27	0.6215	694,873
2007	592,434.72	22.21	4.50	26,659.56	14.30	0.6439	381,439
2008	606,675.48	21.44	4.66	28,271.08	14.32	0.6679	405,205
2009	1,912,667.21	20.66	4.84	92,573.09	14.35	0.6946	1,328,500
2010	1,637,700.16	19.87	5.03	82,376.32	14.37	0.7232	1,184,385
2011	906,180.48	19.08	5.24	47,483.86	14.39	0.7542	683,432
2012	712,441,537.56	18.27	5.47	38,970,552.10	14.41	0.7887	561,916,890
2013	2,306,326.70	17.45	5.73	132,152.52	14.43	0.8269	1,907,171

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 323 TURBOGENERATOR UNITS

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)
TURKEY POINT UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 45-R0.5							
PROBABLE RETIREMENT YEAR.. 7-2032							
2014	5,591,319.01	16.62	6.02	336,597.40	14.46	0.8700	4,864,671
2015	15,925,986.74	15.78	6.34	1,009,707.56	14.48	0.9176	14,614,004
2016	192.39	14.93	6.70	12.89	14.50	0.9712	187
	783,947,226.67			41,910,885.88			603,031,965
	COMPOSITE REMAINING LIFE, YEARS..					14.39	

TURKEY POINT UNIT 4
INTERIM SURVIVOR CURVE.. IOWA 45-R0.5
PROBABLE RETIREMENT YEAR.. 4-2033

1972	10,851.02	41.38	2.42	262.59	12.73	0.3076	3,338
1973	11,346,763.66	41.09	2.43	275,726.36	12.84	0.3125	3,545,637
1975	40,314.33	40.45	2.47	995.76	13.04	0.3224	12,996
1978	744,311.65	39.38	2.54	18,905.52	13.32	0.3382	251,756
1979	107,612.75	39.00	2.56	2,754.89	13.41	0.3439	37,003
1981	97,394.18	38.19	2.62	2,551.73	13.57	0.3553	34,607
1984	146,775.88	36.87	2.71	3,977.63	13.81	0.3746	54,976
1985	54,700.54	36.41	2.75	1,504.26	13.88	0.3812	20,852
1986	45,236,961.57	35.92	2.78	1,257,587.53	13.95	0.3884	17,568,226
1987	53,758.92	35.43	2.82	1,516.00	14.02	0.3957	21,273
1989	1,038,470.73	34.39	2.91	30,219.50	14.14	0.4112	426,988
1991	106,363.02	33.31	3.00	3,190.89	14.26	0.4281	45,534
1993	348,110.21	32.16	3.11	10,826.23	14.37	0.4468	155,546
1994	1,082,184.28	31.57	3.17	34,305.24	14.42	0.4568	494,298
1995	14,016.13	30.97	3.23	452.72	14.47	0.4672	6,549
2004	0.30	24.98	4.00	0.01	14.83	0.5937	
2005	1,784,448.19	24.26	4.12	73,519.27	14.86	0.6125	1,093,028
2006	1,126,166.53	23.52	4.25	47,862.08	14.89	0.6331	712,954
2008	350,441.80	22.01	4.54	15,910.06	14.94	0.6788	237,873
2009	944,334.56	21.25	4.71	44,478.16	14.97	0.7045	665,255
2010	66,533.44	20.47	4.89	3,253.49	15.00	0.7328	48,754
2011	5,280,084.22	19.68	5.08	268,228.28	15.02	0.7632	4,029,813
2012	1,824,513.24	18.88	5.30	96,699.20	15.04	0.7966	1,453,425
2013	530,408,964.07	18.07	5.53	29,331,615.71	15.07	0.8340	442,350,468

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 323 TURBOGENERATOR UNITS

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)
TURKEY POINT UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 45-R0.5							
PROBABLE RETIREMENT YEAR.. 4-2033							
2014	6,863,386.08	17.24	5.80	398,076.39	15.09	0.8753	6,007,453
2015	7,224,050.88	16.41	6.09	439,944.70	15.11	0.9208	6,651,762
2016	4,808,718.26	15.57	6.42	308,719.71	15.14	0.9724	4,675,901
	621,110,230.44			32,673,083.91			490,606,265
	COMPOSITE REMAINING LIFE, YEARS..					15.02	
	2,249,706,897.44			108,965,063.37			1,752,981,896
	COMPOSITE REMAINING LIFE, YEARS..					16.09	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 324 ACCESSORY ELECTRIC 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)
ST. LUCIE COMMON							
INTERIM SURVIVOR CURVE.. IOWA 75-R2.5							
PROBABLE RETIREMENT YEAR.. 4-2043							
1976	2,231,150.00	60.29	1.66	37,037.09	23.42	0.3885	866,713
1977	1,444,376.16	59.62	1.68	24,265.52	23.55	0.3950	570,529
1980	9,750.21	57.52	1.74	169.65	23.89	0.4153	4,050
1981	1,511.57	56.80	1.76	26.60	23.99	0.4224	638
1982	7,282.30	56.06	1.78	129.62	24.09	0.4297	3,129
1983	4,416,426.63	55.32	1.81	79,937.32	24.19	0.4373	1,931,171
1984	2,416,058.34	54.56	1.83	44,213.87	24.28	0.4450	1,075,170
1986	7,617,030.86	53.01	1.89	143,961.88	24.46	0.4614	3,514,650
1987	6,457,275.46	52.22	1.91	123,333.96	24.54	0.4699	3,034,467
1988	69,070.96	51.43	1.94	1,339.98	24.62	0.4787	33,065
1989	232,600.46	50.62	1.98	4,605.49	24.69	0.4878	113,451
1990	1,031,330.45	49.81	2.01	20,729.74	24.77	0.4973	512,870
1991	50,469.83	48.98	2.04	1,029.58	24.84	0.5072	25,596
1992	2,497,805.76	48.15	2.08	51,954.36	24.90	0.5171	1,291,690
1993	405,193.40	47.31	2.11	8,549.58	24.97	0.5278	213,861
1997	54,599.79	43.88	2.28	1,244.88	25.20	0.5743	31,356
2002	212,696.01	39.44	2.54	5,402.48	25.44	0.6450	137,195
2007	70,047.02	34.87	2.87	2,010.35	25.64	0.7353	51,506
2009	617,527.68	33.01	3.03	18,711.09	25.71	0.7789	480,961
2010	1,381,880.38	32.08	3.12	43,114.67	25.74	0.8024	1,108,779
2013	1,828,123.23	29.25	3.42	62,521.81	25.82	0.8827	1,613,758
2015	874,763.71	27.35	3.66	32,016.35	25.88	0.9463	827,745
2016	910,945.43	26.39	3.79	34,524.83	25.90	0.9814	894,029
	34,837,915.64			740,830.70			18,336,379

COMPOSITE REMAINING LIFE, YEARS..

24.75

ST. LUCIE UNIT 1

INTERIM SURVIVOR CURVE.. IOWA 75-R2.5

PROBABLE RETIREMENT YEAR.. 3-2036

1976	36,591,025.86	55.25	1.81	662,297.57	17.84	0.3229	11,815,242
1978	824,331.44	53.73	1.86	15,332.56	17.96	0.3343	275,541
1980	938.94	52.16	1.92	18.03	18.07	0.3464	325
1981	22,051.41	51.36	1.95	430.00	18.12	0.3528	7,780
1982	777,401.03	50.55	1.98	15,392.54	18.17	0.3595	279,437
1983	1,731,181.71	49.74	2.01	34,796.75	18.22	0.3663	634,132
1984	352,600.50	48.91	2.04	7,193.05	18.27	0.3735	131,710
1985	14,488,812.42	48.08	2.08	301,367.30	18.31	0.3808	5,517,630
1986	905,858.07	47.24	2.12	19,204.19	18.35	0.3884	351,872

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 324 ACCESSORY ELECTRIC 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)
ST. LUCIE UNIT 1							
INTERIM SURVIVOR CURVE.. IOWA 75-R2.5							
PROBABLE RETIREMENT YEAR.. 3-2036							
1987	4,430,613.65	46.39	2.16	95,701.25	18.39	0.3964	1,756,384
1988	1,666,939.03	45.54	2.20	36,672.66	18.43	0.4047	674,610
1990	392,280.19	43.80	2.28	8,943.99	18.50	0.4224	165,687
1991	423,659.70	42.93	2.33	9,871.27	18.54	0.4319	182,966
1992	566,989.15	42.05	2.38	13,494.34	18.57	0.4416	250,394
1993	227,646.13	41.16	2.43	5,531.80	18.60	0.4519	102,873
1994	71,959.45	40.27	2.48	1,784.59	18.63	0.4626	33,291
1995	77,674.26	39.37	2.54	1,972.93	18.66	0.4740	36,814
2004	6,840,107.22	31.06	3.22	220,251.45	18.87	0.6075	4,155,570
2006	2,275,397.21	29.17	3.43	78,046.12	18.91	0.6483	1,475,072
2007	1,249,950.34	28.22	3.54	44,248.24	18.93	0.6708	838,467
2008	315,030.44	27.27	3.67	11,561.62	18.94	0.6945	218,801
2009	997,152.68	26.31	3.80	37,891.80	18.96	0.7206	718,588
2010	1,190,081.93	25.35	3.94	46,889.23	18.97	0.7483	890,562
2011	562,161.91	24.39	4.10	23,048.64	18.99	0.7786	437,699
2012	33,564,946.23	23.42	4.27	1,433,223.20	19.00	0.8113	27,230,234
2013	1,658,928.36	22.46	4.45	73,822.31	19.02	0.8468	1,404,847
2014	1,238,959.29	21.49	4.65	57,611.61	19.03	0.8855	1,097,136
2015	4,385,158.59	20.52	4.87	213,557.22	19.04	0.9279	4,068,901
2016	994,350.07	19.54	5.12	50,910.72	19.05	0.9749	969,412
	118,824,187.21			3,521,066.98			65,721,977
	COMPOSITE REMAINING LIFE, YEARS..					18.67	

ST. LUCIE UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 75-R2.5
PROBABLE RETIREMENT YEAR.. 4-2043

1983	131,704,709.75	55.32	1.81	2,383,855.25	24.19	0.4373	57,590,518
1984	1,462,531.35	54.56	1.83	26,764.32	24.28	0.4450	650,841
1985	116,688.34	53.79	1.86	2,170.40	24.37	0.4531	52,867
1986	17,132,622.09	53.01	1.89	323,806.56	24.46	0.4614	7,905,334
1987	1,282,462.49	52.22	1.91	24,495.03	24.54	0.4699	602,668
1988	76,908.69	51.43	1.94	1,492.03	24.62	0.4787	36,817
1989	864,874.88	50.62	1.98	17,124.52	24.69	0.4878	421,843
1990	151,256.47	49.81	2.01	3,040.26	24.77	0.4973	75,218
1991	4,702.78	48.98	2.04	95.94	24.84	0.5072	2,385
1992	517,709.52	48.15	2.08	10,768.36	24.90	0.5171	267,723
1993	11,264.62	47.31	2.11	237.68	24.97	0.5278	5,945
1994	154,959.95	46.46	2.15	3,331.64	25.03	0.5387	83,483

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 324 ACCESSORY ELECTRIC 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)
ST. LUCIE UNIT 2							
INTERIM SURVIVOR CURVE.. IOWA 75-R2.5							
PROBABLE RETIREMENT YEAR.. 4-2043							
1996	621,788.04	44.75	2.23	13,865.87	25.15	0.5620	349,451
2000	109,068.18	41.23	2.43	2,650.36	25.35	0.6148	67,059
2003	3,833,786.68	38.54	2.59	99,295.08	25.49	0.6614	2,535,628
2005	1,113,130.52	36.71	2.72	30,277.15	25.57	0.6965	775,340
2006	1,652,808.97	35.80	2.79	46,113.37	25.60	0.7151	1,181,891
2007	1,872,378.43	34.87	2.87	53,737.26	25.64	0.7353	1,376,760
2009	644,527.51	33.01	3.03	19,529.18	25.71	0.7789	501,990
2010	99.99	32.08	3.12	3.12	25.74	0.8024	80
2011	877,424.56	31.14	3.21	28,165.33	25.77	0.8276	726,113
2012	17,250,036.56	30.19	3.31	570,976.21	25.80	0.8546	14,741,709
2013	1,487,394.88	29.25	3.42	50,868.90	25.82	0.8827	1,312,983
2014	38,842.92	28.30	3.53	1,371.16	25.85	0.9134	35,480
2015	6,479,854.69	27.35	3.66	237,162.68	25.88	0.9463	6,131,563
2016	842,420.42	26.39	3.79	31,927.73	25.90	0.9814	826,777
190,304,253.28				3,983,125.39			98,258,466
COMPOSITE REMAINING LIFE, YEARS..						24.67	

TURKEY POINT COMMON
INTERIM SURVIVOR CURVE.. IOWA 75-R2.5
PROBABLE RETIREMENT YEAR.. 4-2033

1972	227,016.24	56.06	1.78	4,040.89	15.17	0.2706	61,431
1973	92,170.67	55.32	1.81	1,668.29	15.22	0.2751	25,359
1974	5,135.72	54.56	1.83	93.98	15.27	0.2799	1,437
1976	618,613.99	53.01	1.89	11,691.80	15.36	0.2898	179,250
1977	519,782.10	52.22	1.91	9,927.84	15.40	0.2949	153,289
1979	3,050.08	50.62	1.98	60.39	15.48	0.3058	933
1982	49,526.72	48.15	2.08	1,030.16	15.59	0.3238	16,036
1983	195,473.92	47.31	2.11	4,124.50	15.62	0.3302	64,538
1986	11,002,042.99	44.75	2.23	245,345.56	15.72	0.3513	3,864,798
1987	144,484.97	43.88	2.28	3,294.26	15.74	0.3587	51,828
1988	1,973,828.05	43.00	2.33	45,990.19	15.77	0.3667	723,882
1989	441,839.44	42.12	2.37	10,471.59	15.80	0.3751	165,743
1990	496,029.58	41.23	2.43	12,053.52	15.82	0.3837	190,327
1991	23,530,556.11	40.34	2.48	583,557.79	15.84	0.3927	9,239,508
1992	58,688.81	39.44	2.54	1,490.70	15.87	0.4024	23,615
1993	339,786.87	38.54	2.59	8,800.48	15.89	0.4123	140,094
1994	357,530.41	37.63	2.66	9,510.31	15.91	0.4228	151,164
1995	531,097.90	36.71	2.72	14,445.86	15.93	0.4339	230,465

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 324 ACCESSORY ELECTRIC 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)
TURKEY POINT COMMON							
INTERIM SURVIVOR CURVE.. IOWA 75-R2.5							
PROBABLE RETIREMENT YEAR.. 4-2033							
1996	96,011.28	35.80	2.79	2,678.71	15.95	0.4455	42,776
2001	31,907.80	31.14	3.21	1,024.24	16.03	0.5148	16,425
2003	89,496.37	29.25	3.42	3,060.78	16.06	0.5491	49,139
2008	5,666.32	24.47	4.09	231.75	16.13	0.6592	3,735
2009	449,092.45	23.50	4.26	19,131.34	16.14	0.6868	308,441
2010	1,055,270.10	22.54	4.44	46,853.99	16.15	0.7165	756,101
2012	995,596.90	20.60	4.85	48,286.45	16.17	0.7850	781,494
2013	576,583.21	19.62	5.10	29,405.74	16.17	0.8242	475,197
2014	1,064,101.36	18.65	5.36	57,035.83	16.18	0.8676	923,172
	44,950,380.36			1,175,306.94			18,640,177

COMPOSITE REMAINING LIFE, YEARS.. 15.86

TURKEY POINT UNIT 3
 INTERIM SURVIVOR CURVE.. IOWA 75-R2.5
 PROBABLE RETIREMENT YEAR.. 7-2032

1972	7,860,925.44	55.50	1.80	141,496.66	14.54	0.2620	2,059,405
1975	81,171.51	53.21	1.88	1,526.02	14.67	0.2757	22,379
1976	2,416.94	52.42	1.91	46.16	14.71	0.2806	678
1977	1,035.76	51.63	1.94	20.09	14.75	0.2857	296
1978	58,629.14	50.82	1.97	1,154.99	14.78	0.2908	17,051
1979	20,454.10	50.01	2.00	409.08	14.82	0.2963	6,061
1980	133,476.54	49.19	2.03	2,709.57	14.85	0.3019	40,295
1982	784,101.73	47.52	2.10	16,466.14	14.91	0.3138	246,020
1983	155,946.30	46.67	2.14	3,337.25	14.94	0.3201	49,922
1984	9,071,751.98	45.82	2.18	197,764.19	14.97	0.3267	2,963,832
1985	14,576,402.52	44.96	2.22	323,596.14	15.00	0.3336	4,863,125
1986	3,700,334.11	44.09	2.27	83,997.58	15.03	0.3409	1,261,407
1987	11,494,643.97	43.22	2.31	265,526.28	15.05	0.3482	4,002,665
1988	4,076,481.52	42.34	2.36	96,204.96	15.08	0.3562	1,451,880
1989	1,496,760.80	41.46	2.41	36,071.94	15.10	0.3642	545,135
1990	1,482,212.67	40.56	2.47	36,610.65	15.12	0.3728	552,539
1991	37,542,615.59	39.67	2.52	946,073.91	15.14	0.3817	14,328,139
1992	723,058.19	38.76	2.58	18,654.90	15.16	0.3911	282,803
1993	593,565.33	37.86	2.64	15,670.12	15.18	0.4010	237,990
1994	429,957.46	36.94	2.71	11,651.85	15.20	0.4115	176,919
1995	347,548.94	36.03	2.78	9,661.86	15.22	0.4224	146,815
2001	876,423.73	30.43	3.29	28,834.34	15.32	0.5035	441,236
2002	361,544.40	29.49	3.39	12,256.36	15.33	0.5198	187,945

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 324 ACCESSORY ELECTRIC 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)
TURKEY POINT UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 75-R2.5							
PROBABLE RETIREMENT YEAR.. 7-2032							
2004	221,304.72	27.58	3.63	8,033.36	15.35	0.5566	123,169
2006	52,479.49	25.67	3.90	2,046.70	15.38	0.5991	31,443
2007	17,217.17	24.71	4.05	697.30	15.39	0.6228	10,723
2008	3,311,700.37	23.75	4.21	139,422.59	15.40	0.6484	2,147,373
2009	43,717.96	22.78	4.39	1,919.22	15.41	0.6765	29,574
2010	1,530,252.77	21.81	4.59	70,238.60	15.42	0.7070	1,081,919
2011	3,242,277.37	20.84	4.80	155,629.31	15.42	0.7399	2,399,026
2012	33,678,167.39	19.87	5.03	1,694,011.82	15.43	0.7766	26,152,781
2013	431,830.90	18.89	5.29	22,843.85	15.44	0.8174	352,961
2014	1,617,599.42	17.92	5.58	90,262.05	15.45	0.8622	1,394,646
2015	6,397,901.59	16.94	5.90	377,476.19	15.45	0.9120	5,835,142
	146,415,907.82			4,812,322.03			73,443,294

COMPOSITE REMAINING LIFE, YEARS..

15.26

TURKEY POINT UNIT 4
INTERIM SURVIVOR CURVE.. IOWA 75-R2.5
PROBABLE RETIREMENT YEAR.. 4-2033

1972	21,004.98	56.06	1.78	373.89	15.17	0.2706	5,684
1973	4,532,498.50	55.32	1.81	82,038.22	15.22	0.2751	1,247,026
1975	249,509.62	53.79	1.86	4,640.88	15.32	0.2848	71,063
1976	2,321.91	53.01	1.89	43.88	15.36	0.2898	673
1977	517.88	52.22	1.91	9.89	15.40	0.2949	153
1978	125,943.10	51.43	1.94	2,443.30	15.44	0.3002	37,809
1979	75,412.23	50.62	1.98	1,493.16	15.48	0.3058	23,062
1980	25,360.22	49.81	2.01	509.74	15.52	0.3116	7,902
1982	155,210.90	48.15	2.08	3,228.39	15.59	0.3238	50,254
1983	1,235,248.49	47.31	2.11	26,063.74	15.62	0.3302	407,830
1984	7,916,865.83	46.46	2.15	170,212.62	15.66	0.3371	2,668,459
1985	936,993.07	45.61	2.19	20,520.15	15.69	0.3440	322,326
1986	18,007,377.40	44.75	2.23	401,564.52	15.72	0.3513	6,325,632
1987	6,117,325.89	43.88	2.28	139,475.03	15.74	0.3587	2,194,346
1988	4,736,516.00	43.00	2.33	110,360.82	15.77	0.3667	1,737,070
1989	1,910,357.42	42.12	2.37	45,275.47	15.80	0.3751	716,613
1991	89,079,528.34	40.34	2.48	2,209,172.30	15.84	0.3927	34,977,968
1992	506,483.10	39.44	2.54	12,864.67	15.87	0.4024	203,799
1993	782,087.20	38.54	2.59	20,256.06	15.89	0.4123	322,455
1994	26,066.08	37.63	2.66	693.36	15.91	0.4228	11,021
1995	437,584.31	36.71	2.72	11,902.29	15.93	0.4339	189,885

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 324 ACCESSORY ELECTRIC 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)
TURKEY POINT UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 75-R2.5							
PROBABLE RETIREMENT YEAR.. 4-2033							
2002	826,781.30	30.19	3.31	27,366.46	16.05	0.5316	439,542
2003	335,336.75	29.25	3.42	11,468.52	16.06	0.5491	184,120
2006	39,130.73	26.39	3.79	1,483.05	16.10	0.6101	23,873
2007	25,619.73	25.43	3.93	1,006.86	16.11	0.6335	16,230
2008	22,274.67	24.47	4.09	911.03	16.13	0.6592	14,683
2009	127,569.37	23.50	4.26	5,434.46	16.14	0.6868	87,616
2010	1,572,667.29	22.54	4.44	69,826.43	16.15	0.7165	1,126,816
2011	18,634,172.85	21.57	4.64	864,625.62	16.16	0.7492	13,960,536
2013	12,850,594.27	19.62	5.10	655,380.31	16.17	0.8242	10,590,946
2014	335,576.73	18.65	5.36	17,986.91	16.18	0.8676	291,133
2016	7,902,180.15	16.69	5.99	473,340.59	16.20	0.9706	7,670,172
	179,552,116.31			5,391,972.62			85,926,697
	COMPOSITE REMAINING LIFE, YEARS..					15.94	
	714,884,760.62			19,624,624.66			360,326,990
	COMPOSITE REMAINING LIFE, YEARS..					18.36	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 325 MISCELLANEOUS POWER PLANT 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)
ST. LUCIE COMMON INTERIM SURVIVOR CURVE.. IOWA 50-R1.5 PROBABLE RETIREMENT YEAR.. 4-2043							
1976	795,724.84	47.81	2.09	16,630.65	17.81	0.3725	296,423
1977	440,954.35	47.57	2.10	9,260.04	18.11	0.3807	167,871
1978	1,833.51	47.32	2.11	38.69	18.40	0.3888	713
1979	11,610.64	47.05	2.13	247.31	18.69	0.3972	4,612
1980	29,222.51	46.76	2.14	625.36	18.97	0.4057	11,855
1981	107,117.97	46.45	2.15	2,303.04	19.24	0.4142	44,369
1983	1,259,200.43	45.78	2.18	27,450.57	19.76	0.4316	543,509
1984	130,189.47	45.42	2.20	2,864.17	20.02	0.4408	57,384
1985	431,364.58	45.04	2.22	9,576.29	20.26	0.4498	194,036
1986	165,920.63	44.64	2.24	3,716.62	20.50	0.4592	76,196
1987	5,340,869.54	44.22	2.26	120,703.65	20.73	0.4688	2,503,746
1988	80,765.72	43.78	2.28	1,841.46	20.95	0.4785	38,649
1989	20,329.79	43.32	2.31	469.62	21.17	0.4887	9,935
1990	70,946.81	42.85	2.33	1,653.06	21.38	0.4990	35,399
1991	172,937.01	42.36	2.36	4,081.31	21.58	0.5094	88,101
1992	2,351.81	41.85	2.39	56.21	21.77	0.5202	1,223
1993	42,932.44	41.32	2.42	1,038.97	21.95	0.5312	22,807
1994	728,525.46	40.77	2.45	17,848.87	22.13	0.5428	395,444
1995	998,941.47	40.21	2.49	24,873.64	22.30	0.5546	554,003
1996	699,781.74	39.63	2.52	17,634.50	22.47	0.5670	396,769
1998	201,340.74	38.42	2.60	5,234.86	22.77	0.5927	119,327
2004	36,620.00	34.42	2.91	1,065.64	23.55	0.6842	25,055
2005	349,402.33	33.70	2.97	10,377.25	23.66	0.7021	245,308
2006	60,301.94	32.97	3.03	1,827.15	23.76	0.7207	43,457
2007	127,792.31	32.23	3.10	3,961.56	23.86	0.7403	94,605
2009	1,277,177.90	30.71	3.26	41,636.00	24.05	0.7831	1,000,196
2010	172,883.26	29.93	3.34	5,774.30	24.13	0.8062	139,380
2011	555,446.07	29.14	3.43	19,051.80	24.22	0.8312	461,665
2012	1,829,663.18	28.34	3.53	64,587.11	24.30	0.8575	1,568,845
2013	2,328,455.25	27.53	3.63	84,522.93	24.38	0.8856	2,062,033
2014	1,856,118.60	26.72	3.74	69,418.84	24.45	0.9150	1,698,423
2015	598,883.46	25.89	3.86	23,116.90	24.52	0.9471	567,191
2016	435,604.95	25.05	3.99	17,380.64	24.59	0.9816	427,607
21,361,210.71				610,869.01	13,896,136		
COMPOSITE REMAINING LIFE, YEARS..						22.75	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 325 MISCELLANEOUS POWER PLANT 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)
ST. LUCIE UNIT 1							
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5							
PROBABLE RETIREMENT YEAR.. 3-2036							
1976	7,009,902.89	45.75	2.19	153,516.87	14.81	0.3237	2,269,246
1981	71,490.67	43.74	2.29	1,637.14	15.64	0.3576	25,563
1982	30,432.97	43.29	2.31	703.00	15.79	0.3648	11,100
1983	9,614.41	42.81	2.34	224.98	15.93	0.3721	3,578
1984	41,082.27	42.32	2.36	969.54	16.07	0.3797	15,600
1985	1,075,923.75	41.80	2.39	25,714.58	16.21	0.3878	417,243
1986	238,138.50	41.27	2.42	5,762.95	16.34	0.3959	94,286
1987	5,045.39	40.73	2.46	124.12	16.46	0.4041	2,039
1988	1,868,512.99	40.16	2.49	46,525.97	16.58	0.4129	771,416
1991	95,543.19	38.37	2.61	2,493.68	16.91	0.4407	42,107
1993	3,770.68	37.09	2.70	101.81	17.10	0.4610	1,738
2012	535,745.67	22.41	4.46	23,894.26	18.26	0.8148	436,531
2013	56,776.28	21.53	4.64	2,634.42	18.30	0.8500	48,259
	11,041,979.66			264,303.32			4,138,706

COMPOSITE REMAINING LIFE, YEARS..

15.66

ST. LUCIE UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5
PROBABLE RETIREMENT YEAR.. 4-2043

1983	18,832,771.81	45.78	2.18	410,554.43	19.76	0.4316	8,128,789
1984	803.41	45.42	2.20	17.68	20.02	0.4408	354
1986	636,992.37	44.64	2.24	14,268.63	20.50	0.4592	292,526
1987	28,600.08	44.22	2.26	646.36	20.73	0.4688	13,407
1989	1,375,652.38	43.32	2.31	31,777.57	21.17	0.4887	672,268
1991	7,826.22	42.36	2.36	184.70	21.58	0.5094	3,987
1992	333,106.60	41.85	2.39	7,961.25	21.77	0.5202	173,279
2009	82,649.06	30.71	3.26	2,694.36	24.05	0.7831	64,725
2010	1,492.83	29.93	3.34	49.86	24.13	0.8062	1,204
2014	6,414.19	26.72	3.74	239.89	24.45	0.9150	5,869
2015	22,014.19	25.89	3.86	849.75	24.52	0.9471	20,849
2016	316,254.18	25.05	3.99	12,618.54	24.59	0.9816	310,448
	21,644,577.32			481,863.02			9,687,705

COMPOSITE REMAINING LIFE, YEARS..

20.10

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 325 MISCELLANEOUS POWER PLANT 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)
TURKEY POINT COMMON INTERIM SURVIVOR CURVE.. IOWA 50-R1.5 PROBABLE RETIREMENT YEAR.. 4-2033							
1972	2,301.44	46.12	2.17	49.94	12.63	0.2739	630
1973	60,990.35	45.78	2.18	1,329.59	12.78	0.2792	17,026
1974	4,015.33	45.42	2.20	88.34	12.92	0.2845	1,142
1975	94,258.84	45.04	2.22	2,092.55	13.06	0.2900	27,331
1976	80,766.25	44.64	2.24	1,809.16	13.19	0.2955	23,864
1977	42,666.97	44.22	2.26	964.27	13.32	0.3012	12,852
1978	8,950.65	43.78	2.28	204.07	13.45	0.3072	2,750
1979	22,151.01	43.32	2.31	511.69	13.57	0.3133	6,939
1980	35,804.38	42.85	2.33	834.24	13.69	0.3195	11,439
1981	464,386.41	42.36	2.36	10,959.52	13.80	0.3258	151,288
1982	681,780.96	41.85	2.39	16,294.56	13.91	0.3324	226,610
1983	802,195.62	41.32	2.42	19,413.13	14.01	0.3391	271,992
1984	64,341.58	40.77	2.45	1,576.37	14.11	0.3461	22,268
1985	46,047.42	40.21	2.49	1,146.58	14.21	0.3534	16,273
1986	2,279,217.80	39.63	2.52	57,436.29	14.30	0.3608	822,433
1987	778,091.83	39.03	2.56	19,919.15	14.39	0.3687	286,875
1988	7,298,181.05	38.42	2.60	189,752.71	14.47	0.3766	2,748,714
1989	361,460.68	37.79	2.65	9,578.71	14.55	0.3850	139,170
1990	1,201,477.28	37.14	2.69	32,319.74	14.63	0.3939	473,274
1991	386,850.53	36.48	2.74	10,599.70	14.70	0.4030	155,885
1992	895,441.63	35.81	2.79	24,982.82	14.77	0.4125	369,325
1993	594,527.32	35.12	2.85	16,944.03	14.84	0.4226	251,218
1994	341,789.41	34.42	2.91	9,946.07	14.90	0.4329	147,957
1995	414,784.45	33.70	2.97	12,319.10	14.96	0.4439	184,131
1996	349,487.03	32.97	3.03	10,589.46	15.02	0.4556	159,216
1997	79,400.52	32.23	3.10	2,461.42	15.08	0.4679	37,151
1998	774,355.00	31.48	3.18	24,624.49	15.13	0.4806	372,171
2000	85,627.68	29.93	3.34	2,859.96	15.23	0.5089	43,572
2002	38,713.94	28.34	3.53	1,366.60	15.31	0.5402	20,914
2003	7,947.00	27.53	3.63	288.48	15.35	0.5576	4,431
2004	72,682.62	26.72	3.74	2,718.33	15.39	0.5760	41,863
2005	96,306.81	25.89	3.86	3,717.44	15.43	0.5960	57,397
2006	376,733.16	25.05	3.99	15,031.65	15.46	0.6172	232,508
2007	328,210.38	24.20	4.13	13,555.09	15.50	0.6405	210,219
2008	774,605.84	23.34	4.28	33,153.13	15.53	0.6654	515,407
2009	293,730.69	22.48	4.45	13,071.02	15.56	0.6922	203,312
2010	715,892.98	21.61	4.63	33,145.84	15.59	0.7214	516,467
2011	961,322.38	20.73	4.82	46,335.74	15.62	0.7535	724,356
2012	5,581,432.49	19.84	5.04	281,304.20	15.65	0.7888	4,402,690
2013	711,345.45	18.94	5.28	37,559.04	15.67	0.8274	588,532

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 325 MISCELLANEOUS POWER PLANT 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)
TURKEY POINT COMMON							
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5							
PROBABLE RETIREMENT YEAR.. 4-2033							
2014	686,668.24	18.04	5.54	38,041.42	15.70	0.8703	597,601
2015	2,414,014.71	17.13	5.84	140,978.46	15.72	0.9177	2,215,317
2016	499,194.18	16.22	6.17	30,800.28	15.75	0.9710	484,728
	31,810,150.29			1,172,674.38			17,799,238
	COMPOSITE REMAINING LIFE, YEARS..					15.18	

TURKEY POINT UNIT 3
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5
PROBABLE RETIREMENT YEAR.. 7-2032

1972	1,143,452.05	45.87	2.18	24,927.25	12.22	0.2664	304,627
1979	3,904.98	42.97	2.33	90.99	13.08	0.3044	1,189
1981	363,735.89	41.98	2.38	8,656.91	13.29	0.3166	115,152
1982	6,078.67	41.45	2.41	146.50	13.39	0.3230	1,964
1987	176,647.15	38.57	2.59	4,575.16	13.83	0.3586	63,340
1990	214,936.70	36.65	2.73	5,867.77	14.05	0.3834	82,398
1995	178,253.69	33.16	3.02	5,383.26	14.35	0.4328	77,139
2007	46,292.45	23.56	4.24	1,962.80	14.83	0.6295	29,139
2008	24,452.12	22.70	4.41	1,078.34	14.86	0.6546	16,007
2012	11,792,689.74	19.17	5.22	615,578.40	14.96	0.7804	9,202,897
2015	1,543,165.24	16.45	6.08	93,824.45	15.03	0.9137	1,409,959
2016	2,033,139.70	15.53	6.44	130,934.20	15.05	0.9691	1,970,295
	17,526,748.38			893,026.03			13,274,106
	COMPOSITE REMAINING LIFE, YEARS..					14.86	

TURKEY POINT UNIT 4
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5
PROBABLE RETIREMENT YEAR.. 4-2033

1973	683,346.99	45.78	2.18	14,896.96	12.78	0.2792	190,763
1979	3,904.98	43.32	2.31	90.21	13.57	0.3133	1,223
1981	179,817.83	42.36	2.36	4,243.70	13.80	0.3258	58,581
1983	296,576.72	41.32	2.42	7,177.16	14.01	0.3391	100,557
1984	425,464.30	40.77	2.45	10,423.88	14.11	0.3461	147,249
1986	172,295.92	39.63	2.52	4,341.86	14.30	0.3608	62,171
1991	373,715.95	36.48	2.74	10,239.82	14.70	0.4030	150,593
1995	133,499.12	33.70	2.97	3,964.92	14.96	0.4439	59,263

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 325 MISCELLANEOUS POWER PLANT 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)
TURKEY POINT UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5							
PROBABLE RETIREMENT YEAR.. 4-2033							
2006	14,713.09	25.05	3.99	587.05	15.46	0.6172	9,080
2011	5,708,801.78	20.73	4.82	275,164.25	15.62	0.7535	4,301,582
2012	3,305,348.67	19.84	5.04	166,589.57	15.65	0.7888	2,607,292
2015	349,132.66	17.13	5.84	20,389.35	15.72	0.9177	320,396
	11,646,618.01			518,108.73			8,008,750
	COMPOSITE REMAINING LIFE, YEARS..					15.46	
	115,031,284.37			3,940,844.49			66,804,641
	COMPOSITE REMAINING LIFE, YEARS..					16.95	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 341 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)
LAUDERDALE GTS INTERIM SURVIVOR CURVE.. IOWA 80-R2 PROBABLE RETIREMENT YEAR.. 6-2028							
1970	444,748.73	53.40	1.87	8,316.80	10.98	0.2056	91,449
1972	379,830.41	51.84	1.93	7,330.73	11.02	0.2126	80,744
1976	75,816.60	48.61	2.06	1,561.82	11.08	0.2279	17,282
1977	8,523.04	47.79	2.09	178.13	11.09	0.2321	1,978
1978	50,104.70	46.96	2.13	1,067.23	11.11	0.2366	11,854
1979	20,408.96	46.12	2.17	442.87	11.12	0.2411	4,921
1984	125,913.10	41.85	2.39	3,009.32	11.18	0.2671	33,636
1986	3,054.00	40.10	2.49	76.04	11.21	0.2796	854
1987	18,101.13	39.21	2.55	461.58	11.22	0.2862	5,180
1993	179,576.07	33.81	2.96	5,315.45	11.27	0.3333	59,858
1995	1,242,239.39	31.97	3.13	38,882.09	11.29	0.3531	438,684
2006	164,906.74	21.61	4.63	7,635.18	11.36	0.5257	86,688
2010	328,908.83	17.75	5.63	18,517.57	11.38	0.6411	210,873
2011	54,089.65	16.78	5.96	3,223.74	11.39	0.6788	36,715
2014	38,540.49	13.86	7.22	2,782.62	11.40	0.8225	31,700
2015	10,611.36	12.88	7.76	823.44	11.40	0.8851	9,392
2016	0.36	11.90	8.40	0.03	11.41	0.9588	
	3,145,373.56			99,624.64			1,121,808

COMPOSITE REMAINING LIFE, YEARS.. 11.26

FT. MYERS GTS
INTERIM SURVIVOR CURVE.. IOWA 80-R2
PROBABLE RETIREMENT YEAR.. 6-2028

1974	2,262,526.31	50.24	1.99	45,024.27	11.05	0.2199	497,620
1978	22,534.02	46.96	2.13	479.97	11.11	0.2366	5,331
1979	64,532.01	46.12	2.17	1,400.34	11.12	0.2411	15,559
1980	102,648.63	45.28	2.21	2,268.53	11.13	0.2458	25,231
1982	72,500.00	43.58	2.29	1,660.25	11.16	0.2561	18,566
1984	55,990.62	41.85	2.39	1,338.18	11.18	0.2671	14,957
1986	7,428.65	40.10	2.49	184.97	11.21	0.2796	2,077
1987	11,146.75	39.21	2.55	284.24	11.22	0.2862	3,190
1988	4,894.00	38.32	2.61	127.73	11.23	0.2931	1,434
1992	12,900.00	34.72	2.88	371.52	11.26	0.3243	4,184
1993	80,815.40	33.81	2.96	2,392.14	11.27	0.3333	26,938
2004	98,714.92	23.52	4.25	4,195.38	11.35	0.4826	47,637
2008	13,894.68	19.69	5.08	705.85	11.37	0.5775	8,023
2009	140,180.37	18.72	5.34	7,485.63	11.38	0.6079	85,217
2011	12,532.27	16.78	5.96	746.92	11.39	0.6788	8,507

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 341 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)
FT. MYERS GTS INTERIM SURVIVOR CURVE.. IOWA 80-R2 PROBABLE RETIREMENT YEAR.. 6-2028							
2012	39,689.85	15.81	6.33	2,512.37	11.39	0.7204	28,594
2013	257,330.80	14.84	6.74	17,344.10	11.39	0.7675	197,507
2015	62,237.82	12.88	7.76	4,829.65	11.40	0.8851	55,086
2016	3,532.77	11.90	8.40	296.75	11.41	0.9588	3,387
	3,326,029.87			93,648.79			1,049,045
	COMPOSITE REMAINING LIFE, YEARS..					11.20	

LAUDERDALE COMMON
INTERIM SURVIVOR CURVE.. IOWA 80-R2
PROBABLE RETIREMENT YEAR.. 6-2033

1956	205,263.10	66.37	1.51	3,099.47	14.69	0.2213	45,431
1957	205,299.20	65.78	1.52	3,120.55	14.75	0.2242	46,034
1960	21,364.56	63.96	1.56	333.29	14.92	0.2333	4,984
1963	139,688.76	62.03	1.61	2,248.99	15.07	0.2430	33,937
1964	583.05	61.37	1.63	9.50	15.12	0.2464	144
1965	5,972.06	60.69	1.65	98.54	15.17	0.2500	1,493
1967	2,387.01	59.31	1.69	40.34	15.25	0.2571	614
1975	8,841.88	53.40	1.87	165.34	15.56	0.2914	2,576
1977	92,321.61	51.84	1.93	1,781.81	15.62	0.3013	27,817
1978	69,455.93	51.04	1.96	1,361.34	15.65	0.3066	21,297
1980	31,060.86	49.43	2.02	627.43	15.71	0.3178	9,872
1983	50,055.03	46.96	2.13	1,066.17	15.79	0.3362	16,831
1986	42,348.88	44.43	2.25	952.85	15.86	0.3570	15,117
1987	20,683.18	43.58	2.29	473.64	15.88	0.3644	7,537
1988	32,445.65	42.71	2.34	759.23	15.90	0.3723	12,079
1989	455,616.94	41.85	2.39	10,889.24	15.92	0.3804	173,321
1991	507,132.38	40.10	2.49	12,627.60	15.96	0.3980	201,839
1992	276,951.48	39.21	2.55	7,062.26	15.98	0.4076	112,872
1993	56,064,204.46	38.32	2.61	1,463,275.74	16.00	0.4175	23,409,048
1994	731,008.04	37.43	2.67	19,517.91	16.02	0.4280	312,871
1995	9,389,145.11	36.53	2.74	257,262.58	16.04	0.4391	4,122,680
1998	929,680.34	33.81	2.96	27,518.54	16.08	0.4756	442,156
2002	509,982.46	30.12	3.32	16,931.42	16.14	0.5359	273,279
2004	189,219.17	28.25	3.54	6,698.36	16.17	0.5724	108,307
2006	30,470.12	26.37	3.79	1,154.82	16.19	0.6140	18,707
2007	195,509.48	25.42	3.93	7,683.52	16.20	0.6373	124,596
2008	965,086.29	24.48	4.08	39,375.52	16.22	0.6626	639,447
2009	59,063.18	23.52	4.25	2,510.19	16.23	0.6901	40,757

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 341 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)
LAUDERDALE COMMON							
INTERIM SURVIVOR CURVE.. IOWA 80-R2							
PROBABLE RETIREMENT YEAR.. 6-2033							
2010	131,578.79	22.57	4.43	5,828.94	16.24	0.7195	94,676
2011	959,491.84	21.61	4.63	44,424.47	16.25	0.7520	721,509
2012	27,244.49	20.65	4.84	1,318.63	16.26	0.7874	21,453
2013	2,680,338.73	19.69	5.08	136,161.21	16.27	0.8263	2,214,791
2014	5,191,924.36	18.72	5.34	277,248.76	16.28	0.8697	4,515,209
2015	2,029,563.77	17.75	5.63	114,264.44	16.29	0.9178	1,862,632
2016	1,918,446.96	16.78	5.96	114,339.44	16.29	0.9708	1,862,428
	84,169,429.15			2,582,232.08			41,518,341

COMPOSITE REMAINING LIFE, YEARS.. 16.08

LAUDERDALE UNIT 4
INTERIM SURVIVOR CURVE.. IOWA 80-R2
PROBABLE RETIREMENT YEAR.. 6-2033

1993	4,390,617.68	38.32	2.61	114,595.12	16.00	0.4175	1,833,259
2009	26,356.51	23.52	4.25	1,120.15	16.23	0.6901	18,187
2010	48,009.76	22.57	4.43	2,126.83	16.24	0.7195	34,545
2011	1.03	21.61	4.63	0.05	16.25	0.7520	1
2012	202,637.27	20.65	4.84	9,807.64	16.26	0.7874	159,559
2013	6,650.01	19.69	5.08	337.82	16.27	0.8263	5,495
2014	214,868.70	18.72	5.34	11,473.99	16.28	0.8697	186,863
	4,889,140.96			139,461.60			2,237,909

COMPOSITE REMAINING LIFE, YEARS.. 16.05

LAUDERDALE UNIT 5
INTERIM SURVIVOR CURVE.. IOWA 80-R2
PROBABLE RETIREMENT YEAR.. 6-2033

1958	18,861.00	65.19	1.53	288.57	14.81	0.2272	4,285
1993	2,331,421.23	38.32	2.61	60,850.09	16.00	0.4175	973,462
2008	52,613.40	24.48	4.08	2,146.63	16.22	0.6626	34,861
2010	121,490.53	22.57	4.43	5,382.03	16.24	0.7195	87,417
2012	286,861.70	20.65	4.84	13,884.11	16.26	0.7874	225,878

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 341 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)
LAUDERDALE UNIT 5							
INTERIM SURVIVOR CURVE.. IOWA 80-R2							
PROBABLE RETIREMENT YEAR.. 6-2033							
2013	200,769.62	19.69	5.08	10,199.10	16.27	0.8263	165,898
2014	78,619.99	18.72	5.34	4,198.31	16.28	0.8697	68,373
2016	16,068.95	16.78	5.96	957.71	16.29	0.9708	15,600
	3,106,706.42			97,906.55			1,575,774

COMPOSITE REMAINING LIFE, YEARS.. 16.09

LAUDERDALE PEAKERS
INTERIM SURVIVOR CURVE.. IOWA 80-R2
PROBABLE RETIREMENT YEAR.. 6-2056

2016	3,128,769.37	38.32	2.61	81,660.88	37.85	0.9877	3,090,379
	3,128,769.37			81,660.88			3,090,379

COMPOSITE REMAINING LIFE, YEARS.. 37.84

FT. MYERS COMMON
INTERIM SURVIVOR CURVE.. IOWA 80-R2
PROBABLE RETIREMENT YEAR.. 6-2043

1958	606,917.95	70.58	1.42	8,618.23	21.82	0.3092	187,629
1960	4,689.54	69.61	1.44	67.53	22.10	0.3175	1,489
1961	2,665.58	69.10	1.45	38.65	22.24	0.3219	858
1963	13,583.07	68.04	1.47	199.67	22.50	0.3307	4,492
1964	656.97	67.50	1.48	9.72	22.63	0.3353	220
1965	5,922.08	66.94	1.49	88.24	22.75	0.3399	2,013
1966	745.09	66.37	1.51	11.25	22.87	0.3446	257
1967	9,653.87	65.78	1.52	146.74	22.99	0.3495	3,374
1969	407,373.12	64.58	1.55	6,314.28	23.21	0.3594	146,410
1970	63,828.26	63.96	1.56	995.72	23.32	0.3646	23,272
1971	30,116.25	63.33	1.58	475.84	23.42	0.3698	11,137
1972	4,023.56	62.68	1.60	64.38	23.52	0.3752	1,510
1974	145,159.95	61.37	1.63	2,366.11	23.71	0.3864	56,083
1975	34,716.78	60.69	1.65	572.83	23.81	0.3923	13,620
1977	1,145,547.83	59.31	1.69	19,359.76	23.98	0.4043	463,168
1978	36,713.21	58.60	1.71	627.80	24.06	0.4106	15,074
1979	51,997.09	57.89	1.73	899.55	24.15	0.4172	21,692
1980	249,765.31	57.16	1.75	4,370.89	24.22	0.4237	105,831
1981	72,119.21	56.43	1.77	1,276.51	24.30	0.4306	31,056

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 341 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)
FT. MYERS COMMON INTERIM SURVIVOR CURVE.. IOWA 80-R2 PROBABLE RETIREMENT YEAR.. 6-2043							
1982	100,979.08	55.68	1.80	1,817.62	24.37	0.4377	44,197
1983	21,801.71	54.93	1.82	396.79	24.45	0.4451	9,704
1984	683,869.76	54.17	1.85	12,651.59	24.51	0.4525	309,424
1985	303,034.76	53.40	1.87	5,666.75	24.58	0.4603	139,487
1986	173,759.42	52.62	1.90	3,301.43	24.65	0.4685	81,398
1987	52,974.58	51.84	1.93	1,022.41	24.71	0.4767	25,251
1988	3,017.73	51.04	1.96	59.15	24.77	0.4853	1,465
1989	164,789.81	50.24	1.99	3,279.32	24.83	0.4942	81,444
1990	550,803.32	49.43	2.02	11,126.23	24.89	0.5035	277,352
1991	30,120.27	48.61	2.06	620.48	24.94	0.5131	15,454
1992	48,322.92	47.79	2.09	1,009.95	25.00	0.5231	25,279
1993	4,748.01	46.96	2.13	101.13	25.05	0.5334	2,533
1995	16,045.81	45.28	2.21	354.61	25.15	0.5554	8,912
1996	21,073.79	44.43	2.25	474.16	25.19	0.5670	11,948
1997	14,622.63	43.58	2.29	334.86	25.24	0.5792	8,469
2000	286,897.94	40.97	2.44	7,000.31	25.37	0.6192	177,656
2007	135,134.21	34.72	2.88	3,891.87	25.63	0.7382	99,755
2009	621,122.14	32.89	3.04	18,882.11	25.69	0.7811	485,152
2011	111,327.31	31.05	3.22	3,584.74	25.75	0.8293	92,325
2012	107,847.89	30.12	3.32	3,580.55	25.78	0.8559	92,308
2013	144,509.60	29.19	3.43	4,956.68	25.81	0.8842	127,777
2014	1,642,133.79	28.25	3.54	58,131.54	25.83	0.9143	1,501,469
2015	874,339.69	27.31	3.66	32,000.83	25.86	0.9469	827,921
2016	455,722.86	26.37	3.79	17,271.90	25.89	0.9818	447,429
	9,455,193.75			238,020.71			5,983,294

COMPOSITE REMAINING LIFE, YEARS..

25.14

FT. MYERS UNIT 2
 INTERIM SURVIVOR CURVE.. IOWA 80-R2
 PROBABLE RETIREMENT YEAR.. 6-2043

1958	639,389.21	70.58	1.42	9,079.33	21.82	0.3092	197,667
1961	334.10	69.10	1.45	4.84	22.24	0.3219	108
1969	1,247,225.15	64.58	1.55	19,331.99	23.21	0.3594	448,253
1988	5,820.00	51.04	1.96	114.07	24.77	0.4853	2,825
1989	61,479.68	50.24	1.99	1,223.45	24.83	0.4942	30,385
2000	13,112,032.43	40.97	2.44	319,933.59	25.37	0.6192	8,119,364
2001	680,310.80	40.10	2.49	16,939.74	25.41	0.6337	431,093
2002	7,845,026.94	39.21	2.55	200,048.19	25.45	0.6491	5,091,972

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 341 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)
FT. MYERS UNIT 2							
INTERIM SURVIVOR CURVE.. IOWA 80-R2							
PROBABLE RETIREMENT YEAR.. 6-2043							
2005	156,761.61	36.53	2.74	4,295.27	25.56	0.6997	109,686
2007	59,706.40	34.72	2.88	1,719.54	25.63	0.7382	44,075
2008	27,627.68	33.81	2.96	817.78	25.66	0.7590	20,968
2010	372,207.24	31.97	3.13	11,650.09	25.72	0.8045	299,441
2011	131,125.88	31.05	3.22	4,222.25	25.75	0.8293	108,744
2012	271,375.50	30.12	3.32	9,009.67	25.78	0.8559	232,273
2013	712,524.88	29.19	3.43	24,439.60	25.81	0.8842	630,022
2014	616,144.72	28.25	3.54	21,811.52	25.83	0.9143	563,366
2015	12,039,644.55	27.31	3.66	440,650.99	25.86	0.9469	11,400,460
2016	1,264,973.79	26.37	3.79	47,942.51	25.89	0.9818	1,241,951
	39,243,710.56			1,133,234.42			28,972,653

COMPOSITE REMAINING LIFE, YEARS.. 25.57

FT. MYERS UNIT 3
INTERIM SURVIVOR CURVE.. IOWA 80-R2
PROBABLE RETIREMENT YEAR.. 6-2043

2003	2,770,973.22	38.32	2.61	72,322.40	25.49	0.6652	1,843,224
2004	134,174.90	37.43	2.67	3,582.47	25.52	0.6818	91,482
2013	14,534.60	29.19	3.43	498.54	25.81	0.8842	12,852
2014	80,651.41	28.25	3.54	2,855.06	25.83	0.9143	73,743
2016	22,148,418.08	26.37	3.79	839,425.05	25.89	0.9818	21,745,317
	25,148,752.21			918,683.52			23,766,618

COMPOSITE REMAINING LIFE, YEARS.. 25.87

FT. MYERS PEAKERS
INTERIM SURVIVOR CURVE.. IOWA 80-R2
PROBABLE RETIREMENT YEAR.. 6-2056

2016	1,455,643.38	38.32	2.61	37,992.29	37.85	0.9877	1,437,783
	1,455,643.38			37,992.29			1,437,783

COMPOSITE REMAINING LIFE, YEARS.. 37.84

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 341 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)
MANATEE UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 80-R2							
PROBABLE RETIREMENT YEAR.. 6-2045							
2005	28,498,690.94	38.32	2.61	743,815.83	27.38	0.7145	20,362,600
2013	241,568.58	31.05	3.22	7,778.51	27.68	0.8915	215,351
2014	202,476.49	30.12	3.32	6,722.22	27.71	0.9200	186,276
2015	50,980.09	29.19	3.43	1,748.62	27.74	0.9503	48,448
2016	46,747.33	28.25	3.54	1,654.86	27.77	0.9830	45,953
	29,040,463.43			761,720.04			20,858,628
	COMPOSITE REMAINING LIFE, YEARS..					27.38	

MARTIN COMMON
INTERIM SURVIVOR CURVE.. IOWA 80-R2
PROBABLE RETIREMENT YEAR.. 6-2034

1994	38,692,414.02	38.32	2.61	1,009,872.01	16.95	0.4423	17,114,815
1995	272,411.45	37.43	2.67	7,273.39	16.97	0.4534	123,506
1997	5,569.16	35.63	2.81	156.49	17.01	0.4774	2,659
2004	477,298.27	29.19	3.43	16,371.33	17.12	0.5865	279,935
2005	61,215.95	28.25	3.54	2,167.04	17.14	0.6067	37,142
2008	603,661.39	25.42	3.93	23,723.89	17.18	0.6759	407,985
2010	930,719.51	23.52	4.25	39,555.58	17.20	0.7313	680,626
2011	199,883.26	22.57	4.43	8,854.83	17.21	0.7625	152,415
2012	33,774.16	21.61	4.63	1,563.74	17.22	0.7969	26,913
2013	537,130.96	20.65	4.84	25,997.14	17.23	0.8344	448,171
2014	3,431,576.99	19.69	5.08	174,324.11	17.25	0.8761	3,006,336
2015	895,072.90	18.72	5.34	47,796.89	17.26	0.9220	825,266
2016	1,104,260.72	17.75	5.63	62,169.88	17.27	0.9730	1,074,402
	47,244,988.74			1,419,826.32			24,180,171
	COMPOSITE REMAINING LIFE, YEARS..					17.03	

MARTIN UNIT 3
INTERIM SURVIVOR CURVE.. IOWA 80-R2
PROBABLE RETIREMENT YEAR.. 6-2034

1994	808,966.48	38.32	2.61	21,114.03	16.95	0.4423	357,830
1995	376,485.22	37.43	2.67	10,052.16	16.97	0.4534	170,691

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 341 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)
MARTIN UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 80-R2							
PROBABLE RETIREMENT YEAR.. 6-2034							
2005	55,296.66	28.25	3.54	1,957.50	17.14	0.6067	33,550
2010	49,408.33	23.52	4.25	2,099.85	17.20	0.7313	36,132
2016	828,909.13	17.75	5.63	46,667.58	17.27	0.9730	806,495
	2,119,065.82			81,891.12			1,404,698
	COMPOSITE REMAINING LIFE, YEARS..					17.15	
MARTIN UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 80-R2							
PROBABLE RETIREMENT YEAR.. 6-2034							
1994	1,101,832.09	38.32	2.61	28,757.82	16.95	0.4423	487,373
2010	43,024.50	23.52	4.25	1,828.54	17.20	0.7313	31,463
2014	254,274.36	19.69	5.08	12,917.14	17.25	0.8761	222,765
	1,399,130.95			43,503.50			741,601
	COMPOSITE REMAINING LIFE, YEARS..					17.05	
MARTIN UNIT 8							
INTERIM SURVIVOR CURVE.. IOWA 80-R2							
PROBABLE RETIREMENT YEAR.. 6-2045							
2001	2,730,050.60	41.85	2.39	65,248.21	27.21	0.6502	1,775,024
2005	19,856,856.98	38.32	2.61	518,263.97	27.38	0.7145	14,187,923
2006	6,574.33	37.43	2.67	175.53	27.42	0.7326	4,816
2011	104,397.82	32.89	3.04	3,173.69	27.61	0.8395	87,638
2013	161,458.79	31.05	3.22	5,198.97	27.68	0.8915	143,936
2014	116,101.62	30.12	3.32	3,854.57	27.71	0.9200	106,812
2015	128,572.95	29.19	3.43	4,410.05	27.74	0.9503	122,187
	23,104,013.09			600,324.99			16,428,336
	COMPOSITE REMAINING LIFE, YEARS..					27.37	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 341 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)
SANFORD COMMON							
INTERIM SURVIVOR CURVE.. IOWA 80-R2							
PROBABLE RETIREMENT YEAR.. 6-2043							
1941	39,653.38	76.70	1.30	515.49	18.80	0.2451	9,719
1959	557,937.53	70.10	1.43	7,978.51	21.96	0.3133	174,785
1960	11,300.36	69.61	1.44	162.73	22.10	0.3175	3,588
1961	5,531.32	69.10	1.45	80.20	22.24	0.3219	1,780
1962	2,139.29	68.58	1.46	31.23	22.37	0.3262	698
1972	10,113,786.89	62.68	1.60	161,820.59	23.52	0.3752	3,795,097
1973	989.45	62.03	1.61	15.93	23.62	0.3808	377
1974	1,622.40	61.37	1.63	26.45	23.71	0.3864	627
1976	38,679.32	60.01	1.67	645.94	23.90	0.3983	15,405
1977	381,159.55	59.31	1.69	6,441.60	23.98	0.4043	154,110
1978	34,074.39	58.60	1.71	582.67	24.06	0.4106	13,990
1979	202,614.59	57.89	1.73	3,505.23	24.15	0.4172	84,525
1980	52,096.16	57.16	1.75	911.68	24.22	0.4237	22,074
1981	158,117.08	56.43	1.77	2,798.67	24.30	0.4306	68,088
1982	2,055,549.39	55.68	1.80	36,999.89	24.37	0.4377	899,673
1983	6,711.13	54.93	1.82	122.14	24.45	0.4451	2,987
1984	492,874.86	54.17	1.85	9,118.18	24.51	0.4525	223,006
1985	42,003.46	53.40	1.87	785.46	24.58	0.4603	19,334
1986	113,328.57	52.62	1.90	2,153.24	24.65	0.4685	53,089
1987	152,793.21	51.84	1.93	2,948.91	24.71	0.4767	72,830
1988	90,192.02	51.04	1.96	1,767.76	24.77	0.4853	43,771
1989	220,891.90	50.24	1.99	4,395.75	24.83	0.4942	109,171
1990	1,733,366.54	49.43	2.02	35,014.00	24.89	0.5035	872,819
1991	706,789.66	48.61	2.06	14,559.87	24.94	0.5131	362,626
1992	133,503.48	47.79	2.09	2,790.22	25.00	0.5231	69,838
1993	1,718,137.88	46.96	2.13	36,596.34	25.05	0.5334	916,506
1994	272,954.83	46.12	2.17	5,923.12	25.10	0.5442	148,550
1995	105,577.42	45.28	2.21	2,333.26	25.15	0.5554	58,641
1996	269,132.41	44.43	2.25	6,055.48	25.19	0.5670	152,587
1997	63,044.39	43.58	2.29	1,443.72	25.24	0.5792	36,513
1998	189,077.11	42.71	2.34	4,424.40	25.29	0.5921	111,958
1999	108,580.57	41.85	2.39	2,595.08	25.33	0.6053	65,719
2000	1,438,520.36	40.97	2.44	35,099.90	25.37	0.6192	890,775
2001	64,477.35	40.10	2.49	1,605.49	25.41	0.6337	40,857
2002	28,406,024.70	39.21	2.55	724,353.63	25.45	0.6491	18,437,498
2003	8,979,976.28	38.32	2.61	234,377.38	25.49	0.6652	5,973,390
2004	350,102.20	37.43	2.67	9,347.73	25.52	0.6818	238,703
2006	151,002.49	35.63	2.81	4,243.17	25.59	0.7182	108,451
2007	8,158.33	34.72	2.88	234.96	25.63	0.7382	6,022
2008	439,114.41	33.81	2.96	12,997.79	25.66	0.7590	333,266
2009	2,169,510.43	32.89	3.04	65,953.12	25.69	0.7811	1,694,583
2010	111,029.84	31.97	3.13	3,475.23	25.72	0.8045	89,324

FLORIDA POWER AND LIGHT COMPANY

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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)
SANFORD COMMON							
INTERIM SURVIVOR CURVE.. IOWA 80-R2							
PROBABLE RETIREMENT YEAR.. 6-2043							
2011	266,252.20	31.05	3.22	8,573.32	25.75	0.8293	220,806
2012	833,795.21	30.12	3.32	27,682.00	25.78	0.8559	713,654
2013	208,215.96	29.19	3.43	7,141.81	25.81	0.8842	184,107
2014	4,461,448.82	28.25	3.54	157,935.29	25.83	0.9143	4,079,281
2015	3,785,849.32	27.31	3.66	138,562.09	25.86	0.9469	3,584,859
2016	292,283.70	26.37	3.79	11,077.55	25.89	0.9818	286,964
	72,039,972.14			1,798,204.20			45,447,021

COMPOSITE REMAINING LIFE, YEARS.. 25.27

SANFORD UNIT 4
INTERIM SURVIVOR CURVE.. IOWA 80-R2
PROBABLE RETIREMENT YEAR.. 6-2043

1972	2,340,530.53	62.68	1.60	37,448.49	23.52	0.3752	878,261
1976	19,187.42	60.01	1.67	320.43	23.90	0.3983	7,642
1981	2,461.60	56.43	1.77	43.57	24.30	0.4306	1,060
1985	13,776.00	53.40	1.87	257.61	24.58	0.4603	6,341
1990	12,602.07	49.43	2.02	254.56	24.89	0.5035	6,346
1991	88,120.21	48.61	2.06	1,815.28	24.94	0.5131	45,211
2002	62,808.00	39.21	2.55	1,601.60	25.45	0.6491	40,767
2003	4,368,268.32	38.32	2.61	114,011.80	25.49	0.6652	2,905,728
2004	27,440.88	37.43	2.67	732.67	25.52	0.6818	18,709
2008	5,023.31	33.81	2.96	148.69	25.66	0.7590	3,812
2012	103,451.61	30.12	3.32	3,434.59	25.78	0.8559	88,545
2013	28,473.68	29.19	3.43	976.65	25.81	0.8842	25,177
2014	3,494.52	28.25	3.54	123.71	25.83	0.9143	3,195
2016	214,420.95	26.37	3.79	8,126.55	25.89	0.9818	210,518
	7,290,059.10			169,296.20			4,241,312

COMPOSITE REMAINING LIFE, YEARS.. 25.05

SANFORD UNIT 5
INTERIM SURVIVOR CURVE.. IOWA 80-R2
PROBABLE RETIREMENT YEAR.. 6-2042

1972	1,974,862.71	62.03	1.61	31,795.29	22.77	0.3671	724,933
1991	86,538.56	47.79	2.09	1,808.66	24.07	0.5037	43,586
2002	4,397,827.33	38.32	2.61	114,783.29	24.54	0.6404	2,816,369

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)
SANFORD UNIT 5							
INTERIM SURVIVOR CURVE.. IOWA 80-R2							
PROBABLE RETIREMENT YEAR.. 6-2042							
2003	70,786.88	37.43	2.67	1,890.01	24.57	0.6564	46,467
2004	27,118.27	36.53	2.74	743.04	24.61	0.6737	18,269
2008	5,023.31	32.89	3.04	152.71	24.73	0.7519	3,777
2010	26,747.23	31.05	3.22	861.26	24.79	0.7984	21,355
2012	19,649.81	29.19	3.43	673.99	24.84	0.8510	16,722
2013	102,478.97	28.25	3.54	3,627.76	24.87	0.8804	90,217
2014	1,310.64	27.31	3.66	47.97	24.89	0.9114	1,195
2015	334,878.01	26.37	3.79	12,691.88	24.92	0.9450	316,463
2016	171,982.30	25.42	3.93	6,758.90	24.94	0.9811	168,735
	7,219,204.02			175,834.76			4,268,088

COMPOSITE REMAINING LIFE, YEARS.. 24.27

TURKEY POINT UNIT 5
INTERIM SURVIVOR CURVE.. IOWA 80-R2
PROBABLE RETIREMENT YEAR.. 6-2047

1966	1,354,506.71	68.58	1.46	19,775.80	25.54	0.3724	504,432
1968	274,382.74	67.50	1.48	4,060.86	25.84	0.3828	105,036
1972	402,081.38	65.19	1.53	6,151.85	26.41	0.4051	162,891
1974	3,334.91	63.96	1.56	52.02	26.67	0.4170	1,391
1975	30,933.85	63.33	1.58	488.75	26.79	0.4230	13,086
1976	15,886.13	62.68	1.60	254.18	26.91	0.4293	6,820
1977	38,044.88	62.03	1.61	612.52	27.03	0.4358	16,578
1978	3,156.92	61.37	1.63	51.46	27.14	0.4422	1,396
1979	22,715.06	60.69	1.65	374.80	27.25	0.4490	10,199
1980	6,923.95	60.01	1.67	115.63	27.36	0.4559	3,157
1981	401,156.69	59.31	1.69	6,779.55	27.46	0.4630	185,732
1982	272,696.51	58.60	1.71	4,663.11	27.56	0.4703	128,252
1983	10,136.95	57.89	1.73	175.37	27.66	0.4778	4,843
1984	52,817.11	57.16	1.75	924.30	27.75	0.4855	25,642
1985	1,800.00	56.43	1.77	31.86	27.84	0.4934	888
1986	196,774.17	55.68	1.80	3,541.94	27.93	0.5016	98,706
1987	6,941.85	54.93	1.82	126.34	28.02	0.5101	3,541
1988	326,361.77	54.17	1.85	6,037.69	28.10	0.5187	169,297
1989	22,193.30	53.40	1.87	415.01	28.18	0.5277	11,712
1990	477,840.29	52.62	1.90	9,078.97	28.26	0.5371	256,629
1991	185,919.38	51.84	1.93	3,588.24	28.34	0.5467	101,638
1992	280,969.75	51.04	1.96	5,507.01	28.41	0.5566	156,393
1993	507,395.61	50.24	1.99	10,097.17	28.48	0.5669	287,632

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)
TURKEY POINT UNIT 5 INTERIM SURVIVOR CURVE.. IOWA 80-R2 PROBABLE RETIREMENT YEAR.. 6-2047							
1994	310,537.57	49.43	2.02	6,272.86	28.55	0.5776	179,360
1995	25,916.67	48.61	2.06	533.88	28.62	0.5888	15,259
2002	16,898.38	42.71	2.34	395.42	29.03	0.6797	11,486
2004	8,977.00	40.97	2.44	219.04	29.14	0.7113	6,385
2007	30,984,848.08	38.32	2.61	808,704.53	29.28	0.7641	23,675,213
2008	103,294.42	37.43	2.67	2,757.96	29.33	0.7836	80,942
2009	136,201.39	36.53	2.74	3,731.92	29.37	0.8040	109,506
2010	65,576.69	35.63	2.81	1,842.70	29.41	0.8254	54,129
2011	5,991.39	34.72	2.88	172.55	29.45	0.8482	5,082
2012	71,685.95	33.81	2.96	2,121.90	29.49	0.8722	62,527
2013	25,593.15	32.89	3.04	778.03	29.53	0.8978	22,979
2014	562,636.16	31.97	3.13	17,610.51	29.57	0.9249	520,399
2015	20,969.72	31.05	3.22	675.22	29.60	0.9533	19,990
	37,234,096.48			928,720.95			27,019,148
	COMPOSITE REMAINING LIFE, YEARS..					29.09	

WEST COUNTY COMMON
INTERIM SURVIVOR CURVE.. IOWA 80-R2
PROBABLE RETIREMENT YEAR.. 6-2051

2009	10,916,425.20	40.10	2.49	271,818.99	32.97	0.8222	8,975,376
2010	532,657.97	39.21	2.55	13,582.78	33.03	0.8424	448,706
2011	8,791,237.93	38.32	2.61	229,451.31	33.08	0.8633	7,589,124
2012	1,636,630.55	37.43	2.67	43,698.04	33.13	0.8851	1,448,614
2013	18,923.23	36.53	2.74	518.50	33.18	0.9083	17,188
2014	115,868.54	35.63	2.81	3,255.91	33.23	0.9326	108,064
2015	192,167.70	34.72	2.88	5,534.43	33.28	0.9585	184,199
2016	4,672,369.64	33.81	2.96	138,302.14	33.33	0.9858	4,606,022
	26,876,280.76			706,162.10			23,377,293
	COMPOSITE REMAINING LIFE, YEARS..					33.10	

WEST COUNTY UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 80-R2
PROBABLE RETIREMENT YEAR.. 6-2049

2009	100,756,824.54	38.32	2.61	2,629,753.12	31.18	0.8137	81,982,805
2011	69,114.02	36.53	2.74	1,893.72	31.28	0.8563	59,181

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 341 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)
WEST COUNTY UNIT 1							
INTERIM SURVIVOR CURVE.. IOWA 80-R2							
PROBABLE RETIREMENT YEAR.. 6-2049							
2012	4,312.81	35.63	2.81	121.19	31.32	0.8790	3,791
2013	397,898.23	34.72	2.88	11,459.47	31.37	0.9035	359,505
2014	335,707.12	33.81	2.96	9,936.93	31.41	0.9290	311,879
101,563,856.72				2,653,164.43			82,717,161
COMPOSITE REMAINING LIFE, YEARS..						31.18	
WEST COUNTY UNIT 2							
INTERIM SURVIVOR CURVE.. IOWA 80-R2							
PROBABLE RETIREMENT YEAR.. 6-2049							
2009	32,039,873.20	38.32	2.61	836,240.69	31.18	0.8137	26,069,884
2011	116,106.02	36.53	2.74	3,181.30	31.28	0.8563	99,419
2012	241,394.46	35.63	2.81	6,783.18	31.32	0.8790	212,193
2015	252,731.44	32.89	3.04	7,683.04	31.45	0.9562	241,667
2016	40,912.78	31.97	3.13	1,280.57	31.49	0.9850	40,299
32,691,017.90				855,168.78			26,663,462
COMPOSITE REMAINING LIFE, YEARS..						31.18	
WEST COUNTY UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 80-R2							
PROBABLE RETIREMENT YEAR.. 6-2051							
2011	48,248,010.46	38.32	2.61	1,259,273.07	33.08	0.8633	41,650,578
2013	151,545.12	36.53	2.74	4,152.34	33.18	0.9083	137,647
2016	326,734.48	33.81	2.96	9,671.34	33.33	0.9858	322,095
48,726,290.06				1,273,096.75			42,110,320
COMPOSITE REMAINING LIFE, YEARS..						33.08	
CAPE CANAVERAL COMBINED CYCLE							
INTERIM SURVIVOR CURVE.. IOWA 80-R2							
PROBABLE RETIREMENT YEAR.. 6-2053							
1965	25,987.53	71.95	1.39	361.23	28.84	0.4008	10,417
1969	19,007.40	70.10	1.43	271.81	29.71	0.4238	8,056
1990	199,292.17	57.16	1.75	3,487.61	33.06	0.5784	115,267

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 341 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)
CAPE CANAVERAL COMBINED CYCLE INTERIM SURVIVOR CURVE.. IOWA 80-R2 PROBABLE RETIREMENT YEAR.. 6-2053							
2000	90,914.53	49.43	2.02	1,836.47	34.07	0.6893	62,664
2001	11,616.54	48.61	2.06	239.30	34.15	0.7025	8,161
2002	881.72	47.79	2.09	18.43	34.23	0.7163	632
2005	60,888.74	45.28	2.21	1,345.64	34.46	0.7610	46,339
2013	69,364,041.47	38.32	2.61	1,810,401.48	34.98	0.9128	63,318,272
2014	8,573,529.30	37.43	2.67	228,913.23	35.04	0.9362	8,026,109
2015	2,683,315.74	36.53	2.74	73,522.85	35.10	0.9609	2,578,264
2016	756,741.04	35.63	2.81	21,264.42	35.15	0.9865	746,548
	81,786,216.18			2,141,662.47			74,920,729

COMPOSITE REMAINING LIFE, YEARS..

34.98

RIVIERA COMBINED CYCLE
INTERIM SURVIVOR CURVE.. IOWA 80-R2
PROBABLE RETIREMENT YEAR.. 6-2054

1962	445,408.61	73.57	1.36	6,057.56	28.60	0.3888	173,153
1963	308,875.11	73.19	1.37	4,231.59	28.86	0.3943	121,796
1983	67,887.79	62.68	1.60	1,086.20	32.87	0.5244	35,601
1986	28,748.36	60.69	1.65	474.35	33.30	0.5487	15,774
2008	154,393.95	43.58	2.29	3,535.62	35.55	0.8157	125,945
2014	75,377,233.56	38.32	2.61	1,967,345.80	35.94	0.9379	70,695,554
2015	872,989.84	37.43	2.67	23,308.83	36.00	0.9618	839,642
2016	463,618.86	36.53	2.74	12,703.16	36.05	0.9869	457,527
	77,719,156.08			2,018,743.11			72,464,992

COMPOSITE REMAINING LIFE, YEARS..

35.90

PT EVERGLADES COMBINED CYCLE
INTERIM SURVIVOR CURVE.. IOWA 80-R2
PROBABLE RETIREMENT YEAR.. 6-2056

1960	470,579.88	74.98	1.33	6,258.71	28.94	0.3860	181,630
1961	21,608.42	74.65	1.34	289.55	29.23	0.3916	8,461
1964	305,125.54	73.57	1.36	4,149.71	30.07	0.4087	124,714
1974	52,851.28	69.10	1.45	766.34	32.52	0.4706	24,873
1979	220,608.92	66.37	1.51	3,331.19	33.53	0.5052	111,452
1983	169,537.25	63.96	1.56	2,644.78	34.25	0.5355	90,786
1986	197,599.64	62.03	1.61	3,181.35	34.74	0.5601	110,666

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 341 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)
PT EVERGLADES COMBINED CYCLE INTERIM SURVIVOR CURVE.. IOWA 80-R2 PROBABLE RETIREMENT YEAR.. 6-2056							
1992	3,337,414.70	57.89	1.73	57,737.27	35.60	0.6150	2,052,377
2007	1,387,770.54	46.12	2.17	30,114.62	37.19	0.8064	1,119,057
2011	4,610,518.48	42.71	2.34	107,886.13	37.50	0.8780	4,048,081
2016	89,874,363.13	38.32	2.61	2,345,720.88	37.85	0.9877	88,771,605
	100,647,977.78			2,562,080.53			96,643,702
	COMPOSITE REMAINING LIFE, YEARS..					37.72	
DESOTO SOLAR INTERIM SURVIVOR CURVE.. SQUARE PROBABLE RETIREMENT YEAR.. 6-2039							
2009	3,602,069.52	30.00	3.33	119,948.92	22.50	0.7500	2,701,552
2011	896,327.98	28.00	3.57	31,998.91	22.50	0.8036	720,262
2012	4,482.73	27.00	3.70	165.86	22.50	0.8333	3,736
2016	763,056.94	23.00	4.35	33,192.98	22.50	0.9783	746,468
	5,265,937.17			185,306.67			4,172,018
	COMPOSITE REMAINING LIFE, YEARS..					22.51	
SPACE COAST SOLAR INTERIM SURVIVOR CURVE.. SQUARE PROBABLE RETIREMENT YEAR.. 6-2040							
2010	3,888,725.58	30.00	3.33	129,494.56	23.50	0.7833	3,046,155
2016	5,130.64	24.00	4.17	213.95	23.50	0.9792	5,024
	3,893,856.22			129,708.51			3,051,179
	COMPOSITE REMAINING LIFE, YEARS..					23.52	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 341 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)
MARTIN SOLAR INTERIM SURVIVOR CURVE.. SQUARE PROBABLE RETIREMENT YEAR.. 6-2045							
2010	18,595,110.84	35.00	2.86	531,820.17	28.50	0.8143	15,141,813
2011	101,438.25	34.00	2.94	2,982.28	28.50	0.8382	85,030
2012	2,031,337.50	33.00	3.03	61,549.53	28.50	0.8636	1,754,344
2014	18,759.69	31.00	3.23	605.94	28.50	0.9194	17,247
	20,746,646.28			596,957.92			16,998,434
	COMPOSITE REMAINING LIFE, YEARS..					28.48	
BABCOCK RANCH SOLAR INTERIM SURVIVOR CURVE.. SQUARE PROBABLE RETIREMENT YEAR.. 6-2046							
2016	4,015,268.32	30.00	3.33	133,708.44	29.50	0.9833	3,948,334
	4,015,268.32			133,708.44			3,948,334
	COMPOSITE REMAINING LIFE, YEARS..					29.53	
MANATEE SOLAR INTERIM SURVIVOR CURVE.. SQUARE PROBABLE RETIREMENT YEAR.. 6-2046							
2016	4,069,671.94	30.00	3.33	135,520.08	29.50	0.9833	4,001,831
	4,069,671.94			135,520.08			4,001,831
	COMPOSITE REMAINING LIFE, YEARS..					29.53	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 341 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)
CITRUS SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2046							
2016	4,130,183.35	30.00	3.33	137,535.11	29.50	0.9833	4,061,333
	4,130,183.35			137,535.11			4,061,333
	COMPOSITE REMAINING LIFE, YEARS..					29.53	
	915,892,101.76			24,930,602.46			710,473,395
	COMPOSITE REMAINING LIFE, YEARS..					28.50	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

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)
LAUDERDALE GTS							
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2028							
1970	361,889.00	45.10	2.22	8,033.94	9.54	0.2115	76,550
1972	312,205.52	44.29	2.26	7,055.84	9.70	0.2190	68,376
1979	9,600.60	40.86	2.45	235.21	10.18	0.2491	2,392
1987	60,310.00	35.92	2.78	1,676.62	10.59	0.2948	17,781
1998	584,290.23	27.67	3.61	21,092.88	10.94	0.3954	231,011
2004	513,250.07	22.62	4.42	22,685.65	11.06	0.4890	250,954
2013	10,175.61	14.52	6.89	701.10	11.19	0.7707	7,842
2014	226,329.27	13.59	7.36	16,657.83	11.20	0.8241	186,527
2016	547,764.81	11.71	8.54	46,779.11	11.23	0.9590	525,312
	2,625,815.11			124,918.18			1,366,745

COMPOSITE REMAINING LIFE, YEARS.. 10.94

FT. MYERS GTS
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5
PROBABLE RETIREMENT YEAR.. 6-2028

1958	118,703.30	48.46	2.06	2,445.29	8.37	0.1727	20,502
1969	357,130.94	45.48	2.20	7,856.88	9.45	0.2078	74,205
1974	1,333,438.81	43.40	2.30	30,669.09	9.85	0.2270	302,637
1984	7,713.29	37.89	2.64	203.63	10.45	0.2758	2,127
1995	33,202.98	30.06	3.33	1,105.66	10.86	0.3613	11,996
1996	35,690.67	29.28	3.42	1,220.62	10.89	0.3719	13,274
1999	200,730.44	26.85	3.72	7,467.17	10.96	0.4082	81,936
2004	629,983.29	22.62	4.42	27,845.26	11.06	0.4890	308,030
2010	64,585.24	17.28	5.79	3,739.49	11.15	0.6453	41,674
2012	42,314.40	15.45	6.47	2,737.74	11.18	0.7236	30,620
2015	37,751.06	12.65	7.91	2,986.11	11.21	0.8862	33,454
	2,861,244.42			88,276.94			920,455

COMPOSITE REMAINING LIFE, YEARS.. 10.43

LAUDERDALE COMMON
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5
PROBABLE RETIREMENT YEAR.. 6-2033

1957	143,547.00	49.30	2.03	2,914.00	10.12	0.2053	29,466
1958	307,664.27	49.19	2.03	6,245.58	10.31	0.2096	64,486
1978	64,839.79	43.85	2.28	1,478.35	13.55	0.3090	20,036

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

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)
LAUDERDALE COMMON							
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2033							
1991	2,623,776.62	36.59	2.73	71,629.10	14.83	0.4053	1,063,417
1992	596,419.46	35.92	2.78	16,580.46	14.90	0.4148	247,401
1993	2,226,301.94	35.24	2.84	63,226.98	14.97	0.4248	945,733
1996	15,839.05	33.09	3.02	478.34	15.16	0.4581	7,257
1999	857,032.57	30.84	3.24	27,767.86	15.32	0.4968	425,739
2001	335,371.04	29.28	3.42	11,469.69	15.41	0.5263	176,506
2004	1,088,746.33	26.85	3.72	40,501.36	15.54	0.5788	630,134
2006	420,472.58	25.19	3.97	16,692.76	15.61	0.6197	260,563
2008	195,911.87	23.49	4.26	8,345.85	15.68	0.6675	130,775
2010	22,834.95	21.75	4.60	1,050.41	15.74	0.7237	16,525
2012	251,226.87	19.99	5.00	12,561.34	15.80	0.7904	198,570
2015	1,766,609.61	17.28	5.79	102,286.70	15.87	0.9184	1,622,454
	10,916,593.95			383,228.78			5,839,062
	COMPOSITE REMAINING LIFE, YEARS..					15.24	

LAUDERDALE UNIT 4
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5
PROBABLE RETIREMENT YEAR.. 6-2033

1959	16,744.80	49.07	2.04	341.59	10.49	0.2138	3,580
1993	40,446.63	35.24	2.84	1,148.68	14.97	0.4248	17,182
1997	587,010.91	32.35	3.09	18,138.64	15.22	0.4705	276,177
2016	60,175.93	16.37	6.11	3,676.75	15.90	0.9713	58,448
	704,378.27			23,305.66			355,387
	COMPOSITE REMAINING LIFE, YEARS..					15.25	

LAUDERDALE UNIT 5
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5
PROBABLE RETIREMENT YEAR.. 6-2033

1993	10,034.02	35.24	2.84	284.97	14.97	0.4248	4,262
1997	630,703.71	32.35	3.09	19,488.74	15.22	0.4705	296,733
2015	80,779.75	17.28	5.79	4,677.15	15.87	0.9184	74,188
	721,517.48			24,450.86			375,183
	COMPOSITE REMAINING LIFE, YEARS..					15.34	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

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)
LAUDERDALE PEAKERS							
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2056							
2016	4,718,785.27	35.24	2.84	134,013.50	34.80	0.9875	4,659,848
	4,718,785.27			134,013.50			4,659,848
COMPOSITE REMAINING LIFE, YEARS..						34.77	
FT. MYERS COMMON							
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2043							
1958	342,300.80	49.86	2.01	6,880.25	12.08	0.2423	82,933
1968	376,634.00	49.19	2.03	7,645.67	15.34	0.3119	117,453
1995	19,137.73	40.30	2.48	474.62	22.41	0.5561	10,642
	738,072.53			15,000.54			211,028
COMPOSITE REMAINING LIFE, YEARS..						14.07	
FT. MYERS UNIT 2							
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2043							
2000	3,880,134.94	37.25	2.68	103,987.62	23.17	0.6220	2,413,483
2001	1,644,044.88	36.59	2.73	44,882.43	23.31	0.6371	1,047,355
2002	143,066.23	35.92	2.78	3,977.24	23.43	0.6523	93,319
2014	64,279.53	26.85	3.72	2,391.20	24.59	0.9158	58,869
2015	15,583.75	26.03	3.84	598.42	24.66	0.9474	14,764
	5,747,109.33			155,836.91			3,627,790
COMPOSITE REMAINING LIFE, YEARS..						23.28	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

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)
FT. MYERS UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2043							
2003	3,792,213.21	35.24	2.84	107,698.86	23.56	0.6686	2,535,322
2009	38,014.28	30.84	3.24	1,231.66	24.18	0.7841	29,805
2014	18,615.60	26.85	3.72	692.50	24.59	0.9158	17,049
2016	56,519.95	25.19	3.97	2,243.84	24.73	0.9817	55,488
	3,905,363.04			111,866.86			2,637,664
	COMPOSITE REMAINING LIFE, YEARS..					23.58	
FT. MYERS PEAKERS							
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2056							
2016	2,943,262.53	35.24	2.84	83,588.66	34.80	0.9875	2,906,501
	2,943,262.53			83,588.66			2,906,501
	COMPOSITE REMAINING LIFE, YEARS..					34.77	
MANATEE UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2045							
2005	3,965,525.29	35.24	2.84	112,620.92	25.27	0.7171	2,843,599
2008	30,389.33	33.09	3.02	917.76	25.63	0.7746	23,538
2009	17,616.95	32.35	3.09	544.36	25.74	0.7957	14,017
	4,013,531.57			114,083.04			2,881,154
	COMPOSITE REMAINING LIFE, YEARS..					25.25	
MARTIN COMMON							
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2034							
1994	2,663,038.50	35.24	2.84	75,630.29	15.84	0.4495	1,197,009
1996	792,495.95	33.82	2.96	23,457.88	15.97	0.4722	374,225

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

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)
MARTIN COMMON							
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2034							
1999	509,081.31	31.60	3.16	16,086.97	16.15	0.5111	260,181
2013	29,198.10	19.99	5.00	1,459.90	16.73	0.8369	24,436
2014	455,940.96	19.09	5.24	23,891.31	16.76	0.8780	400,293
	4,449,754.82			140,526.35			2,256,144
	COMPOSITE REMAINING LIFE, YEARS..					16.05	
MARTIN UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2034							
1994	161,973.02	35.24	2.84	4,600.03	15.84	0.4495	72,805
	161,973.02			4,600.03			72,805
	COMPOSITE REMAINING LIFE, YEARS..					15.83	
MARTIN UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2034							
1994	161,973.05	35.24	2.84	4,600.03	15.84	0.4495	72,805
	161,973.05			4,600.03			72,805
	COMPOSITE REMAINING LIFE, YEARS..					15.83	
MARTIN UNIT 8							
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2045							
2001	2,664,899.70	37.89	2.64	70,353.35	24.71	0.6522	1,737,914
2005	7,284,721.42	35.24	2.84	206,886.09	25.27	0.7171	5,223,728
2008	84,868.00	33.09	3.02	2,563.01	25.63	0.7746	65,735
2009	31,608.00	32.35	3.09	976.69	25.74	0.7957	25,150
2011	82,538.93	30.84	3.24	2,674.26	25.95	0.8414	69,452
2012	147,450.87	30.06	3.33	4,910.11	26.05	0.8666	127,781
2013	34,989.62	29.28	3.42	1,196.65	26.14	0.8928	31,237

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

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)
MARTIN UNIT 8							
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2045							
2014	27,092.94	28.48	3.51	950.96	26.23	0.9210	24,953
2015	111,793.47	27.67	3.61	4,035.74	26.32	0.9512	106,339
2016	51,234.26	26.85	3.72	1,905.91	26.40	0.9832	50,376
	10,521,197.21			296,452.77			7,462,665
	COMPOSITE REMAINING LIFE, YEARS..					25.17	
SANFORD COMMON							
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2043							
2002	84,697.32	35.92	2.78	2,354.59	23.43	0.6523	55,246
	84,697.32			2,354.59			55,246
	COMPOSITE REMAINING LIFE, YEARS..					23.46	
SANFORD UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2043							
2003	1,457,373.79	35.24	2.84	41,389.42	23.56	0.6686	974,342
2016	1,762,802.51	25.19	3.97	69,983.26	24.73	0.9817	1,730,614
	3,220,176.30			111,372.68			2,704,956
	COMPOSITE REMAINING LIFE, YEARS..					24.29	
SANFORD UNIT 5							
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2042							
2002	1,599,580.88	35.24	2.84	45,428.10	22.70	0.6442	1,030,370
2016	1,240,600.27	24.34	4.11	50,988.67	23.88	0.9811	1,217,153
	2,840,181.15			96,416.77			2,247,523
	COMPOSITE REMAINING LIFE, YEARS..					23.31	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

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)
TURKEY POINT UNIT 5							
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2047							
2007	12,140,095.48	35.24	2.84	344,778.71	26.99	0.7659	9,297,978
2009	32,173.58	33.82	2.96	952.34	27.26	0.8060	25,933
2015	58,073.93	29.28	3.42	1,986.13	27.93	0.9539	55,396
2016	49,981.54	28.48	3.51	1,754.35	28.03	0.9842	49,192
	12,280,324.53			349,471.53			9,428,499
	COMPOSITE REMAINING LIFE, YEARS..					26.98	
WEST COUNTY COMMON							
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2051							
2011	261,288.75	35.24	2.84	7,420.60	30.44	0.8638	225,699
2015	634,288.23	32.35	3.09	19,599.51	31.03	0.9592	608,409
2016	79,616.19	31.60	3.16	2,515.87	31.16	0.9861	78,508
	975,193.17			29,535.98			912,616
	COMPOSITE REMAINING LIFE, YEARS..					30.90	
WEST COUNTY UNIT 1							
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2049							
2009	19,971,556.11	35.24	2.84	567,192.19	28.71	0.8147	16,270,827
2014	1,003,335.98	31.60	3.16	31,705.42	29.38	0.9298	932,852
2016	94,487.50	30.06	3.33	3,146.43	29.62	0.9854	93,104
	21,069,379.59			602,044.04			17,296,783
	COMPOSITE REMAINING LIFE, YEARS..					28.73	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

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)
WEST COUNTY UNIT 2							
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2049							
2009	6,079,312.57	35.24	2.84	172,652.48	28.71	0.8147	4,952,816
2012	141,282.77	33.09	3.02	4,266.74	29.13	0.8803	124,375
2014	1,003,880.39	31.60	3.16	31,722.62	29.38	0.9298	933,358
	7,224,475.73			208,641.84			6,010,549
	COMPOSITE REMAINING LIFE, YEARS..					28.81	
WEST COUNTY UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2051							
2011	9,471,043.63	35.24	2.84	268,977.64	30.44	0.8638	8,180,993
2012	93,749.74	34.54	2.90	2,718.74	30.60	0.8859	83,056
2014	1,099,332.31	33.09	3.02	33,199.84	30.89	0.9335	1,026,238
	10,664,125.68			304,896.22			9,290,287
	COMPOSITE REMAINING LIFE, YEARS..					30.47	
CAPE CANAVERAL COMBINED CYCLE							
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2053							
2013	41,819,076.36	35.24	2.84	1,187,661.77	32.18	0.9132	38,187,926
2014	5,124,208.16	34.54	2.90	148,602.04	32.34	0.9363	4,797,847
2016	17,168.92	33.09	3.02	518.50	32.65	0.9867	16,941
	46,960,453.44			1,336,782.31			43,002,714
	COMPOSITE REMAINING LIFE, YEARS..					32.17	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

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)
RIVIERA COMBINED CYCLE							
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2054							
2014	201,944,204.36	35.24	2.84	5,735,215.40	33.05	0.9379	189,393,372
2015	8,327,558.87	34.54	2.90	241,499.21	33.22	0.9618	8,009,280
2016	18,260,301.11	33.82	2.96	540,504.91	33.38	0.9870	18,022,735
	228,532,064.34			6,517,219.52			215,425,387
	COMPOSITE REMAINING LIFE, YEARS..					33.05	
PT EVERGLADES COMBINED CYCLE							
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2056							
1960	52,015.65	50.00	2.00	1,040.31	13.23	0.2646	13,763
2016	41,574,907.66	35.24	2.84	1,180,727.38	34.80	0.9875	41,055,637
	41,626,923.31			1,181,767.69			41,069,400
	COMPOSITE REMAINING LIFE, YEARS..					34.75	
	430,668,566.16			12,445,252.28			383,089,196
	COMPOSITE REMAINING LIFE, YEARS..					30.78	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 343 PRIME MOVERS - GENERAL

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)
LAUDERDALE GTS							
INTERIM SURVIVOR CURVE.. IOWA 50-R1							
PROBABLE RETIREMENT YEAR.. 6-2028							
1970	56,782.10	44.03	2.27	1,288.95	9.81	0.2228	12,651
1972	13,736.23	43.19	2.32	318.68	9.93	0.2299	3,158
1978	9,501.54	40.29	2.48	235.64	10.23	0.2539	2,413
1983	32,474.85	37.46	2.67	867.08	10.44	0.2787	9,051
1987	25,785.78	34.95	2.86	737.47	10.58	0.3027	7,806
1991	25,501.10	32.24	3.10	790.53	10.70	0.3319	8,464
1998	105,755.72	27.04	3.70	3,912.96	10.87	0.4020	42,514
2000	74,607.03	25.46	3.93	2,932.06	10.90	0.4281	31,941
2001	1,343,748.28	24.66	4.06	54,556.18	10.92	0.4428	595,039
2004	35,570.79	22.19	4.51	1,604.24	10.97	0.4944	17,585
2008	110,241.57	18.78	5.32	5,864.85	11.02	0.5868	64,689
2011	0.05				11.06	0.6853	
2012	2,016.00	15.24	6.56	132.25	11.07	0.7264	1,464
2014	10,224.92	13.43	7.45	761.76	11.09	0.8258	8,443
2015	660,004.80	12.51	7.99	52,734.38	11.11	0.8881	586,144
2016	7,293,539.85	11.59	8.63	629,432.49	11.12	0.9595	6,997,787
	9,799,490.61			756,169.52			8,389,149

COMPOSITE REMAINING LIFE, YEARS.. 11.09

FT. MYERS GTS
INTERIM SURVIVOR CURVE.. IOWA 50-R1
PROBABLE RETIREMENT YEAR.. 6-2028

1979	57,339.16	39.75	2.52	1,444.95	10.28	0.2586	14,829
1983	7,090.21	37.46	2.67	189.31	10.44	0.2787	1,976
1991	31,868.60	32.24	3.10	987.93	10.70	0.3319	10,577
1999	213,655.84	26.26	3.81	8,140.29	10.89	0.4147	88,603
2005	254,174.88	21.35	4.68	11,895.38	10.98	0.5143	130,720
2007	105,112.96	19.65	5.09	5,350.25	11.01	0.5603	58,896
2008	78,413.21	18.78	5.32	4,171.58	11.02	0.5868	46,012
2010	27,961.40	17.03	5.87	1,641.33	11.05	0.6489	18,143
2012	418,547.64	15.24	6.56	27,456.73	11.07	0.7264	304,025
2013	231,287.29	14.34	6.97	16,120.72	11.08	0.7727	178,706
2014	880,491.88	13.43	7.45	65,596.65	11.09	0.8258	727,075
	2,305,943.07			142,995.12			1,579,562

COMPOSITE REMAINING LIFE, YEARS.. 11.05

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 343 PRIME MOVERS - GENERAL

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)
LAUDERDALE COMMON INTERIM SURVIVOR CURVE.. IOWA 50-R1 PROBABLE RETIREMENT YEAR.. 6-2033							
1957	64,317.00	48.89	2.05	1,318.50	11.13	0.2277	14,642
1982	14,857.95	40.81	2.45	364.02	14.17	0.3472	5,159
1983	3.00	40.29	2.48	0.07	14.25	0.3537	1
1991	44,231.67	35.60	2.81	1,242.91	14.79	0.4155	18,376
1992	757,382.30	34.95	2.86	21,661.13	14.85	0.4249	321,804
1993	1,107,277.40	34.29	2.92	32,332.50	14.91	0.4348	481,466
2004	28,250.00	26.26	3.81	1,076.32	15.36	0.5849	16,524
2007	26,923.56	23.85	4.19	1,128.10	15.45	0.6478	17,441
2008	31,349.96	23.02	4.34	1,360.59	15.48	0.6725	21,082
2009	55,182.40	22.19	4.51	2,488.73	15.51	0.6990	38,570
2010	133,615.61	21.35	4.68	6,253.21	15.53	0.7274	97,192
2011	25,369.30	20.50	4.88	1,238.02	15.56	0.7590	19,256
2013	43,852.05	18.78	5.32	2,332.93	15.61	0.8312	36,450
2014	6,180,571.51	17.91	5.58	344,875.89	15.63	0.8727	5,393,785
2015	61,697.86	17.03	5.87	3,621.66	15.66	0.9196	56,734
2016	10,081,539.57	16.14	6.20	625,055.45	15.68	0.9715	9,794,216
	18,656,421.14			1,046,350.03			16,332,698
	COMPOSITE REMAINING LIFE, YEARS..					15.61	

LAUDERDALE UNIT 4
INTERIM SURVIVOR CURVE.. IOWA 50-R1
PROBABLE RETIREMENT YEAR.. 6-2033

1957	1,143,517.01	48.89	2.05	23,442.10	11.13	0.2277	260,322
1974	4,865.67	44.43	2.25	109.48	13.42	0.3021	1,470
1984	1,374.32	39.75	2.52	34.63	14.32	0.3603	495
1988	761,654.07	37.46	2.67	20,336.16	14.61	0.3900	297,060
1990	541,198.04	36.23	2.76	14,937.07	14.73	0.4066	220,035
1991	415,154.03	35.60	2.81	11,665.83	14.79	0.4155	172,476
1992	43,410.73	34.95	2.86	1,241.55	14.85	0.4249	18,445
1993	82,132,390.18	34.29	2.92	2,398,265.79	14.91	0.4348	35,712,806
1994	405,062.24	33.62	2.97	12,030.35	14.96	0.4450	180,241
1995	16,699.09	32.93	3.04	507.65	15.01	0.4558	7,612
1996	122,389.09	32.24	3.10	3,794.06	15.06	0.4671	57,170
2001	66,279.42	28.58	3.50	2,319.78	15.26	0.5339	35,389
2002	1,740.81	27.81	3.60	62.67	15.30	0.5502	958
2003	19,993.32	27.04	3.70	739.75	15.33	0.5669	11,335
2004	59,698.39	26.26	3.81	2,274.51	15.36	0.5849	34,919
2006	0.03				15.42	0.6253	

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)
LAUDERDALE UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 50-R1							
PROBABLE RETIREMENT YEAR.. 6-2033							
2007	2,193,808.99	23.85	4.19	91,920.60	15.45	0.6478	1,421,149
2008	655,347.62	23.02	4.34	28,442.09	15.48	0.6725	440,695
2009	3,131,275.29	22.19	4.51	141,220.52	15.51	0.6990	2,188,636
2010	1,671,769.64	21.35	4.68	78,238.82	15.53	0.7274	1,216,045
2011	901,676.92	20.50	4.88	44,001.83	15.56	0.7590	684,391
2012	8,821,777.01	19.65	5.09	449,028.45	15.58	0.7929	6,994,611
2013	2,061,976.42	18.78	5.32	109,697.15	15.61	0.8312	1,713,915
2014	3,008,755.30	17.91	5.58	167,888.55	15.63	0.8727	2,625,741
2015	5,285,257.61	17.03	5.87	310,244.62	15.66	0.9196	4,860,059
2016	19,428,794.76	16.14	6.20	1,204,585.28	15.68	0.9715	18,875,074
	132,895,866.00			5,117,029.29			78,031,049

COMPOSITE REMAINING LIFE, YEARS..

15.25

LAUDERDALE UNIT 5
 INTERIM SURVIVOR CURVE.. IOWA 50-R1
 PROBABLE RETIREMENT YEAR.. 6-2033

1958	708,082.69	48.74	2.05	14,515.70	11.30	0.2318	164,162
1986	38,587.30	38.63	2.59	999.41	14.47	0.3746	14,454
1989	1,176,413.86	36.85	2.71	31,880.82	14.67	0.3981	468,330
1991	312,497.24	35.60	2.81	8,781.17	14.79	0.4155	129,827
1992	37,778.44	34.95	2.86	1,080.46	14.85	0.4249	16,052
1993	82,923,470.72	34.29	2.92	2,421,365.35	14.91	0.4348	36,056,784
1994	361,724.76	33.62	2.97	10,743.23	14.96	0.4450	160,957
1996	16,336.02	32.24	3.10	506.42	15.06	0.4671	7,631
1997	2,835.29	31.53	3.17	89.88	15.10	0.4789	1,358
2002	26,304.11	27.81	3.60	946.95	15.30	0.5502	14,471
2003	60,835.57	27.04	3.70	2,250.92	15.33	0.5669	34,490
2004	25,007.20	26.26	3.81	952.77	15.36	0.5849	14,627
2006	1,649,702.63	24.66	4.06	66,977.93	15.42	0.6253	1,031,559
2007	8,539.87	23.85	4.19	357.82	15.45	0.6478	5,532
2008	606,946.11	23.02	4.34	26,341.46	15.48	0.6725	408,147
2009	3,893,093.61	22.19	4.51	175,578.52	15.51	0.6990	2,721,117
2010	2,469,532.68	21.35	4.68	115,574.13	15.53	0.7274	1,796,338
2011	98,764.80	20.50	4.88	4,819.72	15.56	0.7590	74,964
2012	12,480,792.26	19.65	5.09	635,272.33	15.58	0.7929	9,895,771
2013	4,853,964.89	18.78	5.32	258,230.93	15.61	0.8312	4,034,616

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 343 PRIME MOVERS - GENERAL

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)
LAUDERDALE UNIT 5							
INTERIM SURVIVOR CURVE.. IOWA 50-R1							
PROBABLE RETIREMENT YEAR.. 6-2033							
2014	334,771.47	17.91	5.58	18,680.25	15.63	0.8727	292,155
2015	6,278,829.33	17.03	5.87	368,567.28	15.66	0.9196	5,773,698
2016	456,633.14	16.14	6.20	28,311.25	15.68	0.9715	443,619
118,821,443.99				4,192,824.70	63,560,659		
COMPOSITE REMAINING LIFE, YEARS..						15.16	
LAUDERDALE PEAKERS							
INTERIM SURVIVOR CURVE.. IOWA 50-R1							
PROBABLE RETIREMENT YEAR.. 6-2056							
2016	220,689,134.46	34.29	2.92	6,444,122.73	33.88	0.9880	218,049,692
220,689,134.46				6,444,122.73	218,049,692		
COMPOSITE REMAINING LIFE, YEARS..						33.84	
FT. MYERS COMMON							
INTERIM SURVIVOR CURVE.. IOWA 50-R1							
PROBABLE RETIREMENT YEAR.. 6-2043							
1977	798.87	46.78	2.14	17.10	19.07	0.4077	326
1984	34,281.09	44.43	2.25	771.32	20.54	0.4623	15,848
1985	1,242.58	44.03	2.27	28.21	20.72	0.4706	585
1988	8,638.16	42.74	2.34	202.13	21.26	0.4974	4,297
1990	5,234.28	41.81	2.39	125.10	21.59	0.5164	2,703
1997	235,286.48	38.05	2.63	6,188.03	22.58	0.5934	139,626
2001	8,475.50	35.60	2.81	238.16	23.03	0.6469	5,483
2011	238,219.59	28.58	3.50	8,337.69	23.89	0.8359	199,128
2012	21,925.95	27.81	3.60	789.33	23.96	0.8616	18,891
2013	1,346,270.30	27.04	3.70	49,812.00	24.03	0.8887	1,196,403
2014	936,948.34	26.26	3.81	35,697.73	24.09	0.9174	859,519
2015	2,914,493.70	25.46	3.93	114,539.60	24.16	0.9489	2,765,680
2016	720,633.29	24.66	4.06	29,257.71	24.22	0.9822	707,777
6,472,448.13				246,004.11	5,916,266		
COMPOSITE REMAINING LIFE, YEARS..						24.05	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 343 PRIME MOVERS - GENERAL

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)
FT. MYERS UNIT 2							
INTERIM SURVIVOR CURVE.. IOWA 50-R1							
PROBABLE RETIREMENT YEAR.. 6-2043							
1958	2,169,728.90	49.74	2.01	43,611.55	13.81	0.2776	602,404
1961	329.55	49.54	2.02	6.66	14.76	0.2979	98
1969	3,934,824.96	48.57	2.06	81,057.39	17.08	0.3517	1,383,721
1971	4,259.09	48.21	2.07	88.16	17.61	0.3653	1,556
1972	5,391.60	48.01	2.08	112.15	17.86	0.3720	2,006
1982	16,015.18	45.18	2.21	353.94	20.14	0.4458	7,139
1983	9,787.04	44.81	2.23	218.25	20.34	0.4539	4,443
1985	1,307,798.58	44.03	2.27	29,687.03	20.72	0.4706	615,437
1987	789,796.50	43.19	2.32	18,323.28	21.09	0.4883	385,666
1989	38,843.72	42.28	2.37	920.60	21.43	0.5069	19,688
1990	52,349.20	41.81	2.39	1,251.15	21.59	0.5164	27,032
1991	99,363.25	41.32	2.42	2,404.59	21.75	0.5264	52,303
1992	420,792.47	40.81	2.45	10,309.42	21.90	0.5366	225,810
1995	25,610.56	39.20	2.55	653.07	22.32	0.5694	14,582
1996	2,388,847.25	38.63	2.59	61,871.14	22.45	0.5812	1,388,279
1998	272,363.64	37.46	2.67	7,272.11	22.70	0.6060	165,047
2000	22,427,496.49	36.23	2.76	618,998.90	22.93	0.6329	14,194,363
2001	24,248,323.10	35.60	2.81	681,377.88	23.03	0.6469	15,686,483
2002	144,854,233.46	34.95	2.86	4,142,831.08	23.13	0.6618	95,864,532
2003	278,395.58	34.29	2.92	8,129.15	23.23	0.6775	188,602
2004	308,884.10	33.62	2.97	9,173.86	23.32	0.6936	214,251
2005	2,092,089.22	32.93	3.04	63,599.51	23.41	0.7109	1,487,266
2006	113,856.40	32.24	3.10	3,529.55	23.50	0.7289	82,991
2007	1,425,284.58	31.53	3.17	45,181.52	23.58	0.7479	1,065,913
2008	538,058.73	30.81	3.25	17,486.91	23.66	0.7679	413,191
2009	38,624.03	30.08	3.32	1,282.32	23.74	0.7892	30,483
2010	200,383.65	29.33	3.41	6,833.08	23.81	0.8118	162,671
2011	11,464,404.76	28.58	3.50	401,254.17	23.89	0.8359	9,583,096
2012	3,513,277.26	27.81	3.60	126,477.98	23.96	0.8616	3,026,899
2013	17,809,420.74	27.04	3.70	658,948.57	24.03	0.8887	15,826,876
2014	8,530,520.28	26.26	3.81	325,012.82	24.09	0.9174	7,825,558
2015	18,332,842.86	25.46	3.93	720,480.72	24.16	0.9489	17,396,768
2016	7,057,431.26	24.66	4.06	286,531.71	24.22	0.9822	6,931,527
	274,769,627.99			8,375,270.22			194,876,681
	COMPOSITE REMAINING LIFE, YEARS..					23.27	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 343 PRIME MOVERS - GENERAL

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)
FT. MYERS UNIT 3 INTERIM SURVIVOR CURVE.. IOWA 50-R1 PROBABLE RETIREMENT YEAR.. 6-2043							
2003	14,057,488.39	34.29	2.92	410,478.66	23.23	0.6775	9,523,386
2004	867,939.32	33.62	2.97	25,777.80	23.32	0.6936	602,029
2006	6,049,101.81	32.24	3.10	187,522.16	23.50	0.7289	4,409,251
2007	19,395.72	31.53	3.17	614.84	23.58	0.7479	14,505
2008	32,287.53	30.81	3.25	1,049.34	23.66	0.7679	24,795
2009	2,282.97	30.08	3.32	75.79	23.74	0.7892	1,802
2011	1,493,644.50	28.58	3.50	52,277.56	23.89	0.8359	1,248,537
2013	332,490.95	27.04	3.70	12,302.17	24.03	0.8887	295,478
2014	2,329,383.43	26.26	3.81	88,749.51	24.09	0.9174	2,136,883
2015	2,343,312.23	25.46	3.93	92,092.17	24.16	0.9489	2,223,663
2016	31,668,338.24	24.66	4.06	1,285,734.53	24.22	0.9822	31,103,375
	59,195,665.09			2,156,674.53			51,583,704

COMPOSITE REMAINING LIFE, YEARS.. 23.92

FT. MYERS PEAKERS
INTERIM SURVIVOR CURVE.. IOWA 50-R1
PROBABLE RETIREMENT YEAR.. 6-2056

2016	97,017,671.97	34.29	2.92	2,832,916.02	33.88	0.9880	95,857,341
	97,017,671.97			2,832,916.02			95,857,341

COMPOSITE REMAINING LIFE, YEARS.. 33.84

MANATEE UNIT 3
INTERIM SURVIVOR CURVE.. IOWA 50-R1
PROBABLE RETIREMENT YEAR.. 6-2045

2005	204,744,943.96	34.29	2.92	5,978,552.36	24.87	0.7253	148,497,413
2007	248,228.13	32.93	3.04	7,546.14	25.07	0.7613	188,979
2008	1,310,063.18	32.24	3.10	40,611.96	25.16	0.7804	1,022,373
2009	1,016,908.37	31.53	3.17	32,236.00	25.26	0.8011	814,686
2010	2,156,490.69	30.81	3.25	70,085.95	25.34	0.8225	1,773,627
2011	6,561,169.28	30.08	3.32	217,830.82	25.43	0.8454	5,546,878
2012	2,904,313.70	29.33	3.41	99,037.10	25.51	0.8698	2,526,056
2013	5,283,348.75	28.58	3.50	184,917.21	25.59	0.8954	4,730,605

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 343 PRIME MOVERS - GENERAL

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)
MANATEE UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 50-R1							
PROBABLE RETIREMENT YEAR.. 6-2045							
2014	5,785,940.63	27.81	3.60	208,293.86	25.67	0.9231	5,340,712
2015	1,776,838.26	27.04	3.70	65,743.02	25.75	0.9523	1,692,065
2016	171,995.03	26.26	3.81	6,553.01	25.82	0.9832	169,112
	231,960,239.98			6,911,407.43			172,302,506

COMPOSITE REMAINING LIFE, YEARS.. 24.93

MARTIN COMMON
INTERIM SURVIVOR CURVE.. IOWA 50-R1
PROBABLE RETIREMENT YEAR.. 6-2034

1994	13,289,408.25	34.29	2.92	388,050.72	15.75	0.4593	6,104,091
1995	202,093.89	33.62	2.97	6,002.19	15.81	0.4703	95,037
2010	244,343.38	22.19	4.51	11,019.89	16.40	0.7391	180,587
2011	161,570.96	21.35	4.68	7,561.52	16.43	0.7696	124,339
2012	96,205.92	20.50	4.88	4,694.85	16.46	0.8029	77,247
2013	3,596,421.43	19.65	5.09	183,057.85	16.49	0.8392	3,018,081
2014	1,560,024.93	18.78	5.32	82,993.33	16.52	0.8797	1,372,292
2015	530,032.51	17.91	5.58	29,575.81	16.55	0.9241	489,782
2016	4,498,748.96	17.03	5.87	264,076.56	16.57	0.9730	4,377,238
	24,178,850.23			977,032.72			15,838,694

COMPOSITE REMAINING LIFE, YEARS.. 16.21

MARTIN UNIT 3
INTERIM SURVIVOR CURVE.. IOWA 50-R1
PROBABLE RETIREMENT YEAR.. 6-2034

1994	97,728,805.52	34.29	2.92	2,853,681.12	15.75	0.4593	44,888,795
1995	418,042.32	33.62	2.97	12,415.86	15.81	0.4703	196,589
2001	275,000.00	29.33	3.41	9,377.50	16.09	0.5486	150,862
2003	683,896.45	27.81	3.60	24,620.27	16.17	0.5815	397,652
2004	271,305.83	27.04	3.70	10,038.32	16.21	0.5995	162,642
2005	17,207.72	26.26	3.81	655.61	16.25	0.6188	10,648
2006	1,678,883.55	25.46	3.93	65,980.12	16.28	0.6394	1,073,529
2007	524,650.65	24.66	4.06	21,300.82	16.31	0.6614	346,999
2008	358,782.66	23.85	4.19	15,032.99	16.34	0.6851	245,809
2009	1,717,887.57	23.02	4.34	74,556.32	16.37	0.7111	1,221,624
2010	211,724.42	22.19	4.51	9,548.77	16.40	0.7391	156,479

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 343 PRIME MOVERS - GENERAL

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)
MARTIN UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 50-R1							
PROBABLE RETIREMENT YEAR.. 6-2034							
2011	4,624,307.90	21.35	4.68	216,417.61	16.43	0.7696	3,558,682
2012	797,350.99	20.50	4.88	38,910.73	16.46	0.8029	640,217
2013	345,481.96	19.65	5.09	17,585.03	16.49	0.8392	289,925
2014	11,558,545.81	18.78	5.32	614,914.64	16.52	0.8797	10,167,590
2015	160,147.76	17.91	5.58	8,936.25	16.55	0.9241	147,986
2016	19,711,309.52	17.03	5.87	1,157,053.87	16.57	0.9730	19,178,907
	141,083,330.63			5,151,025.83			82,834,935
COMPOSITE REMAINING LIFE, YEARS..						16.08	

MARTIN UNIT 4
INTERIM SURVIVOR CURVE.. IOWA 50-R1
PROBABLE RETIREMENT YEAR.. 6-2034

1994	96,206,619.36	34.29	2.92	2,809,233.29	15.75	0.4593	44,189,624
1995	474,673.64	33.62	2.97	14,097.81	15.81	0.4703	223,220
2001	275,882.02	29.33	3.41	9,407.58	16.09	0.5486	151,346
2003	1,819,746.76	27.81	3.60	65,510.88	16.17	0.5815	1,058,092
2004	118,570.96	27.04	3.70	4,387.13	16.21	0.5995	71,081
2005	1,207,069.37	26.26	3.81	45,989.34	16.25	0.6188	746,947
2006	235,147.45	25.46	3.93	9,241.29	16.28	0.6394	150,360
2007	35,632.51	24.66	4.06	1,446.68	16.31	0.6614	23,567
2008	10,905.32	23.85	4.19	456.93	16.34	0.6851	7,471
2009	6,652.38	23.02	4.34	288.71	16.37	0.7111	4,731
2010	238,597.28	22.19	4.51	10,760.74	16.40	0.7391	176,340
2011	7,629,504.51	21.35	4.68	357,060.81	16.43	0.7696	5,871,361
2012	1,729,769.89	20.50	4.88	84,412.77	16.46	0.8029	1,388,884
2013	1,268,916.35	19.65	5.09	64,587.84	16.49	0.8392	1,064,862
2014	12,626,539.12	18.78	5.32	671,731.88	16.52	0.8797	11,107,061
2015	57,229.66	17.91	5.58	3,193.42	16.55	0.9241	52,884
2016	76,570,821.92	17.03	5.87	4,494,707.25	16.57	0.9730	74,502,644
	200,512,278.50			8,646,514.35			140,790,475
COMPOSITE REMAINING LIFE, YEARS..						16.28	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 343 PRIME MOVERS - GENERAL

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)
MARTIN UNIT 8							
INTERIM SURVIVOR CURVE.. IOWA 50-R1							
PROBABLE RETIREMENT YEAR.. 6-2045							
2001	9,314,433.48	36.85	2.71	252,421.15	24.42	0.6627	6,172,582
2002	0.03				24.54	0.6773	
2003	1,023,936.77	35.60	2.81	28,772.62	24.66	0.6927	709,281
2005	197,833,404.54	34.29	2.92	5,776,735.41	24.87	0.7253	143,484,612
2006	615,363.60	33.62	2.97	18,276.30	24.97	0.7427	457,037
2007	23,157.78	32.93	3.04	704.00	25.07	0.7613	17,630
2008	686,245.62	32.24	3.10	21,273.61	25.16	0.7804	535,546
2009	3,621,989.13	31.53	3.17	114,817.06	25.26	0.8011	2,901,720
2010	2,207,471.34	30.81	3.25	71,742.82	25.34	0.8225	1,815,557
2011	7,415,075.04	30.08	3.32	246,180.49	25.43	0.8454	6,268,779
2012	1,894,668.62	29.33	3.41	64,608.20	25.51	0.8698	1,647,907
2013	6,267,569.94	28.58	3.50	219,364.95	25.59	0.8954	5,611,857
2014	3,280,830.56	27.81	3.60	118,109.90	25.67	0.9231	3,028,371
2015	6,094,492.42	27.04	3.70	225,496.22	25.75	0.9523	5,803,724
2016	18,406,749.25	26.26	3.81	701,297.15	25.82	0.9832	18,098,252
	258,685,388.12			7,859,799.88			196,552,855
	COMPOSITE REMAINING LIFE, YEARS..					25.01	

SANFORD COMMON
INTERIM SURVIVOR CURVE.. IOWA 50-R1
PROBABLE RETIREMENT YEAR.. 6-2043

1972	1,551,101.29	48.01	2.08	32,262.91	17.86	0.3720	577,025
1978	32,077.44	46.49	2.15	689.66	19.29	0.4149	13,310
1981	6,558.76	45.53	2.20	144.29	19.94	0.4380	2,872
1983	1,036.67	44.81	2.23	23.12	20.34	0.4539	471
2002	170,858.67	34.95	2.86	4,886.56	23.13	0.6618	113,074
2004	202,955.81	33.62	2.97	6,027.79	23.32	0.6936	140,776
2008	25,524.94	30.81	3.25	829.56	23.66	0.7679	19,601
2009	160,669.45	30.08	3.32	5,334.23	23.74	0.7892	126,805
2011	84,552.10	28.58	3.50	2,959.32	23.89	0.8359	70,677
2013	387,339.80	27.04	3.70	14,331.57	24.03	0.8887	344,221
2014	1,947,597.67	26.26	3.81	74,203.47	24.09	0.9174	1,786,648
2015	700,660.21	25.46	3.93	27,535.95	24.16	0.9489	664,884
2016	1,904,039.08	24.66	4.06	77,303.99	24.22	0.9822	1,870,071
	7,174,971.89			246,532.42			5,730,435
	COMPOSITE REMAINING LIFE, YEARS..					23.24	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 343 PRIME MOVERS - GENERAL

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)
SANFORD UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 50-R1							
PROBABLE RETIREMENT YEAR.. 6-2043							
1972	5,330,731.02	48.01	2.08	110,879.21	17.86	0.3720	1,983,085
1981	9,319.27	45.53	2.20	205.02	19.94	0.4380	4,081
1983	29,837.22	44.81	2.23	665.37	20.34	0.4539	13,544
1984	21,426.48	44.43	2.25	482.10	20.54	0.4623	9,905
1987	14,963.92	43.19	2.32	347.16	21.09	0.4883	7,307
1988	96,826.81	42.74	2.34	2,265.75	21.26	0.4974	48,165
1989	111,249.84	42.28	2.37	2,636.62	21.43	0.5069	56,388
1992	17,625.98	40.81	2.45	431.84	21.90	0.5366	9,459
1995	2,173,279.94	39.20	2.55	55,418.64	22.32	0.5694	1,237,444
2000	41,859.48	36.23	2.76	1,155.32	22.93	0.6329	26,493
2003	133,872,586.41	34.29	2.92	3,909,079.52	23.23	0.6775	90,693,322
2004	637,412.87	33.62	2.97	18,931.16	23.32	0.6936	442,129
2005	1,461,241.34	32.93	3.04	44,421.74	23.41	0.7109	1,038,796
2006	1,009,020.15	32.24	3.10	31,279.62	23.50	0.7289	735,485
2007	122,723.12	31.53	3.17	3,890.32	23.58	0.7479	91,780
2008	682,712.92	30.81	3.25	22,188.17	23.66	0.7679	524,276
2009	231,591.17	30.08	3.32	7,688.83	23.74	0.7892	182,779
2010	3,499,118.05	29.33	3.41	119,319.93	23.81	0.8118	2,840,584
2011	107,743.04	28.58	3.50	3,771.01	23.89	0.8359	90,062
2012	1,183,924.08	27.81	3.60	42,621.27	23.96	0.8616	1,020,022
2013	13,912,136.13	27.04	3.70	514,749.04	24.03	0.8887	12,363,437
2014	806,633.90	26.26	3.81	30,732.75	24.09	0.9174	739,974
2015	789,690.61	25.46	3.93	31,034.84	24.16	0.9489	749,369
2016	46,455,779.97	24.66	4.06	1,886,104.67	24.22	0.9822	45,627,009
	212,619,433.72			6,840,299.90			160,534,895

COMPOSITE REMAINING LIFE, YEARS..

23.47

SANFORD UNIT 5

INTERIM SURVIVOR CURVE.. IOWA 50-R1

PROBABLE RETIREMENT YEAR.. 6-2042

1972	6,577,344.54	47.79	2.09	137,466.50	17.51	0.3664	2,409,873
1977	3,084.90	46.49	2.15	66.33	18.64	0.4010	1,237
1981	23,915.54	45.18	2.21	528.53	19.45	0.4305	10,296
1983	767.53	44.43	2.25	17.27	19.83	0.4463	343
1984	64,649.62	44.03	2.27	1,467.55	20.01	0.4545	29,381
1987	13,030.81	42.74	2.34	304.92	20.52	0.4801	6,256
1988	156,957.24	42.28	2.37	3,719.89	20.68	0.4891	76,771
1989	17,918.84	41.81	2.39	428.26	20.83	0.4982	8,927

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 343 PRIME MOVERS - GENERAL

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)
SANFORD UNIT 5 INTERIM SURVIVOR CURVE.. IOWA 50-R1 PROBABLE RETIREMENT YEAR.. 6-2042							
1990	25,429.86	41.32	2.42	615.40	20.99	0.5080	12,918
1991	11,965.68	40.81	2.45	293.16	21.13	0.5178	6,195
1992	97,371.87	40.29	2.48	2,414.82	21.27	0.5279	51,405
1993	9,475.72	39.75	2.52	238.79	21.41	0.5386	5,104
1995	1,327,529.26	38.63	2.59	34,383.01	21.66	0.5607	744,346
2002	141,538,035.53	34.29	2.92	4,132,910.64	22.41	0.6535	92,500,768
2003	808,519.63	33.62	2.97	24,013.03	22.50	0.6692	541,094
2004	916,183.91	32.93	3.04	27,851.99	22.58	0.6857	628,227
2005	1,507,462.50	32.24	3.10	46,731.34	22.66	0.7029	1,059,520
2006	386,377.19	31.53	3.17	12,248.16	22.74	0.7212	278,663
2007	1,149,651.72	30.81	3.25	37,363.68	22.82	0.7407	851,513
2008	2,451,244.11	30.08	3.32	81,381.30	22.89	0.7610	1,865,323
2009	154,428.86	29.33	3.41	5,266.02	22.96	0.7828	120,890
2010	571,448.26	28.58	3.50	20,000.69	23.03	0.8058	460,479
2011	621,009.05	27.81	3.60	22,356.33	23.10	0.8306	515,835
2012	12,041,357.32	27.04	3.70	445,530.22	23.16	0.8565	10,313,543
2013	1,351,544.18	26.26	3.81	51,493.83	23.23	0.8846	1,195,603
2014	1,389,750.70	25.46	3.93	54,617.20	23.29	0.9148	1,271,302
2015	18,766,858.52	24.66	4.06	761,934.46	23.35	0.9469	17,769,963
2016	1,018,872.44	23.85	4.19	42,690.76	23.41	0.9816	1,000,074
	193,002,185.33			5,948,334.08			133,735,849
	COMPOSITE REMAINING LIFE, YEARS..					22.48	

TURKEY POINT UNIT 5
INTERIM SURVIVOR CURVE.. IOWA 50-R1
PROBABLE RETIREMENT YEAR.. 6-2047

2007	223,260,572.58	34.29	2.92	6,519,208.72	26.51	0.7731	172,604,981
2008	1,107,095.85	33.62	2.97	32,880.75	26.62	0.7918	876,587
2009	532,100.82	32.93	3.04	16,175.86	26.72	0.8114	431,757
2010	1,112,506.77	32.24	3.10	34,487.71	26.83	0.8322	925,828
2011	2,350,854.80	31.53	3.17	74,522.10	26.93	0.8541	2,007,889
2012	2,641,682.71	30.81	3.25	85,854.69	27.02	0.8770	2,316,729
2013	2,224,997.73	30.08	3.32	73,869.92	27.12	0.9016	2,006,058

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 343 PRIME MOVERS - GENERAL

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)
TURKEY POINT UNIT 5 INTERIM SURVIVOR CURVE.. IOWA 50-R1 PROBABLE RETIREMENT YEAR.. 6-2047							
2014	7,370,439.72	29.33	3.41	251,331.99	27.21	0.9277	6,837,704
2015	2,329,933.98	28.58	3.50	81,547.69	27.30	0.9552	2,225,576
2016	673,296.37	27.81	3.60	24,238.67	27.39	0.9849	663,130
	243,603,481.33			7,194,118.10			190,896,239
	COMPOSITE REMAINING LIFE, YEARS..					26.54	

WEST COUNTY COMMON
INTERIM SURVIVOR CURVE.. IOWA 50-R1
PROBABLE RETIREMENT YEAR.. 6-2051

2009	1.17	35.60	2.81	0.03	29.51	0.8289	1
2010	3.64	34.95	2.86	0.10	29.65	0.8484	3
2011	311,801.22	34.29	2.92	9,104.60	29.78	0.8685	270,790
2013	2,426,924.67	32.93	3.04	73,778.51	30.03	0.9119	2,213,185
2014	1,306,307.76	32.24	3.10	40,495.54	30.15	0.9352	1,221,620
2015	3,230,269.05	31.53	3.17	102,399.53	30.27	0.9600	3,101,187
2016	16,243,763.21	30.81	3.25	527,922.30	30.39	0.9864	16,022,361
	23,519,070.72			753,700.61			22,829,147
	COMPOSITE REMAINING LIFE, YEARS..					30.29	

WEST COUNTY UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 50-R1
PROBABLE RETIREMENT YEAR.. 6-2049

2009	251,390,172.24	34.29	2.92	7,340,593.03	28.14	0.8207	206,303,345
2010	320,321.75	33.62	2.97	9,513.56	28.26	0.8406	269,253
2011	1,678,965.49	32.93	3.04	51,040.55	28.38	0.8618	1,446,983
2012	153,407.56	32.24	3.10	4,755.63	28.49	0.8837	135,563
2013	1,378,917.04	31.53	3.17	43,711.67	28.60	0.9071	1,250,774
2014	11,369,329.26	30.81	3.25	369,503.20	28.70	0.9315	10,590,758
2015	4,128,410.18	30.08	3.32	137,063.22	28.81	0.9578	3,954,109
2016	4,304,382.88	29.33	3.41	146,779.46	28.91	0.9857	4,242,744
	274,723,906.40			8,102,960.32			228,193,529
	COMPOSITE REMAINING LIFE, YEARS..					28.16	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 343 PRIME MOVERS - GENERAL

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)
WEST COUNTY UNIT 2 INTERIM SURVIVOR CURVE.. IOWA 50-R1 PROBABLE RETIREMENT YEAR.. 6-2049							
2009	213,464,995.28	34.29	2.92	6,233,177.86	28.14	0.8207	175,180,048
2010	304,055.58	33.62	2.97	9,030.45	28.26	0.8406	255,580
2011	27,746.55	32.93	3.04	843.50	28.38	0.8618	23,913
2012	2,318,409.03	32.24	3.10	71,870.68	28.49	0.8837	2,048,732
2013	1,734,577.83	31.53	3.17	54,986.12	28.60	0.9071	1,573,384
2014	2,104,686.44	30.81	3.25	68,402.31	28.70	0.9315	1,960,558
2015	22,440,061.08	30.08	3.32	745,010.03	28.81	0.9578	21,492,642
2016	4,778,437.16	29.33	3.41	162,944.71	28.91	0.9857	4,710,010
	247,172,968.95			7,346,265.66			207,244,867

COMPOSITE REMAINING LIFE, YEARS.. 28.21

WEST COUNTY UNIT 3
INTERIM SURVIVOR CURVE.. IOWA 50-R1
PROBABLE RETIREMENT YEAR.. 6-2051

2011	448,521,108.92	34.29	2.92	13,096,816.38	29.78	0.8685	389,527,127
2012	764,136.11	33.62	2.97	22,694.84	29.91	0.8897	679,814
2013	2,397,165.04	32.93	3.04	72,873.82	30.03	0.9119	2,186,047
2014	4,968,144.35	32.24	3.10	154,012.47	30.15	0.9352	4,646,060
2015	4,566,036.14	31.53	3.17	144,743.35	30.27	0.9600	4,383,577
2016	7,740,487.43	30.81	3.25	251,565.84	30.39	0.9864	7,634,985
	468,957,077.99			13,742,706.70			409,057,610

COMPOSITE REMAINING LIFE, YEARS.. 29.77

CAPE CANAVERAL COMBINED CYCLE
INTERIM SURVIVOR CURVE.. IOWA 50-R1
PROBABLE RETIREMENT YEAR.. 6-2053

1965	188,544.69	49.87	2.01	3,789.75	17.38	0.3485	65,710
1969	313,425.81	49.68	2.01	6,299.86	19.03	0.3831	120,058
1990	34,564.98	45.87	2.18	753.52	26.59	0.5797	20,037
2008	118,140.05	37.46	2.67	3,154.34	30.66	0.8185	96,694
2010	3,502,750.14	36.23	2.76	96,675.90	30.98	0.8551	2,995,167
2011	539,708.83	35.60	2.81	15,165.82	31.13	0.8744	471,943
2013	399,114,736.15	34.29	2.92	11,654,150.30	31.42	0.9163	365,708,833

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 343 PRIME MOVERS - GENERAL

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)
CAPE CANAVERAL COMBINED CYCLE INTERIM SURVIVOR CURVE.. IOWA 50-R1 PROBABLE RETIREMENT YEAR.. 6-2053							
2014	2,788,677.84	33.62	2.97	82,823.73	31.55	0.9384	2,616,979
2015	9,702,356.74	32.93	3.04	294,951.64	31.69	0.9623	9,336,966
2016	2,914,236.50	32.24	3.10	90,341.33	31.82	0.9870	2,876,264
	419,217,141.73			12,248,106.19			384,308,651

COMPOSITE REMAINING LIFE, YEARS.. 31.38

RIVIERA COMBINED CYCLE
INTERIM SURVIVOR CURVE.. IOWA 50-R1
PROBABLE RETIREMENT YEAR.. 6-2054

1962	302,680.69	49.96	2.00	6,053.61	16.15	0.3233	97,845
1963	209,669.58	49.94	2.00	4,193.39	16.58	0.3320	69,610
1993	16,838.80	45.18	2.21	372.14	27.87	0.6169	10,387
2014	458,311,650.74	34.29	2.92	13,382,700.20	32.24	0.9402	430,913,780
2015	4,566,779.96	33.62	2.97	135,633.36	32.38	0.9631	4,398,357
2016	3,708,547.57	32.93	3.04	112,739.85	32.52	0.9876	3,662,376
	467,116,167.34			13,641,692.55			439,152,355

COMPOSITE REMAINING LIFE, YEARS.. 32.19

PT EVERGLADES COMBINED CYCLE
INTERIM SURVIVOR CURVE.. IOWA 50-R1
PROBABLE RETIREMENT YEAR.. 6-2056

1960	199,355.09	49.99	2.00	3,987.10	15.33	0.3067	61,134
1961	168,046.49	49.99	2.00	3,360.93	15.76	0.3153	52,978
1964	246,045.79	49.96	2.00	4,920.92	17.08	0.3419	84,116
1965	261,948.39	49.94	2.00	5,238.97	17.53	0.3510	91,949
1974	3,304.12	49.54	2.02	66.74	21.48	0.4336	1,433
1990	22,490.72	46.78	2.14	481.30	27.71	0.5924	13,322
1993	17,585.76	45.87	2.18	383.37	28.69	0.6255	10,999
2008	344,262.69	39.20	2.55	8,778.70	32.49	0.8288	285,335
2012	3,620,988.46	36.85	2.71	98,128.79	33.22	0.9015	3,264,285
2016	568,227,645.00	34.29	2.92	16,592,247.23	33.88	0.9880	561,431,642
	573,111,672.51			16,717,594.05			565,297,193

COMPOSITE REMAINING LIFE, YEARS.. 33.81

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 343 PRIME MOVERS - GENERAL

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)
DESOTO SOLAR INTERIM SURVIVOR CURVE.. SQUARE PROBABLE RETIREMENT YEAR.. 6-2039							
2009	115,297,817.83	30.00	3.33	3,839,417.33	22.50	0.7500	86,473,363
	115,297,817.83			3,839,417.33			86,473,363
	COMPOSITE REMAINING LIFE, YEARS..					22.52	
SPACE COAST SOLAR INTERIM SURVIVOR CURVE.. SQUARE PROBABLE RETIREMENT YEAR.. 6-2040							
2010	51,550,587.22	30.00	3.33	1,716,634.55	23.50	0.7833	40,381,121
	51,550,587.22			1,716,634.55			40,381,121
	COMPOSITE REMAINING LIFE, YEARS..					23.52	
MARTIN SOLAR INTERIM SURVIVOR CURVE.. SQUARE PROBABLE RETIREMENT YEAR.. 6-2045							
2010	371,384,697.32	35.00	2.86	10,621,602.34	28.50	0.8143	302,414,845
2012	9,227,973.91	33.00	3.03	279,607.61	28.50	0.8636	7,969,647
2013	541,422.29	32.00	3.12	16,892.38	28.50	0.8906	482,202
2014	13,094,786.75	31.00	3.23	422,961.61	28.50	0.9194	12,038,692
2015	69,248.88	30.00	3.33	2,305.99	28.50	0.9500	65,786
2016	1,294,868.78	29.00	3.45	44,672.97	28.50	0.9828	1,272,545
	395,612,997.93			11,388,042.90			324,243,717
	COMPOSITE REMAINING LIFE, YEARS..					28.47	
BABCOCK RANCH SOLAR INTERIM SURVIVOR CURVE.. SQUARE PROBABLE RETIREMENT YEAR.. 6-2046							
2016	102,511,942.35	30.00	3.33	3,413,647.68	29.50	0.9833	100,803,068
	102,511,942.35			3,413,647.68			100,803,068
	COMPOSITE REMAINING LIFE, YEARS..					29.53	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 343 PRIME MOVERS - GENERAL

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)
MANATEE SOLAR INTERIM SURVIVOR CURVE.. SQUARE PROBABLE RETIREMENT YEAR.. 6-2046							
2016	103,972,146.84	30.00	3.33	3,462,272.49	29.50	0.9833	102,238,931
	103,972,146.84			3,462,272.49			102,238,931
	COMPOSITE REMAINING LIFE, YEARS..					29.53	
CITRUS SOLAR INTERIM SURVIVOR CURVE.. SQUARE PROBABLE RETIREMENT YEAR.. 6-2046							
2016	105,287,374.06	30.00	3.33	3,506,069.56	29.50	0.9833	103,532,234
	105,287,374.06			3,506,069.56			103,532,234
	COMPOSITE REMAINING LIFE, YEARS..					29.53	
OTHER SOLAR INTERIM SURVIVOR CURVE.. SQUARE PROBABLE RETIREMENT YEAR.. 6-2046							
2016	9,249,814.85	30.00	3.33	308,018.83	29.50	0.9833	9,095,620
	9,249,814.85			308,018.83			9,095,620
	COMPOSITE REMAINING LIFE, YEARS..					29.53	
	5,810,744,558.90			181,272,550.40			4,856,245,090
	COMPOSITE REMAINING LIFE, YEARS..					26.79	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 343 PRIME MOVERS - CAPITAL SPARE PARTS

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)
FT LAUDERDALE GTS							
INTERIM SURVIVOR CURVE.. IOWA 25-R1							
PROBABLE RETIREMENT YEAR.. 6-2028							
1970	341,533.56	25.00	4.00	13,661.34	1.25	0.0500	17,077
1972	166,991.32	25.00	4.00	6,679.65	1.87	0.0748	12,491
1992	23,831.62	24.11	4.15	989.01	7.78	0.3227	7,690
1993	187,894.56	23.90	4.18	7,853.99	8.00	0.3347	62,894
2010	49,569.66	15.76	6.35	3,147.67	10.32	0.6548	32,459
2011	1,975,557.80	15.04	6.65	131,374.59	10.39	0.6908	1,364,755
2012	3,622,164.80	14.29	7.00	253,551.54	10.45	0.7313	2,648,817
2014	479,751.62	12.73	7.86	37,708.48	10.55	0.8288	397,594
2015	926,820.02	11.92	8.39	77,760.20	10.60	0.8893	824,184
	7,774,114.96			532,726.47			5,367,961

COMPOSITE REMAINING LIFE, YEARS.. 10.08

FT. MYERS GTS
INTERIM SURVIVOR CURVE.. IOWA 25-R1
PROBABLE RETIREMENT YEAR.. 6-2028

1974	6,266,837.66	25.00	4.00	250,673.51	2.46	0.0984	616,657
1982	7,559.78	24.98	4.00	302.39	5.04	0.2018	1,525
1992	190,903.53	24.11	4.15	7,922.50	7.78	0.3227	61,603
2001	301,532.19	21.14	4.73	14,262.47	9.40	0.4447	134,076
2004	1,538,341.54	19.60	5.10	78,455.42	9.78	0.4990	767,602
2005	1,323,492.16	19.03	5.25	69,483.34	9.89	0.5197	687,832
2007	51,040.75	17.80	5.62	2,868.49	10.09	0.5669	28,932
2012	0.69	14.29	7.00	0.05	10.45	0.7313	1
2013	930,920.61	13.52	7.40	68,888.13	10.50	0.7766	722,981
	10,610,628.91			492,856.30			3,021,209

COMPOSITE REMAINING LIFE, YEARS.. 6.13

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 343 PRIME MOVERS - CAPITAL SPARE PARTS

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)
LAUDERDALE COMMON							
INTERIM SURVIVOR CURVE.. IOWA 9-L0							
PROBABLE RETIREMENT YEAR.. 6-2033							
2011	1,181,864.88	8.95	11.17	132,014.31	6.23	0.6961	822,684
2015	3,230,441.42	8.77	11.40	368,270.32	7.76	0.8848	2,858,391
2016	120.00	8.68	11.52	13.82	8.29	0.9551	115
	4,412,426.30			500,298.45			3,681,190

COMPOSITE REMAINING LIFE, YEARS.. 7.36

LAUDERDALE UNIT 4
INTERIM SURVIVOR CURVE.. IOWA 9-L0
PROBABLE RETIREMENT YEAR.. 6-2033

2001	418,631.35	9.00	11.11	46,509.94	3.53	0.3922	164,196
2004	187,382.59	9.00	11.11	20,818.21	4.22	0.4689	87,862
2006	375,482.20	9.00	11.11	41,716.07	4.73	0.5256	197,338
2007	469,576.00	8.99	11.12	52,216.85	5.01	0.5573	261,690
2008	203,132.67	8.99	11.12	22,588.35	5.29	0.5884	119,529
2009	1,291,753.63	8.98	11.14	143,901.35	5.59	0.6225	804,104
2010	270,330.82	8.97	11.15	30,141.89	5.91	0.6589	178,110
2011	5,323,761.32	8.95	11.17	594,664.14	6.23	0.6961	3,705,817
2012	1,267,761.55	8.92	11.21	142,116.07	6.58	0.7377	935,190
2013	2,352,878.44	8.88	11.26	264,934.11	6.93	0.7804	1,836,210
2014	8,364,017.72	8.83	11.33	947,643.21	7.32	0.8290	6,933,687
2015	21,453,375.50	8.77	11.40	2,445,684.81	7.76	0.8848	18,982,590
2016	3,440,371.08	8.68	11.52	396,330.75	8.29	0.9551	3,285,795
	45,418,454.87			5,149,265.75			37,492,118

COMPOSITE REMAINING LIFE, YEARS.. 7.28

LAUDERDALE UNIT 5
INTERIM SURVIVOR CURVE.. IOWA 9-L0
PROBABLE RETIREMENT YEAR.. 6-2033

2004	198,669.89	9.00	11.11	22,072.22	4.22	0.4689	93,154
2005	53,874.69	9.00	11.11	5,985.48	4.47	0.4967	26,758
2006	557,232.82	9.00	11.11	61,908.57	4.73	0.5256	292,859
2007	970,098.15	8.99	11.12	107,874.91	5.01	0.5573	540,626
2008	333,508.55	8.99	11.12	37,086.15	5.29	0.5884	196,246
2009	3,210,078.79	8.98	11.14	357,602.78	5.59	0.6225	1,998,242
2010	646,162.47	8.97	11.15	72,047.12	5.91	0.6589	425,731

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 343 PRIME MOVERS - CAPITAL SPARE PARTS

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)
LAUDERDALE UNIT 5							
INTERIM SURVIVOR CURVE.. IOWA 9-L0							
PROBABLE RETIREMENT YEAR.. 6-2033							
2011	5,854,150.63	8.95	11.17	653,908.63	6.23	0.6961	4,075,016
2012	3,355,964.11	8.92	11.21	376,203.58	6.58	0.7377	2,475,594
2013	4,259,220.47	8.88	11.26	479,588.22	6.93	0.7804	3,323,938
2014	22,067,630.21	8.83	11.33	2,500,262.50	7.32	0.8290	18,293,845
2015	5,538,141.77	8.77	11.40	631,348.16	7.76	0.8848	4,900,314
	47,044,732.55			5,305,888.32			36,642,323
	COMPOSITE REMAINING LIFE, YEARS..					6.91	
LAUDERDALE PEAKERS							
INTERIM SURVIVOR CURVE.. IOWA 25-R1							
PROBABLE RETIREMENT YEAR.. 6-2056							
2016	86,555,863.12	24.68	4.05	3,505,512.46	24.31	0.9850	85,258,391
	86,555,863.12			3,505,512.46			85,258,391
	COMPOSITE REMAINING LIFE, YEARS..					24.32	
FT. MYERS COMMON							
INTERIM SURVIVOR CURVE.. IOWA 9-L0							
PROBABLE RETIREMENT YEAR.. 6-2043							
2007	63,732.88	9.00	11.11	7,080.72	5.02	0.5578	35,549
	63,732.88			7,080.72			35,549
	COMPOSITE REMAINING LIFE, YEARS..					5.02	
FT. MYERS UNIT 2							
INTERIM SURVIVOR CURVE.. IOWA 9-L0							
PROBABLE RETIREMENT YEAR.. 6-2043							
2000	1,107,473.48	9.00	11.11	123,040.30	3.32	0.3689	408,536
2001	209,963.28	9.00	11.11	23,326.92	3.53	0.3922	82,352
2003	6,886.56	9.00	11.11	765.10	3.98	0.4422	3,045
2004	2,618.17	9.00	11.11	290.88	4.22	0.4689	1,228
2005	135,520.27	9.00	11.11	15,056.30	4.48	0.4978	67,459
2006	51,374.07	9.00	11.11	5,707.66	4.74	0.5267	27,057
2007	156,098.19	9.00	11.11	17,342.51	5.02	0.5578	87,068

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 343 PRIME MOVERS - CAPITAL SPARE PARTS

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)
FT. MYERS UNIT 2 INTERIM SURVIVOR CURVE.. IOWA 9-L0 PROBABLE RETIREMENT YEAR.. 6-2043							
2008	513,692.94	9.00	11.11	57,071.29	5.32	0.5911	303,649
2009	230,376.92	9.00	11.11	25,594.88	5.63	0.6256	144,115
2011	1,242,068.09	9.00	11.11	137,993.76	6.31	0.7011	870,826
2012	915,916.16	9.00	11.11	101,758.29	6.68	0.7422	679,811
2013	2,698,559.02	9.00	11.11	299,809.91	7.07	0.7856	2,119,880
2014	15,046,392.29	9.00	11.11	1,671,654.18	7.51	0.8344	12,555,312
2015	187,306,887.31	9.00	11.11	20,809,795.18	8.01	0.8900	166,703,130
2016	36,141,318.76	9.00	11.11	4,015,300.51	8.61	0.9567	34,575,315
	245,765,145.51			27,304,507.67			218,628,783

COMPOSITE REMAINING LIFE, YEARS.. 8.01

FT. MYERS UNIT 3
INTERIM SURVIVOR CURVE.. IOWA 25-R1
PROBABLE RETIREMENT YEAR.. 6-2043

2011	1,307,487.80	23.09	4.33	56,614.22	19.00	0.8229	1,075,892
	1,307,487.80			56,614.22			1,075,892

COMPOSITE REMAINING LIFE, YEARS.. 19.00

FT. MYERS PEAKERS
INTERIM SURVIVOR CURVE.. IOWA 25-R1
PROBABLE RETIREMENT YEAR.. 6-2056

2016	38,047,999.71	24.68	4.05	1,540,943.99	24.31	0.9850	37,477,660
	38,047,999.71			1,540,943.99			37,477,660

COMPOSITE REMAINING LIFE, YEARS.. 24.32

MANATEE UNIT 3
INTERIM SURVIVOR CURVE.. IOWA 9-L0
PROBABLE RETIREMENT YEAR.. 6-2045

2005	29,142,608.01	9.00	11.11	3,237,743.75	4.48	0.4978	14,506,607
2006	41,838.21	9.00	11.11	4,648.23	4.74	0.5267	22,035
2007	1,586,545.54	9.00	11.11	176,265.21	5.02	0.5578	884,943
2008	2,153,065.73	9.00	11.11	239,205.60	5.32	0.5911	1,272,699

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 343 PRIME MOVERS - CAPITAL SPARE PARTS

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)
MANATEE UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 9-L0							
PROBABLE RETIREMENT YEAR.. 6-2045							
2009	940,466.46	9.00	11.11	104,485.82	5.63	0.6256	588,318
2010	1,042,095.42	9.00	11.11	115,776.80	5.96	0.6622	690,096
2011	4,954,886.89	9.00	11.11	550,487.93	6.31	0.7011	3,473,921
2012	1,201.37	9.00	11.11	133.47	6.68	0.7422	892
2013	755,012.01	9.00	11.11	83,881.83	7.07	0.7856	593,107
2014	88,944,618.42	9.00	11.11	9,881,747.11	7.51	0.8344	74,218,947
2015	1,514.39	9.00	11.11	168.25	8.01	0.8900	1,348
	129,563,852.45			14,394,544.00			96,252,913

COMPOSITE REMAINING LIFE, YEARS.. 6.69

MARTIN COMMON
INTERIM SURVIVOR CURVE.. IOWA 9-L0
PROBABLE RETIREMENT YEAR.. 6-2034

2011	195,622.74	8.97	11.15	21,811.94	6.26	0.6979	136,521
	195,622.74			21,811.94			136,521

COMPOSITE REMAINING LIFE, YEARS.. 6.26

MARTIN UNIT 3
INTERIM SURVIVOR CURVE.. IOWA 9-L0
PROBABLE RETIREMENT YEAR.. 6-2034

1994	128,362.00	9.00	11.11	14,261.02	2.23	0.2478	31,806
1995	47,960.02	9.00	11.11	5,328.36	2.39	0.2656	12,736
2003	73,234.33	9.00	11.11	8,136.33	3.98	0.4422	32,386
2004	534,506.69	9.00	11.11	59,383.69	4.22	0.4689	250,625
2006	110,830.51	9.00	11.11	12,313.27	4.74	0.5267	58,371
2007	226,164.21	9.00	11.11	25,126.84	5.01	0.5567	125,899
2008	7,754.32	8.99	11.12	862.28	5.30	0.5895	4,571
2009	51,576.98	8.99	11.12	5,735.36	5.61	0.6240	32,186
2010	184,043.16	8.98	11.14	20,502.41	5.93	0.6604	121,535
2011	1,521,920.59	8.97	11.15	169,694.15	6.26	0.6979	1,062,118
2012	2,956,920.57	8.95	11.17	330,288.03	6.61	0.7386	2,183,834
2013	347,466.24	8.92	11.21	38,950.97	6.98	0.7825	271,896

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 343 PRIME MOVERS - CAPITAL SPARE PARTS

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)
MARTIN UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 9-L0							
PROBABLE RETIREMENT YEAR.. 6-2034							
2014	13,809,358.33	8.88	11.26	1,554,933.75	7.38	0.8311	11,476,682
2015	9,375,230.59	8.83	11.33	1,062,213.63	7.83	0.8868	8,313,486
2016	1,573,786.12	8.77	11.40	179,411.62	8.38	0.9555	1,503,800
	30,949,114.66			3,487,141.71			25,481,931
	COMPOSITE REMAINING LIFE, YEARS..					7.31	

MARTIN UNIT 4
INTERIM SURVIVOR CURVE.. IOWA 9-L0
PROBABLE RETIREMENT YEAR.. 6-2034

1994	2,091,685.04	9.00	11.11	232,386.21	2.23	0.2478	518,278
1995	433,546.52	9.00	11.11	48,167.02	2.39	0.2656	115,133
1998	99,961.67	9.00	11.11	11,105.74	2.93	0.3256	32,544
2003	4,626,117.87	9.00	11.11	513,961.70	3.98	0.4422	2,045,762
2004	288,480.77	9.00	11.11	32,050.21	4.22	0.4689	135,266
2005	1,043,500.02	9.00	11.11	115,932.85	4.47	0.4967	518,275
2006	98,237.00	9.00	11.11	10,914.13	4.74	0.5267	51,738
2007	298,287.52	9.00	11.11	33,139.74	5.01	0.5567	166,048
2008	532,223.74	8.99	11.12	59,183.28	5.30	0.5895	313,767
2009	2,704,743.81	8.99	11.12	300,767.51	5.61	0.6240	1,687,841
2010	60,991.04	8.98	11.14	6,794.40	5.93	0.6604	40,276
2011	5,761,584.48	8.97	11.15	642,416.67	6.26	0.6979	4,020,895
2012	809,669.69	8.95	11.17	90,440.10	6.61	0.7386	597,982
2013	5,871,063.22	8.92	11.21	658,146.19	6.98	0.7825	4,594,166
2014	6,543,330.16	8.88	11.26	736,778.98	7.38	0.8311	5,438,031
2015	953,239.75	8.83	11.33	108,002.06	7.83	0.8868	845,285
2016	23,219,353.72	8.77	11.40	2,647,006.32	8.38	0.9555	22,186,789
	55,436,016.02			6,247,193.11			43,308,076
	COMPOSITE REMAINING LIFE, YEARS..					6.93	

MARTIN UNIT 8
INTERIM SURVIVOR CURVE.. IOWA 9-L0
PROBABLE RETIREMENT YEAR.. 6-2045

2004	220,740.04	9.00	11.11	24,524.22	4.22	0.4689	103,503
2006	447,162.80	9.00	11.11	49,679.79	4.74	0.5267	235,507
2007	436,105.33	9.00	11.11	48,451.30	5.02	0.5578	243,251

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 343 PRIME MOVERS - CAPITAL SPARE PARTS

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)
MARTIN UNIT 8							
INTERIM SURVIVOR CURVE.. IOWA 9-L0							
PROBABLE RETIREMENT YEAR.. 6-2045							
2008	788,139.18	9.00	11.11	87,562.26	5.32	0.5911	465,877
2009	15,684,841.20	9.00	11.11	1,742,585.86	5.63	0.6256	9,811,809
2011	43,762,614.68	9.00	11.11	4,862,026.49	6.31	0.7011	30,682,407
2012	15,509,958.38	9.00	11.11	1,723,156.38	6.68	0.7422	11,511,801
2013	341,922.97	9.00	11.11	37,987.64	7.07	0.7856	268,601
2014	42,484,936.21	9.00	11.11	4,720,076.41	7.51	0.8344	35,451,130
2015	7,836,491.72	9.00	11.11	870,634.23	8.01	0.8900	6,974,478
2016	52,111,797.25	9.00	11.11	5,789,620.67	8.61	0.9567	49,853,793
	179,624,709.76			19,956,305.25			145,602,157

COMPOSITE REMAINING LIFE, YEARS.. 7.30

SANFORD UNIT 4
INTERIM SURVIVOR CURVE.. IOWA 9-L0
PROBABLE RETIREMENT YEAR.. 6-2043

2003	6,896,404.56	9.00	11.11	766,190.55	3.98	0.4422	3,049,728
2005	360,000.00	9.00	11.11	39,996.00	4.48	0.4978	179,201
2006	738,569.50	9.00	11.11	82,055.07	4.74	0.5267	388,982
2007	4,030,906.52	9.00	11.11	447,833.71	5.02	0.5578	2,248,359
2008	399,299.70	9.00	11.11	44,362.20	5.32	0.5911	236,030
2009	10,750,078.67	9.00	11.11	1,194,333.74	5.63	0.6256	6,724,819
2010	2,159,195.60	9.00	11.11	239,886.63	5.96	0.6622	1,429,863
2011	45,722,870.10	9.00	11.11	5,079,810.87	6.31	0.7011	32,056,761
2012	13,877,652.10	9.00	11.11	1,541,807.15	6.68	0.7422	10,300,271
2013	27,421,963.84	9.00	11.11	3,046,580.18	7.07	0.7856	21,541,598
2014	4,073.39	9.00	11.11	452.55	7.51	0.8344	3,399
2015	6,647,808.93	9.00	11.11	738,571.57	8.01	0.8900	5,916,550
2016	30,646,410.38	9.00	11.11	3,404,816.19	8.61	0.9567	29,318,501
	149,655,233.29			16,626,696.41			113,394,062

COMPOSITE REMAINING LIFE, YEARS.. 6.82

SANFORD UNIT 5
INTERIM SURVIVOR CURVE.. IOWA 9-L0
PROBABLE RETIREMENT YEAR.. 6-2042

2002	2,243,705.42	9.00	11.11	249,275.67	3.75	0.4167	934,885
2003	105,762.72	9.00	11.11	11,750.24	3.98	0.4422	46,770

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 343 PRIME MOVERS - CAPITAL SPARE PARTS

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)
SANFORD UNIT 5							
INTERIM SURVIVOR CURVE.. IOWA 9-L0							
PROBABLE RETIREMENT YEAR.. 6-2042							
2004	863,668.44	9.00	11.11	95,953.56	4.22	0.4689	404,965
2005	93,135.76	9.00	11.11	10,347.38	4.48	0.4978	46,361
2006	98,203.04	9.00	11.11	10,910.36	4.74	0.5267	51,721
2007	6,408,553.87	9.00	11.11	711,990.33	5.02	0.5578	3,574,563
2008	684,476.24	9.00	11.11	76,045.31	5.32	0.5911	404,601
2009	713,585.28	9.00	11.11	79,279.32	5.63	0.6256	446,390
2010	4,249,423.09	9.00	11.11	472,110.91	5.96	0.6622	2,814,053
2011	60,053,228.38	9.00	11.11	6,671,913.67	6.31	0.7011	42,103,919
2012	6,810,797.09	9.00	11.11	756,679.56	6.68	0.7422	5,055,110
2013	28,983,026.73	9.00	11.11	3,220,014.27	7.07	0.7856	22,767,906
2014	107,758.85	9.00	11.11	11,972.01	7.51	0.8344	89,918
	111,415,324.91			12,378,242.59			78,741,162

COMPOSITE REMAINING LIFE, YEARS.. 6.36

TURKEY POINT UNIT 5
INTERIM SURVIVOR CURVE.. IOWA 9-L0
PROBABLE RETIREMENT YEAR.. 6-2047

2007	3,896,342.01	9.00	11.11	432,883.60	5.02	0.5578	2,173,302
2010	2,243,749.34	9.00	11.11	249,280.55	5.96	0.6622	1,485,856
2011	5,539,708.25	9.00	11.11	615,461.59	6.31	0.7011	3,883,945
2012	699,192.11	9.00	11.11	77,680.24	6.68	0.7422	518,954
2013	80,478,119.24	9.00	11.11	8,941,119.05	7.07	0.7856	63,220,391
2014	28,376,957.52	9.00	11.11	3,152,679.98	7.51	0.8344	23,678,868
	121,234,068.47			13,469,105.01			94,961,316

COMPOSITE REMAINING LIFE, YEARS.. 7.05

WEST COUNTY COMMON
INTERIM SURVIVOR CURVE.. IOWA 9-L0
PROBABLE RETIREMENT YEAR.. 6-2051

2011	2,272,374.77	9.00	11.11	252,460.84	6.31	0.7011	1,593,185
2012	637,945.01	9.00	11.11	70,875.69	6.68	0.7422	473,496
2013	2,150,779.56	9.00	11.11	238,951.61	7.07	0.7856	1,689,566

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 343 PRIME MOVERS - CAPITAL SPARE PARTS

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)
WEST COUNTY COMMON							
INTERIM SURVIVOR CURVE.. IOWA 9-L0							
PROBABLE RETIREMENT YEAR.. 6-2051							
2014	4,056,135.86	9.00	11.11	450,636.69	7.51	0.8344	3,384,602
2015	28,700,088.57	9.00	11.11	3,188,579.84	8.01	0.8900	25,543,079
2016	6,816,065.39	9.00	11.11	757,264.86	8.61	0.9567	6,520,725
	44,633,389.16			4,958,769.53			39,204,653
	COMPOSITE REMAINING LIFE, YEARS..					7.91	
WEST COUNTY UNIT 1							
INTERIM SURVIVOR CURVE.. IOWA 9-L0							
PROBABLE RETIREMENT YEAR.. 6-2049							
2009	74,262,854.74	9.00	11.11	8,250,603.16	5.63	0.6256	46,455,871
2011	6,004,250.67	9.00	11.11	667,072.25	6.31	0.7011	4,209,640
2012	1,628,039.88	9.00	11.11	180,875.23	6.68	0.7422	1,208,364
2013	6,576,839.84	9.00	11.11	730,686.91	7.07	0.7856	5,166,502
2014	47,366,948.20	9.00	11.11	5,262,467.95	7.51	0.8344	39,524,876
2015	2,417,129.25	9.00	11.11	268,543.06	8.01	0.8900	2,151,245
2016	2,182,069.43	9.00	11.11	242,427.91	8.61	0.9567	2,087,520
	140,438,132.01			15,602,676.47			100,804,018
	COMPOSITE REMAINING LIFE, YEARS..					6.46	
WEST COUNTY UNIT 2							
INTERIM SURVIVOR CURVE.. IOWA 9-L0							
PROBABLE RETIREMENT YEAR.. 6-2049							
2009	90,816,882.55	9.00	11.11	10,089,755.65	5.63	0.6256	56,811,409
2011	9,102,229.66	9.00	11.11	1,011,257.72	6.31	0.7011	6,381,664
2012	1,934,350.34	9.00	11.11	214,906.32	6.68	0.7422	1,435,714
2013	5,864,972.67	9.00	11.11	651,598.46	7.07	0.7856	4,607,288
2014	16,376,032.50	9.00	11.11	1,819,377.21	7.51	0.8344	13,664,817
2015	37,065,314.35	9.00	11.11	4,117,956.42	8.01	0.8900	32,988,130
	161,159,782.07			17,904,851.78			115,889,022
	COMPOSITE REMAINING LIFE, YEARS..					6.47	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 343 PRIME MOVERS - CAPITAL SPARE PARTS

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)
WEST COUNTY UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 9-L0							
PROBABLE RETIREMENT YEAR.. 6-2051							
2011	75,703,253.38	9.00	11.11	8,410,631.45	6.31	0.7011	53,076,308
2012	1,199,286.60	9.00	11.11	133,240.74	6.68	0.7422	890,135
2013	14,529,480.99	9.00	11.11	1,614,225.34	7.07	0.7856	11,413,779
2014	9,494,283.68	9.00	11.11	1,054,814.92	7.51	0.8344	7,922,410
2015	23,893,766.70	9.00	11.11	2,654,597.48	8.01	0.8900	21,265,452
	124,820,071.35			13,867,509.93			94,568,084
	COMPOSITE REMAINING LIFE, YEARS..					6.82	
CAPE CANAVERAL COMBINED CYCLE							
INTERIM SURVIVOR CURVE.. IOWA 9-L0							
PROBABLE RETIREMENT YEAR.. 6-2053							
2013	84,100,420.28	9.00	11.11	9,343,556.69	7.07	0.7856	66,065,926
2014	26,220,389.89	9.00	11.11	2,913,085.32	7.51	0.8344	21,879,342
2015	31,495,354.05	9.00	11.11	3,499,133.83	8.01	0.8900	28,030,865
2016	3,415,678.10	9.00	11.11	379,481.84	8.61	0.9567	3,267,677
	145,231,842.32			16,135,257.68			119,243,810
	COMPOSITE REMAINING LIFE, YEARS..					7.39	
RIVIERA COMBINED CYCLE							
INTERIM SURVIVOR CURVE.. IOWA 9-L0							
PROBABLE RETIREMENT YEAR.. 6-2054							
2014	158,783,853.91	9.00	11.11	17,640,886.17	7.51	0.8344	132,495,599
2016	6,735,123.59	9.00	11.11	748,272.23	8.61	0.9567	6,443,291
	165,518,977.50			18,389,158.40			138,938,890
	COMPOSITE REMAINING LIFE, YEARS..					7.56	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 343 PRIME MOVERS - CAPITAL SPARE PARTS

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)
PT EVERGLADES COMBINED CYCLE							
INTERIM SURVIVOR CURVE.. IOWA 9-L0							
PROBABLE RETIREMENT YEAR.. 6-2056							
2016	171,480,976.81	9.00	11.11	19,051,536.52	8.61	0.9567	164,050,706
	171,480,976.81			19,051,536.52			164,050,706
	COMPOSITE REMAINING LIFE, YEARS..					8.61	
	2,218,357,700.13			236,886,494.68			1,799,258,397
	COMPOSITE REMAINING LIFE, YEARS..					7.60	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 344 GENERATORS

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)
LAUDERDALE GTS							
INTERIM SURVIVOR CURVE.. IOWA 60-R2							
PROBABLE RETIREMENT YEAR.. 6-2028							
1970	219,996.36	49.92	2.00	4,399.93	10.28	0.2059	45,304
1971	202,010.44	49.34	2.03	4,100.81	10.33	0.2094	42,293
1972	935,365.52	48.74	2.05	19,174.99	10.38	0.2130	199,205
2001	188,910.28	26.04	3.84	7,254.15	11.21	0.4305	81,324
2006	400,953.56	21.42	4.67	18,724.53	11.28	0.5266	211,146
2008	432,739.80	19.54	5.12	22,156.28	11.30	0.5783	250,253
2016	0.13	11.86	8.43	0.01	11.37	0.9587	
	2,379,976.09			75,810.70			829,525

COMPOSITE REMAINING LIFE, YEARS.. 10.94

FT. MYERS GTS
INTERIM SURVIVOR CURVE.. IOWA 60-R2
PROBABLE RETIREMENT YEAR.. 6-2028

1974	2,232,303.11	47.50	2.11	47,101.60	10.48	0.2206	492,513
1996	166,781.43	30.51	3.28	5,470.43	11.13	0.3648	60,842
2004	189,618.80	23.29	4.29	8,134.65	11.25	0.4830	91,593
2005	778,661.41	22.36	4.47	34,806.17	11.26	0.5036	392,118
2006	2,284,044.65	21.42	4.67	106,664.89	11.28	0.5266	1,202,801
2012	4,621.46	15.73	6.36	293.92	11.34	0.7209	3,332
	5,656,030.86			202,471.66			2,243,199

COMPOSITE REMAINING LIFE, YEARS.. 11.08

LAUDERDALE COMMON
INTERIM SURVIVOR CURVE.. IOWA 60-R2
PROBABLE RETIREMENT YEAR.. 6-2033

1957	3,311.21	57.40	1.74	57.62	12.09	0.2106	697
1980	49,839.44	46.85	2.13	1,061.58	14.80	0.3159	15,744
1993	260,361.41	37.28	2.68	6,977.69	15.56	0.4174	108,670
2009	340,095.62	23.29	4.29	14,590.10	16.07	0.6900	234,666
	653,607.68			22,686.99			359,777

COMPOSITE REMAINING LIFE, YEARS.. 15.86

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 344 GENERATORS

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)
LAUDERDALE UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 60-R2							
PROBABLE RETIREMENT YEAR.. 6-2033							
1957	348,712.87	57.40	1.74	6,067.60	12.09	0.2106	73,449
1980	20,059.39	46.85	2.13	427.27	14.80	0.3159	6,337
1988	11,681.81	41.20	2.43	283.87	15.32	0.3718	4,344
1993	23,565,664.91	37.28	2.68	631,559.82	15.56	0.4174	9,835,837
2004	2,481,574.00	27.85	3.59	89,088.51	15.95	0.5727	1,421,222
2008	6,070.59	24.21	4.13	250.72	16.05	0.6630	4,024
2010	55,823.35	22.36	4.47	2,495.30	16.09	0.7196	40,170
2012	734,668.96	20.48	4.88	35,851.85	16.13	0.7876	578,625
2016	1,457,543.02	16.69	5.99	87,306.83	16.20	0.9706	1,414,750
	28,681,798.90			853,331.77			13,378,758

COMPOSITE REMAINING LIFE, YEARS.. 15.68

LAUDERDALE UNIT 5
INTERIM SURVIVOR CURVE.. IOWA 60-R2
PROBABLE RETIREMENT YEAR.. 6-2033

1958	235,374.08	57.13	1.75	4,119.05	12.25	0.2144	50,469
1988	37,112.41	41.20	2.43	901.83	15.32	0.3718	13,800
1993	23,522,491.38	37.28	2.68	630,402.77	15.56	0.4174	9,817,817
2006	3,671,727.00	26.04	3.84	140,994.32	16.00	0.6144	2,256,056
2008	117,090.09	24.21	4.13	4,835.82	16.05	0.6630	77,625
2010	1,236,745.04	22.36	4.47	55,282.50	16.09	0.7196	889,949
2012	1,521,794.84	20.48	4.88	74,263.59	16.13	0.7876	1,198,566
2015	172,482.49	17.64	5.67	9,779.76	16.18	0.9172	158,206
	30,514,817.33			920,579.64			14,462,488

COMPOSITE REMAINING LIFE, YEARS.. 15.71

LAUDERDALE PEAKERS
INTERIM SURVIVOR CURVE.. IOWA 60-R2
PROBABLE RETIREMENT YEAR.. 6-2056

2016	10,996,290.93	37.28	2.68	294,700.60	36.81	0.9874	10,857,628
	10,996,290.93			294,700.60			10,857,628

COMPOSITE REMAINING LIFE, YEARS.. 36.84

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 344 GENERATORS

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)
FT. MYERS COMMON INTERIM SURVIVOR CURVE.. IOWA 60-R2 PROBABLE RETIREMENT YEAR.. 6-2043							
1987	8,356.94	48.74	2.05	171.32	22.85	0.4688	3,918
2014	206,106.76	27.85	3.59	7,399.23	25.46	0.9142	188,419
	214,463.70			7,570.55			192,337
	COMPOSITE REMAINING LIFE, YEARS..					25.41	

FT. MYERS UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 60-R2
PROBABLE RETIREMENT YEAR.. 6-2043

1958	851,954.87	59.08	1.69	14,398.04	15.69	0.2656	226,254
1969	1,245,669.22	56.85	1.76	21,923.78	18.98	0.3339	415,879
1991	534,994.73	46.19	2.16	11,555.89	23.44	0.5075	271,494
1996	261,203.38	42.69	2.34	6,112.16	24.05	0.5634	147,152
2000	14,698,868.57	39.66	2.52	370,411.49	24.46	0.6167	9,065,380
2001	19,011,368.38	38.88	2.57	488,592.17	24.55	0.6314	12,004,348
2002	1,538,908.59	38.08	2.63	40,473.30	24.64	0.6471	995,766
2007	85,687.95	33.96	2.94	2,519.23	25.03	0.7370	63,155
2009	283,881.33	32.25	3.10	8,800.32	25.17	0.7805	221,561
2011	10,287,385.09	30.51	3.28	337,426.23	25.29	0.8289	8,527,316
2012	155,965.94	29.63	3.37	5,256.05	25.35	0.8556	133,437
2013	486,457.44	28.74	3.48	16,928.72	25.41	0.8841	430,092
2014	2,635,955.84	27.85	3.59	94,630.81	25.46	0.9142	2,409,738
2015	1,485,395.10	26.95	3.71	55,108.16	25.51	0.9466	1,406,030
2016	768,915.68	26.04	3.84	29,526.36	25.56	0.9816	754,745
	54,332,612.11			1,503,662.71			37,072,347
	COMPOSITE REMAINING LIFE, YEARS..					24.65	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 344 GENERATORS

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)
FT. MYERS UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 60-R2							
PROBABLE RETIREMENT YEAR.. 6-2043							
2003	8,094,955.50	37.28	2.68	216,944.81	24.72	0.6631	5,367,684
2008	2,221.63	33.11	3.02	67.09	25.10	0.7581	1,684
2011	90,297.47	30.51	3.28	2,961.76	25.29	0.8289	74,848
2016	1,898,869.82	26.04	3.84	72,916.60	25.56	0.9816	1,863,874
	10,086,344.42			292,890.26			7,308,090
	COMPOSITE REMAINING LIFE, YEARS..					24.95	
FT. MYERS PEAKERS							
INTERIM SURVIVOR CURVE.. IOWA 60-R2							
PROBABLE RETIREMENT YEAR.. 6-2056							
2016	4,525,752.36	37.28	2.68	121,290.16	36.81	0.9874	4,468,683
	4,525,752.36			121,290.16			4,468,683
	COMPOSITE REMAINING LIFE, YEARS..					36.84	
MANATEE UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 60-R2							
PROBABLE RETIREMENT YEAR.. 6-2045							
2005	40,888,853.50	37.28	2.68	1,095,821.27	26.56	0.7125	29,131,264
2008	181,730.67	34.80	2.87	5,215.67	26.82	0.7707	140,058
2011	27,256.60	32.25	3.10	844.95	27.05	0.8388	22,862
2012	123,879.61	31.39	3.19	3,951.76	27.12	0.8640	107,028
2013	125,887.59	30.51	3.28	4,129.11	27.18	0.8909	112,148
2014	107,679.34	29.63	3.37	3,628.79	27.25	0.9197	99,031
	41,455,287.31			1,113,591.55			29,612,391
	COMPOSITE REMAINING LIFE, YEARS..					26.59	
MARTIN UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 60-R2							
PROBABLE RETIREMENT YEAR.. 6-2034							
1994	14,426,002.30	37.28	2.68	386,616.86	16.48	0.4421	6,377,159
2006	2,382,473.47	26.95	3.71	88,389.77	16.92	0.6278	1,495,788
2007	62,054.97	26.04	3.84	2,382.91	16.95	0.6509	40,393

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 344 GENERATORS

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)
MARTIN UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 60-R2							
PROBABLE RETIREMENT YEAR.. 6-2034							
2008	134,270.15	25.13	3.98	5,343.95	16.98	0.6757	90,725
2014	6,796,078.37	19.54	5.12	347,959.21	17.12	0.8762	5,954,384
2016	3,699,348.81	17.64	5.67	209,753.08	17.16	0.9728	3,598,690
	27,500,228.07			1,040,445.78			17,557,139
	COMPOSITE REMAINING LIFE, YEARS..					16.87	
MARTIN UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 60-R2							
PROBABLE RETIREMENT YEAR.. 6-2034							
1994	16,311,150.15	37.28	2.68	437,138.82	16.48	0.4421	7,210,507
2003	4,658,004.49	29.63	3.37	156,974.75	16.83	0.5680	2,645,793
2008	3,205,342.71	25.13	3.98	127,572.64	16.98	0.6757	2,165,818
2014	5,401,380.71	19.54	5.12	276,550.69	17.12	0.8762	4,732,420
2016	1,995,332.02	17.64	5.67	113,135.33	17.16	0.9728	1,941,039
	31,571,210.08			1,111,372.23			18,695,577
	COMPOSITE REMAINING LIFE, YEARS..					16.82	
MARTIN UNIT 8							
INTERIM SURVIVOR CURVE.. IOWA 60-R2							
PROBABLE RETIREMENT YEAR.. 6-2045							
2001	10,116,905.72	40.44	2.47	249,887.57	26.17	0.6471	6,546,953
2005	26,561,238.54	37.28	2.68	711,841.19	26.56	0.7125	18,923,554
2007	182,872.49	35.64	2.81	5,138.72	26.74	0.7503	137,206
2009	156,130.82	33.96	2.94	4,590.25	26.90	0.7921	123,673
2010	5,716.63	33.11	3.02	172.64	26.98	0.8149	4,658
2012	96,752.89	31.39	3.19	3,086.42	27.12	0.8640	83,592
2014	276,215.88	29.63	3.37	9,308.48	27.25	0.9197	254,030
2015	1,609,826.38	28.74	3.48	56,021.96	27.31	0.9502	1,529,721
2016	1,814,246.68	27.85	3.59	65,131.46	27.37	0.9828	1,782,969
	40,819,906.03			1,105,178.69			29,386,356
	COMPOSITE REMAINING LIFE, YEARS..					26.59	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 344 GENERATORS

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)
SANFORD COMMON INTERIM SURVIVOR CURVE.. IOWA 60-R2 PROBABLE RETIREMENT YEAR.. 6-2043							
2011	191,076.28	30.51	3.28	6,267.30	25.29	0.8289	158,385
	191,076.28			6,267.30			158,385
	COMPOSITE REMAINING LIFE, YEARS..					25.27	

SANFORD UNIT 4
INTERIM SURVIVOR CURVE.. IOWA 60-R2
PROBABLE RETIREMENT YEAR.. 6-2043

1972	1,709,039.39	55.90	1.79	30,591.81	19.77	0.3537	604,436
1989	361,509.42	47.50	2.11	7,627.85	23.16	0.4876	176,265
1992	22,847.81	45.52	2.20	502.65	23.57	0.5178	11,830
2003	21,368,979.86	37.28	2.68	572,688.66	24.72	0.6631	14,169,557
2009	126,338.99	32.25	3.10	3,916.51	25.17	0.7805	98,604
2013	4,899,175.99	28.74	3.48	170,491.32	25.41	0.8841	4,331,508
2014	1,963,043.77	27.85	3.59	70,473.27	25.46	0.9142	1,794,575
2016	1,991,020.44	26.04	3.84	76,455.18	25.56	0.9816	1,954,326
	32,441,955.67			932,747.25			23,141,101
	COMPOSITE REMAINING LIFE, YEARS..					24.81	

SANFORD UNIT 5
INTERIM SURVIVOR CURVE.. IOWA 60-R2
PROBABLE RETIREMENT YEAR.. 6-2042

1972	1,337,695.67	55.55	1.80	24,078.52	19.31	0.3476	464,996
1985	12,116.19	49.34	2.03	245.96	21.87	0.4433	5,371
1989	9,086.75	46.85	2.13	193.55	22.45	0.4792	4,354
1991	14,188.34	45.52	2.20	312.14	22.70	0.4987	7,075
1992	88,500.86	44.83	2.23	1,973.57	22.82	0.5090	45,050
1993	156,136.67	44.13	2.27	3,544.30	22.94	0.5198	81,165
2002	22,438,145.75	37.28	2.68	601,342.31	23.80	0.6384	14,324,737
2003	576,544.31	36.46	2.74	15,797.31	23.88	0.6550	377,613
2009	42,856.05	31.39	3.19	1,367.11	24.29	0.7738	33,162
2010	124,511.53	30.51	3.28	4,083.98	24.34	0.7978	99,332

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 344 GENERATORS

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)

SANFORD UNIT 5
INTERIM SURVIVOR CURVE.. IOWA 60-R2
PROBABLE RETIREMENT YEAR.. 6-2042

2012	3,981,983.91	28.74	3.48	138,573.04	24.45	0.8507	3,387,593
2015	1,855,224.23	26.04	3.84	71,240.61	24.60	0.9447	1,752,630
2016	1,561,449.64	25.13	3.98	62,145.70	24.65	0.9809	1,531,626
	32,198,439.90			924,898.10			22,114,704

COMPOSITE REMAINING LIFE, YEARS.. 23.91

TURKEY POINT UNIT 5
INTERIM SURVIVOR CURVE.. IOWA 60-R2
PROBABLE RETIREMENT YEAR.. 6-2047

2007	40,799,431.21	37.28	2.68	1,093,424.76	28.41	0.7621	31,092,023
2008	16,675.79	36.46	2.74	456.92	28.51	0.7820	13,040
2009	181,377.69	35.64	2.81	5,096.71	28.60	0.8025	145,550
2010	50,800.90	34.80	2.87	1,457.99	28.69	0.8244	41,882
2011	5,586.90	33.96	2.94	164.25	28.77	0.8472	4,733
2014	180,048.23	31.39	3.19	5,743.54	29.01	0.9242	166,397
	41,233,920.72			1,106,344.17			31,463,625

COMPOSITE REMAINING LIFE, YEARS.. 28.44

WEST COUNTY UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 60-R2
PROBABLE RETIREMENT YEAR.. 6-2049

2009	47,474,695.23	37.28	2.68	1,272,321.83	30.26	0.8117	38,535,210
2011	270,059.12	35.64	2.81	7,588.66	30.47	0.8549	230,884
2014	89,067.74	33.11	3.02	2,689.85	30.74	0.9284	82,692
	47,833,822.09			1,282,600.34			38,848,786

COMPOSITE REMAINING LIFE, YEARS.. 30.29

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 344 GENERATORS

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)
WEST COUNTY UNIT 2							
INTERIM SURVIVOR CURVE.. IOWA 60-R2							
PROBABLE RETIREMENT YEAR.. 6-2049							
2009	41,185,085.00	37.28	2.68	1,103,760.28	30.26	0.8117	33,429,933
2012	252,989.52	34.80	2.87	7,260.80	30.56	0.8782	222,165
2013	626,593.35	33.96	2.94	18,421.84	30.66	0.9028	565,707
2015	398,491.86	32.25	3.10	12,353.25	30.83	0.9560	380,946
	42,463,159.73			1,141,796.17			34,598,751
	COMPOSITE REMAINING LIFE, YEARS..					30.30	
WEST COUNTY UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 60-R2							
PROBABLE RETIREMENT YEAR.. 6-2051							
2011	61,353,337.78	37.28	2.68	1,644,269.45	32.12	0.8616	52,861,422
2012	241,944.15	36.46	2.74	6,629.27	32.23	0.8840	213,874
2014	2,385,635.12	34.80	2.87	68,467.73	32.44	0.9322	2,223,841
	63,980,917.05			1,719,366.45			55,299,137
	COMPOSITE REMAINING LIFE, YEARS..					32.16	
CAPE CANAVERAL COMBINED CYCLE							
INTERIM SURVIVOR CURVE.. IOWA 60-R2							
PROBABLE RETIREMENT YEAR.. 6-2053							
2013	68,747,814.85	37.28	2.68	1,842,441.44	33.99	0.9118	62,680,820
2014	165,872.15	36.46	2.74	4,544.90	34.11	0.9356	155,182
2016	497,598.65	34.80	2.87	14,281.08	34.33	0.9865	490,876
	69,411,285.65			1,861,267.42			63,326,878
	COMPOSITE REMAINING LIFE, YEARS..					34.02	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 344 GENERATORS

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)
RIVIERA COMBINED CYCLE INTERIM SURVIVOR CURVE.. IOWA 60-R2 PROBABLE RETIREMENT YEAR.. 6-2054							
2014	77,619,459.11	37.28	2.68	2,080,201.50	34.93	0.9370	72,726,328
	77,619,459.11			2,080,201.50			72,726,328
	COMPOSITE REMAINING LIFE, YEARS..					34.96	
PT EVERGLADES COMBINED CYCLE INTERIM SURVIVOR CURVE.. IOWA 60-R2 PROBABLE RETIREMENT YEAR.. 6-2056							
2016	94,453,593.67	37.28	2.68	2,531,356.31	36.81	0.9874	93,262,534
	94,453,593.67			2,531,356.31			93,262,534
	COMPOSITE REMAINING LIFE, YEARS..					36.84	
	791,215,955.74			22,252,428.30			621,364,524
	COMPOSITE REMAINING LIFE, YEARS..					27.92	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 345 ACCESSORY ELECTRIC 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)
LAUDERDALE GTS							
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5							
PROBABLE RETIREMENT YEAR.. 6-2028							
1970	256,122.04	47.03	2.13	5,455.40	8.91	0.1895	48,522
1979	57,114.99	42.95	2.33	1,330.78	10.03	0.2335	13,338
2002	101,513.78	25.19	3.97	4,030.10	11.19	0.4442	45,094
2003	77,025.82	24.27	4.12	3,173.46	11.21	0.4619	35,577
2014	108,296.73	13.84	7.23	7,829.85	11.38	0.8223	89,047
2016	1,760,936.07	11.89	8.41	148,094.72	11.40	0.9588	1,688,368
	2,361,009.43			169,914.31			1,919,946
COMPOSITE REMAINING LIFE, YEARS..						11.30	

FT. MYERS GTS
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5
PROBABLE RETIREMENT YEAR.. 6-2028

1974	521,919.28	45.48	2.20	11,482.22	9.47	0.2082	108,674
2002	59,205.35	25.19	3.97	2,350.45	11.19	0.4442	26,300
2004	12,430.00	23.35	4.28	532.00	11.23	0.4809	5,978
2005	125,946.22	22.42	4.46	5,617.20	11.25	0.5018	63,197
2010	57,254.69	17.70	5.65	3,234.89	11.33	0.6401	36,649
2012	44,656.31	15.78	6.34	2,831.21	11.36	0.7199	32,148
2014	807,617.18	13.84	7.23	58,390.72	11.38	0.8223	664,063
	1,629,029.03			84,438.69			937,009
COMPOSITE REMAINING LIFE, YEARS..						11.10	

LAUDERDALE COMMON
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5
PROBABLE RETIREMENT YEAR.. 6-2033

1984	52,326.97	42.95	2.33	1,219.22	14.11	0.3285	17,190
1990	432,835.98	39.14	2.55	11,037.32	14.88	0.3802	164,551
1991	655,213.25	38.43	2.60	17,035.54	14.98	0.3898	255,402
1993	10,428,917.44	36.96	2.71	282,623.66	15.17	0.4104	4,280,445
2003	34,502.21	28.77	3.48	1,200.68	15.83	0.5502	18,984

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 345 ACCESSORY ELECTRIC 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)
LAUDERDALE COMMON							
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5							
PROBABLE RETIREMENT YEAR.. 6-2033							
2010	5,673.58	22.42	4.46	253.04	16.10	0.7181	4,074
2012	33,735.56	20.55	4.87	1,642.92	16.16	0.7864	26,529
2015	160,170.56	17.70	5.65	9,049.64	16.23	0.9170	146,868
	11,803,375.55			324,062.02			4,914,043
	COMPOSITE REMAINING LIFE, YEARS..					15.16	

LAUDERDALE UNIT 4
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5
PROBABLE RETIREMENT YEAR.. 6-2033

1957	131,728.00	49.84	2.01	2,647.73	7.82	0.1569	20,668
1983	99,969.38	43.50	2.30	2,299.30	13.95	0.3207	32,059
1984	32,399.62	42.95	2.33	754.91	14.11	0.3285	10,644
1988	4,127.27	40.49	2.47	101.94	14.65	0.3618	1,493
1990	235,124.23	39.14	2.55	5,995.67	14.88	0.3802	89,387
1993	23,324,951.97	36.96	2.71	632,106.20	15.17	0.4104	9,573,493
1994	483,262.75	36.20	2.76	13,338.05	15.25	0.4213	203,584
1995	43,272.74	35.43	2.82	1,220.29	15.33	0.4327	18,723
1997	127,098.68	33.84	2.96	3,762.12	15.48	0.4575	58,141
1999	109,357.26	32.19	3.11	3,401.01	15.61	0.4849	53,031
2007	114,704.38	25.19	3.97	4,553.76	16.00	0.6352	72,857
2008	14,199.60	24.27	4.12	585.02	16.03	0.6605	9,379
2009	55,887.70	23.35	4.28	2,391.99	16.07	0.6882	38,463
2010	429,313.70	22.42	4.46	19,147.39	16.10	0.7181	308,294
2012	3,386,021.11	20.55	4.87	164,899.23	16.16	0.7864	2,662,665
2015	38,445.04	17.70	5.65	2,172.14	16.23	0.9170	35,252
	28,629,863.43			859,376.75			13,188,133
	COMPOSITE REMAINING LIFE, YEARS..					15.35	

LAUDERDALE UNIT 5
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5
PROBABLE RETIREMENT YEAR.. 6-2033

1958	41,985.00	49.80	2.01	843.90	8.05	0.1617	6,787
1989	46,945.17	39.82	2.51	1,178.32	14.77	0.3709	17,413
1990	157,858.87	39.14	2.55	4,025.40	14.88	0.3802	60,013
1991	35,667.71	38.43	2.60	927.36	14.98	0.3898	13,903

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 345 ACCESSORY ELECTRIC 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)
LAUDERDALE UNIT 5							
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5							
PROBABLE RETIREMENT YEAR.. 6-2033							
1993	18,907,752.69	36.96	2.71	512,400.10	15.17	0.4104	7,760,498
1994	347,245.49	36.20	2.76	9,583.98	15.25	0.4213	146,284
1997	114,011.05	33.84	2.96	3,374.73	15.48	0.4575	52,154
1999	98,320.57	32.19	3.11	3,057.77	15.61	0.4849	47,679
2008	102,833.73	24.27	4.12	4,236.75	16.03	0.6605	67,921
2009	62,941.74	23.35	4.28	2,693.91	16.07	0.6882	43,318
2010	211,755.66	22.42	4.46	9,444.30	16.10	0.7181	152,064
2012	991,385.72	20.55	4.87	48,280.48	16.16	0.7864	779,596
2013	2,508,946.39	19.60	5.10	127,956.27	16.18	0.8255	2,071,160
2015	309,922.68	17.70	5.65	17,510.63	16.23	0.9170	284,184
	23,937,572.47			745,513.90			11,502,974

COMPOSITE REMAINING LIFE, YEARS.. 15.43

LAUDERDALE PEAKERS
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5
PROBABLE RETIREMENT YEAR.. 6-2056

2016	32,671,994.87	36.96	2.71	885,411.06	36.48	0.9870	32,247,586
	32,671,994.87			885,411.06			32,247,586

COMPOSITE REMAINING LIFE, YEARS.. 36.42

FT. MYERS COMMON
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5
PROBABLE RETIREMENT YEAR.. 6-2043

1958	12,560.15	49.99	2.00	251.20	8.63	0.1726	2,168
1961	1,947.59	49.97	2.00	38.95	9.61	0.1923	375
1963	7,260.27	49.95	2.00	145.21	10.33	0.2068	1,501
1969	50,972.01	49.75	2.01	1,024.54	12.74	0.2561	13,053
1991	14,876.06	44.54	2.25	334.71	21.66	0.4863	7,234
1995	32,714.60	42.37	2.36	772.06	22.72	0.5362	17,543
2014	960,973.31	27.88	3.59	34,498.94	25.46	0.9132	877,561
	1,081,303.99			37,065.61			919,435

COMPOSITE REMAINING LIFE, YEARS.. 24.81

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 345 ACCESSORY ELECTRIC 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)
FT. MYERS UNIT 2							
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5							
PROBABLE RETIREMENT YEAR.. 6-2043							
1958	131,165.95	49.99	2.00	2,623.32	8.63	0.1726	22,643
1969	485,536.22	49.75	2.01	9,759.28	12.74	0.2561	124,336
1984	27,288.87	47.35	2.11	575.80	19.28	0.4072	11,111
1988	35,354.09	45.90	2.18	770.72	20.73	0.4516	15,967
1989	4,354.85	45.48	2.20	95.81	21.05	0.4628	2,016
1991	32,787.82	44.54	2.25	737.73	21.66	0.4863	15,945
1994	5,235.52	42.95	2.33	121.99	22.47	0.5232	2,739
2000	18,591,284.61	39.14	2.55	474,077.76	23.75	0.6068	11,281,192
2001	9,008,386.49	38.43	2.60	234,218.05	23.93	0.6227	5,609,432
2002	21,430,880.65	37.70	2.65	567,918.34	24.09	0.6390	13,694,118
2008	13,381.48	33.02	3.03	405.46	24.90	0.7541	10,091
2011	182,148.00	30.50	3.28	5,974.45	25.21	0.8266	150,556
2012	17,825.18	29.64	3.37	600.71	25.30	0.8536	15,215
2013	1,174,877.61	28.77	3.48	40,885.74	25.38	0.8822	1,036,442
2014	177,554.85	27.88	3.59	6,374.22	25.46	0.9132	162,143
2015	291,518.84	26.99	3.71	10,815.35	25.54	0.9463	275,858
2016	148,619.95	26.09	3.83	5,692.14	25.61	0.9816	145,885
51,758,200.98				1,361,646.87			32,575,689

COMPOSITE REMAINING LIFE, YEARS..

23.92

FT. MYERS UNIT 3

INTERIM SURVIVOR CURVE.. IOWA 50-R2.5

PROBABLE RETIREMENT YEAR.. 6-2043

2003	9,293,868.23	36.96	2.71	251,863.83	24.25	0.6561	6,097,800
2004	12,430.00	36.20	2.76	343.07	24.39	0.6738	8,375
2005	46,277.58	35.43	2.82	1,305.03	24.53	0.6924	32,040
2007	19,264.34	33.84	2.96	570.22	24.78	0.7323	14,107
2008	22,682.60	33.02	3.03	687.28	24.90	0.7541	17,105
2016	19,551,806.47	26.09	3.83	748,834.19	25.61	0.9816	19,192,053
28,946,329.22				1,003,603.62			25,361,480

COMPOSITE REMAINING LIFE, YEARS..

25.27

FLORIDA POWER AND LIGHT COMPANY

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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)
FT. MYERS PEAKERS							
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5							
PROBABLE RETIREMENT YEAR.. 6-2056							
2016	5,715,245.83	36.96	2.71	154,883.16	36.48	0.9870	5,641,005
	5,715,245.83			154,883.16			5,641,005
	COMPOSITE REMAINING LIFE, YEARS..					36.42	

MANATEE UNIT 3
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5
PROBABLE RETIREMENT YEAR.. 6-2045

2005	38,042,496.36	36.96	2.71	1,030,951.65	26.10	0.7062	26,864,470
2007	5,449,768.72	35.43	2.82	153,683.48	26.40	0.7451	4,060,786
2008	18,774.10	34.64	2.89	542.57	26.54	0.7662	14,384
2011	331.84	32.19	3.11	10.32	26.91	0.8360	277
2013	41,780.03	30.50	3.28	1,370.38	27.13	0.8895	37,164
2014	1,369,176.00	29.64	3.37	46,141.23	27.22	0.9184	1,257,383
2015	247,536.07	28.77	3.48	8,614.26	27.31	0.9493	234,974
2016	33,889.54	27.88	3.59	1,216.63	27.40	0.9828	33,306
	45,203,752.66			1,242,530.52			32,502,744
	COMPOSITE REMAINING LIFE, YEARS..					26.16	

MARTIN COMMON
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5
PROBABLE RETIREMENT YEAR.. 6-2034

1994	4,580,781.41	36.96	2.71	124,139.18	16.06	0.4345	1,990,441
1996	95,230.00	35.43	2.82	2,685.49	16.24	0.4584	43,651
2010	292,498.67	23.35	4.28	12,518.94	17.04	0.7298	213,454
2015	3,461,283.07	18.65	5.36	185,524.77	17.19	0.9217	3,190,334
	8,429,793.15			324,868.38			5,437,880
	COMPOSITE REMAINING LIFE, YEARS..					16.74	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 345 ACCESSORY ELECTRIC 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)
MARTIN UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5							
PROBABLE RETIREMENT YEAR.. 6-2034							
1994	21,721,158.47	36.96	2.71	588,643.39	16.06	0.4345	9,438,278
1995	91,347.40	36.20	2.76	2,521.19	16.16	0.4464	40,778
1999	107,560.84	33.02	3.03	3,259.09	16.47	0.4988	53,650
2008	101,442.50	25.19	3.97	4,027.27	16.96	0.6733	68,299
2009	413,745.67	24.27	4.12	17,046.32	17.00	0.7005	289,808
2010	20,125.71	23.35	4.28	861.38	17.04	0.7298	14,687
2011	30,970.95	22.42	4.46	1,381.30	17.07	0.7614	23,580
2012	12,878.07	21.49	4.65	598.83	17.10	0.7957	10,247
2014	3,709,936.63	19.60	5.10	189,206.77	17.16	0.8755	3,248,087
2015	13,464.75	18.65	5.36	721.71	17.19	0.9217	12,411
2016	996,671.39	17.70	5.65	56,311.93	17.21	0.9723	969,084
	27,219,302.38			864,579.18			14,168,909
	COMPOSITE REMAINING LIFE, YEARS..					16.39	

MARTIN UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5							
PROBABLE RETIREMENT YEAR.. 6-2034							
1994	19,317,241.74	36.96	2.71	523,497.25	16.06	0.4345	8,393,728
1995	84,397.34	36.20	2.76	2,329.37	16.16	0.4464	37,676
1999	100,066.80	33.02	3.03	3,032.02	16.47	0.4988	49,912
2003	377,835.50	29.64	3.37	12,733.06	16.72	0.5641	213,137
2008	23,173.85	25.19	3.97	920.00	16.96	0.6733	15,602
2009	385,386.11	24.27	4.12	15,877.91	17.00	0.7005	269,944
2011	52,489.41	22.42	4.46	2,341.03	17.07	0.7614	39,964
2012	33,780.88	21.49	4.65	1,570.81	17.10	0.7957	26,880
2014	3,476,001.62	19.60	5.10	177,276.08	17.16	0.8755	3,043,274
2015	9,564.61	18.65	5.36	512.66	17.19	0.9217	8,816
	23,859,937.86			740,090.19			12,098,933
	COMPOSITE REMAINING LIFE, YEARS..					16.35	

MARTIN UNIT 8							
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5							
PROBABLE RETIREMENT YEAR.. 6-2045							
2001	12,403,278.23	39.82	2.51	311,322.28	25.37	0.6371	7,902,377
2005	30,296,903.07	36.96	2.71	821,046.07	26.10	0.7062	21,394,764

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 345 ACCESSORY ELECTRIC 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)
MARTIN UNIT 8							
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5							
PROBABLE RETIREMENT YEAR.. 6-2045							
2006	5,279,466.88	36.20	2.76	145,713.29	26.25	0.7251	3,828,353
2007	35,809.47	35.43	2.82	1,009.83	26.40	0.7451	26,683
2009	55,450.41	33.84	2.96	1,641.33	26.67	0.7881	43,702
2012	29,382.80	31.35	3.19	937.31	27.02	0.8619	25,324
2013	39,047.68	30.50	3.28	1,280.76	27.13	0.8895	34,733
2014	931,377.99	29.64	3.37	31,387.44	27.22	0.9184	855,331
2015	1,171,757.30	28.77	3.48	40,777.15	27.31	0.9493	1,112,291
2016	23,800.94	27.88	3.59	854.45	27.40	0.9828	23,391
	50,266,274.77			1,355,969.91			35,246,949

COMPOSITE REMAINING LIFE, YEARS.. 25.99

SANFORD COMMON
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5
PROBABLE RETIREMENT YEAR.. 6-2043

1972	433,812.71	49.55	2.02	8,763.02	14.07	0.2840	123,185
1983	907.82	47.65	2.10	19.06	18.89	0.3964	360
1992	14,835.87	44.03	2.27	336.77	21.95	0.4985	7,396
2002	588,939.08	37.70	2.65	15,606.89	24.09	0.6390	376,326
2008	92,341.48	33.02	3.03	2,797.95	24.90	0.7541	69,634
2011	73,766.20	30.50	3.28	2,419.53	25.21	0.8266	60,972
2012	734.85	29.64	3.37	24.76	25.30	0.8536	627
2014	833,460.44	27.88	3.59	29,921.23	25.46	0.9132	761,116
2016	48,558.31	26.09	3.83	1,859.78	25.61	0.9816	47,665
	2,087,356.76			61,748.99			1,447,281

COMPOSITE REMAINING LIFE, YEARS.. 23.44

SANFORD UNIT 4
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5
PROBABLE RETIREMENT YEAR.. 6-2043

1972	2,236,923.04	49.55	2.02	45,185.85	14.07	0.2840	635,197
1976	18,459.41	49.12	2.04	376.57	15.87	0.3231	5,964
1982	30,652.51	47.93	2.09	640.64	18.49	0.3858	11,825
1983	12,658.27	47.65	2.10	265.82	18.89	0.3964	5,018
1989	16,521.52	45.48	2.20	363.47	21.05	0.4628	7,647
1991	9,056.31	44.54	2.25	203.77	21.66	0.4863	4,404

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 345 ACCESSORY ELECTRIC 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)
SANFORD UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5							
PROBABLE RETIREMENT YEAR.. 6-2043							
1992	4,898.79	44.03	2.27	111.20	21.95	0.4985	2,442
1993	15,298.44	43.50	2.30	351.86	22.22	0.5108	7,814
1995	65,000.56	42.37	2.36	1,534.01	22.72	0.5362	34,855
2002	964,116.39	37.70	2.65	25,549.08	24.09	0.6390	616,061
2003	26,728,527.44	36.96	2.71	724,343.09	24.25	0.6561	17,536,854
2007	224,046.65	33.84	2.96	6,631.78	24.78	0.7323	164,063
2008	73,397.53	33.02	3.03	2,223.95	24.90	0.7541	55,348
2009	728,116.56	32.19	3.11	22,644.43	25.01	0.7770	565,710
2010	262,265.83	31.35	3.19	8,366.28	25.11	0.8010	210,064
2011	77,000.38	30.50	3.28	2,525.61	25.21	0.8266	63,645
2013	13,611.35	28.77	3.48	473.67	25.38	0.8822	12,008
2014	599,692.12	27.88	3.59	21,528.95	25.46	0.9132	547,639
2015	108,339.74	26.99	3.71	4,019.40	25.54	0.9463	102,520
2016	1,417,605.83	26.09	3.83	54,294.30	25.61	0.9816	1,391,522
	33,606,188.67			921,633.73			21,980,600
	COMPOSITE REMAINING LIFE, YEARS..					23.85	

SANFORD UNIT 5
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5
PROBABLE RETIREMENT YEAR.. 6-2042

1972	1,870,052.41	49.47	2.02	37,775.06	13.93	0.2816	526,569
1983	12,594.10	47.35	2.11	265.74	18.54	0.3916	4,931
1989	14,402.98	45.02	2.22	319.75	20.55	0.4565	6,574
1991	3,743.91	44.03	2.27	84.99	21.11	0.4795	1,795
1992	15,190.67	43.50	2.30	349.39	21.37	0.4913	7,463
1993	14,046.35	42.95	2.33	327.28	21.62	0.5034	7,071
1995	65,000.56	41.76	2.39	1,553.51	22.07	0.5285	34,353
2002	28,314,259.76	36.96	2.71	767,316.44	23.33	0.6312	17,872,527
2003	286,191.80	36.20	2.76	7,898.89	23.47	0.6483	185,550
2007	90,285.00	33.02	3.03	2,735.64	23.96	0.7256	65,513
2008	370,735.01	32.19	3.11	11,529.86	24.06	0.7474	277,102
2009	650,063.24	31.35	3.19	20,737.02	24.16	0.7707	500,971
2010	40,911.41	30.50	3.28	1,341.89	24.25	0.7951	32,528
2011	15,353.16	29.64	3.37	517.40	24.34	0.8212	12,608

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 345 ACCESSORY ELECTRIC 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)
SANFORD UNIT 5							
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5							
PROBABLE RETIREMENT YEAR.. 6-2042							
2014	7,652.48	26.99	3.71	283.91	24.57	0.9103	6,966
2015	1,279,543.23	26.09	3.83	49,006.51	24.64	0.9444	1,208,426
2016	16,287.99	25.19	3.97	646.63	24.70	0.9806	15,971
	33,066,314.06			902,689.91			20,766,918
	COMPOSITE REMAINING LIFE, YEARS..					23.01	
TURKEY POINT UNIT 5							
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5							
PROBABLE RETIREMENT YEAR.. 6-2047							
2005	584,155.73	38.43	2.60	15,188.05	27.59	0.7179	419,383
2007	43,970,052.11	36.96	2.71	1,191,588.41	27.96	0.7565	33,262,905
2008	6,784,242.92	36.20	2.76	187,245.10	28.12	0.7768	5,270,000
2010	42,520.16	34.64	2.89	1,228.83	28.43	0.8207	34,898
2011	799.30	33.84	2.96	23.66	28.57	0.8443	675
2012	41,733.18	33.02	3.03	1,264.52	28.70	0.8692	36,273
2013	13,557.64	32.19	3.11	421.64	28.83	0.8956	12,142
	51,437,061.04			1,396,960.21			39,036,276
	COMPOSITE REMAINING LIFE, YEARS..					27.94	
WEST COUNTY COMMON							
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5							
PROBABLE RETIREMENT YEAR.. 6-2051							
2009	3,713,949.45	38.43	2.60	96,562.69	31.32	0.8150	3,026,832
2011	2,967,365.25	36.96	2.71	80,415.60	31.72	0.8582	2,546,682
2012	186,013.60	36.20	2.76	5,133.98	31.90	0.8812	163,919
2014	980,800.65	34.64	2.89	28,345.14	32.24	0.9307	912,851
2015	140,004.10	33.84	2.96	4,144.12	32.39	0.9572	134,005
	7,988,133.05			214,601.53			6,784,289
	COMPOSITE REMAINING LIFE, YEARS..					31.61	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 345 ACCESSORY ELECTRIC 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)
WEST COUNTY UNIT 1							
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5							
PROBABLE RETIREMENT YEAR.. 6-2049							
2009	67,898,578.58	36.96	2.71	1,840,051.48	29.83	0.8071	54,800,264
2010	217,254.69	36.20	2.76	5,996.23	30.01	0.8290	180,106
2011	50,046.79	35.43	2.82	1,411.32	30.17	0.8515	42,617
	68,165,880.06			1,847,459.03			55,022,987
	COMPOSITE REMAINING LIFE, YEARS..					29.78	
WEST COUNTY UNIT 2							
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5							
PROBABLE RETIREMENT YEAR.. 6-2049							
2009	29,992,185.15	36.96	2.71	812,788.22	29.83	0.8071	24,206,393
2010	47,257.06	36.20	2.76	1,304.29	30.01	0.8290	39,177
	30,039,442.21			814,092.51			24,245,570
	COMPOSITE REMAINING LIFE, YEARS..					29.78	
WEST COUNTY UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5							
PROBABLE RETIREMENT YEAR.. 6-2051							
2009	66,305.83	38.43	2.60	1,723.95	31.32	0.8150	54,039
2011	44,878,164.69	36.96	2.71	1,216,198.26	31.72	0.8582	38,515,787
	44,944,470.52			1,217,922.21			38,569,826
	COMPOSITE REMAINING LIFE, YEARS..					31.67	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 345 ACCESSORY ELECTRIC 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)
CAPE CANAVERAL COMBINED CYCLE							
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5							
PROBABLE RETIREMENT YEAR.. 6-2053							
2013	104,173,939.28	36.96	2.71	2,823,113.75	33.62	0.9096	94,759,740
2014	5,559,253.34	36.20	2.76	153,435.39	33.81	0.9340	5,192,231
2015	4,837,284.52	35.43	2.82	136,411.42	33.99	0.9594	4,640,697
2016	31,587.37	34.64	2.89	912.87	34.16	0.9861	31,150
114,602,064.51				3,113,873.43	104,623,818		
COMPOSITE REMAINING LIFE, YEARS..						33.60	
RIVIERA COMBINED CYCLE							
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5							
PROBABLE RETIREMENT YEAR.. 6-2054							
2002	719,018.00	44.54	2.25	16,177.90	31.14	0.6992	502,701
2014	79,633,671.39	36.96	2.71	2,158,072.49	34.57	0.9353	74,484,558
2016	181,379.74	35.43	2.82	5,114.91	34.95	0.9865	178,922
80,534,069.13				2,179,365.30	75,166,181		
COMPOSITE REMAINING LIFE, YEARS..						34.49	
PT EVERGLADES COMBINED CYCLE							
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5							
PROBABLE RETIREMENT YEAR.. 6-2056							
2016	88,237,692.49	36.96	2.71	2,391,241.47	36.48	0.9870	87,091,485
88,237,692.49				2,391,241.47	87,091,485		
COMPOSITE REMAINING LIFE, YEARS..						36.42	
DESOTO SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2039							
2009	26,137,080.76	30.00	3.33	870,364.79	22.50	0.7500	19,602,811
2012	609,164.74	27.00	3.70	22,539.10	22.50	0.8333	507,635
26,746,245.50				892,903.89	20,110,446		
COMPOSITE REMAINING LIFE, YEARS..						22.52	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 345 ACCESSORY ELECTRIC 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)
SPACE COAST SOLAR INTERIM SURVIVOR CURVE.. SQUARE PROBABLE RETIREMENT YEAR.. 6-2040							
2010	6,126,698.76	30.00	3.33	204,019.07	23.50	0.7833	4,799,227
	6,126,698.76			204,019.07			4,799,227
	COMPOSITE REMAINING LIFE, YEARS..					23.52	
MARTIN SOLAR INTERIM SURVIVOR CURVE.. SQUARE PROBABLE RETIREMENT YEAR.. 6-2045							
2010	4,058,294.36	35.00	2.86	116,067.22	28.50	0.8143	3,304,629
2012	66,909.57	33.00	3.03	2,027.36	28.50	0.8636	57,786
	4,125,203.93			118,094.58			3,362,415
	COMPOSITE REMAINING LIFE, YEARS..					28.47	
BABCOCK RANCH SOLAR INTERIM SURVIVOR CURVE.. SQUARE PROBABLE RETIREMENT YEAR.. 6-2046							
2016	23,850,526.21	30.00	3.33	794,222.52	29.50	0.9833	23,452,938
	23,850,526.21			794,222.52			23,452,938
	COMPOSITE REMAINING LIFE, YEARS..					29.53	
MANATEE SOLAR INTERIM SURVIVOR CURVE.. SQUARE PROBABLE RETIREMENT YEAR.. 6-2046							
2016	24,173,681.43	30.00	3.33	804,983.59	29.50	0.9833	23,770,706
	24,173,681.43			804,983.59			23,770,706
	COMPOSITE REMAINING LIFE, YEARS..					29.53	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 345 ACCESSORY ELECTRIC 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)
CITRUS SOLAR INTERIM SURVIVOR CURVE.. SQUARE PROBABLE RETIREMENT YEAR.. 6-2046							
2016	24,533,116.72	30.00	3.33	816,952.79	29.50	0.9833	24,124,150
	24,533,116.72			816,952.79			24,124,150
	COMPOSITE REMAINING LIFE, YEARS..					29.53	
OTHER SOLAR INTERIM SURVIVOR CURVE.. SQUARE PROBABLE RETIREMENT YEAR.. 6-2046							
2016	6,453,819.58	30.00	3.33	214,912.19	29.50	0.9833	6,346,234
	6,453,819.58			214,912.19			6,346,234
	COMPOSITE REMAINING LIFE, YEARS..					29.53	
	1,014,230,950.25			29,061,631.12			809,364,062
	COMPOSITE REMAINING LIFE, YEARS..					27.85	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 346 MISCELLANEOUS POWER PLANT 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)
LAUDERDALE GTS							
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5							
PROBABLE RETIREMENT YEAR.. 6-2028							
1972	17,391.86	43.73	2.29	398.27	9.71	0.2220	3,862
1987	23,230.45	35.87	2.79	648.13	10.38	0.2894	6,722
1988	15,201.74	35.22	2.84	431.73	10.42	0.2959	4,497
1992	573.30	32.47	3.08	17.66	10.57	0.3255	187
2015	4,836.18	12.82	7.80	377.22	11.33	0.8838	4,274
	61,233.53			1,873.01			19,542
COMPOSITE REMAINING LIFE, YEARS..						10.43	

LAUDERDALE COMMON
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5
PROBABLE RETIREMENT YEAR.. 6-2033

1966	7,730.52	47.26	2.12	163.89	12.19	0.2579	1,994
1972	2,033.93	45.56	2.19	44.54	12.82	0.2814	572
1973	3,299.74	45.22	2.21	72.92	12.91	0.2855	942
1975	545.36	44.51	2.25	12.27	13.11	0.2945	161
1978	9,012.50	43.32	2.31	208.19	13.38	0.3089	2,784
1979	18,347.58	42.89	2.33	427.50	13.47	0.3141	5,762
1980	16,989.95	42.44	2.36	400.96	13.55	0.3193	5,424
1981	301.19	41.98	2.38	7.17	13.64	0.3249	98
1982	20,737.71	41.51	2.41	499.78	13.72	0.3305	6,854
1983	918.75	41.02	2.44	22.42	13.81	0.3367	309
1984	24,399.50	40.51	2.47	602.67	13.89	0.3429	8,366
1985	8,158.50	39.98	2.50	203.96	13.97	0.3494	2,851
1986	1,431.21	39.44	2.54	36.35	14.05	0.3562	510
1987	378.95	38.89	2.57	9.74	14.13	0.3633	138
1990	3,581.75	37.13	2.69	96.35	14.36	0.3868	1,385
1991	42,906.17	36.51	2.74	1,175.63	14.44	0.3955	16,970
1992	2,219.82	35.87	2.79	61.93	14.51	0.4045	898
1993	298,904.17	35.22	2.84	8,488.88	14.58	0.4140	123,737
1994	20,006.44	34.56	2.89	578.19	14.66	0.4242	8,487
2001	52,182.88	29.49	3.39	1,769.00	15.15	0.5137	26,808
2007	125,935.65	24.63	4.06	5,112.99	15.55	0.6313	79,508
2008	34,816.14	23.78	4.21	1,465.76	15.61	0.6564	22,854
2011	168,325.85	21.16	4.73	7,961.81	15.80	0.7467	125,687

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 346 MISCELLANEOUS POWER PLANT 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)
LAUDERDALE COMMON							
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5							
PROBABLE RETIREMENT YEAR.. 6-2033							
2014	250,580.05	18.46	5.42	13,581.44	15.99	0.8662	217,052
2015	34,741.42	17.54	5.70	1,980.26	16.05	0.9151	31,790
2016	5,592.09	16.61	6.02	336.64	16.11	0.9699	5,424
	1,154,077.82			45,321.24			697,365
	COMPOSITE REMAINING LIFE, YEARS..					15.39	
LAUDERDALE UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5							
PROBABLE RETIREMENT YEAR.. 6-2033							
1993	2,215,977.59	35.22	2.84	62,933.76	14.58	0.4140	917,348
2005	115,581.35	26.30	3.80	4,392.09	15.42	0.5863	67,767
2008	103,836.53	23.78	4.21	4,371.52	15.61	0.6564	68,161
2010	4,815.46	22.05	4.54	218.62	15.74	0.7138	3,437
2013	56,428.89	19.37	5.16	2,911.73	15.93	0.8224	46,408
	2,496,639.82			74,827.72			1,103,121
	COMPOSITE REMAINING LIFE, YEARS..					14.74	
LAUDERDALE UNIT 5							
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5							
PROBABLE RETIREMENT YEAR.. 6-2033							
1993	1,546,900.25	35.22	2.84	43,931.97	14.58	0.4140	640,370
2006	100,216.24	25.47	3.93	3,938.50	15.48	0.6078	60,908
2013	92,152.97	19.37	5.16	4,755.09	15.93	0.8224	75,788
	1,739,269.46			52,625.56			777,066
	COMPOSITE REMAINING LIFE, YEARS..					14.77	
FT. MYERS COMMON							
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5							
PROBABLE RETIREMENT YEAR.. 6-2043							
1968	230.04	48.78	2.05	4.72	16.28	0.3337	77
1969	15,349.89	48.63	2.06	316.21	16.51	0.3395	5,211
1970	1,755.10	48.47	2.06	36.16	16.74	0.3454	606

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
FT. MYERS COMMON INTERIM SURVIVOR CURVE.. IOWA 50-S0.5 PROBABLE RETIREMENT YEAR.. 6-2043							
1971	4,844.35	48.30	2.07	100.28	16.96	0.3511	1,701
1972	1,058.13	48.12	2.08	22.01	17.18	0.3570	378
1973	2,132.62	47.92	2.09	44.57	17.39	0.3629	774
1974	27,189.98	47.72	2.10	570.99	17.61	0.3690	10,034
1975	1,136.88	47.49	2.11	23.99	17.81	0.3750	426
1976	2,652.00	47.26	2.12	56.22	18.02	0.3813	1,011
1977	8,427.08	47.01	2.13	179.50	18.23	0.3878	3,268
1981	1,579.79	45.88	2.18	34.44	19.02	0.4146	655
1982	9,549.14	45.56	2.19	209.13	19.21	0.4216	4,026
1983	5,931.07	45.22	2.21	131.08	19.40	0.4290	2,544
1984	2,772.00	44.87	2.23	61.82	19.59	0.4366	1,210
1985	761.25	44.51	2.25	17.13	19.78	0.4444	338
1986	1,127.00	44.13	2.27	25.58	19.96	0.4523	510
1987	45,142.85	43.73	2.29	1,033.77	20.15	0.4608	20,801
1989	6,569.62	42.89	2.33	153.07	20.51	0.4782	3,142
1990	662.50	42.44	2.36	15.64	20.69	0.4875	323
1991	35,926.70	41.98	2.38	855.06	20.87	0.4971	17,861
1992	5,498.78	41.51	2.41	132.52	21.04	0.5069	2,787
1993	15,230.89	41.02	2.44	371.63	21.22	0.5173	7,879
1994	2,008.70	40.51	2.47	49.61	21.39	0.5280	1,061
1996	697.64	39.44	2.54	17.72	21.74	0.5512	385
1998	89,015.87	38.32	2.61	2,323.31	22.08	0.5762	51,291
1999	55,885.91	37.73	2.65	1,480.98	22.25	0.5897	32,957
2000	134,597.74	37.13	2.69	3,620.68	22.42	0.6038	81,273
2004	23,190.68	34.56	2.89	670.21	23.08	0.6678	15,487
2010	30,038.28	30.26	3.30	991.26	24.04	0.7945	23,864
2014	183,654.54	27.12	3.69	6,776.85	24.67	0.9097	167,063
	714,617.02			20,326.14			458,943
	COMPOSITE REMAINING LIFE, YEARS..					22.58	

FT. MYERS UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5
PROBABLE RETIREMENT YEAR.. 6-2043

2000	1,503,421.96	37.13	2.69	40,442.05	22.42	0.6038	907,796
2001	31,758.71	36.51	2.74	870.19	22.58	0.6185	19,641

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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)
FT. MYERS UNIT 2							
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5							
PROBABLE RETIREMENT YEAR.. 6-2043							
2002	1,499,580.76	35.87	2.79	41,838.30	22.75	0.6342	951,079
2015	121,664.03	26.30	3.80	4,623.23	24.82	0.9437	114,818
2016	220,759.32	25.47	3.93	8,675.84	24.98	0.9808	216,512
	3,377,184.78			96,449.61			2,209,846
	COMPOSITE REMAINING LIFE, YEARS..					22.91	
FT. MYERS UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5							
PROBABLE RETIREMENT YEAR.. 6-2043							
2003	442,816.12	35.22	2.84	12,575.98	22.91	0.6505	288,043
2016	123,020.87	25.47	3.93	4,834.72	24.98	0.9808	120,654
	565,836.99			17,410.70			408,697
	COMPOSITE REMAINING LIFE, YEARS..					23.47	
MANATEE UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5							
PROBABLE RETIREMENT YEAR.. 6-2045							
2005	10,567,158.79	35.22	2.84	300,107.31	24.63	0.6993	7,389,825
2010	14,776.97	31.75	3.15	465.47	25.55	0.8047	11,891
2014	154,527.54	28.72	3.48	5,377.56	26.27	0.9147	141,345
2015	195,742.94	27.92	3.58	7,007.60	26.44	0.9470	185,367
2016	135,745.00	27.12	3.69	5,008.99	26.62	0.9816	133,242
	11,067,951.24			317,966.93			7,861,670
	COMPOSITE REMAINING LIFE, YEARS..					24.72	
MARTIN COMMON							
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5							
PROBABLE RETIREMENT YEAR.. 6-2034							
1994	3,570,413.65	35.22	2.84	101,399.75	15.41	0.4375	1,562,199
2004	131,981.73	27.92	3.58	4,724.95	16.19	0.5799	76,532
2005	24,062.45	27.12	3.69	887.90	16.26	0.5996	14,427

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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)
MARTIN COMMON							
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5							
PROBABLE RETIREMENT YEAR.. 6-2034							
2010	109,086.58	22.92	4.36	4,756.17	16.62	0.7251	79,102
2011	18,323.35	22.05	4.54	831.88	16.69	0.7569	13,869
2014	61,610.59	19.37	5.16	3,179.11	16.90	0.8725	53,754
	3,915,478.35			115,779.76			1,799,883
	COMPOSITE REMAINING LIFE, YEARS..					15.55	
MARTIN UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5							
PROBABLE RETIREMENT YEAR.. 6-2034							
1994	531,739.18	35.22	2.84	15,101.39	15.41	0.4375	232,657
	531,739.18			15,101.39			232,657
	COMPOSITE REMAINING LIFE, YEARS..					15.41	
MARTIN UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5							
PROBABLE RETIREMENT YEAR.. 6-2034							
1994	475,879.10	35.22	2.84	13,514.97	15.41	0.4375	208,216
2009	103,932.44	23.78	4.21	4,375.56	16.55	0.6960	72,333
2013	96,368.50	20.27	4.93	4,750.97	16.83	0.8303	80,014
2014	95,138.65	19.37	5.16	4,909.15	16.90	0.8725	83,007
	771,318.69			27,550.65			443,570
	COMPOSITE REMAINING LIFE, YEARS..					16.10	

FLORIDA POWER AND LIGHT COMPANY

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CALCULATION OF COMPOSITE REMAINING LIFE
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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
MARTIN UNIT 8							
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5							
PROBABLE RETIREMENT YEAR.. 6-2045							
2001	279,746.41	37.73	2.65	7,413.28	23.88	0.6329	177,057
2005	3,921,688.16	35.22	2.84	111,375.94	24.63	0.6993	2,742,515
2010	199,238.65	31.75	3.15	6,276.02	25.55	0.8047	160,331
2015	364,047.75	27.92	3.58	13,032.91	26.44	0.9470	344,750
	4,764,720.97			138,098.15			3,424,653
	COMPOSITE REMAINING LIFE, YEARS..					24.80	

SANFORD COMMON
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5
PROBABLE RETIREMENT YEAR.. 6-2043

1971	126.47	48.30	2.07	2.62	16.96	0.3511	44
1972	20,572.66	48.12	2.08	427.91	17.18	0.3570	7,345
1973	815.19	47.92	2.09	17.04	17.39	0.3629	296
1974	5,287.31	47.72	2.10	111.03	17.61	0.3690	1,951
1975	8,629.45	47.49	2.11	182.08	17.81	0.3750	3,236
1976	3,832.63	47.26	2.12	81.25	18.02	0.3813	1,461
1977	1,678.45	47.01	2.13	35.75	18.23	0.3878	651
1978	715.26	46.75	2.14	15.31	18.43	0.3942	282
1979	30,288.69	46.47	2.15	651.21	18.63	0.4009	12,143
1980	33,110.84	46.18	2.17	718.51	18.82	0.4075	13,494
1981	42,078.92	45.88	2.18	917.32	19.02	0.4146	17,444
1982	2,619.84	45.56	2.19	57.37	19.21	0.4216	1,105
1983	6,839.93	45.22	2.21	151.16	19.40	0.4290	2,934
1984	8,597.40	44.87	2.23	191.72	19.59	0.4366	3,754
1987	4,096.45	43.73	2.29	93.81	20.15	0.4608	1,888
1989	3,221.40	42.89	2.33	75.06	20.51	0.4782	1,540
1990	469.92	42.44	2.36	11.09	20.69	0.4875	229
1991	14,477.48	41.98	2.38	344.56	20.87	0.4971	7,197
1992	2,712.45	41.51	2.41	65.37	21.04	0.5069	1,375
1993	8,990.56	41.02	2.44	219.37	21.22	0.5173	4,651
1994	15,514.44	40.51	2.47	383.21	21.39	0.5280	8,192
1996	21,261.18	39.44	2.54	540.03	21.74	0.5512	11,720
1997	96,532.57	38.89	2.57	2,480.89	21.91	0.5634	54,385
1998	23,426.00	38.32	2.61	611.42	22.08	0.5762	13,498
1999	44,456.81	37.73	2.65	1,178.11	22.25	0.5897	26,217
2002	548,197.76	35.87	2.79	15,294.72	22.75	0.6342	347,683
2003	79,926.23	35.22	2.84	2,269.90	22.91	0.6505	51,990
2004	5,165.25	34.56	2.89	149.28	23.08	0.6678	3,449

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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)
SANFORD COMMON							
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5							
PROBABLE RETIREMENT YEAR.. 6-2043							
2006	361,989.80	33.18	3.01	10,895.89	23.40	0.7052	255,290
2007	121,154.73	32.47	3.08	3,731.57	23.57	0.7259	87,946
2008	13,911.00	31.75	3.15	438.20	23.73	0.7474	10,397
2009	16,270.84	31.01	3.22	523.92	23.89	0.7704	12,535
2010	22,874.07	30.26	3.30	754.84	24.04	0.7945	18,172
2012	538,442.41	28.72	3.48	18,737.80	24.36	0.8482	456,701
2015	20,518.63	26.30	3.80	779.71	24.82	0.9437	19,364
	2,128,803.02			63,139.03			1,460,559

COMPOSITE REMAINING LIFE, YEARS.. 23.13

SANFORD UNIT 4
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5
PROBABLE RETIREMENT YEAR.. 6-2043

2003	3,051,351.16	35.22	2.84	86,658.37	22.91	0.6505	1,984,843
2012	18,426.33	28.72	3.48	641.24	24.36	0.8482	15,629
	3,069,777.49			87,299.61			2,000,472

COMPOSITE REMAINING LIFE, YEARS.. 22.92

SANFORD UNIT 5
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5
PROBABLE RETIREMENT YEAR.. 6-2042

2002	2,576,985.50	35.22	2.84	73,186.39	22.07	0.6266	1,614,816
2012	377.94	27.92	3.58	13.53	23.56	0.8438	319
2016	545,109.74	24.63	4.06	22,131.46	24.14	0.9801	534,268
	3,122,473.18			95,331.38			2,149,403

COMPOSITE REMAINING LIFE, YEARS.. 22.55

TURKEY POINT UNIT 5
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5
PROBABLE RETIREMENT YEAR.. 6-2047

1966	2,016.04	49.46	2.02	40.72	16.65	0.3366	679
1973	83.20	48.63	2.06	1.71	18.57	0.3819	32

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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)
TURKEY POINT UNIT 5							
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5							
PROBABLE RETIREMENT YEAR.. 6-2047							
1976	1,079.44	48.12	2.08	22.45	19.35	0.4021	434
1982	314.23	46.75	2.14	6.72	20.83	0.4456	140
1983	767.45	46.47	2.15	16.50	21.07	0.4534	348
1986	6,252.33	45.56	2.19	136.93	21.77	0.4778	2,988
1989	2,235.92	44.51	2.25	50.31	22.46	0.5046	1,128
1991	1,546.54	43.73	2.29	35.42	22.92	0.5241	811
1993	1,869.02	42.89	2.33	43.55	23.36	0.5447	1,018
1998	51,042.97	40.51	2.47	1,260.76	24.46	0.6038	30,820
1999	77,692.89	39.98	2.50	1,942.32	24.68	0.6173	47,961
2000	82,227.33	39.44	2.54	2,088.57	24.89	0.6311	51,893
2007	11,108,173.00	35.22	2.84	315,472.11	26.38	0.7490	8,320,133
2008	191,507.88	34.56	2.89	5,534.58	26.58	0.7691	147,289
2009	107,468.29	33.88	2.95	3,170.31	26.79	0.7907	84,978
2010	235,172.25	33.18	3.01	7,078.68	27.00	0.8137	191,369
2011	661,497.31	32.47	3.08	20,374.12	27.20	0.8377	554,136
2016	27,979.94	28.72	3.48	973.70	28.22	0.9826	27,493
12,558,926.03				358,249.46			9,463,650

COMPOSITE REMAINING LIFE, YEARS.. 26.42

WEST COUNTY COMMON
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5
PROBABLE RETIREMENT YEAR.. 6-2051

2009	58,679.34	36.51	2.74	1,607.81	29.46	0.8069	47,348
2010	37,114.40	35.87	2.79	1,035.49	29.72	0.8286	30,751
2011	129,625.72	35.22	2.84	3,681.37	29.97	0.8509	110,304
2012	244,348.40	34.56	2.89	7,061.67	30.23	0.8747	213,734
2013	233,576.53	33.88	2.95	6,890.51	30.49	0.8999	210,205
2014	105,535.72	33.18	3.01	3,176.63	30.74	0.9265	97,775
2016	1,591.20	31.75	3.15	50.12	31.25	0.9843	1,566
810,471.31				23,503.60			711,683

COMPOSITE REMAINING LIFE, YEARS.. 30.28

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)
WEST COUNTY UNIT 1							
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5							
PROBABLE RETIREMENT YEAR.. 6-2049							
2009	7,739,178.57	35.22	2.84	219,792.67	28.16	0.7996	6,187,860
2013	37,058.65	32.47	3.08	1,141.41	29.08	0.8956	33,190
	7,776,237.22			220,934.08			6,221,050
	COMPOSITE REMAINING LIFE, YEARS..					28.16	
WEST COUNTY UNIT 2							
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5							
PROBABLE RETIREMENT YEAR.. 6-2049							
2009	9,071,435.16	35.22	2.84	257,628.76	28.16	0.7996	7,253,066
2013	2,455,836.74	32.47	3.08	75,639.77	29.08	0.8956	2,199,447
2014	425.00	31.75	3.15	13.39	29.31	0.9232	392
	11,527,696.90			333,281.92			9,452,905
	COMPOSITE REMAINING LIFE, YEARS..					28.36	
WEST COUNTY UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5							
PROBABLE RETIREMENT YEAR.. 6-2051							
2011	12,349,394.69	35.22	2.84	350,722.81	29.97	0.8509	10,508,594
	12,349,394.69			350,722.81			10,508,594
	COMPOSITE REMAINING LIFE, YEARS..					29.96	
CAPE CANAVERAL COMBINED CYCLE							
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5							
PROBABLE RETIREMENT YEAR.. 6-2053							
2013	10,114,432.72	35.22	2.84	287,249.89	31.84	0.9040	9,143,751
2014	23,698.60	34.56	2.89	684.89	32.12	0.9294	22,025
	10,138,131.32			287,934.78			9,165,776
	COMPOSITE REMAINING LIFE, YEARS..					31.83	

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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)
RIVIERA COMBINED CYCLE							
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5							
PROBABLE RETIREMENT YEAR.. 6-2054							
2014	10,937,832.57	35.22	2.84	310,634.44	32.79	0.9310	10,183,232
2016	191,610.61	33.88	2.95	5,652.51	33.38	0.9852	188,782
	11,129,443.18			316,286.95			10,372,014
	COMPOSITE REMAINING LIFE, YEARS..					32.79	
PT EVERGLADES COMBINED CYCLE							
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5							
PROBABLE RETIREMENT YEAR.. 6-2056							
2016	13,830,228.05	35.22	2.84	392,778.48	34.73	0.9861	13,637,850
	13,830,228.05			392,778.48			13,637,850
	COMPOSITE REMAINING LIFE, YEARS..					34.72	
MARTIN SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2045							
2010	1,299.31	35.00	2.86	37.16	28.50	0.8143	1,058
	1,299.31			37.16			1,058
	COMPOSITE REMAINING LIFE, YEARS..					28.47	
	119,602,949.55			3,452,830.12			94,582,027
	COMPOSITE REMAINING LIFE, YEARS..					27.39	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 350.2 EASEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF 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							
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	705,296.00	75.00	1.33	9,380.44	31.72	0.4229	298,291
1974	608,464.19	75.00	1.33	8,092.57	32.67	0.4356	265,047
1975	1,404,284.99	75.00	1.33	18,676.99	33.64	0.4485	629,864
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
1984	22,644,359.64	75.00	1.33	301,169.98	42.51	0.5668	12,834,823
1985	6,707,281.47	75.00	1.33	89,206.84	43.51	0.5801	3,891,095

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 350.2 EASEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF 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							
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
2016	3,172,546.50	75.00	1.33	42,194.87	74.50	0.9933	3,151,386
208,185,333.22				2,768,864.94			138,115,833
COMPOSITE REMAINING LIFE, YEARS..						49.88	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF 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	99,199.85	65.00	1.54	1,527.68	8.95	0.1377	13,659
1942	5,287.63	65.00	1.54	81.43	9.29	0.1429	756
1944	163.62	65.00	1.54	2.52	9.99	0.1537	25
1945	7,027.78	65.00	1.54	108.23	10.36	0.1594	1,120
1948	9,704.33	65.00	1.54	149.45	11.56	0.1779	1,726
1949	3,234.27	65.00	1.54	49.81	11.99	0.1845	597
1950	1,427.92	65.00	1.54	21.99	12.43	0.1912	273
1951	3,238.96	65.00	1.54	49.88	12.88	0.1982	642
1952	7,335.77	65.00	1.54	112.97	13.35	0.2054	1,507
1953	7,489.12	65.00	1.54	115.33	13.84	0.2129	1,595
1954	20,314.58	65.00	1.54	312.84	14.33	0.2205	4,479
1955	20,229.43	65.00	1.54	311.53	14.85	0.2285	4,622
1956	22,165.39	65.00	1.54	341.35	15.38	0.2366	5,245
1957	123,743.07	65.00	1.54	1,905.64	15.92	0.2449	30,307
1958	122,916.39	65.00	1.54	1,892.91	16.48	0.2535	31,164
1959	43,429.32	65.00	1.54	668.81	17.05	0.2623	11,392
1960	44,542.35	65.00	1.54	685.95	17.63	0.2712	12,081
1961	76,587.53	65.00	1.54	1,179.45	18.23	0.2805	21,480
1962	27,606.97	65.00	1.54	425.15	18.84	0.2899	8,002
1963	49,110.98	65.00	1.54	756.31	19.46	0.2994	14,703
1964	4,617.44	65.00	1.54	71.11	20.10	0.3092	1,428
1965	150,269.43	65.00	1.54	2,314.15	20.75	0.3192	47,971
1966	198,043.59	65.00	1.54	3,049.87	21.41	0.3294	65,232
1967	69,180.62	65.00	1.54	1,065.38	22.08	0.3397	23,500
1968	429,701.91	65.00	1.54	6,617.41	22.76	0.3502	150,460
1969	62,052.27	65.00	1.54	955.60	23.45	0.3608	22,387
1970	855,337.06	65.00	1.54	13,172.19	24.16	0.3717	317,920
1971	219,230.97	65.00	1.54	3,376.16	24.87	0.3826	83,882
1972	683,610.02	65.00	1.54	10,527.59	25.59	0.3937	269,130
1973	343,502.30	65.00	1.54	5,289.94	26.33	0.4051	139,146
1974	508,012.59	65.00	1.54	7,823.39	27.07	0.4165	211,567
1975	376,526.16	65.00	1.54	5,798.50	27.82	0.4280	161,153
1976	1,381,032.41	65.00	1.54	21,267.90	28.58	0.4397	607,226
1977	1,817,796.34	65.00	1.54	27,994.06	29.35	0.4515	820,808
1978	621,229.88	65.00	1.54	9,566.94	30.13	0.4635	287,965
1979	1,130,600.51	65.00	1.54	17,411.25	30.91	0.4755	537,646
1980	3,015,124.93	65.00	1.54	46,432.92	31.71	0.4879	1,470,929
1981	206,194.72	65.00	1.54	3,175.40	32.51	0.5002	103,128
1982	3,065,613.54	65.00	1.54	47,210.45	33.32	0.5126	1,571,495
1983	1,766,614.79	65.00	1.54	27,205.87	34.14	0.5252	927,879
1984	3,132,291.63	65.00	1.54	48,237.29	34.96	0.5379	1,684,703
1985	461,944.50	65.00	1.54	7,113.95	35.80	0.5508	254,425
1986	1,115,756.00	65.00	1.54	17,182.64	36.64	0.5637	628,940
1987	318,889.71	65.00	1.54	4,910.90	37.49	0.5768	183,926

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF 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							
1988	4,751,514.52	65.00	1.54	73,173.32	38.34	0.5899	2,802,681
1989	200,514.41	65.00	1.54	3,087.92	39.21	0.6032	120,956
1990	384,905.98	65.00	1.54	5,927.55	40.08	0.6166	237,341
1991	498,433.97	65.00	1.54	7,675.88	40.95	0.6300	314,013
1992	760,286.04	65.00	1.54	11,708.41	41.83	0.6435	489,274
1993	3,881,078.96	65.00	1.54	59,768.62	42.72	0.6572	2,550,762
1994	607,307.99	65.00	1.54	9,352.54	43.62	0.6711	407,552
1995	5,528,160.90	65.00	1.54	85,133.68	44.52	0.6849	3,786,348
1996	515,067.96	65.00	1.54	7,932.05	45.43	0.6989	359,991
1997	572,556.68	65.00	1.54	8,817.37	46.34	0.7129	408,187
1998	792,472.96	65.00	1.54	12,204.08	47.26	0.7271	576,191
1999	2,063,027.78	65.00	1.54	31,770.63	48.18	0.7412	1,529,178
2000	2,419,158.48	65.00	1.54	37,255.04	49.11	0.7555	1,827,771
2001	7,068,057.69	65.00	1.54	108,848.09	50.05	0.7700	5,442,404
2002	2,895,338.16	65.00	1.54	44,588.21	50.99	0.7845	2,271,277
2003	3,961,623.17	65.00	1.54	61,009.00	51.93	0.7989	3,165,020
2004	2,521,906.30	65.00	1.54	38,837.36	52.88	0.8135	2,051,672
2005	9,035,188.80	65.00	1.54	139,141.91	53.83	0.8282	7,482,492
2006	4,371,532.94	65.00	1.54	67,321.61	54.78	0.8428	3,684,197
2007	4,994,329.26	65.00	1.54	76,912.67	55.74	0.8575	4,282,837
2008	5,453,944.81	65.00	1.54	83,990.75	56.71	0.8725	4,758,349
2009	7,143,167.72	65.00	1.54	110,004.78	57.67	0.8872	6,337,633
2010	4,076,538.61	65.00	1.54	62,778.69	58.64	0.9022	3,677,649
2011	8,417,313.48	65.00	1.54	129,626.63	59.61	0.9171	7,719,350
2012	6,150,844.72	65.00	1.54	94,723.01	60.59	0.9322	5,733,510
2013	1,829,572.50	65.00	1.54	28,175.42	61.56	0.9471	1,732,752
2014	6,733,791.90	65.00	1.54	103,700.40	62.54	0.9622	6,478,918
2015	15,950,916.70	65.00	1.54	245,644.12	63.52	0.9772	15,587,714
2016	16,529,917.71	65.00	1.54	254,560.73	64.51	0.9925	16,405,282
	152,736,399.68			2,352,140.56			122,959,522
	COMPOSITE REMAINING LIFE, YEARS..					52.28	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 353 STATION EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF 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	56,116.19	40.00	2.50	1,402.90	1.63	0.0408	2,287
1942	4,636.00	40.00	2.50	115.90	1.97	0.0493	228
1945	26,290.06	40.00	2.50	657.25	2.90	0.0725	1,906
1947	3,952.10	40.00	2.50	98.80	3.49	0.0873	345
1948	81,025.97	40.00	2.50	2,025.65	3.79	0.0948	7,677
1949	64,365.11	40.00	2.50	1,609.13	4.09	0.1023	6,581
1950	196,385.72	40.00	2.50	4,909.64	4.40	0.1100	21,602
1951	44,684.85	40.00	2.50	1,117.12	4.70	0.1175	5,250
1952	89,814.88	40.00	2.50	2,245.37	5.02	0.1255	11,272
1953	43,053.33	40.00	2.50	1,076.33	5.34	0.1335	5,748
1954	879,471.95	40.00	2.50	21,986.80	5.66	0.1415	124,445
1955	743,026.43	40.00	2.50	18,575.66	5.99	0.1498	111,268
1956	140,083.30	40.00	2.50	3,502.08	6.33	0.1583	22,168
1957	1,164,662.20	40.00	2.50	29,116.56	6.67	0.1668	194,207
1958	1,526,474.38	40.00	2.50	38,161.86	7.02	0.1755	267,896
1959	191,396.72	40.00	2.50	4,784.92	7.37	0.1843	35,265
1960	504,816.43	40.00	2.50	12,620.41	7.73	0.1933	97,556
1961	586,046.18	40.00	2.50	14,651.15	8.10	0.2025	118,674
1962	2,716,547.68	40.00	2.50	67,913.69	8.47	0.2118	575,229
1963	798,189.57	40.00	2.50	19,954.74	8.85	0.2213	176,599
1964	1,608,027.94	40.00	2.50	40,200.70	9.24	0.2310	371,454
1965	4,132,819.84	40.00	2.50	103,320.50	9.63	0.2408	994,976
1966	7,012,416.62	40.00	2.50	175,310.42	10.03	0.2508	1,758,363
1967	1,573,652.47	40.00	2.50	39,341.31	10.44	0.2610	410,723
1968	4,777,808.23	40.00	2.50	119,445.21	10.85	0.2713	1,295,980
1969	515,228.04	40.00	2.50	12,880.70	11.27	0.2818	145,166
1970	3,888,117.39	40.00	2.50	97,202.93	11.70	0.2925	1,137,274
1971	3,387,815.50	40.00	2.50	84,695.39	12.14	0.3035	1,028,202
1972	4,611,932.63	40.00	2.50	115,298.32	12.59	0.3148	1,451,606
1973	2,805,252.05	40.00	2.50	70,131.30	13.04	0.3260	914,512
1974	2,787,555.58	40.00	2.50	69,688.89	13.50	0.3375	940,800
1975	2,196,539.62	40.00	2.50	54,913.49	13.97	0.3493	767,141
1976	10,020,525.08	40.00	2.50	250,513.13	14.45	0.3613	3,619,915
1977	17,416,662.54	40.00	2.50	435,416.56	14.93	0.3733	6,500,769
1978	5,208,570.49	40.00	2.50	130,214.26	15.43	0.3858	2,009,206
1979	15,498,569.57	40.00	2.50	387,464.24	15.93	0.3983	6,172,305
1980	28,417,670.91	40.00	2.50	710,441.77	16.44	0.4110	11,679,663
1981	8,855,667.98	40.00	2.50	221,391.70	16.96	0.4240	3,754,803
1982	25,880,451.13	40.00	2.50	647,011.28	17.49	0.4373	11,316,227
1983	10,213,231.43	40.00	2.50	255,330.79	18.03	0.4508	4,603,614
1984	39,935,082.88	40.00	2.50	998,377.07	18.58	0.4645	18,549,846
1985	11,405,855.51	40.00	2.50	285,146.39	19.13	0.4783	5,454,850
1986	9,337,892.10	40.00	2.50	233,447.30	19.70	0.4925	4,598,912
1987	25,526,917.59	40.00	2.50	638,172.94	20.27	0.5068	12,935,765

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 353 STATION EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF 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							
1988	17,812,007.11	40.00	2.50	445,300.18	20.85	0.5213	9,284,509
1989	12,627,434.80	40.00	2.50	315,685.87	21.44	0.5360	6,768,305
1990	20,967,842.52	40.00	2.50	524,196.06	22.04	0.5510	11,553,281
1991	25,029,511.17	40.00	2.50	625,737.78	22.64	0.5660	14,166,703
1992	32,885,404.56	40.00	2.50	822,135.11	23.26	0.5815	19,122,863
1993	47,521,620.71	40.00	2.50	1,188,040.52	23.88	0.5970	28,370,408
1994	30,684,075.67	40.00	2.50	767,101.89	24.51	0.6128	18,801,667
1995	16,313,184.19	40.00	2.50	407,829.60	25.14	0.6285	10,252,836
1996	10,356,121.83	40.00	2.50	258,903.05	25.78	0.6445	6,674,521
1997	14,954,203.26	40.00	2.50	373,855.08	26.43	0.6608	9,880,990
1998	9,009,920.85	40.00	2.50	225,248.02	27.09	0.6773	6,101,969
1999	21,891,276.50	40.00	2.50	547,281.91	27.75	0.6938	15,187,073
2000	25,384,458.39	40.00	2.50	634,611.46	28.41	0.7103	18,029,312
2001	33,046,763.97	40.00	2.50	826,169.10	29.08	0.7270	24,024,997
2002	26,956,609.89	40.00	2.50	673,915.25	29.75	0.7438	20,048,979
2003	50,550,705.34	40.00	2.50	1,263,767.63	30.43	0.7608	38,456,449
2004	34,313,798.06	40.00	2.50	857,844.95	31.11	0.7778	26,687,556
2005	69,877,898.38	40.00	2.50	1,746,947.46	31.80	0.7950	55,552,929
2006	51,489,095.50	40.00	2.50	1,287,227.39	32.49	0.8123	41,822,018
2007	67,081,607.82	40.00	2.50	1,677,040.20	33.18	0.8295	55,644,194
2008	59,964,704.40	40.00	2.50	1,499,117.61	33.88	0.8470	50,790,105
2009	76,480,269.77	40.00	2.50	1,912,006.74	34.58	0.8645	66,117,193
2010	49,023,782.38	40.00	2.50	1,225,594.56	35.28	0.8820	43,238,976
2011	101,268,600.43	40.00	2.50	2,531,715.01	36.00	0.9000	91,141,740
2012	54,741,303.62	40.00	2.50	1,368,532.59	36.71	0.9178	50,238,831
2013	70,381,113.43	40.00	2.50	1,759,527.84	37.43	0.9358	65,859,127
2014	100,161,898.63	40.00	2.50	2,504,047.47	38.16	0.9540	95,554,451
2015	124,548,748.91	40.00	2.50	3,113,718.72	38.89	0.9723	121,092,521
2016	111,316,266.44	40.00	2.50	2,782,906.66	39.63	0.9908	110,286,591
1,623,515,530.70			40,587,888.26			1,234,949,369	
COMPOSITE REMAINING LIFE, YEARS..						30.43	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 353.1 STATION EQUIPMENT - STEP-UP TRANSFORMERS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF 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							
1962	20,570.61	30.00	3.33	685.00	1.91	0.0637	1,310
1974	482,244.08	30.00	3.33	16,058.73	5.75	0.1917	92,432
1975	1,651,844.09	30.00	3.33	55,006.41	6.12	0.2040	336,976
1976	756,848.42	30.00	3.33	25,203.05	6.49	0.2163	163,729
1980	5,415,448.52	30.00	3.33	180,334.44	8.09	0.2697	1,460,384
1981	3,809,366.54	30.00	3.33	126,851.91	8.51	0.2837	1,080,603
1982	140,704.00	30.00	3.33	4,685.44	8.94	0.2980	41,930
1987	1,545,024.64	30.00	3.33	51,449.32	11.26	0.3753	579,894
1988	2,323,776.74	30.00	3.33	77,381.77	11.76	0.3920	910,920
1990	3,047,668.38	30.00	3.33	101,487.36	12.79	0.4263	1,299,312
1991	5,146,607.23	30.00	3.33	171,382.02	13.32	0.4440	2,285,094
1992	10,985,680.02	30.00	3.33	365,823.14	13.86	0.4620	5,075,384
1993	9,226,583.57	30.00	3.33	307,245.23	14.42	0.4807	4,434,942
1995	3,156,380.63	30.00	3.33	105,107.47	15.57	0.5190	1,638,162
1996	4,882,772.57	30.00	3.33	162,596.33	16.16	0.5387	2,630,203
1997	3,251,899.78	30.00	3.33	108,288.26	16.76	0.5587	1,816,739
1998	652,465.99	30.00	3.33	21,727.12	17.37	0.5790	377,778
1999	6,117,898.25	30.00	3.33	203,726.01	17.99	0.5997	3,668,720
2000	8,930,051.64	30.00	3.33	297,370.72	18.62	0.6207	5,542,615
2001	18,154,418.21	30.00	3.33	604,542.13	19.26	0.6420	11,655,136
2002	3,319,940.15	30.00	3.33	110,554.01	19.91	0.6637	2,203,345
2003	3,442,224.32	30.00	3.33	114,626.07	20.56	0.6853	2,359,060
2004	8,667,324.19	30.00	3.33	288,621.90	21.22	0.7073	6,130,658
2005	5,678,159.40	30.00	3.33	189,082.71	21.89	0.7297	4,143,183
2006	9,716,722.19	30.00	3.33	323,566.85	22.57	0.7523	7,310,182
2007	1,221,320.62	30.00	3.33	40,669.98	23.25	0.7750	946,523
2008	7,585,421.90	30.00	3.33	252,594.55	23.93	0.7977	6,050,663
2009	62,541,399.72	30.00	3.33	2,082,628.61	24.62	0.8207	51,325,851
2010	4,760,794.41	30.00	3.33	158,534.45	25.32	0.8440	4,018,110
2011	60,975,691.92	30.00	3.33	2,030,490.54	26.02	0.8673	52,886,047
2012	33,746,774.95	30.00	3.33	1,123,767.61	26.73	0.8910	30,068,376
2013	14,690,314.53	30.00	3.33	489,187.47	27.44	0.9147	13,436,790
2014	25,035,155.30	30.00	3.33	833,670.67	28.16	0.9387	23,499,749
2015	6,517,651.24	30.00	3.33	217,037.79	28.89	0.9630	6,276,498
2016	24,489,282.40	30.00	3.33	815,493.10	29.63	0.9877	24,187,330
362,086,431.15			12,057,478.17			279,934,628	
COMPOSITE REMAINING LIFE, YEARS..						23.22	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF 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	1,544,592.03	60.00	1.67	25,794.69	10.58	0.1763	272,358
1962	19,738.92	60.00	1.67	329.64	11.75	0.1958	3,865
1963	419,453.93	60.00	1.67	7,004.88	12.37	0.2062	86,479
1974	26,473,072.87	60.00	1.67	442,100.32	20.13	0.3355	8,881,716
1979	3,936,646.84	60.00	1.67	65,742.00	24.16	0.4027	1,585,170
1980	42,690,296.70	60.00	1.67	712,927.95	25.00	0.4167	17,787,766
1982	64,506.97	60.00	1.67	1,077.27	26.71	0.4452	28,717
1983	703,273.78	60.00	1.67	11,744.67	27.59	0.4598	323,386
1984	102,556,317.56	60.00	1.67	1,712,690.50	28.47	0.4745	48,662,973
1985	22,179,619.66	60.00	1.67	370,399.65	29.36	0.4893	10,853,153
1987	5,731,769.02	60.00	1.67	95,720.54	31.18	0.5197	2,978,628
1988	6,555,238.88	60.00	1.67	109,472.49	32.10	0.5350	3,507,053
1994	18,833,425.89	60.00	1.67	314,518.21	37.76	0.6293	11,852,440
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	4,328,113.73	60.00	1.67	72,279.50	57.50	0.9583	4,147,761
2015	6,668,885.46	60.00	1.67	111,370.39	58.50	0.9750	6,502,163
2016	1,210,206.41	60.00	1.67	20,210.45	59.50	0.9917	1,200,125
	304,957,669.69			5,092,793.08			165,570,601
	COMPOSITE REMAINING LIFE, YEARS..					32.51	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 355 POLES AND FIXTURES

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF 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	28,365.36	50.00	2.00	567.31	5.07	0.1014	2,876
1944	10,280.73	50.00	2.00	205.61	5.65	0.1130	1,162
1946	956.11	50.00	2.00	19.12	6.24	0.1248	119
1947	5,803.80	50.00	2.00	116.08	6.54	0.1308	759
1948	64,044.98	50.00	2.00	1,280.90	6.84	0.1368	8,761
1949	24,199.25	50.00	2.00	483.98	7.15	0.1430	3,460
1950	61,224.41	50.00	2.00	1,224.49	7.46	0.1492	9,135
1951	236,235.52	50.00	2.00	4,724.71	7.78	0.1556	36,758
1952	50,417.68	50.00	2.00	1,008.35	8.10	0.1620	8,168
1953	238,963.55	50.00	2.00	4,779.27	8.43	0.1686	40,289
1954	283,081.53	50.00	2.00	5,661.63	8.77	0.1754	49,653
1955	216,389.16	50.00	2.00	4,327.78	9.11	0.1822	39,426
1956	256,400.51	50.00	2.00	5,128.01	9.47	0.1894	48,562
1957	952,515.30	50.00	2.00	19,050.31	9.83	0.1966	187,265
1958	440,552.08	50.00	2.00	8,811.04	10.21	0.2042	89,961
1959	287,853.46	50.00	2.00	5,757.07	10.59	0.2118	60,967
1960	620,553.49	50.00	2.00	12,411.07	10.99	0.2198	136,398
1961	430,200.68	50.00	2.00	8,604.01	11.39	0.2278	98,000
1962	999,826.50	50.00	2.00	19,996.53	11.81	0.2362	236,159
1963	1,149,882.34	50.00	2.00	22,997.65	12.24	0.2448	281,491
1964	202,486.44	50.00	2.00	4,049.73	12.68	0.2536	51,351
1965	2,139,668.60	50.00	2.00	42,793.37	13.13	0.2626	561,877
1966	5,927,954.98	50.00	2.00	118,559.10	13.60	0.2720	1,612,404
1967	2,978,610.87	50.00	2.00	59,572.22	14.07	0.2814	838,181
1968	1,316,571.97	50.00	2.00	26,331.44	14.56	0.2912	383,386
1969	747,891.67	50.00	2.00	14,957.83	15.06	0.3012	225,265
1970	1,422,043.47	50.00	2.00	28,440.87	15.57	0.3114	442,824
1971	5,481,079.82	50.00	2.00	109,621.60	16.09	0.3218	1,763,811
1972	6,623,278.89	50.00	2.00	132,465.58	16.63	0.3326	2,202,903
1973	6,308,103.13	50.00	2.00	126,162.06	17.17	0.3434	2,166,203
1974	5,463,820.93	50.00	2.00	109,276.42	17.73	0.3546	1,937,471
1975	6,668,083.90	50.00	2.00	133,361.68	18.30	0.3660	2,440,519
1976	11,070,709.74	50.00	2.00	221,414.19	18.88	0.3776	4,180,300
1977	7,304,971.06	50.00	2.00	146,099.42	19.48	0.3896	2,846,017
1978	5,796,539.08	50.00	2.00	115,930.78	20.08	0.4016	2,327,890
1979	6,716,987.63	50.00	2.00	134,339.75	20.70	0.4140	2,780,833
1980	11,220,579.01	50.00	2.00	224,411.58	21.32	0.4264	4,784,455
1981	6,172,316.36	50.00	2.00	123,446.33	21.96	0.4392	2,710,881
1982	6,897,356.27	50.00	2.00	137,947.13	22.60	0.4520	3,117,605
1983	4,947,600.40	50.00	2.00	98,952.01	23.26	0.4652	2,301,624
1984	13,158,931.58	50.00	2.00	263,178.63	23.93	0.4786	6,297,865
1985	7,327,829.59	50.00	2.00	146,556.59	24.60	0.4920	3,605,292
1986	6,786,190.94	50.00	2.00	135,723.82	25.29	0.5058	3,432,455
1987	5,212,803.24	50.00	2.00	104,256.06	25.98	0.5196	2,708,573

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 355 POLES AND FIXTURES

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF 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							
1988	14,067,634.52	50.00	2.00	281,352.69	26.69	0.5338	7,509,303
1989	8,922,794.20	50.00	2.00	178,455.88	27.40	0.5480	4,889,691
1990	10,780,192.91	50.00	2.00	215,603.86	28.13	0.5626	6,064,937
1991	10,164,788.63	50.00	2.00	203,295.77	28.86	0.5772	5,867,116
1992	10,836,407.23	50.00	2.00	216,728.14	29.60	0.5920	6,415,153
1993	29,001,975.21	50.00	2.00	580,039.50	30.35	0.6070	17,604,199
1994	13,881,549.63	50.00	2.00	277,630.99	31.10	0.6220	8,634,324
1995	9,295,386.80	50.00	2.00	185,907.74	31.87	0.6374	5,924,880
1996	8,601,491.34	50.00	2.00	172,029.83	32.64	0.6528	5,615,054
1997	6,667,501.17	50.00	2.00	133,350.02	33.42	0.6684	4,456,558
1998	10,639,517.88	50.00	2.00	212,790.36	34.21	0.6842	7,279,558
1999	18,442,022.27	50.00	2.00	368,840.45	35.01	0.7002	12,913,104
2000	16,098,979.94	50.00	2.00	321,979.60	35.81	0.7162	11,530,089
2001	22,755,770.24	50.00	2.00	455,115.40	36.62	0.7324	16,666,326
2002	25,531,663.65	50.00	2.00	510,633.27	37.44	0.7488	19,118,110
2003	34,213,717.94	50.00	2.00	684,274.36	38.26	0.7652	26,180,337
2004	38,833,054.57	50.00	2.00	776,661.09	39.09	0.7818	30,359,682
2005	31,469,760.10	50.00	2.00	629,395.20	39.93	0.7986	25,131,750
2006	95,518,227.48	50.00	2.00	1,910,364.55	40.77	0.8154	77,885,563
2007	43,543,157.09	50.00	2.00	870,863.14	41.63	0.8326	36,254,033
2008	82,402,554.65	50.00	2.00	1,648,051.09	42.48	0.8496	70,009,210
2009	42,362,103.06	50.00	2.00	847,242.06	43.35	0.8670	36,727,943
2010	21,535,283.94	50.00	2.00	430,705.68	44.22	0.8844	19,045,805
2011	42,604,386.82	50.00	2.00	852,087.74	45.09	0.9018	38,420,636
2012	39,372,266.32	50.00	2.00	787,445.33	45.97	0.9194	36,198,862
2013	57,950,630.73	50.00	2.00	1,159,012.61	46.86	0.9372	54,311,331
2014	95,961,772.43	50.00	2.00	1,919,235.45	47.75	0.9550	91,643,493
2015	103,338,317.71	50.00	2.00	2,066,766.35	48.65	0.9730	100,548,183
2016	236,322,058.46	50.00	2.00	4,726,441.17	49.55	0.9910	234,195,160
1,325,365,122.93			26,507,302.43			1,074,459,744	
COMPOSITE REMAINING LIFE, YEARS..						40.53	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF 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	17,028.78	51.00	1.96	333.76	8.63	0.1692	2,882
1942	42,070.11	51.00	1.96	824.57	8.98	0.1761	7,408
1944	3,401.47	51.00	1.96	66.67	9.69	0.1900	646
1946	525.31	51.00	1.96	10.30	10.42	0.2043	107
1947	9,568.56	51.00	1.96	187.54	10.80	0.2118	2,026
1948	3,255.79	51.00	1.96	63.81	11.17	0.2190	713
1949	9,233.79	51.00	1.96	180.98	11.56	0.2267	2,093
1950	9,078.60	51.00	1.96	177.94	11.95	0.2343	2,127
1951	128,583.47	51.00	1.96	2,520.24	12.34	0.2420	31,112
1952	240,278.90	51.00	1.96	4,709.47	12.74	0.2498	60,022
1953	341,248.79	51.00	1.96	6,688.48	13.15	0.2578	87,988
1954	503,880.00	51.00	1.96	9,876.05	13.56	0.2659	133,972
1955	223,412.27	51.00	1.96	4,378.88	13.98	0.2741	61,242
1956	202,350.78	51.00	1.96	3,966.08	14.40	0.2824	57,134
1957	1,540,024.26	51.00	1.96	30,184.48	14.83	0.2908	447,808
1958	509,665.49	51.00	1.96	9,989.44	15.27	0.2994	152,599
1959	422,994.36	51.00	1.96	8,290.69	15.71	0.3080	130,299
1960	1,556,910.70	51.00	1.96	30,515.45	16.15	0.3167	493,027
1961	597,970.66	51.00	1.96	11,720.22	16.61	0.3257	194,753
1962	3,031,822.28	51.00	1.96	59,423.72	17.07	0.3347	1,014,781
1963	2,130,427.00	51.00	1.96	41,756.37	17.54	0.3439	732,696
1964	872,069.91	51.00	1.96	17,092.57	18.01	0.3531	307,963
1965	2,738,270.18	51.00	1.96	53,670.10	18.49	0.3626	992,760
1966	5,111,442.68	51.00	1.96	100,184.28	18.97	0.3720	1,901,252
1967	4,347,081.80	51.00	1.96	85,202.80	19.47	0.3818	1,659,542
1968	1,853,812.86	51.00	1.96	36,334.73	19.97	0.3916	725,898
1969	572,302.53	51.00	1.96	11,217.13	20.47	0.4014	229,705
1970	2,145,360.75	51.00	1.96	42,049.07	20.99	0.4116	882,966
1971	3,400,233.14	51.00	1.96	66,644.57	21.50	0.4216	1,433,436
1972	5,187,298.75	51.00	1.96	101,671.06	22.03	0.4320	2,240,706
1973	4,073,238.57	51.00	1.96	79,835.48	22.57	0.4426	1,802,612
1974	11,545,021.71	51.00	1.96	226,282.43	23.11	0.4531	5,231,511
1975	5,974,568.18	51.00	1.96	117,101.54	23.65	0.4637	2,770,587
1976	4,032,897.41	51.00	1.96	79,044.79	24.21	0.4747	1,914,457
1977	3,294,394.18	51.00	1.96	64,570.13	24.77	0.4857	1,600,054
1978	3,418,895.26	51.00	1.96	67,010.35	25.34	0.4969	1,698,712
1979	7,846,855.97	51.00	1.96	153,798.38	25.91	0.5080	3,986,517
1980	16,692,637.68	51.00	1.96	327,175.70	26.49	0.5194	8,670,323
1981	3,018,467.17	51.00	1.96	59,161.96	27.08	0.5310	1,602,746
1982	3,802,188.55	51.00	1.96	74,522.90	27.67	0.5426	2,062,877
1983	5,797,857.28	51.00	1.96	113,638.00	28.27	0.5543	3,213,810
1984	64,480,971.60	51.00	1.96	1,263,827.04	28.88	0.5663	36,513,640
1985	14,334,870.78	51.00	1.96	280,963.47	29.49	0.5782	8,288,996
1986	4,914,505.34	51.00	1.96	96,324.30	30.11	0.5904	2,901,475

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF 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							
1987	6,270,460.74	51.00	1.96	122,901.03	30.73	0.6026	3,778,266
1988	13,921,948.78	51.00	1.96	272,870.20	31.36	0.6149	8,560,606
1989	6,291,567.47	51.00	1.96	123,314.72	32.00	0.6275	3,947,644
1990	9,108,766.53	51.00	1.96	178,531.82	32.64	0.6400	5,829,611
1991	6,875,722.89	51.00	1.96	134,764.17	33.29	0.6528	4,488,128
1992	7,669,598.40	51.00	1.96	150,324.13	33.94	0.6655	5,104,041
1993	24,147,816.65	51.00	1.96	473,297.21	34.59	0.6782	16,378,015
1994	23,017,015.83	51.00	1.96	451,133.51	35.25	0.6912	15,908,901
1995	7,525,155.21	51.00	1.96	147,493.04	35.91	0.7041	5,298,612
1996	25,382,854.77	51.00	1.96	497,503.95	36.58	0.7173	18,205,853
1997	5,495,165.06	51.00	1.96	107,705.24	37.25	0.7304	4,013,614
1998	7,406,382.79	51.00	1.96	145,165.10	37.93	0.7437	5,508,349
1999	11,003,398.14	51.00	1.96	215,666.60	38.60	0.7569	8,328,032
2000	10,621,010.37	51.00	1.96	208,171.80	39.28	0.7702	8,180,302
2001	22,658,736.74	51.00	1.96	444,111.24	39.97	0.7837	17,758,332
2002	19,826,122.06	51.00	1.96	388,591.99	40.65	0.7971	15,802,609
2003	26,620,387.27	51.00	1.96	521,759.59	41.34	0.8106	21,578,220
2004	21,629,996.44	51.00	1.96	423,947.93	42.03	0.8241	17,825,713
2005	19,567,062.25	51.00	1.96	383,514.42	42.73	0.8378	16,394,067
2006	43,568,685.24	51.00	1.96	853,946.23	43.43	0.8516	37,101,785
2007	17,070,888.46	51.00	1.96	334,589.41	44.13	0.8653	14,771,269
2008	35,406,062.10	51.00	1.96	693,958.82	44.84	0.8792	31,129,718
2009	21,096,343.02	51.00	1.96	413,488.32	45.55	0.8931	18,841,988
2010	15,718,190.71	51.00	1.96	308,076.54	46.26	0.9071	14,257,342
2011	22,185,059.20	51.00	1.96	434,827.16	46.98	0.9212	20,436,433
2012	13,779,487.51	51.00	1.96	270,077.96	47.70	0.9353	12,887,817
2013	29,576,925.16	51.00	1.96	579,707.73	48.43	0.9496	28,086,544
2014	41,830,460.98	51.00	1.96	819,877.04	49.16	0.9639	40,321,218
2015	30,032,736.03	51.00	1.96	588,641.63	49.89	0.9782	29,379,224
2016	44,478,354.15	51.00	1.96	871,775.74	50.63	0.9928	44,155,886
	780,761,334.60			15,302,922.19			590,506,119
	COMPOSITE REMAINING LIFE, YEARS..					38.59	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 357 UNDERGROUND CONDUIT

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF 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	297,336.50	65.00	1.54	4,578.98	8.42	0.1295	38,517
1954	126,880.53	65.00	1.54	1,953.96	10.75	0.1654	20,984
1958	577,129.94	65.00	1.54	8,887.80	13.06	0.2009	115,957
1959	842,595.63	65.00	1.54	12,975.97	13.69	0.2106	177,467
1962	305,972.39	65.00	1.54	4,711.97	15.67	0.2411	73,764
1964	489,492.81	65.00	1.54	7,538.19	17.05	0.2623	128,399
1966	1,788,044.56	65.00	1.54	27,535.89	18.48	0.2843	508,359
1967	532,461.79	65.00	1.54	8,199.91	19.20	0.2954	157,279
1968	819,883.40	65.00	1.54	12,626.20	19.94	0.3068	251,516
1970	2,009,411.05	65.00	1.54	30,944.93	21.46	0.3302	663,407
1971	909,117.42	65.00	1.54	14,000.41	22.23	0.3420	310,918
1972	4,245.14	65.00	1.54	65.38	23.02	0.3542	1,503
1973	2,850,795.75	65.00	1.54	43,902.25	23.81	0.3663	1,044,275
1974	5,766,028.30	65.00	1.54	88,796.84	24.62	0.3788	2,183,999
1976	153,826.01	65.00	1.54	2,368.92	26.27	0.4042	62,169
1977	1,074,149.85	65.00	1.54	16,541.91	27.12	0.4172	448,168
1980	508,024.60	65.00	1.54	7,823.58	29.70	0.4569	232,127
1981	2,819,297.40	65.00	1.54	43,417.18	30.58	0.4705	1,326,367
1982	1,664.45	65.00	1.54	25.63	31.47	0.4842	806
1983	646,114.58	65.00	1.54	9,950.16	32.37	0.4980	321,765
1984	797,052.19	65.00	1.54	12,274.60	33.28	0.5120	408,091
1985	195,865.85	65.00	1.54	3,016.33	34.20	0.5262	103,055
1986	122,753.54	65.00	1.54	1,890.40	35.12	0.5403	66,325
1987	20,326.88	65.00	1.54	313.03	36.05	0.5546	11,274
1988	256,327.64	65.00	1.54	3,947.45	36.99	0.5691	145,871
1990	52,126.35	65.00	1.54	802.75	38.88	0.5982	31,179
1991	270,148.60	65.00	1.54	4,160.29	39.83	0.6128	165,539
1992	38,650.91	65.00	1.54	595.22	40.79	0.6275	24,255
1993	337,025.08	65.00	1.54	5,190.19	41.75	0.6423	216,475
1994	2,647,784.18	65.00	1.54	40,775.88	42.72	0.6572	1,740,203
1995	2,010.02	65.00	1.54	30.95	43.69	0.6722	1,351
1996	825,567.54	65.00	1.54	12,713.74	44.66	0.6871	567,231
1997	1,744,449.06	65.00	1.54	26,864.52	45.64	0.7022	1,224,865
1998	32,325.53	65.00	1.54	497.81	46.62	0.7172	23,185
1999	4,047,496.32	65.00	1.54	62,331.44	47.60	0.7323	2,964,022
2000	32,231.94	65.00	1.54	496.37	48.58	0.7474	24,090
2001	4,420,307.34	65.00	1.54	68,072.73	49.57	0.7626	3,371,015
2002	203,627.36	65.00	1.54	3,135.86	50.56	0.7779	158,392
2003	3,305,596.23	65.00	1.54	50,906.18	51.55	0.7931	2,621,602
2006	6,144,274.51	65.00	1.54	94,621.83	54.53	0.8389	5,154,555
2009	16,335,413.64	65.00	1.54	251,565.37	57.51	0.8848	14,453,084

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 357 UNDERGROUND CONDUIT

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF 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							
2012	75,610.61	65.00	1.54	1,164.40	60.51	0.9309	70,387
2013	24,298.94	65.00	1.54	374.20	61.50	0.9462	22,990
2014	21,037.18	65.00	1.54	323.97	62.50	0.9615	20,228
	64,474,779.54			992,911.57			41,657,010
	COMPOSITE REMAINING LIFE, YEARS..					41.95	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF 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	31,180.38	65.00	1.54	480.18	8.95	0.1377	4,293
1942	1,540.80	65.00	1.54	23.73	9.29	0.1429	220
1946	2,753.14	65.00	1.54	42.40	10.75	0.1654	455
1949	11,083.88	65.00	1.54	170.69	11.99	0.1845	2,045
1950	1,758.00	65.00	1.54	27.07	12.43	0.1912	336
1953	16,712.43	65.00	1.54	257.37	13.84	0.2129	3,558
1954	52,613.73	65.00	1.54	810.25	14.33	0.2205	11,599
1956	34,739.65	65.00	1.54	534.99	15.38	0.2366	8,220
1958	655,801.39	65.00	1.54	10,099.34	16.48	0.2535	166,272
1959	602,079.39	65.00	1.54	9,272.02	17.05	0.2623	157,931
1960	5,517.16	65.00	1.54	84.96	17.63	0.2712	1,496
1962	350,920.05	65.00	1.54	5,404.17	18.84	0.2899	101,714
1964	956,304.33	65.00	1.54	14,727.09	20.10	0.3092	295,718
1966	1,800,697.18	65.00	1.54	27,730.74	21.41	0.3294	593,114
1967	453,127.39	65.00	1.54	6,978.16	22.08	0.3397	153,923
1968	1,143,905.30	65.00	1.54	17,616.14	22.76	0.3502	400,538
1969	1,325.79	65.00	1.54	20.42	23.45	0.3608	478
1970	2,521,917.43	65.00	1.54	38,837.53	24.16	0.3717	937,371
1971	738,657.90	65.00	1.54	11,375.33	24.87	0.3826	282,625
1972	337,869.43	65.00	1.54	5,203.19	25.59	0.3937	133,016
1973	2,159,945.86	65.00	1.54	33,263.17	26.33	0.4051	874,951
1974	4,053,999.90	65.00	1.54	62,431.60	27.07	0.4165	1,688,329
1976	267,198.00	65.00	1.54	4,114.85	28.58	0.4397	117,484
1977	3,127,565.01	65.00	1.54	48,164.50	29.35	0.4515	1,412,221
1980	602,577.67	65.00	1.54	9,279.70	31.71	0.4879	293,968
1981	701,334.71	65.00	1.54	10,800.55	32.51	0.5002	350,773
1982	6,977.86	65.00	1.54	107.46	33.32	0.5126	3,577
1983	2,425,604.49	65.00	1.54	37,354.31	34.14	0.5252	1,274,000
1984	1,055,756.22	65.00	1.54	16,258.65	34.96	0.5379	567,838
1985	475,149.33	65.00	1.54	7,317.30	35.80	0.5508	261,698
1986	2,534,086.41	65.00	1.54	39,024.93	36.64	0.5637	1,428,439
1988	58,007.95	65.00	1.54	893.32	38.34	0.5899	34,216
1993	2,662,912.79	65.00	1.54	41,008.86	42.72	0.6572	1,750,146
1994	784,364.02	65.00	1.54	12,079.21	43.62	0.6711	526,371
1995	156,601.90	65.00	1.54	2,411.67	44.52	0.6849	107,260
1996	1,669,775.91	65.00	1.54	25,714.55	45.43	0.6989	1,167,040
1997	2,057,905.47	65.00	1.54	31,691.74	46.34	0.7129	1,467,122
1998	45,217.33	65.00	1.54	696.35	47.26	0.7271	32,877
1999	3,568,177.40	65.00	1.54	54,949.93	48.18	0.7412	2,644,840
2000	297,288.84	65.00	1.54	4,578.25	49.11	0.7555	224,614
2001	2,171,102.26	65.00	1.54	33,434.97	50.05	0.7700	1,671,749
2002	688,089.11	65.00	1.54	10,596.57	50.99	0.7845	539,778
2003	1,554,505.42	65.00	1.54	23,939.38	51.93	0.7989	1,241,925
2004	2,028,904.01	65.00	1.54	31,245.12	52.88	0.8135	1,650,595

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF 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							
2005	266,816.18	65.00	1.54	4,108.97	53.83	0.8282	220,964
2006	8,418,297.68	65.00	1.54	129,641.78	54.78	0.8428	7,094,689
2007	1,636,754.45	65.00	1.54	25,206.02	55.74	0.8575	1,403,582
2008	1,901,180.11	65.00	1.54	29,278.17	56.71	0.8725	1,658,704
2009	21,552,424.81	65.00	1.54	331,907.34	57.67	0.8872	19,121,958
2010	96,649.01	65.00	1.54	1,488.39	58.64	0.9022	87,192
2011	544,222.13	65.00	1.54	8,381.02	59.61	0.9171	499,095
2012	3,951,220.40	65.00	1.54	60,848.79	60.59	0.9322	3,683,130
2013	1,645,990.01	65.00	1.54	25,348.25	61.56	0.9471	1,558,884
2014	1,493,515.03	65.00	1.54	23,000.13	62.54	0.9622	1,436,985
2015	2,606,706.95	65.00	1.54	40,143.29	63.52	0.9772	2,547,352
2016	1,568,992.31	65.00	1.54	24,162.48	64.51	0.9925	1,557,162
	90,556,321.69			1,394,567.34			65,456,430
	COMPOSITE REMAINING LIFE, YEARS..					46.94	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 359 ROADS AND TRAILS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF 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	1,311.91	75.00	1.33	17.45	17.00	0.2267	297
1953	16,437.58	75.00	1.33	218.62	17.67	0.2356	3,873
1954	25,066.89	75.00	1.33	333.39	18.35	0.2447	6,133
1955	5,464.79	75.00	1.33	72.68	19.03	0.2537	1,387
1956	15,100.81	75.00	1.33	200.84	19.73	0.2631	3,973
1957	397,470.26	75.00	1.33	5,286.35	20.44	0.2725	108,323
1958	112,840.35	75.00	1.33	1,500.78	21.15	0.2820	31,821
1959	51,540.76	75.00	1.33	685.49	21.88	0.2917	15,036
1960	203,533.49	75.00	1.33	2,707.00	22.61	0.3015	61,359
1961	26,886.31	75.00	1.33	357.59	23.36	0.3115	8,374
1962	58,959.46	75.00	1.33	784.16	24.11	0.3215	18,954
1963	50,369.45	75.00	1.33	669.91	24.88	0.3317	16,709
1964	10,809.38	75.00	1.33	143.76	25.65	0.3420	3,697
1965	104,853.77	75.00	1.33	1,394.56	26.44	0.3525	36,964
1966	465,888.07	75.00	1.33	6,196.31	27.23	0.3631	169,150
1967	177,820.82	75.00	1.33	2,365.02	28.04	0.3739	66,482
1968	2,375.86	75.00	1.33	31.60	28.85	0.3847	914
1969	163,940.85	75.00	1.33	2,180.41	29.68	0.3957	64,876
1970	25,083.14	75.00	1.33	333.61	30.51	0.4068	10,204
1971	225,392.69	75.00	1.33	2,997.72	31.35	0.4180	94,214
1972	328,849.32	75.00	1.33	4,373.70	32.21	0.4295	141,231
1973	642,176.62	75.00	1.33	8,540.95	33.07	0.4409	283,155
1974	2,933,064.98	75.00	1.33	39,009.76	33.94	0.4525	1,327,300
1975	693,952.44	75.00	1.33	9,229.57	34.81	0.4641	322,084
1976	754,161.09	75.00	1.33	10,030.34	35.70	0.4760	358,981
1977	678,897.30	75.00	1.33	9,029.33	36.59	0.4879	331,214
1978	317,013.33	75.00	1.33	4,216.28	37.49	0.4999	158,465
1979	2,755,228.60	75.00	1.33	36,644.54	38.40	0.5120	1,410,677
1980	8,064,477.53	75.00	1.33	107,257.55	39.32	0.5243	4,227,964
1981	1,718,263.44	75.00	1.33	22,852.90	40.24	0.5365	921,900
1982	3,011,462.04	75.00	1.33	40,052.45	41.16	0.5488	1,652,690
1983	3,041,477.16	75.00	1.33	40,451.65	42.10	0.5613	1,707,272
1984	6,996,721.20	75.00	1.33	93,056.39	43.04	0.5739	4,015,208
1985	2,571,331.18	75.00	1.33	34,198.70	43.98	0.5864	1,507,829
1986	596,523.28	75.00	1.33	7,933.76	44.93	0.5991	357,359
1987	460,458.99	75.00	1.33	6,124.10	45.88	0.6117	281,677
1988	2,416,545.76	75.00	1.33	32,140.06	46.84	0.6245	1,509,205
1989	414,104.02	75.00	1.33	5,507.58	47.80	0.6373	263,921
1990	1,169,615.50	75.00	1.33	15,555.89	48.77	0.6503	760,566
1991	249,580.38	75.00	1.33	3,319.42	49.73	0.6631	165,489
1992	204,410.41	75.00	1.33	2,718.66	50.71	0.6761	138,208
1993	3,645,686.81	75.00	1.33	48,487.63	51.68	0.6891	2,512,133
1994	5,488,446.19	75.00	1.33	72,996.33	52.66	0.7021	3,853,603
1995	29,163.37	75.00	1.33	387.87	53.64	0.7152	20,858

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 359 ROADS AND TRAILS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF 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							
1996	19,375,425.67	75.00	1.33	257,693.16	54.62	0.7283	14,110,541
1997	208,133.71	75.00	1.33	2,768.18	55.60	0.7413	154,296
1998	282,930.90	75.00	1.33	3,762.98	56.59	0.7545	213,480
1999	1,014,932.57	75.00	1.33	13,498.60	57.58	0.7677	779,194
2000	210,397.45	75.00	1.33	2,798.29	58.57	0.7809	164,306
2001	256,592.98	75.00	1.33	3,412.69	59.56	0.7941	203,768
2002	1,075,807.05	75.00	1.33	14,308.23	60.55	0.8073	868,531
2003	591,632.25	75.00	1.33	7,868.71	61.54	0.8205	485,452
2004	653,822.62	75.00	1.33	8,695.84	62.53	0.8337	545,112
2005	845,880.56	75.00	1.33	11,250.21	63.53	0.8471	716,520
2006	3,540,564.09	75.00	1.33	47,089.50	64.52	0.8603	3,045,841
2007	2,797,457.56	75.00	1.33	37,206.19	65.52	0.8736	2,443,859
2008	12,230,810.98	75.00	1.33	162,669.79	66.52	0.8869	10,847,873
2009	1,221,950.45	75.00	1.33	16,251.94	67.51	0.9001	1,099,914
2010	65,838.44	75.00	1.33	875.65	68.51	0.9135	60,141
2011	240,109.41	75.00	1.33	3,193.46	69.51	0.9268	222,533
2012	312,582.27	75.00	1.33	4,157.34	70.51	0.9401	293,868
2013	76,012.63	75.00	1.33	1,010.97	71.50	0.9533	72,465
2014	362,460.04	75.00	1.33	4,820.72	72.50	0.9667	350,379
2015	3,463,046.85	75.00	1.33	46,058.52	73.50	0.9800	3,393,786
2016	124,322.11	75.00	1.33	1,653.48	74.50	0.9933	123,493
	100,273,468.17			1,333,637.11			69,147,081
	COMPOSITE REMAINING LIFE, YEARS..					51.85	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF 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	34,162.66	65.00	1.54	526.10	8.95	0.1377	4,704
1942	2,021.23	65.00	1.54	31.13	9.29	0.1429	289
1946	1,967.48	65.00	1.54	30.30	10.75	0.1654	325
1947	87.67	65.00	1.54	1.35	11.15	0.1715	15
1949	5,248.28	65.00	1.54	80.82	11.99	0.1845	968
1950	97,119.30	65.00	1.54	1,495.64	12.43	0.1912	18,572
1951	2,640.79	65.00	1.54	40.67	12.88	0.1982	523
1953	5,195.95	65.00	1.54	80.02	13.84	0.2129	1,106
1954	7,257.33	65.00	1.54	111.76	14.33	0.2205	1,600
1955	29,594.36	65.00	1.54	455.75	14.85	0.2285	6,761
1956	106,443.12	65.00	1.54	1,639.22	15.38	0.2366	25,187
1957	13,486.27	65.00	1.54	207.69	15.92	0.2449	3,303
1958	116,093.56	65.00	1.54	1,787.84	16.48	0.2535	29,434
1959	51,069.51	65.00	1.54	786.47	17.05	0.2623	13,396
1960	76,673.58	65.00	1.54	1,180.77	17.63	0.2712	20,796
1961	229,239.22	65.00	1.54	3,530.28	18.23	0.2805	64,292
1962	58,107.55	65.00	1.54	894.86	18.84	0.2899	16,842
1963	161,965.70	65.00	1.54	2,494.27	19.46	0.2994	48,489
1964	138,061.96	65.00	1.54	2,126.15	20.10	0.3092	42,693
1965	238,536.33	65.00	1.54	3,673.46	20.75	0.3192	76,148
1966	354,718.49	65.00	1.54	5,462.66	21.41	0.3294	116,837
1967	279,098.42	65.00	1.54	4,298.12	22.08	0.3397	94,807
1968	885,415.12	65.00	1.54	13,635.39	22.76	0.3502	310,028
1969	199,515.63	65.00	1.54	3,072.54	23.45	0.3608	71,979
1970	1,211,594.31	65.00	1.54	18,658.55	24.16	0.3717	450,337
1971	633,534.17	65.00	1.54	9,756.43	24.87	0.3826	242,403
1972	1,298,965.61	65.00	1.54	20,004.07	25.59	0.3937	511,390
1973	762,694.96	65.00	1.54	11,745.50	26.33	0.4051	308,952
1974	1,184,688.41	65.00	1.54	18,244.20	27.07	0.4165	493,375
1975	1,521,449.28	65.00	1.54	23,430.32	27.82	0.4280	651,180
1976	1,407,805.25	65.00	1.54	21,680.20	28.58	0.4397	618,998
1977	296,720.91	65.00	1.54	4,569.50	29.35	0.4515	133,981
1978	113,207.25	65.00	1.54	1,743.39	30.13	0.4635	52,476
1979	422,132.72	65.00	1.54	6,500.84	30.91	0.4755	200,741
1980	1,496,677.58	65.00	1.54	23,048.83	31.71	0.4879	730,154
1981	1,319,798.40	65.00	1.54	20,324.90	32.51	0.5002	660,097
1982	1,929,983.34	65.00	1.54	29,721.74	33.32	0.5126	989,348
1983	1,220,498.61	65.00	1.54	18,795.68	34.14	0.5252	641,042
1984	1,229,045.33	65.00	1.54	18,927.30	34.96	0.5379	661,042
1985	1,802,620.08	65.00	1.54	27,760.35	35.80	0.5508	992,829
1986	2,597,079.70	65.00	1.54	39,995.03	36.64	0.5637	1,463,948
1987	2,362,086.82	65.00	1.54	36,376.14	37.49	0.5768	1,362,381
1988	894,490.12	65.00	1.54	13,775.15	38.34	0.5899	527,615
1989	1,456,231.90	65.00	1.54	22,425.97	39.21	0.6032	878,443

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF 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							
1990	4,778,923.11	65.00	1.54	73,595.42	40.08	0.6166	2,946,780
1991	4,698,562.28	65.00	1.54	72,357.86	40.95	0.6300	2,960,094
1992	5,241,029.33	65.00	1.54	80,711.85	41.83	0.6435	3,372,812
1993	9,650,138.71	65.00	1.54	148,612.14	42.72	0.6572	6,342,361
1994	3,258,237.61	65.00	1.54	50,176.86	43.62	0.6711	2,186,538
1995	2,631,656.93	65.00	1.54	40,527.52	44.52	0.6849	1,802,474
1996	1,265,108.14	65.00	1.54	19,482.67	45.43	0.6989	884,209
1997	1,380,097.39	65.00	1.54	21,253.50	46.34	0.7129	983,899
1998	2,213,235.60	65.00	1.54	34,083.83	47.26	0.7271	1,609,199
1999	4,354,720.99	65.00	1.54	67,062.70	48.18	0.7412	3,227,850
2000	8,733,218.13	65.00	1.54	134,491.56	49.11	0.7555	6,598,296
2001	6,130,376.14	65.00	1.54	94,407.79	50.05	0.7700	4,720,390
2002	8,629,740.36	65.00	1.54	132,898.00	50.99	0.7845	6,769,686
2003	10,570,849.40	65.00	1.54	162,791.08	51.93	0.7989	8,445,263
2004	6,587,701.63	65.00	1.54	101,450.61	52.88	0.8135	5,359,359
2005	9,159,154.40	65.00	1.54	141,050.98	53.83	0.8282	7,585,154
2006	13,763,095.75	65.00	1.54	211,951.67	54.78	0.8428	11,599,124
2007	15,705,203.01	65.00	1.54	241,860.13	55.74	0.8575	13,467,840
2008	5,670,127.75	65.00	1.54	87,319.97	56.71	0.8725	4,946,960
2009	8,534,601.62	65.00	1.54	131,432.86	57.67	0.8872	7,572,155
2010	10,647,163.53	65.00	1.54	163,966.32	58.64	0.9022	9,605,339
2011	2,760,368.47	65.00	1.54	42,509.67	59.61	0.9171	2,531,479
2012	2,792,004.23	65.00	1.54	42,996.87	60.59	0.9322	2,602,567
2013	4,132,172.47	65.00	1.54	63,635.46	61.56	0.9471	3,913,498
2014	3,096,432.99	65.00	1.54	47,685.07	62.54	0.9622	2,979,233
2015	7,026,907.39	65.00	1.54	108,214.37	63.52	0.9772	6,866,905
2016	7,633,653.70	65.00	1.54	117,558.27	64.51	0.9925	7,576,096
199,299,505.32				3,069,212.38			152,995,386
COMPOSITE REMAINING LIFE, YEARS..						49.85	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 362 STATION EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF 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	45,068.36	45.00	2.22	1,000.52	4.32	0.0960	4,327
1942	3,221.04	45.00	2.22	71.51	4.55	0.1011	326
1944	1,256.79	45.00	2.22	27.90	5.05	0.1122	141
1945	10,077.46	45.00	2.22	223.72	5.30	0.1178	1,187
1946	67,026.24	45.00	2.22	1,487.98	5.56	0.1236	8,282
1947	35,772.57	45.00	2.22	794.15	5.83	0.1296	4,635
1948	81,494.16	45.00	2.22	1,809.17	6.11	0.1358	11,065
1949	176,391.13	45.00	2.22	3,915.88	6.39	0.1420	25,048
1950	125,985.07	45.00	2.22	2,796.87	6.67	0.1482	18,674
1951	182,671.32	45.00	2.22	4,055.30	6.96	0.1547	28,254
1952	78,856.72	45.00	2.22	1,750.62	7.25	0.1611	12,705
1953	267,014.59	45.00	2.22	5,927.72	7.55	0.1678	44,800
1954	472,375.62	45.00	2.22	10,486.74	7.85	0.1744	82,401
1955	520,461.36	45.00	2.22	11,554.24	8.16	0.1813	94,375
1956	601,078.26	45.00	2.22	13,343.94	8.48	0.1884	113,267
1957	408,968.91	45.00	2.22	9,079.11	8.80	0.1956	79,978
1958	1,095,649.06	45.00	2.22	24,323.41	9.12	0.2027	222,055
1959	884,307.65	45.00	2.22	19,631.63	9.46	0.2102	185,899
1960	926,970.41	45.00	2.22	20,578.74	9.80	0.2178	201,876
1961	706,906.73	45.00	2.22	15,693.33	10.15	0.2256	159,450
1962	1,133,159.81	45.00	2.22	25,156.15	10.52	0.2338	264,910
1963	1,604,023.84	45.00	2.22	35,609.33	10.89	0.2420	388,174
1964	2,058,442.27	45.00	2.22	45,697.42	11.27	0.2504	515,516
1965	3,092,638.91	45.00	2.22	68,656.58	11.66	0.2591	801,334
1966	3,043,510.89	45.00	2.22	67,565.94	12.06	0.2680	815,661
1967	4,783,908.99	45.00	2.22	106,202.78	12.47	0.2771	1,325,669
1968	9,292,820.87	45.00	2.22	206,300.62	12.89	0.2864	2,661,836
1969	2,847,065.40	45.00	2.22	63,204.85	13.33	0.2962	843,358
1970	10,237,284.49	45.00	2.22	227,267.72	13.77	0.3060	3,132,609
1971	7,217,838.09	45.00	2.22	160,236.01	14.23	0.3162	2,282,425
1972	10,428,781.01	45.00	2.22	231,518.94	14.70	0.3267	3,406,770
1973	6,760,958.19	45.00	2.22	150,093.27	15.18	0.3373	2,280,674
1974	11,121,682.23	45.00	2.22	246,901.35	15.68	0.3484	3,875,239
1975	10,617,864.61	45.00	2.22	235,716.59	16.18	0.3596	3,817,759
1976	4,800,002.97	45.00	2.22	106,560.07	16.70	0.3711	1,781,329
1977	3,329,567.32	45.00	2.22	73,916.39	17.22	0.3827	1,274,126
1978	3,368,438.58	45.00	2.22	74,779.34	17.76	0.3947	1,329,422
1979	4,708,316.62	45.00	2.22	104,524.63	18.31	0.4069	1,915,767
1980	10,631,630.85	45.00	2.22	236,022.20	18.87	0.4193	4,458,162
1981	11,785,506.18	45.00	2.22	261,638.24	19.45	0.4322	5,093,931
1982	16,304,448.89	45.00	2.22	361,958.77	20.03	0.4451	7,257,273
1983	10,168,182.06	45.00	2.22	225,733.64	20.62	0.4582	4,659,264
1984	8,798,651.52	45.00	2.22	195,330.06	21.23	0.4718	4,151,028
1985	13,533,328.04	45.00	2.22	300,439.88	21.84	0.4853	6,568,130

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 362 STATION EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF 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							
1986	16,367,454.72	45.00	2.22	363,357.49	22.46	0.4991	8,169,160
1987	17,641,764.11	45.00	2.22	391,647.16	23.10	0.5133	9,056,047
1988	19,190,383.15	45.00	2.22	426,026.51	23.74	0.5276	10,124,079
1989	37,904,503.21	45.00	2.22	841,479.97	24.39	0.5420	20,544,241
1990	55,677,684.23	45.00	2.22	1,236,044.59	25.05	0.5567	30,994,096
1991	59,582,154.66	45.00	2.22	1,322,723.83	25.72	0.5716	34,054,776
1992	55,914,887.99	45.00	2.22	1,241,310.51	26.40	0.5867	32,803,587
1993	34,544,598.14	45.00	2.22	766,890.08	27.09	0.6020	20,795,848
1994	23,809,975.31	45.00	2.22	528,581.45	27.78	0.6173	14,698,612
1995	14,098,180.27	45.00	2.22	312,979.60	28.48	0.6329	8,922,597
1996	16,831,693.38	45.00	2.22	373,663.59	29.19	0.6487	10,918,215
1997	28,284,502.21	45.00	2.22	627,915.95	29.90	0.6644	18,793,355
1998	27,506,945.83	45.00	2.22	610,654.20	30.63	0.6807	18,723,153
1999	42,145,672.12	45.00	2.22	935,633.92	31.36	0.6969	29,370,897
2000	56,715,204.11	45.00	2.22	1,259,077.53	32.09	0.7131	40,444,179
2001	54,135,631.93	45.00	2.22	1,201,811.03	32.83	0.7296	39,495,192
2002	62,962,707.61	45.00	2.22	1,397,772.11	33.58	0.7462	46,984,032
2003	70,139,197.02	45.00	2.22	1,557,090.17	34.33	0.7629	53,508,492
2004	50,021,295.12	45.00	2.22	1,110,472.75	35.09	0.7798	39,005,606
2005	58,337,386.62	45.00	2.22	1,295,089.98	35.85	0.7967	46,475,646
2006	63,575,050.97	45.00	2.22	1,411,366.13	36.62	0.8138	51,736,105
2007	50,293,037.23	45.00	2.22	1,116,505.43	37.39	0.8309	41,787,982
2008	50,308,682.54	45.00	2.22	1,116,852.75	38.17	0.8482	42,672,831
2009	40,420,095.11	45.00	2.22	897,326.11	38.95	0.8656	34,986,018
2010	22,497,617.58	45.00	2.22	499,447.11	39.74	0.8831	19,867,871
2011	57,950,312.40	45.00	2.22	1,286,496.94	40.54	0.9009	52,206,857
2012	34,094,049.48	45.00	2.22	756,887.90	41.34	0.9187	31,321,180
2013	50,213,356.39	45.00	2.22	1,114,736.51	42.14	0.9364	47,021,795
2014	77,916,742.70	45.00	2.22	1,729,751.69	42.95	0.9544	74,366,856
2015	102,632,832.31	45.00	2.22	2,278,448.88	43.77	0.9727	99,827,877
2016	124,568,614.65	45.00	2.22	2,765,423.25	44.59	0.9909	123,433,795
	1,654,641,819.18			36,733,048.37			1,219,310,088
	COMPOSITE REMAINING LIFE, YEARS..					33.19	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 363 STORAGE BATTERY EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF 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-S3							
2016	9,068,997.66	20.00	5.00	453,449.88	19.50	0.9750	8,842,273
	9,068,997.66			453,449.88			8,842,273
	COMPOSITE REMAINING LIFE, YEARS..					19.50	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 364.1 POLES, TOWERS AND FIXTURES - WOOD

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF 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	14,252.73	40.00	2.50	356.32	2.35	0.0588	837
1952	2,993.41	40.00	2.50	74.84	2.63	0.0658	197
1955	1,075.53	40.00	2.50	26.89	3.50	0.0875	94
1957	279,290.83	40.00	2.50	6,982.27	4.08	0.1020	28,488
1958	483,885.57	40.00	2.50	12,097.14	4.37	0.1093	52,864
1959	736,157.00	40.00	2.50	18,403.92	4.67	0.1168	85,946
1960	683,846.48	40.00	2.50	17,096.16	4.96	0.1240	84,797
1961	414,050.01	40.00	2.50	10,351.25	5.26	0.1315	54,448
1962	548,410.51	40.00	2.50	13,710.26	5.56	0.1390	76,229
1963	503,008.91	40.00	2.50	12,575.22	5.87	0.1468	73,817
1964	510,707.65	40.00	2.50	12,767.69	6.19	0.1548	79,032
1965	776,668.56	40.00	2.50	19,416.71	6.51	0.1628	126,403
1966	724,534.01	40.00	2.50	18,113.35	6.84	0.1710	123,895
1967	906,485.56	40.00	2.50	22,662.14	7.19	0.1798	162,941
1968	1,193,966.83	40.00	2.50	29,849.17	7.54	0.1885	225,063
1969	980,100.07	40.00	2.50	24,502.50	7.90	0.1975	193,570
1970	2,219,291.16	40.00	2.50	55,482.28	8.28	0.2070	459,393
1971	1,805,138.39	40.00	2.50	45,128.46	8.67	0.2168	391,264
1972	2,470,959.90	40.00	2.50	61,774.00	9.07	0.2268	560,290
1973	3,098,429.33	40.00	2.50	77,460.73	9.49	0.2373	735,102
1974	2,943,012.12	40.00	2.50	73,575.30	9.92	0.2480	729,867
1975	3,599,287.99	40.00	2.50	89,982.20	10.37	0.2593	933,115
1976	3,148,708.12	40.00	2.50	78,717.70	10.83	0.2708	852,513
1977	3,109,383.36	40.00	2.50	77,734.58	11.31	0.2828	879,178
1978	4,262,719.91	40.00	2.50	106,568.00	11.80	0.2950	1,257,502
1979	9,002,023.32	40.00	2.50	225,050.58	12.30	0.3075	2,768,122
1980	8,923,267.34	40.00	2.50	223,081.68	12.82	0.3205	2,859,907
1981	8,271,180.98	40.00	2.50	206,779.52	13.36	0.3340	2,762,574
1982	7,203,492.26	40.00	2.50	180,087.31	13.91	0.3478	2,505,014
1983	10,780,586.85	40.00	2.50	269,514.67	14.47	0.3618	3,899,877
1984	12,901,700.46	40.00	2.50	322,542.51	15.05	0.3763	4,854,265
1985	14,292,963.01	40.00	2.50	357,324.08	15.64	0.3910	5,588,549
1986	14,941,390.34	40.00	2.50	373,534.76	16.25	0.4063	6,069,940
1987	14,505,184.35	40.00	2.50	362,629.61	16.87	0.4218	6,117,561
1988	16,295,646.23	40.00	2.50	407,391.16	17.50	0.4375	7,129,345
1989	18,284,697.85	40.00	2.50	457,117.45	18.15	0.4538	8,296,682
1990	19,615,441.47	40.00	2.50	490,386.04	18.81	0.4703	9,224,161
1991	17,595,944.02	40.00	2.50	439,898.60	19.48	0.4870	8,569,225
1992	16,649,695.83	40.00	2.50	416,242.40	20.16	0.5040	8,391,447
1993	21,227,552.09	40.00	2.50	530,688.80	20.86	0.5215	11,070,168
1994	15,920,543.10	40.00	2.50	398,013.58	21.56	0.5390	8,581,173
1995	16,141,900.35	40.00	2.50	403,547.51	22.28	0.5570	8,991,038
1996	15,292,929.05	40.00	2.50	382,323.23	23.01	0.5753	8,797,257
1997	15,833,759.87	40.00	2.50	395,844.00	23.75	0.5938	9,401,295

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 364.1 POLES, TOWERS AND FIXTURES - WOOD

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF 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							
1998	22,471,842.65	40.00	2.50	561,796.07	24.50	0.6125	13,764,004
1999	21,743,646.91	40.00	2.50	543,591.17	25.26	0.6315	13,731,113
2000	24,308,323.75	40.00	2.50	607,708.09	26.03	0.6508	15,818,642
2001	23,911,649.37	40.00	2.50	597,791.23	26.82	0.6705	16,032,761
2002	26,906,598.58	40.00	2.50	672,664.96	27.61	0.6903	18,572,280
2003	28,990,085.61	40.00	2.50	724,752.14	28.41	0.7103	20,590,208
2004	26,067,145.01	40.00	2.50	651,678.63	29.21	0.7303	19,035,533
2005	37,113,256.75	40.00	2.50	927,831.42	30.03	0.7508	27,862,778
2006	49,216,008.10	40.00	2.50	1,230,400.20	30.86	0.7715	37,970,150
2007	25,852,063.18	40.00	2.50	646,301.58	31.69	0.7923	20,481,297
2008	32,307,302.28	40.00	2.50	807,682.56	32.54	0.8135	26,281,990
2009	29,292,795.15	40.00	2.50	732,319.88	33.39	0.8348	24,452,161
2010	32,832,940.79	40.00	2.50	820,823.52	34.24	0.8560	28,104,997
2011	38,427,723.06	40.00	2.50	960,693.08	35.11	0.8778	33,729,934
2012	53,697,840.42	40.00	2.50	1,342,446.01	35.98	0.8995	48,301,207
2013	61,838,285.18	40.00	2.50	1,545,957.13	36.87	0.9218	56,999,439
2014	72,083,774.19	40.00	2.50	1,802,094.35	37.75	0.9438	68,029,062
2015	54,723,170.52	40.00	2.50	1,368,079.26	38.65	0.9663	52,876,264
2016	111,568,296.07	40.00	2.50	2,789,207.40	39.55	0.9888	110,313,153
	1,082,449,010.28			27,061,225.25			786,991,418
	COMPOSITE REMAINING LIFE, YEARS..					29.08	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 364.2 POLES, TOWERS AND FIXTURES - CONCRETE

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF 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	9,838.26	50.00	2.00	196.77	12.07	0.2414	2,375
1958	14,734.53	50.00	2.00	294.69	12.45	0.2490	3,669
1959	19,407.15	50.00	2.00	388.14	12.84	0.2568	4,984
1960	17,582.81	50.00	2.00	351.66	13.24	0.2648	4,656
1961	103,421.93	50.00	2.00	2,068.44	13.65	0.2730	28,234
1962	105,472.84	50.00	2.00	2,109.46	14.07	0.2814	29,680
1963	98,123.32	50.00	2.00	1,962.47	14.49	0.2898	28,436
1964	105,769.41	50.00	2.00	2,115.39	14.93	0.2986	31,583
1965	125,386.67	50.00	2.00	2,507.73	15.38	0.3076	38,569
1966	130,337.05	50.00	2.00	2,606.74	15.84	0.3168	41,291
1967	178,992.99	50.00	2.00	3,579.86	16.31	0.3262	58,388
1968	278,372.25	50.00	2.00	5,567.44	16.79	0.3358	93,477
1969	319,353.49	50.00	2.00	6,387.07	17.28	0.3456	110,369
1970	1,134,446.00	50.00	2.00	22,688.92	17.78	0.3556	403,409
1971	634,015.44	50.00	2.00	12,680.31	18.29	0.3658	231,923
1972	1,058,863.10	50.00	2.00	21,177.26	18.81	0.3762	398,344
1973	1,378,959.04	50.00	2.00	27,579.18	19.35	0.3870	533,657
1974	1,033,470.29	50.00	2.00	20,669.41	19.89	0.3978	411,114
1975	1,185,674.24	50.00	2.00	23,713.48	20.44	0.4088	484,704
1976	1,126,443.70	50.00	2.00	22,528.87	21.00	0.4200	473,106
1977	1,309,070.89	50.00	2.00	26,181.42	21.58	0.4316	564,995
1978	1,144,822.99	50.00	2.00	22,896.46	22.16	0.4432	507,386
1979	1,767,003.46	50.00	2.00	35,340.07	22.75	0.4550	803,987
1980	1,405,224.75	50.00	2.00	28,104.50	23.35	0.4670	656,240
1981	710,384.12	50.00	2.00	14,207.68	23.96	0.4792	340,416
1982	642,875.24	50.00	2.00	12,857.50	24.58	0.4916	316,037
1983	1,017,016.36	50.00	2.00	20,340.33	25.21	0.5042	512,780
1984	1,629,767.69	50.00	2.00	32,595.35	25.84	0.5168	842,264
1985	1,374,360.47	50.00	2.00	27,487.21	26.49	0.5298	728,136
1986	1,179,291.75	50.00	2.00	23,585.84	27.14	0.5428	640,120
1987	1,319,284.68	50.00	2.00	26,385.69	27.80	0.5560	733,522
1988	1,708,662.30	50.00	2.00	34,173.25	28.47	0.5694	972,912
1989	1,745,167.68	50.00	2.00	34,903.35	29.14	0.5828	1,017,084
1990	2,325,315.66	50.00	2.00	46,506.31	29.83	0.5966	1,387,283
1991	2,165,956.19	50.00	2.00	43,319.12	30.52	0.6104	1,322,100
1992	2,358,741.93	50.00	2.00	47,174.84	31.22	0.6244	1,472,798
1993	2,447,679.60	50.00	2.00	48,953.59	31.92	0.6384	1,562,599
1994	3,443,256.27	50.00	2.00	68,865.13	32.63	0.6526	2,247,069
1995	2,238,603.67	50.00	2.00	44,772.07	33.35	0.6670	1,493,149
1996	2,698,813.01	50.00	2.00	53,976.26	34.07	0.6814	1,838,971
1997	3,088,928.46	50.00	2.00	61,778.57	34.80	0.6960	2,149,894
1998	3,994,259.72	50.00	2.00	79,885.19	35.53	0.7106	2,838,321
1999	4,364,039.46	50.00	2.00	87,280.79	36.27	0.7254	3,165,674
2000	4,510,525.53	50.00	2.00	90,210.51	37.02	0.7404	3,339,593

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 364.2 POLES, TOWERS AND FIXTURES - CONCRETE

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF 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							
2001	4,341,105.08	50.00	2.00	86,822.10	37.77	0.7554	3,279,271
2002	6,351,076.62	50.00	2.00	127,021.53	38.52	0.7704	4,892,869
2003	5,946,082.73	50.00	2.00	118,921.65	39.28	0.7856	4,671,243
2004	4,618,728.53	50.00	2.00	92,374.57	40.05	0.8010	3,699,602
2005	4,430,175.59	50.00	2.00	88,603.51	40.82	0.8164	3,616,795
2006	15,103,959.54	50.00	2.00	302,079.19	41.59	0.8318	12,563,474
2007	18,549,546.76	50.00	2.00	370,990.94	42.37	0.8474	15,718,886
2008	30,204,956.25	50.00	2.00	604,099.12	43.15	0.8630	26,066,877
2009	33,958,460.29	50.00	2.00	679,169.21	43.94	0.8788	29,842,695
2010	26,115,826.56	50.00	2.00	522,316.53	44.73	0.8946	23,363,218
2011	22,984,595.56	50.00	2.00	459,691.91	45.53	0.9106	20,929,773
2012	22,010,128.22	50.00	2.00	440,202.56	46.33	0.9266	20,394,585
2013	37,274,006.72	50.00	2.00	745,480.13	47.14	0.9428	35,141,934
2014	93,357,372.80	50.00	2.00	1,867,147.46	47.95	0.9590	89,529,721
2015	126,711,525.42	50.00	2.00	2,534,230.51	48.77	0.9754	123,594,422
2016	102,666,470.29	50.00	2.00	2,053,329.41	49.59	0.9918	101,824,605
	614,271,733.35			12,285,434.65			553,995,268
	COMPOSITE REMAINING LIFE, YEARS..					45.09	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF 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	586,523.84	48.00	2.08	12,199.70	6.63	0.1381	81,011
1942	103,441.64	48.00	2.08	2,151.59	6.96	0.1450	14,999
1943	19,258.06	48.00	2.08	400.57	7.29	0.1519	2,925
1944	17,249.46	48.00	2.08	358.79	7.63	0.1590	2,742
1945	38,730.31	48.00	2.08	805.59	7.97	0.1660	6,431
1946	147,036.59	48.00	2.08	3,058.36	8.32	0.1733	25,486
1947	265,971.51	48.00	2.08	5,532.21	8.67	0.1806	48,040
1948	362,152.78	48.00	2.08	7,532.78	9.02	0.1879	68,056
1949	542,388.02	48.00	2.08	11,281.67	9.39	0.1956	106,102
1950	512,360.35	48.00	2.08	10,657.10	9.75	0.2031	104,071
1951	295,963.29	48.00	2.08	6,156.04	10.13	0.2110	62,460
1952	335,251.05	48.00	2.08	6,973.22	10.51	0.2190	73,407
1953	228,752.41	48.00	2.08	4,758.05	10.89	0.2269	51,899
1954	227,541.55	48.00	2.08	4,732.86	11.28	0.2350	53,472
1955	189,467.57	48.00	2.08	3,940.93	11.68	0.2433	46,103
1956	107,362.92	48.00	2.08	2,233.15	12.08	0.2517	27,020
1957	219,223.93	48.00	2.08	4,559.86	12.48	0.2600	56,998
1958	259,275.66	48.00	2.08	5,392.93	12.90	0.2688	69,680
1959	295,234.27	48.00	2.08	6,140.87	13.32	0.2775	81,928
1960	344,643.59	48.00	2.08	7,168.59	13.74	0.2863	98,654
1961	872,193.64	48.00	2.08	18,141.63	14.18	0.2954	257,663
1962	949,713.68	48.00	2.08	19,754.04	14.61	0.3044	289,074
1963	1,087,306.71	48.00	2.08	22,615.98	15.06	0.3138	341,142
1964	1,367,070.34	48.00	2.08	28,435.06	15.51	0.3231	441,728
1965	1,379,793.81	48.00	2.08	28,699.71	15.97	0.3327	459,071
1966	1,634,522.21	48.00	2.08	33,998.06	16.43	0.3423	559,481
1967	1,978,162.20	48.00	2.08	41,145.77	16.91	0.3523	696,887
1968	2,296,983.10	48.00	2.08	47,777.25	17.39	0.3623	832,174
1969	3,857,959.95	48.00	2.08	80,245.57	17.87	0.3723	1,436,280
1970	9,075,571.09	48.00	2.08	188,771.88	18.37	0.3827	3,473,312
1971	6,412,835.06	48.00	2.08	133,386.97	18.87	0.3931	2,521,014
1972	8,957,199.89	48.00	2.08	186,309.76	19.37	0.4035	3,614,588
1973	8,910,767.44	48.00	2.08	185,343.96	19.89	0.4144	3,692,444
1974	8,326,415.19	48.00	2.08	173,189.44	20.41	0.4252	3,540,475
1975	8,942,595.22	48.00	2.08	186,005.98	20.94	0.4363	3,901,207
1976	7,842,259.90	48.00	2.08	163,119.01	21.48	0.4475	3,509,411
1977	7,406,538.18	48.00	2.08	154,055.99	22.02	0.4588	3,397,749
1978	9,466,213.57	48.00	2.08	196,897.24	22.57	0.4702	4,451,108
1979	16,602,760.44	48.00	2.08	345,337.42	23.13	0.4819	8,000,538
1980	18,299,493.37	48.00	2.08	380,629.46	23.69	0.4935	9,031,532
1981	17,125,842.73	48.00	2.08	356,217.53	24.27	0.5056	8,659,169
1982	13,948,615.15	48.00	2.08	290,131.20	24.85	0.5177	7,221,338
1983	17,729,216.47	48.00	2.08	368,767.70	25.43	0.5298	9,392,762
1984	22,031,397.45	48.00	2.08	458,253.07	26.03	0.5423	11,947,407

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF 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							
1985	20,863,775.04	48.00	2.08	433,966.52	26.63	0.5548	11,575,014
1986	21,602,098.76	48.00	2.08	449,323.65	27.23	0.5673	12,254,655
1987	25,185,617.04	48.00	2.08	523,860.83	27.85	0.5802	14,612,947
1988	33,356,548.38	48.00	2.08	693,816.21	28.47	0.5931	19,784,436
1989	40,510,955.07	48.00	2.08	842,627.87	29.09	0.6060	24,551,259
1990	43,760,900.37	48.00	2.08	910,226.73	29.72	0.6192	27,095,437
1991	35,993,053.74	48.00	2.08	748,655.52	30.36	0.6325	22,765,606
1992	30,689,229.49	48.00	2.08	638,335.97	31.01	0.6460	19,826,470
1993	38,733,200.53	48.00	2.08	805,650.57	31.65	0.6594	25,539,898
1994	26,867,741.01	48.00	2.08	558,849.01	32.31	0.6731	18,085,214
1995	23,801,071.62	48.00	2.08	495,062.29	32.96	0.6867	16,343,482
1996	22,189,078.70	48.00	2.08	461,532.84	33.63	0.7006	15,546,112
1997	24,520,470.46	48.00	2.08	510,025.79	34.29	0.7144	17,516,934
1998	30,147,477.23	48.00	2.08	627,067.53	34.96	0.7283	21,957,312
1999	28,999,547.18	48.00	2.08	603,190.58	35.64	0.7425	21,532,164
2000	35,134,717.27	48.00	2.08	730,802.12	36.31	0.7565	26,578,008
2001	29,601,593.57	48.00	2.08	615,713.15	36.99	0.7706	22,811,580
2002	36,649,967.30	48.00	2.08	762,319.32	37.68	0.7850	28,770,224
2003	51,767,968.68	48.00	2.08	1,076,773.75	38.36	0.7992	41,371,408
2004	42,146,428.21	48.00	2.08	876,645.71	39.05	0.8135	34,287,805
2005	54,892,117.73	48.00	2.08	1,141,756.05	39.75	0.8281	45,457,261
2006	67,588,816.10	48.00	2.08	1,405,847.37	40.44	0.8425	56,943,578
2007	50,896,703.76	48.00	2.08	1,058,651.44	41.14	0.8571	43,622,547
2008	45,515,493.20	48.00	2.08	946,722.26	41.85	0.8719	39,684,048
2009	43,978,770.25	48.00	2.08	914,758.42	42.55	0.8865	38,985,421
2010	43,004,449.04	48.00	2.08	894,492.54	43.27	0.9015	38,766,791
2011	52,931,910.06	48.00	2.08	1,100,983.73	43.98	0.9163	48,498,863
2012	51,697,282.10	48.00	2.08	1,075,303.47	44.70	0.9313	48,143,094
2013	80,578,632.25	48.00	2.08	1,676,035.55	45.43	0.9465	76,264,452
2014	140,384,458.17	48.00	2.08	2,919,996.73	46.16	0.9617	135,003,522
2015	305,402,673.43	48.00	2.08	6,352,375.61	46.89	0.9769	298,341,764
2016	292,906,853.07	48.00	2.08	6,092,462.54	47.63	0.9923	290,648,541
2,073,898,854.40			43,137,096.21			1,695,914,885	

COMPOSITE REMAINING LIFE, YEARS..

39.31

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 366.6 UNDERGROUND CONDUIT - DUCT SYSTEM

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF 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	178,036.91	70.00	1.43	2,545.93	11.74	0.1677	29,859
1942	14,537.00	70.00	1.43	207.88	12.15	0.1736	2,523
1946	6,713.99	70.00	1.43	96.01	13.89	0.1984	1,332
1947	13,863.64	70.00	1.43	198.25	14.36	0.2051	2,844
1948	1,046,315.24	70.00	1.43	14,962.31	14.84	0.2120	221,819
1949	892,878.62	70.00	1.43	12,768.16	15.34	0.2191	195,665
1950	89,739.11	70.00	1.43	1,283.27	15.85	0.2264	20,320
1951	305,230.53	70.00	1.43	4,364.80	16.37	0.2339	71,381
1952	222,222.15	70.00	1.43	3,177.78	16.91	0.2416	53,682
1953	422,743.57	70.00	1.43	6,045.23	17.46	0.2494	105,445
1954	201,247.89	70.00	1.43	2,877.84	18.03	0.2576	51,835
1955	400,768.80	70.00	1.43	5,730.99	18.60	0.2657	106,488
1956	341,662.44	70.00	1.43	4,885.77	19.19	0.2741	93,663
1957	424,597.07	70.00	1.43	6,071.74	19.79	0.2827	120,038
1958	291,083.18	70.00	1.43	4,162.49	20.41	0.2916	84,871
1959	419,281.68	70.00	1.43	5,995.73	21.03	0.3004	125,965
1960	355,635.55	70.00	1.43	5,085.59	21.67	0.3096	110,094
1961	276,607.24	70.00	1.43	3,955.48	22.32	0.3189	88,199
1962	242,958.24	70.00	1.43	3,474.30	22.98	0.3283	79,761
1963	361,164.41	70.00	1.43	5,164.65	23.65	0.3379	122,023
1964	415,799.99	70.00	1.43	5,945.94	24.33	0.3476	144,520
1965	1,391,569.98	70.00	1.43	19,899.45	25.02	0.3574	497,389
1966	1,392,875.88	70.00	1.43	19,918.13	25.72	0.3674	511,784
1967	2,318,217.66	70.00	1.43	33,150.51	26.43	0.3776	875,289
1968	1,697,767.05	70.00	1.43	24,278.07	27.14	0.3877	658,241
1969	3,430,219.12	70.00	1.43	49,052.13	27.87	0.3981	1,365,707
1970	9,124,846.86	70.00	1.43	130,485.31	28.61	0.4087	3,729,416
1971	5,577,805.54	70.00	1.43	79,762.62	29.35	0.4193	2,338,718
1972	6,412,951.39	70.00	1.43	91,705.20	30.11	0.4301	2,758,467
1973	7,795,884.50	70.00	1.43	111,481.15	30.87	0.4410	3,437,985
1974	7,270,876.33	70.00	1.43	103,973.53	31.64	0.4520	3,286,436
1975	9,664,340.29	70.00	1.43	138,200.07	32.42	0.4631	4,475,943
1976	5,166,609.82	70.00	1.43	73,882.52	33.20	0.4743	2,450,471
1977	4,921,999.83	70.00	1.43	70,384.60	33.99	0.4856	2,389,975
1978	2,859,701.36	70.00	1.43	40,893.73	34.79	0.4970	1,421,272
1979	6,528,909.64	70.00	1.43	93,363.41	35.60	0.5086	3,320,408
1980	9,701,976.02	70.00	1.43	138,738.26	36.42	0.5203	5,047,841
1981	10,209,441.26	70.00	1.43	145,995.01	37.24	0.5320	5,431,423
1982	9,034,109.80	70.00	1.43	129,187.77	38.07	0.5439	4,913,291
1983	10,699,613.84	70.00	1.43	153,004.48	38.91	0.5559	5,947,487
1984	13,685,612.21	70.00	1.43	195,704.25	39.75	0.5679	7,771,512
1985	15,651,036.23	70.00	1.43	223,809.82	40.60	0.5800	9,077,601
1986	17,134,930.92	70.00	1.43	245,029.51	41.46	0.5923	10,148,848
1987	20,045,688.78	70.00	1.43	286,653.35	42.32	0.6046	12,119,022

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 366.6 UNDERGROUND CONDUIT - DUCT SYSTEM

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF 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							
1988	21,746,162.09	70.00	1.43	310,970.12	43.19	0.6170	13,417,382
1989	29,185,383.00	70.00	1.43	417,350.98	44.07	0.6296	18,374,242
1990	27,712,249.91	70.00	1.43	396,285.17	44.95	0.6421	17,795,144
1991	22,462,989.05	70.00	1.43	321,220.74	45.84	0.6549	14,710,113
1992	17,877,706.68	70.00	1.43	255,651.21	46.73	0.6676	11,934,621
1993	21,435,070.46	70.00	1.43	306,521.51	47.63	0.6804	14,585,065
1994	20,149,324.48	70.00	1.43	288,135.34	48.54	0.6934	13,972,146
1995	23,339,408.01	70.00	1.43	333,753.53	49.45	0.7064	16,487,658
1996	22,871,276.95	70.00	1.43	327,059.26	50.36	0.7194	16,454,283
1997	34,871,368.76	70.00	1.43	498,660.57	51.29	0.7327	25,550,601
1998	51,416,123.33	70.00	1.43	735,250.56	52.21	0.7459	38,349,230
1999	49,263,406.05	70.00	1.43	704,466.71	53.14	0.7591	37,397,822
2000	67,306,988.67	70.00	1.43	962,489.94	54.08	0.7726	51,999,360
2001	64,048,289.28	70.00	1.43	915,890.54	55.02	0.7860	50,341,955
2002	84,068,393.07	70.00	1.43	1,202,178.02	55.96	0.7994	67,206,795
2003	79,661,464.97	70.00	1.43	1,139,158.95	56.91	0.8130	64,764,771
2004	87,207,502.78	70.00	1.43	1,247,067.29	57.86	0.8266	72,083,106
2005	96,934,197.85	70.00	1.43	1,386,159.03	58.81	0.8401	81,438,297
2006	98,691,435.59	70.00	1.43	1,411,287.53	59.77	0.8539	84,268,669
2007	68,705,855.03	70.00	1.43	982,493.73	60.73	0.8676	59,607,139
2008	62,033,250.76	70.00	1.43	887,075.49	61.70	0.8814	54,677,968
2009	39,139,967.47	70.00	1.43	559,701.53	62.67	0.8953	35,041,621
2010	28,527,898.04	70.00	1.43	407,948.94	63.64	0.9091	25,935,853
2011	36,944,851.86	70.00	1.43	528,311.38	64.61	0.9230	34,100,098
2012	42,477,798.75	70.00	1.43	607,432.52	65.59	0.9370	39,801,697
2013	48,933,222.50	70.00	1.43	699,745.08	66.56	0.9509	46,528,644
2014	53,677,511.03	70.00	1.43	767,588.41	67.54	0.9649	51,791,283
2015	67,952,937.42	70.00	1.43	971,727.01	68.52	0.9789	66,516,412
2016	63,051,750.85	70.00	1.43	901,640.04	69.51	0.9930	62,610,389
1,620,333,856.25			23,170,774.15			1,283,549,217	
COMPOSITE REMAINING LIFE, YEARS..						55.40	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 366.7 UNDERGROUND CONDUIT - DIRECT BURIED

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF 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	125.45	50.00	2.00	2.51	6.65	0.1330	17
1966	38,008.58	50.00	2.00	760.17	7.09	0.1418	5,390
1967	22,391.73	50.00	2.00	447.83	7.55	0.1510	3,381
1968	39,888.12	50.00	2.00	797.76	8.05	0.1610	6,422
1969	74,922.85	50.00	2.00	1,498.46	8.58	0.1716	12,857
1970	18,496.83	50.00	2.00	369.94	9.14	0.1828	3,381
1971	31,412.52	50.00	2.00	628.25	9.74	0.1948	6,119
1972	43,887.58	50.00	2.00	877.75	10.36	0.2072	9,094
1973	480,826.15	50.00	2.00	9,616.52	11.00	0.2200	105,782
1974	522,424.34	50.00	2.00	10,448.49	11.67	0.2334	121,934
1975	562,096.55	50.00	2.00	11,241.93	12.35	0.2470	138,838
1976	343,116.54	50.00	2.00	6,862.33	13.04	0.2608	89,485
1977	446,576.68	50.00	2.00	8,931.53	13.74	0.2748	122,719
1978	593,721.22	50.00	2.00	11,874.42	14.46	0.2892	171,704
1979	1,291,165.07	50.00	2.00	25,823.30	15.20	0.3040	392,514
1980	1,463,270.37	50.00	2.00	29,265.41	15.95	0.3190	466,783
1981	973,558.04	50.00	2.00	19,471.16	16.71	0.3342	325,363
1982	473,582.97	50.00	2.00	9,471.66	17.49	0.3498	165,659
1983	940,008.12	50.00	2.00	18,800.16	18.29	0.3658	343,855
1984	1,330,228.65	50.00	2.00	26,604.57	19.10	0.3820	508,147
1985	1,143,344.88	50.00	2.00	22,866.90	19.92	0.3984	455,509
1986	979,544.13	50.00	2.00	19,590.88	20.76	0.4152	406,707
1987	861,022.97	50.00	2.00	17,220.46	21.61	0.4322	372,134
1988	986,229.66	50.00	2.00	19,724.59	22.48	0.4496	443,409
1989	1,210,752.27	50.00	2.00	24,215.05	23.36	0.4672	565,663
1990	1,170,382.20	50.00	2.00	23,407.64	24.25	0.4850	567,635
1991	681,187.79	50.00	2.00	13,623.76	25.15	0.5030	342,637
1992	627,976.07	50.00	2.00	12,559.52	26.06	0.5212	327,301
1993	730,446.89	50.00	2.00	14,608.94	26.98	0.5396	394,149
1994	957,394.08	50.00	2.00	19,147.88	27.91	0.5582	534,417
1995	916,233.28	50.00	2.00	18,324.67	28.85	0.5770	528,667
1996	1,018,693.60	50.00	2.00	20,373.87	29.79	0.5958	606,938
1997	1,766,048.67	50.00	2.00	35,320.97	30.75	0.6150	1,086,120
1998	1,969,798.45	50.00	2.00	39,395.97	31.71	0.6342	1,249,246
1999	1,857,885.35	50.00	2.00	37,157.71	32.67	0.6534	1,213,942
2000	2,890,150.82	50.00	2.00	57,803.02	33.64	0.6728	1,944,493
2001	2,781,557.42	50.00	2.00	55,631.15	34.62	0.6924	1,925,950
2002	2,184,750.28	50.00	2.00	43,695.01	35.60	0.7120	1,555,542
2003	1,344,898.68	50.00	2.00	26,897.97	36.58	0.7316	983,928
2004	2,860,003.97	50.00	2.00	57,200.08	37.56	0.7512	2,148,435
2005	5,378,266.87	50.00	2.00	107,565.34	38.55	0.7710	4,146,644
2006	14,639,012.90	50.00	2.00	292,780.26	39.54	0.7908	11,576,531
2007	11,075,221.40	50.00	2.00	221,504.43	40.53	0.8106	8,977,574
2008	2,606,124.15	50.00	2.00	52,122.48	41.52	0.8304	2,164,125

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 366.7 UNDERGROUND CONDUIT - DIRECT BURIED

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF 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							
2009	861,535.22	50.00	2.00	17,230.70	42.52	0.8504	732,650
2010	442,330.99	50.00	2.00	8,846.62	43.51	0.8702	384,916
2011	140,878.90	50.00	2.00	2,817.58	44.51	0.8902	125,410
2012	762,788.36	50.00	2.00	15,255.77	45.51	0.9102	694,290
2013	1,057,475.89	50.00	2.00	21,149.52	46.50	0.9300	983,453
2014	1,625,902.45	50.00	2.00	32,518.05	47.50	0.9500	1,544,607
2015	2,061,643.04	50.00	2.00	41,232.86	48.50	0.9700	1,999,794
2016	2,369,673.53	50.00	2.00	47,393.47	49.50	0.9900	2,345,977
	81,648,863.52			1,632,977.27			56,328,237
	COMPOSITE REMAINING LIFE, YEARS..					34.49	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 367.6 UNDERGROUND CONDUCTORS AND DEVICES - DUCT SYSTEM

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF 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							
1941	244.68	42.00	2.38	5.82	3.14	0.0748	18
1949	8,559.65	42.00	2.38	203.72	6.17	0.1469	1,257
1950	48,128.26	42.00	2.38	1,145.45	6.56	0.1562	7,517
1951	67,804.87	42.00	2.38	1,613.76	6.95	0.1655	11,220
1952	114,648.60	42.00	2.38	2,728.64	7.34	0.1748	20,036
1953	104,585.29	42.00	2.38	2,489.13	7.73	0.1841	19,249
1954	170,868.96	42.00	2.38	4,066.68	8.13	0.1936	33,075
1955	214,483.94	42.00	2.38	5,104.72	8.52	0.2029	43,510
1956	239,964.77	42.00	2.38	5,711.16	8.92	0.2124	50,964
1957	199,254.64	42.00	2.38	4,742.26	9.32	0.2219	44,215
1958	234,254.31	42.00	2.38	5,575.25	9.72	0.2314	54,213
1959	312,238.00	42.00	2.38	7,431.26	10.12	0.2410	75,234
1960	44,345.98	42.00	2.38	1,055.43	10.53	0.2507	11,118
1961	81,603.03	42.00	2.38	1,942.15	10.94	0.2605	21,256
1962	97,380.18	42.00	2.38	2,317.65	11.35	0.2702	26,316
1963	96,678.20	42.00	2.38	2,300.94	11.76	0.2800	27,070
1964	59,176.77	42.00	2.38	1,408.41	12.18	0.2900	17,161
1965	56,771.69	42.00	2.38	1,351.17	12.59	0.2998	17,018
1966	36,365.41	42.00	2.38	865.50	13.01	0.3098	11,265
1967	55,376.72	42.00	2.38	1,317.97	13.44	0.3200	17,721
1968	67,023.63	42.00	2.38	1,595.16	13.86	0.3300	22,118
1969	1,612,369.80	42.00	2.38	38,374.40	14.29	0.3402	548,593
1970	3,966,243.90	42.00	2.38	94,396.60	14.72	0.3505	1,390,089
1971	3,210,855.28	42.00	2.38	76,418.36	15.15	0.3607	1,158,188
1972	4,410,277.98	42.00	2.38	104,964.62	15.59	0.3712	1,637,051
1973	4,501,525.71	42.00	2.38	107,136.31	16.03	0.3817	1,718,097
1974	4,306,190.14	42.00	2.38	102,487.33	16.48	0.3924	1,689,663
1975	5,295,707.58	42.00	2.38	126,037.84	16.92	0.4029	2,133,429
1976	4,137,045.19	42.00	2.38	98,461.68	17.37	0.4136	1,710,958
1977	3,817,497.87	42.00	2.38	90,856.45	17.83	0.4245	1,620,604
1978	2,438,645.09	42.00	2.38	58,039.75	18.29	0.4355	1,061,981
1979	5,719,087.61	42.00	2.38	136,114.29	18.75	0.4464	2,553,172
1980	8,115,870.89	42.00	2.38	193,157.73	19.21	0.4574	3,712,037
1981	6,230,089.31	42.00	2.38	148,276.13	19.69	0.4688	2,920,728
1982	5,313,045.84	42.00	2.38	126,450.49	20.16	0.4800	2,550,262
1983	10,946,818.64	42.00	2.38	260,534.28	20.64	0.4914	5,379,595
1984	12,118,369.90	42.00	2.38	288,417.20	21.12	0.5029	6,093,843
1985	13,392,040.05	42.00	2.38	318,730.55	21.61	0.5145	6,890,472
1986	17,530,355.25	42.00	2.38	417,222.45	22.11	0.5264	9,228,505
1987	18,964,635.98	42.00	2.38	451,358.34	22.61	0.5383	10,209,232
1988	22,771,253.93	42.00	2.38	541,955.84	23.11	0.5502	12,529,655
1989	30,231,486.65	42.00	2.38	719,509.38	23.63	0.5626	17,008,839
1990	36,564,810.49	42.00	2.38	870,242.49	24.14	0.5748	21,015,990
1991	27,054,726.41	42.00	2.38	643,902.49	24.67	0.5874	15,891,405

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 367.6 UNDERGROUND CONDUCTORS AND DEVICES - DUCT SYSTEM

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF 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	23,394,755.33	42.00	2.38	556,795.18	25.20	0.6000	14,036,853
1993	24,320,529.54	42.00	2.38	578,828.60	25.74	0.6129	14,905,080
1994	26,174,642.90	42.00	2.38	622,956.50	26.28	0.6257	16,377,736
1995	29,781,806.56	42.00	2.38	708,807.00	26.84	0.6391	19,032,063
1996	31,095,638.64	42.00	2.38	740,076.20	27.40	0.6524	20,286,173
1997	34,033,948.28	42.00	2.38	810,007.97	27.97	0.6660	22,664,908
1998	40,219,927.86	42.00	2.38	957,234.28	28.55	0.6798	27,339,898
1999	42,550,248.62	42.00	2.38	1,012,695.92	29.14	0.6938	29,521,788
2000	60,725,141.71	42.00	2.38	1,445,258.37	29.74	0.7081	42,999,473
2001	60,994,019.14	42.00	2.38	1,451,657.66	30.35	0.7226	44,075,498
2002	68,318,673.29	42.00	2.38	1,625,984.42	30.97	0.7374	50,376,823
2003	71,580,772.32	42.00	2.38	1,703,622.38	31.60	0.7524	53,855,941
2004	68,026,041.69	42.00	2.38	1,619,019.79	32.25	0.7679	52,234,476
2005	82,418,655.94	42.00	2.38	1,961,564.01	32.91	0.7836	64,580,786
2006	107,122,981.01	42.00	2.38	2,549,526.95	33.58	0.7995	85,646,966
2007	108,007,440.58	42.00	2.38	2,570,577.09	34.27	0.8160	88,128,671
2008	80,375,185.65	42.00	2.38	1,912,929.42	34.98	0.8329	66,941,277
2009	64,468,434.75	42.00	2.38	1,534,348.75	35.71	0.8502	54,813,642
2010	47,651,438.66	42.00	2.38	1,134,104.24	36.46	0.8681	41,366,214
2011	72,060,786.58	42.00	2.38	1,715,046.72	37.23	0.8864	63,876,843
2012	74,197,040.99	42.00	2.38	1,765,889.58	38.02	0.9052	67,166,129
2013	80,100,181.87	42.00	2.38	1,906,384.33	38.84	0.9248	74,073,444
2014	94,747,178.91	42.00	2.38	2,254,982.86	39.69	0.9450	89,536,084
2015	119,475,329.26	42.00	2.38	2,843,512.84	40.58	0.9662	115,435,868
2016	106,565,073.30	42.00	2.38	2,536,248.74	41.51	0.9883	105,321,459
1,873,364,580.45			44,586,077.03			1,455,778,032	
COMPOSITE REMAINING LIFE, YEARS..						32.65	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 367.7 UNDERGROUND CONDUCTORS AND DEVICES - DIRECT BURIED

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF 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	600.02						
1955	2,320.35	35.00	2.86	66.36	0.90	0.0257	60
1960	599,407.28	35.00	2.86	17,143.05	2.29	0.0654	39,219
1961	183,619.31	35.00	2.86	5,251.51	2.57	0.0734	13,483
1962	228,909.20	35.00	2.86	6,546.80	2.86	0.0817	18,704
1963	236,978.03	35.00	2.86	6,777.57	3.15	0.0900	21,328
1964	407,354.69	35.00	2.86	11,650.34	3.44	0.0983	40,039
1965	4,332.22	35.00	2.86	123.90	3.74	0.1069	463
1966	192,123.81	35.00	2.86	5,494.74	4.03	0.1151	22,121
1967	574,084.03	35.00	2.86	16,418.80	4.32	0.1234	70,859
1968	295,754.90	35.00	2.86	8,458.59	4.62	0.1320	39,040
1969	618,991.14	35.00	2.86	17,703.15	4.93	0.1409	87,191
1970	4,220,168.46	35.00	2.86	120,696.82	5.24	0.1497	631,801
1971	2,184,712.10	35.00	2.86	62,482.77	5.56	0.1589	347,063
1972	2,384,995.88	35.00	2.86	68,210.88	5.88	0.1680	400,679
1973	7,037,722.94	35.00	2.86	201,278.88	6.22	0.1777	1,250,674
1974	7,661,673.61	35.00	2.86	219,123.87	6.57	0.1877	1,438,173
1975	10,479,765.37	35.00	2.86	299,721.29	6.94	0.1983	2,078,033
1976	7,431,427.36	35.00	2.86	212,538.82	7.32	0.2091	1,554,209
1977	9,671,515.25	35.00	2.86	276,605.34	7.71	0.2203	2,130,538
1978	12,197,967.50	35.00	2.86	348,861.87	8.12	0.2320	2,829,928
1979	27,903,026.21	35.00	2.86	798,026.55	8.55	0.2443	6,816,430
1980	30,993,193.88	35.00	2.86	886,405.34	8.99	0.2569	7,960,912
1981	22,140,791.44	35.00	2.86	633,226.64	9.45	0.2700	5,978,014
1982	11,069,547.12	35.00	2.86	316,589.05	9.92	0.2834	3,137,442
1983	21,402,780.32	35.00	2.86	612,119.52	10.41	0.2974	6,365,829
1984	27,501,226.83	35.00	2.86	786,535.09	10.92	0.3120	8,580,383
1985	20,174,575.07	35.00	2.86	576,992.85	11.45	0.3271	6,599,910
1986	8,317,023.20	35.00	2.86	237,866.86	11.99	0.3426	2,849,163
1987	3,109,742.86	35.00	2.86	88,938.65	12.56	0.3589	1,115,962
1988	2,063,706.47	35.00	2.86	59,022.01	13.13	0.3751	774,179
1989	3,952,564.64	35.00	2.86	113,043.35	13.72	0.3920	1,549,405
1990	5,237,587.88	35.00	2.86	149,795.01	14.33	0.4094	2,144,426
1991	3,815,790.62	35.00	2.86	109,131.61	14.96	0.4274	1,630,983
1992	2,676,287.36	35.00	2.86	76,541.82	15.60	0.4457	1,192,848
1993	4,303,931.96	35.00	2.86	123,092.45	16.25	0.4643	1,998,273
1994	5,362,210.75	35.00	2.86	153,359.23	16.92	0.4834	2,592,254
1995	4,394,702.20	35.00	2.86	125,688.48	17.60	0.5029	2,209,920
1996	4,365,598.08	35.00	2.86	124,856.11	18.29	0.5226	2,281,331
1997	6,564,443.98	35.00	2.86	187,743.10	19.00	0.5429	3,563,574
1998	4,392,524.75	35.00	2.86	125,626.21	19.72	0.5634	2,474,880
1999	8,627,676.86	35.00	2.86	246,751.56	20.46	0.5846	5,043,481
2000	12,011,235.00	35.00	2.86	343,521.32	21.20	0.6057	7,275,325
2001	15,416,556.73	35.00	2.86	440,913.52	21.96	0.6274	9,672,810

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 367.7 UNDERGROUND CONDUCTORS AND DEVICES - DIRECT BURIED

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF 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							
2002	13,068,441.94	35.00	2.86	373,757.44	22.73	0.6494	8,487,038
2003	9,356,995.48	35.00	2.86	267,610.07	23.51	0.6717	6,285,187
2004	7,218,876.61	35.00	2.86	206,459.87	24.30	0.6943	5,011,994
2005	12,257,443.71	35.00	2.86	350,562.89	25.11	0.7174	8,793,858
2006	10,929,068.58	35.00	2.86	312,571.36	25.92	0.7406	8,093,740
2007	12,623,099.03	35.00	2.86	361,020.63	26.74	0.7640	9,644,048
2008	8,105,455.14	35.00	2.86	231,816.02	27.57	0.7877	6,384,748
2009	8,104,197.45	35.00	2.86	231,780.05	28.42	0.8120	6,580,608
2010	5,438,521.05	35.00	2.86	155,541.70	29.27	0.8363	4,548,181
2011	16,282,713.78	35.00	2.86	465,685.61	30.13	0.8609	14,017,137
2012	12,419,210.20	35.00	2.86	355,189.41	30.99	0.8854	10,996,341
2013	13,825,350.29	35.00	2.86	395,405.02	31.87	0.9106	12,588,949
2014	16,366,450.58	35.00	2.86	468,080.49	32.76	0.9360	15,318,998
2015	12,537,572.94	35.00	2.86	358,574.59	33.65	0.9614	12,053,999
2016	12,375,464.75	35.00	2.86	353,938.29	34.55	0.9871	12,216,316
	493,320,009.19			14,108,935.12			247,842,481
	COMPOSITE REMAINING LIFE, YEARS..					17.57	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 368 LINE TRANSFORMERS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF 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							
1941	116,794.64						
1942	647.58						
1943	892.13						
1944	1,486.34						
1945	12,056.00						
1946	48,796.99						
1947	93,896.63						
1948	260,028.41						
1949	78,798.03	34.00	2.94	2,316.66	0.20	0.0059	463
1950	118,662.93	34.00	2.94	3,488.69	0.55	0.0162	1,920
1951	143,399.16	34.00	2.94	4,215.94	0.92	0.0271	3,880
1952	377,678.74	34.00	2.94	11,103.75	1.28	0.0377	14,220
1953	341,368.16	34.00	2.94	10,036.22	1.65	0.0485	16,567
1954	350,375.89	34.00	2.94	10,301.05	2.02	0.0594	20,816
1955	318,273.22	34.00	2.94	9,357.23	2.40	0.0706	22,467
1956	636,741.75	34.00	2.94	18,720.21	2.77	0.0815	51,875
1957	772,319.07	34.00	2.94	22,706.18	3.15	0.0927	71,555
1958	669,738.33	34.00	2.94	19,690.31	3.52	0.1035	69,338
1959	863,594.72	34.00	2.94	25,389.68	3.90	0.1147	99,063
1960	698,671.60	34.00	2.94	20,540.95	4.29	0.1262	88,158
1961	787,998.21	34.00	2.94	23,167.15	4.67	0.1374	108,232
1962	794,036.58	34.00	2.94	23,344.68	5.05	0.1485	117,938
1963	886,100.90	34.00	2.94	26,051.37	5.44	0.1600	141,776
1964	1,161,133.10	34.00	2.94	34,137.31	5.83	0.1715	199,099
1965	1,283,281.92	34.00	2.94	37,728.49	6.22	0.1829	234,764
1966	1,372,993.94	34.00	2.94	40,366.02	6.62	0.1947	267,336
1967	2,093,083.48	34.00	2.94	61,536.65	7.01	0.2062	431,552
1968	2,954,785.68	34.00	2.94	86,870.70	7.41	0.2179	643,966
1969	3,208,594.81	34.00	2.94	94,332.69	7.81	0.2297	737,046
1970	4,505,834.68	34.00	2.94	132,471.54	8.21	0.2415	1,088,024
1971	3,586,211.78	34.00	2.94	105,434.63	8.62	0.2535	909,212
1972	4,405,818.42	34.00	2.94	129,531.06	9.03	0.2656	1,170,141
1973	3,662,041.88	34.00	2.94	107,664.03	9.44	0.2777	1,016,766
1974	7,213,000.80	34.00	2.94	212,062.22	9.86	0.2900	2,091,770
1975	4,900,920.08	34.00	2.94	144,087.05	10.27	0.3021	1,480,372
1976	3,263,709.70	34.00	2.94	95,953.07	10.69	0.3144	1,026,143
1977	5,966,817.37	34.00	2.94	175,424.43	11.12	0.3271	1,951,507
1978	9,959,211.96	34.00	2.94	292,800.83	11.55	0.3397	3,383,244
1979	15,596,073.78	34.00	2.94	458,524.57	11.98	0.3524	5,495,277
1980	19,069,219.76	34.00	2.94	560,635.06	12.41	0.3650	6,960,265
1981	21,148,948.26	34.00	2.94	621,779.08	12.85	0.3779	7,993,034
1982	16,853,796.22	34.00	2.94	495,501.61	13.29	0.3909	6,587,812
1983	23,307,456.99	34.00	2.94	685,239.24	13.74	0.4041	9,419,010
1984	36,373,388.55	34.00	2.94	1,069,377.62	14.19	0.4174	15,180,434

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 368 LINE TRANSFORMERS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF 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							
1985	30,135,996.00	34.00	2.94	885,998.28	14.65	0.4309	12,984,998
1986	34,653,733.24	34.00	2.94	1,018,819.76	15.11	0.4444	15,400,466
1987	36,693,932.77	34.00	2.94	1,078,801.62	15.58	0.4582	16,814,628
1988	39,797,148.90	34.00	2.94	1,170,036.18	16.05	0.4721	18,786,642
1989	47,145,948.94	34.00	2.94	1,386,090.90	16.53	0.4862	22,921,417
1990	50,266,441.72	34.00	2.94	1,477,833.39	17.01	0.5003	25,147,798
1991	44,078,261.37	34.00	2.94	1,295,900.88	17.50	0.5147	22,687,522
1992	45,597,976.88	34.00	2.94	1,340,580.52	17.99	0.5291	24,126,802
1993	28,637,930.29	34.00	2.94	841,955.15	18.49	0.5438	15,573,879
1994	33,410,177.49	34.00	2.94	982,259.22	19.00	0.5588	18,670,275
1995	35,739,739.27	34.00	2.94	1,050,748.33	19.52	0.5741	20,518,899
1996	40,414,634.35	34.00	2.94	1,188,190.25	20.05	0.5897	23,832,914
1997	48,779,525.11	34.00	2.94	1,434,118.04	20.58	0.6053	29,525,759
1998	60,264,861.63	34.00	2.94	1,771,786.93	21.12	0.6212	37,435,327
1999	62,329,829.33	34.00	2.94	1,832,496.98	21.67	0.6374	39,725,917
2000	60,010,212.69	34.00	2.94	1,764,300.25	22.23	0.6538	39,235,877
2001	55,334,919.10	34.00	2.94	1,626,846.62	22.81	0.6709	37,123,091
2002	51,542,511.34	34.00	2.94	1,515,349.83	23.39	0.6879	35,458,155
2003	57,901,215.66	34.00	2.94	1,702,295.74	23.99	0.7056	40,854,519
2004	62,880,055.73	34.00	2.94	1,848,673.64	24.60	0.7235	45,495,607
2005	72,772,444.58	34.00	2.94	2,139,509.87	25.22	0.7418	53,979,688
2006	118,121,216.59	34.00	2.94	3,472,763.77	25.86	0.7606	89,841,816
2007	114,894,001.37	34.00	2.94	3,377,883.64	26.51	0.7797	89,584,002
2008	101,448,014.32	34.00	2.94	2,982,571.62	27.19	0.7997	81,128,992
2009	130,922,843.42	34.00	2.94	3,849,131.60	27.88	0.8200	107,356,732
2010	108,470,109.78	34.00	2.94	3,189,021.23	28.59	0.8409	91,210,346
2011	66,933,833.50	34.00	2.94	1,967,854.70	29.33	0.8627	57,740,471
2012	5,179,729.02	34.00	2.94	152,284.03	30.10	0.8853	4,585,562
2013	74,346,827.70	34.00	2.94	2,185,796.73	30.89	0.9085	67,546,323
2014	38,952,678.31	34.00	2.94	1,145,208.74	31.72	0.9329	36,340,512
2015	146,580,831.10	34.00	2.94	4,309,476.43	32.59	0.9585	140,502,124
2016	166,817,915.26	34.00	2.94	4,904,446.71	33.51	0.9856	164,414,069
2,271,314,175.93			66,760,919.55			1,595,646,171	

COMPOSITE REMAINING LIFE, YEARS..

23.90

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 369.1 SERVICES - OVERHEAD

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF 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	68,241.73	53.00	1.89	1,289.77	10.01	0.1889	12,889
1942	14,236.29	53.00	1.89	269.07	10.38	0.1959	2,788
1943	5,235.59	53.00	1.89	98.95	10.74	0.2026	1,061
1944	2,657.97	53.00	1.89	50.24	11.12	0.2098	558
1945	9,988.57	53.00	1.89	188.78	11.49	0.2168	2,165
1946	25,366.04	53.00	1.89	479.42	11.88	0.2242	5,686
1947	71,934.99	53.00	1.89	1,359.57	12.26	0.2313	16,640
1948	96,422.12	53.00	1.89	1,822.38	12.66	0.2389	23,032
1949	235,703.33	53.00	1.89	4,454.79	13.05	0.2462	58,037
1950	254,595.73	53.00	1.89	4,811.86	13.46	0.2540	64,657
1951	252,512.99	53.00	1.89	4,772.50	13.87	0.2617	66,083
1952	341,573.39	53.00	1.89	6,455.74	14.28	0.2694	92,030
1953	311,486.71	53.00	1.89	5,887.10	14.70	0.2774	86,394
1954	325,722.68	53.00	1.89	6,156.16	15.13	0.2855	92,984
1955	423,414.87	53.00	1.89	8,002.54	15.56	0.2936	124,306
1956	452,546.26	53.00	1.89	8,553.12	15.99	0.3017	136,533
1957	519,035.67	53.00	1.89	9,809.77	16.44	0.3102	161,000
1958	522,635.01	53.00	1.89	9,877.80	16.89	0.3187	166,553
1959	472,319.15	53.00	1.89	8,926.83	17.34	0.3272	154,529
1960	447,170.85	53.00	1.89	8,451.53	17.80	0.3359	150,182
1961	448,619.21	53.00	1.89	8,478.90	18.27	0.3447	154,648
1962	492,983.92	53.00	1.89	9,317.40	18.74	0.3536	174,309
1963	494,496.94	53.00	1.89	9,345.99	19.22	0.3626	179,324
1964	484,487.66	53.00	1.89	9,156.82	19.71	0.3719	180,176
1965	473,305.41	53.00	1.89	8,945.47	20.20	0.3811	180,391
1966	509,378.41	53.00	1.89	9,627.25	20.70	0.3906	198,948
1967	622,889.32	53.00	1.89	11,772.61	21.21	0.4002	249,274
1968	775,255.29	53.00	1.89	14,652.32	21.72	0.4098	317,707
1969	826,437.08	53.00	1.89	15,619.66	22.24	0.4196	346,790
1970	1,012,537.14	53.00	1.89	19,136.95	22.76	0.4294	434,814
1971	1,017,979.07	53.00	1.89	19,239.80	23.29	0.4394	447,331
1972	1,261,685.56	53.00	1.89	23,845.86	23.83	0.4496	567,279
1973	1,249,975.69	53.00	1.89	23,624.54	24.38	0.4600	574,989
1974	1,072,462.90	53.00	1.89	20,269.55	24.93	0.4704	504,465
1975	1,060,772.86	53.00	1.89	20,048.61	25.49	0.4809	510,168
1976	1,238,054.34	53.00	1.89	23,399.23	26.05	0.4915	608,516
1977	1,472,758.29	53.00	1.89	27,835.13	26.62	0.5023	739,708
1978	1,520,938.49	53.00	1.89	28,745.74	27.20	0.5132	780,561
1979	2,671,186.78	53.00	1.89	50,485.43	27.78	0.5242	1,400,103
1980	2,774,673.90	53.00	1.89	52,441.34	28.37	0.5353	1,485,227
1981	2,422,327.53	53.00	1.89	45,781.99	28.97	0.5466	1,324,044
1982	1,883,283.66	53.00	1.89	35,594.06	29.57	0.5579	1,050,722
1983	3,057,222.88	53.00	1.89	57,781.51	30.18	0.5694	1,740,874
1984	3,568,029.77	53.00	1.89	67,435.76	30.79	0.5809	2,072,811

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 369.1 SERVICES - OVERHEAD

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF 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							
1985	3,829,569.43	53.00	1.89	72,378.86	31.41	0.5926	2,269,556
1986	3,674,459.46	53.00	1.89	69,447.28	32.04	0.6045	2,221,321
1987	3,958,064.27	53.00	1.89	74,807.41	32.67	0.6164	2,439,830
1988	4,188,879.20	53.00	1.89	79,169.82	33.31	0.6285	2,632,669
1989	4,739,937.27	53.00	1.89	89,584.81	33.95	0.6406	3,036,262
1990	4,988,167.65	53.00	1.89	94,276.37	34.59	0.6526	3,255,478
1991	4,663,651.56	53.00	1.89	88,143.01	35.24	0.6649	3,100,909
1992	3,794,923.71	53.00	1.89	71,724.06	35.90	0.6774	2,570,530
1993	4,201,949.89	53.00	1.89	79,416.85	36.56	0.6898	2,898,547
1994	4,622,335.61	53.00	1.89	87,362.14	37.22	0.7023	3,246,081
1995	3,999,850.50	53.00	1.89	75,597.17	37.88	0.7147	2,858,773
1996	3,789,373.00	53.00	1.89	71,619.15	38.55	0.7274	2,756,238
1997	3,776,898.50	53.00	1.89	71,383.38	39.23	0.7402	2,795,623
1998	3,765,299.00	53.00	1.89	71,164.15	39.90	0.7528	2,834,630
1999	4,029,976.44	53.00	1.89	76,166.55	40.58	0.7657	3,085,592
2000	4,680,975.21	53.00	1.89	88,470.43	41.27	0.7787	3,644,982
2001	4,635,380.45	53.00	1.89	87,608.69	41.95	0.7915	3,668,950
2002	5,624,912.24	53.00	1.89	106,310.84	42.64	0.8045	4,525,411
2003	6,481,794.94	53.00	1.89	122,505.92	43.33	0.8176	5,299,191
2004	6,643,010.84	53.00	1.89	125,552.90	44.02	0.8306	5,517,486
2005	14,661,585.29	53.00	1.89	277,103.96	44.72	0.8438	12,371,006
2006	11,012,903.38	53.00	1.89	208,143.87	45.42	0.8570	9,437,838
2007	16,972,607.91	53.00	1.89	320,782.29	46.12	0.8702	14,769,394
2008	2,691,963.65	53.00	1.89	50,878.11	46.83	0.8836	2,378,565
2009	8,053,287.09	53.00	1.89	152,207.13	47.54	0.8970	7,223,637
2010	8,000,769.06	53.00	1.89	151,214.54	48.26	0.9106	7,285,260
2011	8,277,422.85	53.00	1.89	156,443.29	48.98	0.9242	7,649,580
2012	8,992,427.84	53.00	1.89	169,956.89	49.70	0.9377	8,432,559
2013	10,068,898.12	53.00	1.89	190,302.17	50.42	0.9513	9,578,744
2014	13,738,584.72	53.00	1.89	259,659.25	51.15	0.9651	13,258,971
2015	11,516,062.51	53.00	1.89	217,653.58	51.89	0.9791	11,274,916
2016	13,693,212.90	53.00	1.89	258,801.72	52.63	0.9930	13,597,634
255,033,676.53			4,820,136.43			199,557,449	

COMPOSITE REMAINING LIFE, YEARS..

41.40

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 369.6 SERVICES - UNDERGROUND

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF 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	38,416.05	45.00	2.22	852.84	10.03	0.2229	8,563
1967	254,074.10	45.00	2.22	5,640.45	10.44	0.2320	58,945
1968	415,136.49	45.00	2.22	9,216.03	10.86	0.2413	100,185
1969	237,413.09	45.00	2.22	5,270.57	11.30	0.2511	59,617
1970	649,140.58	45.00	2.22	14,410.92	11.75	0.2611	169,497
1971	676,558.67	45.00	2.22	15,019.60	12.21	0.2713	183,571
1972	1,521,183.77	45.00	2.22	33,770.28	12.69	0.2820	428,974
1973	2,958,182.30	45.00	2.22	65,671.65	13.18	0.2929	866,422
1974	2,750,905.41	45.00	2.22	61,070.10	13.68	0.3040	836,275
1975	2,473,881.29	45.00	2.22	54,920.16	14.19	0.3153	780,089
1976	2,052,504.42	45.00	2.22	45,565.60	14.72	0.3271	671,395
1977	3,004,064.07	45.00	2.22	66,690.22	15.26	0.3391	1,018,708
1978	5,057,366.75	45.00	2.22	112,273.54	15.82	0.3516	1,777,968
1979	12,398,511.16	45.00	2.22	275,246.95	16.39	0.3642	4,515,786
1980	16,435,564.08	45.00	2.22	364,869.52	16.97	0.3771	6,198,016
1981	9,468,896.98	45.00	2.22	210,209.51	17.56	0.3902	3,694,953
1982	4,496,845.61	45.00	2.22	99,829.97	18.16	0.4036	1,814,747
1983	10,080,096.07	45.00	2.22	223,778.13	18.78	0.4173	4,206,726
1984	13,043,636.54	45.00	2.22	289,568.73	19.41	0.4313	5,626,112
1985	11,400,309.90	45.00	2.22	253,086.88	20.05	0.4456	5,079,522
1986	10,101,310.17	45.00	2.22	224,249.09	20.70	0.4600	4,646,603
1987	12,011,181.20	45.00	2.22	266,648.22	21.37	0.4749	5,703,990
1988	15,366,222.06	45.00	2.22	341,130.13	22.04	0.4898	7,526,068
1989	19,285,729.99	45.00	2.22	428,143.21	22.73	0.5051	9,741,415
1990	17,985,647.64	45.00	2.22	399,281.38	23.42	0.5204	9,360,450
1991	14,878,019.80	45.00	2.22	330,292.04	24.13	0.5362	7,977,892
1992	14,503,227.16	45.00	2.22	321,971.64	24.84	0.5520	8,005,781
1993	17,067,620.12	45.00	2.22	378,901.17	25.57	0.5682	9,698,163
1994	20,001,708.04	45.00	2.22	444,037.92	26.30	0.5844	11,689,798
1995	20,725,390.82	45.00	2.22	460,103.68	27.05	0.6011	12,458,240
1996	20,305,551.25	45.00	2.22	450,783.24	27.80	0.6178	12,544,363
1997	19,329,730.39	45.00	2.22	429,120.01	28.57	0.6349	12,272,253
1998	19,069,232.05	45.00	2.22	423,336.95	29.34	0.6520	12,433,139
1999	20,748,884.00	45.00	2.22	460,625.22	30.12	0.6693	13,887,851
2000	27,629,175.69	45.00	2.22	613,367.70	30.91	0.6869	18,978,204
2001	26,094,054.96	45.00	2.22	579,288.02	31.71	0.7047	18,387,698
2002	29,969,108.50	45.00	2.22	665,314.21	32.51	0.7224	21,650,883
2003	21,547,691.41	45.00	2.22	478,358.75	33.32	0.7404	15,954,773
2004	26,384,776.73	45.00	2.22	585,742.04	34.15	0.7589	20,023,143
2005	25,589,596.61	45.00	2.22	568,089.04	34.98	0.7773	19,891,561
2006	37,963,758.19	45.00	2.22	842,795.43	35.81	0.7958	30,210,799
2007	39,733,969.25	45.00	2.22	882,094.12	36.66	0.8147	32,370,073
2008	6,485,645.23	45.00	2.22	143,981.32	37.51	0.8336	5,406,174
2009	18,394,551.20	45.00	2.22	408,359.04	38.36	0.8524	15,680,251

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 369.6 SERVICES - UNDERGROUND

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF 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							
2010	17,675,727.84	45.00	2.22	392,401.16	39.23	0.8718	15,409,346
2011	23,218,155.82	45.00	2.22	515,443.06	40.10	0.8911	20,689,931
2012	32,095,878.48	45.00	2.22	712,528.50	40.98	0.9107	29,228,754
2013	37,562,807.83	45.00	2.22	833,894.33	41.86	0.9302	34,941,675
2014	72,764,650.74	45.00	2.22	1,615,375.25	42.75	0.9500	69,126,418
2015	45,827,215.61	45.00	2.22	1,017,364.19	43.65	0.9700	44,452,399
2016	55,513,873.10	45.00	2.22	1,232,407.98	44.55	0.9900	54,958,734
	885,242,779.21			19,652,389.69			643,402,893
	COMPOSITE REMAINING LIFE, YEARS..					32.74	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 370 METERS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF 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	538,486.31	38.00	2.63	14,162.19	6.66	0.1753	94,375
1970	980,626.73	38.00	2.63	25,790.48	7.01	0.1845	180,896
1971	516,422.38	38.00	2.63	13,581.91	7.37	0.1940	100,160
1972	1,696,615.51	38.00	2.63	44,620.99	7.74	0.2037	345,567
1973	1,914,441.87	38.00	2.63	50,349.82	8.13	0.2140	409,595
1974	2,461,200.26	38.00	2.63	64,729.57	8.53	0.2245	552,466
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	4,238,013.09	38.00	2.63	111,459.74	12.81	0.3371	1,428,677
1984	5,336,722.96	38.00	2.63	140,355.81	13.36	0.3516	1,876,285
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	5,146,683.30	38.00	2.63	135,357.77	15.12	0.3979	2,047,814
1988	4,152,436.19	38.00	2.63	109,209.07	15.73	0.4140	1,718,901
1989	851,377.16	38.00	2.63	22,391.22	16.36	0.4305	366,543
1990	1,066,321.59	38.00	2.63	28,044.26	17.00	0.4474	477,040
1991	564,927.33	38.00	2.63	14,857.59	17.65	0.4645	262,392
1992	521,332.78	38.00	2.63	13,711.05	18.32	0.4821	251,340
1993	572,330.64	38.00	2.63	15,052.30	19.00	0.5000	286,165
1994	717,977.73	38.00	2.63	18,882.81	19.69	0.5182	372,027
1995	663,910.58	38.00	2.63	17,460.85	20.40	0.5368	356,414
1996	593,405.63	38.00	2.63	15,606.57	21.11	0.5555	329,655
1997	525,253.22	38.00	2.63	13,814.16	21.84	0.5747	301,884
1998	523,086.26	38.00	2.63	13,757.17	22.58	0.5942	310,823
1999	528,425.87	38.00	2.63	13,897.60	23.33	0.6140	324,427
2000	677,779.41	38.00	2.63	17,825.60	24.10	0.6342	429,854
2001	655,075.68	38.00	2.63	17,228.49	24.87	0.6545	428,727
2002	673,250.64	38.00	2.63	17,706.49	25.65	0.6750	454,444
2003	683,649.42	38.00	2.63	17,979.98	26.44	0.6958	475,676
2004	377,612.82	38.00	2.63	9,931.22	27.25	0.7171	270,790
2005	1,081,579.64	38.00	2.63	28,445.54	28.06	0.7384	798,660
2006	887,691.49	38.00	2.63	23,346.29	28.88	0.7600	674,646
2007	972,035.74	38.00	2.63	25,564.54	29.71	0.7818	759,976
2008	954,010.16	38.00	2.63	25,090.47	30.55	0.8040	766,976
2009	2,005,516.58	38.00	2.63	52,745.09	31.40	0.8263	1,657,198
2010	194,541.84	38.00	2.63	5,116.45	32.25	0.8487	165,104
2011	5,620,527.17	38.00	2.63	147,819.86	33.12	0.8716	4,898,739
2012	370,991.73	38.00	2.63	9,757.08	33.99	0.8945	331,841

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 370 METERS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF 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							
2013	1,128,038.76	38.00	2.63	29,667.42	34.87	0.9176	1,035,122
2014	1,210,392.91	38.00	2.63	31,833.33	35.75	0.9408	1,138,726
2015	1,456,183.41	38.00	2.63	38,297.62	36.65	0.9645	1,404,445
2016	1,939,458.29	38.00	2.63	51,007.75	37.55	0.9882	1,916,495
	89,737,037.95			2,360,084.10			40,868,808
	COMPOSITE REMAINING LIFE, YEARS..					17.32	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 370.1 METERS - AMI

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF 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	52,220.84	20.00	5.00	2,611.04	8.60	0.4300	22,455
2004	2,466,574.95	20.00	5.00	123,328.75	9.32	0.4660	1,149,424
2007	564.46	20.00	5.00	28.22	11.61	0.5805	328
2008	3,451,818.03	20.00	5.00	172,590.90	12.42	0.6210	2,143,579
2009	140,022,855.31	20.00	5.00	7,001,142.77	13.25	0.6625	92,765,142
2010	1,603,357.96	20.00	5.00	80,167.90	14.10	0.7050	1,130,367
2011	367,924,442.76	20.00	5.00	18,396,222.14	14.97	0.7485	275,391,445
2012	43,881,868.55	20.00	5.00	2,194,093.43	15.85	0.7925	34,776,381
2013	19,060,467.73	20.00	5.00	953,023.39	16.75	0.8375	15,963,142
2014	44,248,080.99	20.00	5.00	2,212,404.05	17.67	0.8835	39,093,180
2015	16,641,776.82	20.00	5.00	832,088.84	18.59	0.9295	15,468,532
2016	12,562,227.51	20.00	5.00	628,111.38	19.53	0.9765	12,267,015
	651,916,255.91			32,595,812.81			490,170,990
	COMPOSITE REMAINING LIFE, YEARS..					15.04	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 371 INSTALLATIONS ON CUSTOMER'S PREMISES

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF 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	256.46	30.00	3.33	8.54	7.35	0.2450	63
1951	28.11	30.00	3.33	0.94	9.05	0.3017	8
1957	459.88	30.00	3.33	15.31	10.17	0.3390	156
1958	353.68	30.00	3.33	11.78	10.37	0.3457	122
1962	1,024.37	30.00	3.33	34.11	11.18	0.3727	382
1966	187.79	30.00	3.33	6.25	12.02	0.4007	75
1968	5.22	30.00	3.33	0.17	12.47	0.4157	2
1970	13,988.04	30.00	3.33	465.80	12.92	0.4307	6,024
1971	37,842.12	30.00	3.33	1,260.14	13.15	0.4383	16,587
1972	79,486.03	30.00	3.33	2,646.88	13.39	0.4463	35,477
1973	119,088.03	30.00	3.33	3,965.63	13.63	0.4543	54,105
1974	136,740.30	30.00	3.33	4,553.45	13.87	0.4623	63,219
1975	180,528.57	30.00	3.33	6,011.60	14.12	0.4707	84,969
1976	249,720.92	30.00	3.33	8,315.71	14.37	0.4790	119,616
1977	148,478.50	30.00	3.33	4,944.33	14.62	0.4873	72,358
1978	226,456.64	30.00	3.33	7,541.01	14.88	0.4960	112,322
1979	685,732.10	30.00	3.33	22,834.88	15.14	0.5047	346,068
1980	613,331.44	30.00	3.33	20,423.94	15.40	0.5133	314,841
1981	529,665.70	30.00	3.33	17,637.87	15.67	0.5223	276,660
1982	523,672.65	30.00	3.33	17,438.30	15.95	0.5317	278,421
1983	656,892.57	30.00	3.33	21,874.52	16.22	0.5407	355,162
1984	855,133.62	30.00	3.33	28,475.95	16.51	0.5503	470,606
1985	819,247.08	30.00	3.33	27,280.93	16.79	0.5597	458,508
1986	1,178,956.47	30.00	3.33	39,259.25	17.08	0.5693	671,215
1987	2,743,337.05	30.00	3.33	91,353.12	17.38	0.5793	1,589,297
1988	3,365,295.61	30.00	3.33	112,064.34	17.68	0.5893	1,983,270
1989	4,432,848.59	30.00	3.33	147,613.86	17.99	0.5997	2,658,246
1990	3,281,717.02	30.00	3.33	109,281.18	18.30	0.6100	2,001,847
1991	1,958,289.91	30.00	3.33	65,211.05	18.61	0.6203	1,214,786
1992	2,193,663.89	30.00	3.33	73,049.01	18.93	0.6310	1,384,202
1993	2,565,590.31	30.00	3.33	85,434.16	19.26	0.6420	1,647,109
1994	2,637,550.31	30.00	3.33	87,830.43	19.59	0.6530	1,722,320
1995	2,528,319.48	30.00	3.33	84,193.04	19.93	0.6643	1,679,638
1996	2,343,957.46	30.00	3.33	78,053.78	20.27	0.6757	1,583,742
1997	2,349,901.79	30.00	3.33	78,251.73	20.62	0.6873	1,615,158
1998	2,152,778.99	30.00	3.33	71,687.54	20.98	0.6993	1,505,503
1999	2,062,633.49	30.00	3.33	68,685.70	21.34	0.7113	1,467,213
2000	2,240,010.17	30.00	3.33	74,592.34	21.70	0.7233	1,620,267
2001	2,072,370.42	30.00	3.33	69,009.93	22.08	0.7360	1,525,265
2002	1,786,076.09	30.00	3.33	59,476.33	22.46	0.7487	1,337,182
2003	1,909,880.46	30.00	3.33	63,599.02	22.85	0.7617	1,454,699
2004	1,372,551.15	30.00	3.33	45,705.95	23.24	0.7747	1,063,274
2005	1,900,693.51	30.00	3.33	63,293.09	23.65	0.7883	1,498,374
2006	1,668,682.20	30.00	3.33	55,567.12	24.07	0.8023	1,338,834

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 371 INSTALLATIONS ON CUSTOMER'S PREMISES

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF 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							
2007	1,765,138.59	30.00	3.33	58,779.12	24.50	0.8167	1,441,536
2008	1,102,135.57	30.00	3.33	36,701.11	24.95	0.8317	916,613
2009	1,605,729.52	30.00	3.33	53,470.79	25.42	0.8473	1,360,583
2010	1,867,831.44	30.00	3.33	62,198.79	25.91	0.8637	1,613,190
2011	1,997,386.10	30.00	3.33	66,512.96	26.43	0.8810	1,759,697
2012	2,119,159.68	30.00	3.33	70,568.02	26.97	0.8990	1,905,125
2013	2,409,558.56	30.00	3.33	80,238.30	27.54	0.9180	2,211,975
2014	2,593,088.18	30.00	3.33	86,349.84	28.16	0.9387	2,434,054
2015	2,311,847.22	30.00	3.33	76,984.51	28.83	0.9610	2,221,685
2016	2,228,832.14	30.00	3.33	74,220.11	29.58	0.9860	2,197,628
	74,624,131.19			2,484,983.56			53,689,278
	COMPOSITE REMAINING LIFE, YEARS..					21.61	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF 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	23,840.24						
1942	1,727.77						
1943	483.15						
1945	270.42						
1946	1,622.11						
1947	4,475.85	35.00	2.86	128.01	0.25	0.0071	32
1948	2,501.37	35.00	2.86	71.54	0.75	0.0214	54
1949	9,103.38	35.00	2.86	260.36	1.25	0.0357	325
1950	11,986.60	35.00	2.86	342.82	1.75	0.0500	599
1951	27,659.56	35.00	2.86	791.06	2.25	0.0643	1,778
1952	18,615.02	35.00	2.86	532.39	2.75	0.0786	1,463
1953	25,130.59	35.00	2.86	718.73	3.25	0.0929	2,334
1954	30,481.12	35.00	2.86	871.76	3.75	0.1071	3,266
1955	51,252.77	35.00	2.86	1,465.83	4.25	0.1214	6,224
1956	52,035.96	35.00	2.86	1,488.23	4.75	0.1357	7,062
1957	72,180.59	35.00	2.86	2,064.36	5.25	0.1500	10,827
1958	78,813.46	35.00	2.86	2,254.06	5.75	0.1643	12,948
1959	97,354.39	35.00	2.86	2,784.34	6.25	0.1786	17,385
1960	61,574.64	35.00	2.86	1,761.03	6.75	0.1929	11,875
1961	51,497.13	35.00	2.86	1,472.82	7.25	0.2071	10,667
1962	89,305.01	35.00	2.86	2,554.12	7.75	0.2214	19,775
1963	124,120.92	35.00	2.86	3,549.86	8.25	0.2357	29,257
1964	157,725.51	35.00	2.86	4,510.95	8.75	0.2500	39,431
1965	170,160.00	35.00	2.86	4,866.58	9.25	0.2643	44,972
1966	235,550.70	35.00	2.86	6,736.75	9.75	0.2786	65,617
1967	371,739.56	35.00	2.86	10,631.75	10.25	0.2929	108,868
1968	473,325.31	35.00	2.86	13,537.10	10.75	0.3071	145,377
1969	778,195.19	35.00	2.86	22,256.38	11.25	0.3214	250,135
1970	1,801,180.56	35.00	2.86	51,513.76	11.75	0.3357	604,674
1971	1,127,389.60	35.00	2.86	32,243.34	12.25	0.3500	394,586
1972	1,646,609.77	35.00	2.86	47,093.04	12.75	0.3643	599,843
1973	1,907,043.72	35.00	2.86	54,541.45	13.25	0.3786	721,950
1974	1,547,524.82	35.00	2.86	44,259.21	13.75	0.3929	607,961
1975	3,007,928.12	35.00	2.86	86,026.74	14.25	0.4071	1,224,648
1976	2,667,519.31	35.00	2.86	76,291.05	14.75	0.4214	1,124,173
1977	2,552,984.59	35.00	2.86	73,015.36	15.25	0.4357	1,112,361
1978	2,739,978.44	35.00	2.86	78,363.38	15.75	0.4500	1,232,990
1979	4,879,493.09	35.00	2.86	139,553.50	16.25	0.4643	2,265,500
1980	6,895,239.97	35.00	2.86	197,203.86	16.75	0.4786	3,299,855
1981	3,452,028.51	35.00	2.86	98,728.02	17.25	0.4929	1,701,367
1982	2,841,018.47	35.00	2.86	81,253.13	17.75	0.5071	1,440,794
1983	4,897,743.74	35.00	2.86	140,075.47	18.25	0.5214	2,553,831
1984	5,748,593.98	35.00	2.86	164,409.79	18.75	0.5357	3,079,579
1985	5,807,974.85	35.00	2.86	166,108.08	19.25	0.5500	3,194,386

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF 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							
1986	5,346,981.54	35.00	2.86	152,923.67	19.75	0.5643	3,017,248
1987	5,578,597.71	35.00	2.86	159,547.89	20.25	0.5786	3,227,609
1988	6,499,597.71	35.00	2.86	185,888.49	20.75	0.5929	3,853,351
1989	8,884,295.53	35.00	2.86	254,090.85	21.25	0.6071	5,394,011
1990	9,476,753.04	35.00	2.86	271,035.14	21.75	0.6214	5,889,139
1991	7,467,651.86	35.00	2.86	213,574.84	22.25	0.6357	4,747,261
1992	6,098,094.47	35.00	2.86	174,405.50	22.75	0.6500	3,963,761
1993	7,984,126.89	35.00	2.86	228,346.03	23.25	0.6643	5,303,776
1994	7,057,223.40	35.00	2.86	201,836.59	23.75	0.6786	4,788,820
1995	8,611,832.99	35.00	2.86	246,298.42	24.25	0.6929	5,966,795
1996	9,483,821.38	35.00	2.86	271,237.29	24.75	0.7071	6,706,389
1997	10,649,176.24	35.00	2.86	304,566.44	25.25	0.7214	7,682,635
1998	10,710,337.41	35.00	2.86	306,315.65	25.75	0.7357	7,879,702
1999	9,469,376.78	35.00	2.86	270,824.18	26.25	0.7500	7,102,033
2000	11,161,790.44	35.00	2.86	319,227.21	26.75	0.7643	8,530,845
2001	10,948,933.27	35.00	2.86	313,139.49	27.25	0.7786	8,524,511
2002	12,883,656.56	35.00	2.86	368,472.58	27.75	0.7929	10,214,936
2003	15,394,287.72	35.00	2.86	440,276.63	28.25	0.8071	12,425,345
2004	15,783,710.89	35.00	2.86	451,414.13	28.75	0.8214	12,965,214
2005	22,073,955.02	35.00	2.86	631,315.11	29.25	0.8357	18,447,425
2006	24,499,553.35	35.00	2.86	700,687.23	29.75	0.8500	20,824,620
2007	30,208,260.50	35.00	2.86	863,956.25	30.25	0.8643	26,108,697
2008	11,125,068.03	35.00	2.86	318,176.95	30.75	0.8786	9,774,151
2009	14,951,100.54	35.00	2.86	427,601.48	31.25	0.8929	13,349,240
2010	16,118,958.73	35.00	2.86	461,002.22	31.75	0.9071	14,622,152
2011	17,114,603.52	35.00	2.86	489,477.66	32.25	0.9214	15,769,909
2012	12,884,378.59	35.00	2.86	368,493.23	32.75	0.9357	12,056,042
2013	14,352,016.35	35.00	2.86	410,467.67	33.25	0.9500	13,634,416
2014	17,124,787.18	35.00	2.86	489,768.91	33.75	0.9643	16,513,261
2015	16,139,319.50	35.00	2.86	461,584.54	34.25	0.9786	15,793,454
2016	20,224,683.04	35.00	2.86	578,425.93	34.75	0.9929	20,080,279
	452,849,910.04			12,950,708.21			351,105,796
COMPOSITE REMAINING LIFE, YEARS..						27.11	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF 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	3,112.13	55.00	1.82	56.64	9.87	0.1795	558
1942	7,170.75	55.00	1.82	130.51	10.18	0.1851	1,327
1944	659.75	55.00	1.82	12.01	10.82	0.1967	130
1946	290.71	55.00	1.82	5.29	11.49	0.2089	61
1947	1,116.96	55.00	1.82	20.33	11.83	0.2151	240
1948	6,046.45	55.00	1.82	110.05	12.17	0.2213	1,338
1949	7,367.04	55.00	1.82	134.08	12.53	0.2278	1,678
1950	10,757.56	55.00	1.82	195.79	12.89	0.2344	2,521
1951	158,656.74	55.00	1.82	2,887.55	13.26	0.2411	38,251
1952	48,220.37	55.00	1.82	877.61	13.64	0.2480	11,959
1953	23,671.39	55.00	1.82	430.82	14.03	0.2551	6,038
1954	37,882.55	55.00	1.82	689.46	14.42	0.2622	9,932
1955	75,299.38	55.00	1.82	1,370.45	14.83	0.2696	20,304
1956	100,157.07	55.00	1.82	1,822.86	15.24	0.2771	27,753
1957	84,036.92	55.00	1.82	1,529.47	15.66	0.2847	23,928
1958	131,832.22	55.00	1.82	2,399.35	16.10	0.2927	38,591
1959	445,576.81	55.00	1.82	8,109.50	16.54	0.3007	133,998
1960	301,198.71	55.00	1.82	5,481.82	16.99	0.3089	93,043
1961	19,889.79	55.00	1.82	361.99	17.45	0.3173	6,310
1962	157,815.09	55.00	1.82	2,872.23	17.92	0.3258	51,419
1963	145,077.53	55.00	1.82	2,640.41	18.40	0.3346	48,536
1964	48,562.38	55.00	1.82	883.84	18.88	0.3433	16,670
1965	2,799,637.11	55.00	1.82	50,953.40	19.38	0.3524	986,480
1966	156,585.39	55.00	1.82	2,849.85	19.89	0.3616	56,628
1967	99,678.93	55.00	1.82	1,814.16	20.41	0.3711	36,990
1968	24,870.76	55.00	1.82	452.65	20.93	0.3806	9,465
1969	63,297.44	55.00	1.82	1,152.01	21.47	0.3904	24,709
1970	1,260,218.12	55.00	1.82	22,935.97	22.02	0.4004	504,541
1971	621,654.24	55.00	1.82	11,314.11	22.57	0.4104	255,102
1972	1,912,507.24	55.00	1.82	34,807.63	23.13	0.4206	804,305
1973	1,053,088.75	55.00	1.82	19,166.22	23.70	0.4309	453,786
1974	2,468,836.56	55.00	1.82	44,932.83	24.29	0.4416	1,090,337
1975	2,631,200.00	55.00	1.82	47,887.84	24.88	0.4524	1,190,250
1976	2,589,823.63	55.00	1.82	47,134.79	25.47	0.4631	1,199,321
1977	467,766.73	55.00	1.82	8,513.35	26.08	0.4742	221,806
1978	312,225.02	55.00	1.82	5,682.50	26.69	0.4853	151,513
1979	2,345,341.45	55.00	1.82	42,685.21	27.32	0.4967	1,165,001
1980	815,883.24	55.00	1.82	14,849.07	27.95	0.5082	414,616
1981	1,268,162.64	55.00	1.82	23,080.56	28.59	0.5198	659,216
1982	19,040,356.88	55.00	1.82	346,534.50	29.23	0.5315	10,118,998
1983	1,571,001.65	55.00	1.82	28,592.23	29.89	0.5435	853,761
1984	6,601,201.60	55.00	1.82	120,141.87	30.55	0.5555	3,666,637
1985	4,100,842.61	55.00	1.82	74,635.34	31.21	0.5675	2,327,023
1986	27,792,066.00	55.00	1.82	505,815.60	31.89	0.5798	16,114,396

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF 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							
1987	6,181,628.10	55.00	1.82	112,505.63	32.57	0.5922	3,660,637
1988	2,675,478.87	55.00	1.82	48,693.72	33.26	0.6047	1,617,942
1989	26,060,615.75	55.00	1.82	474,303.21	33.95	0.6173	16,086,436
1990	9,949,249.60	55.00	1.82	181,076.34	34.65	0.6300	6,268,027
1991	21,063,577.72	55.00	1.82	383,357.11	35.36	0.6429	13,541,985
1992	32,641,577.64	55.00	1.82	594,076.71	36.07	0.6558	21,406,999
1993	9,810,503.96	55.00	1.82	178,551.17	36.79	0.6689	6,562,344
1994	15,077,406.81	55.00	1.82	274,408.80	37.51	0.6820	10,282,791
1995	4,917,599.67	55.00	1.82	89,500.31	38.24	0.6953	3,419,060
1996	13,885,290.45	55.00	1.82	252,712.29	38.98	0.7087	9,840,922
1997	4,583,182.93	55.00	1.82	83,413.93	39.71	0.7220	3,309,058
1998	2,394,442.05	55.00	1.82	43,578.85	40.46	0.7356	1,761,447
1999	7,919,903.84	55.00	1.82	144,142.25	41.21	0.7493	5,934,146
2000	7,204,490.98	55.00	1.82	131,121.74	41.96	0.7629	5,496,378
2001	2,912,855.16	55.00	1.82	53,013.96	42.72	0.7767	2,262,502
2002	25,435,996.40	55.00	1.82	462,935.13	43.48	0.7906	20,108,427
2003	3,588,964.38	55.00	1.82	65,319.15	44.24	0.8044	2,886,819
2004	2,259,785.03	55.00	1.82	41,128.09	45.01	0.8184	1,849,318
2005	3,749,166.78	55.00	1.82	68,234.84	45.79	0.8326	3,121,369
2006	2,838,260.07	55.00	1.82	51,656.33	46.57	0.8467	2,403,240
2007	7,960,634.36	55.00	1.82	144,883.55	47.35	0.8609	6,853,390
2008	3,364,486.68	55.00	1.82	61,233.66	48.14	0.8753	2,944,834
2009	2,089,347.27	55.00	1.82	38,026.12	48.93	0.8896	1,858,767
2010	9,161,005.32	55.00	1.82	166,730.30	49.72	0.9040	8,281,549
2011	15,752,846.38	55.00	1.82	286,701.80	50.52	0.9186	14,469,777
2012	8,390,343.60	55.00	1.82	152,704.25	51.33	0.9333	7,830,456
2013	8,262,883.14	55.00	1.82	150,384.47	52.14	0.9480	7,833,213
2014	24,182,437.74	55.00	1.82	440,120.37	52.95	0.9627	23,281,158
2015	27,745,353.23	55.00	1.82	504,965.43	53.77	0.9776	27,124,967
2016	22,713,578.74	55.00	1.82	413,387.13	54.59	0.9926	22,544,363
	416,583,536.94			7,581,820.39			307,681,787
	COMPOSITE REMAINING LIFE, YEARS..					40.58	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 392.1 AUTOMOBILES

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF 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							
1996	16,700.00						
2000	12,973.93	6.00	16.67	2,162.75	0.14	0.0233	303
2009	81,092.18	6.00	16.67	13,518.07	1.76	0.2933	23,787
2010	56,192.00	6.00	16.67	9,367.21	1.98	0.3300	18,543
2011	45,475.86	6.00	16.67	7,580.83	2.17	0.3617	16,447
2012	533,171.48	6.00	16.67	88,879.69	2.45	0.4083	217,710
2013	913,924.83	6.00	16.67	152,351.27	2.95	0.4917	449,349
2014	2,890,091.05	6.00	16.67	481,778.18	3.67	0.6117	1,767,782
2015	3,392,580.98	6.00	16.67	565,543.25	4.54	0.7567	2,567,064
2016	583,363.57	6.00	16.67	97,246.71	5.50	0.9167	534,752
	8,525,565.88			1,418,427.96			5,595,737
	COMPOSITE REMAINING LIFE, YEARS..					3.95	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 392.2 LIGHT TRUCKS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF 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	22,036.60	9.00	11.11	2,448.27	0.39	0.0433	955
2000	22,839.21	9.00	11.11	2,537.44	0.99	0.1100	2,512
2001	19,793.77	9.00	11.11	2,199.09	1.21	0.1344	2,661
2002	19,214.10	9.00	11.11	2,134.69	1.44	0.1600	3,074
2003	101,777.77	9.00	11.11	11,307.51	1.69	0.1878	19,112
2004	227,365.16	9.00	11.11	25,260.27	1.95	0.2167	49,263
2005	326,990.02	9.00	11.11	36,328.59	2.20	0.2444	79,929
2006	668,328.76	9.00	11.11	74,251.33	2.43	0.2700	180,449
2007	870,417.64	9.00	11.11	96,703.40	2.62	0.2911	253,387
2008	2,218,672.89	9.00	11.11	246,494.56	2.79	0.3100	687,789
2009	367,160.04	9.00	11.11	40,791.48	3.02	0.3356	123,204
2010	739,149.56	9.00	11.11	82,119.52	3.41	0.3789	280,056
2011	525,415.54	9.00	11.11	58,373.67	3.98	0.4422	232,349
2012	10,960,605.33	9.00	11.11	1,217,723.25	4.74	0.5267	5,772,622
2013	4,767,778.76	9.00	11.11	529,700.22	5.60	0.6222	2,966,607
2014	7,494,451.11	9.00	11.11	832,633.52	6.53	0.7256	5,437,674
2015	13,074,537.05	9.00	11.11	1,452,581.07	7.50	0.8333	10,895,404
2016	9,085,694.35	9.00	11.11	1,009,420.64	8.50	0.9444	8,580,893
	51,512,227.66			5,723,008.52			35,567,940
	COMPOSITE REMAINING LIFE, YEARS..					6.21	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 392.3 HEAVY TRUCKS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF 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							
1983	6,143.03						
1990	4,002.90						
1991	118,062.00						
1993	49,834.44						
1994	305,896.64	12.00	8.33	25,481.19	0.16	0.0133	4,078
1996	715,320.86	12.00	8.33	59,586.23	0.44	0.0367	26,231
1997	257,873.47	12.00	8.33	21,480.86	0.58	0.0483	12,463
1998	219,840.10	12.00	8.33	18,312.68	0.74	0.0617	13,558
1999	343,754.74	12.00	8.33	28,634.77	0.92	0.0767	26,356
2000	845,491.39	12.00	8.33	70,429.43	1.11	0.0925	78,208
2001	1,343,544.06	12.00	8.33	111,917.22	1.33	0.1108	148,905
2002	1,235,536.39	12.00	8.33	102,920.18	1.57	0.1308	161,645
2003	5,044,987.43	12.00	8.33	420,247.45	1.86	0.1550	781,973
2004	7,533,085.65	12.00	8.33	627,506.03	2.19	0.1825	1,374,788
2005	13,015,467.18	12.00	8.33	1,084,188.42	2.57	0.2142	2,787,523
2006	6,181,428.68	12.00	8.33	514,913.01	3.02	0.2517	1,555,680
2007	11,402,509.67	12.00	8.33	949,829.06	3.55	0.2958	3,373,204
2008	10,978,772.10	12.00	8.33	914,531.72	4.17	0.3475	3,815,123
2009	7,804,123.41	12.00	8.33	650,083.48	4.88	0.4067	3,173,703
2010	182,296.99	12.00	8.33	15,185.34	5.69	0.4742	86,440
2011	7,799,505.04	12.00	8.33	649,698.77	6.58	0.5483	4,276,703
2012	47,563,742.29	12.00	8.33	3,962,059.73	7.52	0.6267	29,806,770
2013	5,800,268.48	12.00	8.33	483,162.36	8.50	0.7083	4,108,504
2014	21,474,580.51	12.00	8.33	1,788,832.56	9.50	0.7917	17,000,781
2015	53,509,048.94	12.00	8.33	4,457,303.78	10.50	0.8750	46,820,418
2016	33,490,646.36	12.00	8.33	2,789,770.84	11.50	0.9583	32,095,091
	237,225,762.75			19,746,075.11			151,528,145
COMPOSITE REMAINING LIFE, YEARS..						7.67	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 392.4 TRACTOR TRAILERS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF 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	59,955.37						
2002	73,835.74	9.00	11.11	8,203.15	1.90	0.2111	15,587
2003	147,850.35	9.00	11.11	16,426.17	2.11	0.2344	34,662
2011	138,812.40	9.00	11.11	15,422.06	4.27	0.4744	65,858
2012	193,869.32	9.00	11.11	21,538.88	4.92	0.5467	105,983
2016	197,873.64	9.00	11.11	21,983.76	8.50	0.9444	186,880
	812,196.82			83,574.02			408,970
	COMPOSITE REMAINING LIFE, YEARS..					4.89	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 392.9 TRAILERS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF 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	15,900.00	20.00	5.00	795.00	3.40	0.1700	2,703
1977	9,526.40	20.00	5.00	476.32	4.40	0.2200	2,096
1978	18,553.27	20.00	5.00	927.66	4.61	0.2305	4,277
1980	103,934.88	20.00	5.00	5,196.74	5.04	0.2520	26,192
1982	116,884.18	20.00	5.00	5,844.21	5.49	0.2745	32,085
1983	95,231.02	20.00	5.00	4,761.55	5.72	0.2860	27,236
1984	111,157.82	20.00	5.00	5,557.89	5.95	0.2975	33,069
1985	62,021.04	20.00	5.00	3,101.05	6.19	0.3095	19,196
1986	20,000.15	20.00	5.00	1,000.01	6.44	0.3220	6,440
1987	22,055.29	20.00	5.00	1,102.76	6.69	0.3345	7,377
1988	51,471.24	20.00	5.00	2,573.56	6.94	0.3470	17,861
1989	303,062.35	20.00	5.00	15,153.12	7.20	0.3600	109,102
1990	465,799.38	20.00	5.00	23,289.97	7.47	0.3735	173,976
1991	360,743.29	20.00	5.00	18,037.16	7.74	0.3870	139,608
1992	662,951.80	20.00	5.00	33,147.59	8.02	0.4010	265,844
1993	439,577.16	20.00	5.00	21,978.86	8.31	0.4155	182,644
1994	544,749.20	20.00	5.00	27,237.46	8.60	0.4300	234,242
1995	106,164.44	20.00	5.00	5,308.22	8.90	0.4450	47,243
1996	351,657.80	20.00	5.00	17,582.89	9.21	0.4605	161,938
1997	208,889.29	20.00	5.00	10,444.46	9.52	0.4760	99,431
1998	318,619.63	20.00	5.00	15,930.98	9.85	0.4925	156,920
1999	356,766.36	20.00	5.00	17,838.32	10.18	0.5090	181,594
2000	480,091.04	20.00	5.00	24,004.55	10.52	0.5260	252,528
2001	338,043.17	20.00	5.00	16,902.16	10.87	0.5435	183,726
2002	151,690.09	20.00	5.00	7,584.50	11.23	0.5615	85,174
2003	374,917.70	20.00	5.00	18,745.88	11.60	0.5800	217,452
2004	326,279.73	20.00	5.00	16,313.99	11.98	0.5990	195,442
2005	170,137.62	20.00	5.00	8,506.88	12.37	0.6185	105,230
2006	241,059.82	20.00	5.00	12,052.99	12.78	0.6390	154,037
2007	452,270.80	20.00	5.00	22,613.54	13.22	0.6610	298,951
2008	1,038,209.15	20.00	5.00	51,910.46	13.70	0.6850	711,173
2009	1,029,563.03	20.00	5.00	51,478.15	14.23	0.7115	732,534
2010	76,190.18	20.00	5.00	3,809.51	14.82	0.7410	56,457
2011	404,444.60	20.00	5.00	20,222.23	15.46	0.7730	312,636
2012	1,552,039.81	20.00	5.00	77,601.99	16.17	0.8085	1,254,824
2013	967,019.11	20.00	5.00	48,350.96	16.93	0.8465	818,582
2014	2,562,604.66	20.00	5.00	128,130.23	17.75	0.8875	2,274,312
2015	3,566,972.29	20.00	5.00	178,348.61	18.62	0.9310	3,320,851
2016	4,192,737.75	20.00	5.00	209,636.89	19.53	0.9765	4,094,208
	22,669,986.54			1,133,499.30			16,999,191
	COMPOSITE REMAINING LIFE, YEARS..					15.00	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 396.1 POWER OPERATED EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF 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	203,541.20	11.00	9.09	18,501.90	3.31	0.3009	61,248
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
2012	695,531.07	11.00	9.09	63,223.77	7.27	0.6609	459,683
2014	34,144.93	11.00	9.09	3,103.77	8.74	0.7946	27,130
2015	523,724.94	11.00	9.09	47,606.60	9.59	0.8718	456,594
2016	128,178.04	11.00	9.09	11,651.38	10.52	0.9564	122,584
	4,275,566.59			388,648.99			2,339,331
	COMPOSITE REMAINING LIFE, YEARS..					6.02	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 397.8 COMMUNICATION EQUIPMENT - FIBER OPTICS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF 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							
1983	2.19	20.00	5.00	0.11	1.24	0.0620	
1985	20,815.02	20.00	5.00	1,040.75	1.68	0.0840	1,748
1988	21,616.50	20.00	5.00	1,080.82	2.39	0.1195	2,583
1989	72,227.85	20.00	5.00	3,611.39	2.65	0.1325	9,570
1992	29,903.65	20.00	5.00	1,495.18	3.50	0.1750	5,233
1993	310,343.77	20.00	5.00	15,517.19	3.82	0.1910	59,276
1994	227,172.44	20.00	5.00	11,358.62	4.15	0.2075	47,138
1995	125,506.51	20.00	5.00	6,275.33	4.50	0.2250	28,239
1996	264,831.65	20.00	5.00	13,241.58	4.87	0.2435	64,487
1997	372,877.00	20.00	5.00	18,643.85	5.27	0.2635	98,253
1998	302,414.70	20.00	5.00	15,120.74	5.69	0.2845	86,037
1999	785,694.90	20.00	5.00	39,284.74	6.14	0.3070	241,208
2000	2,044,191.15	20.00	5.00	102,209.56	6.62	0.3310	676,627
2001	1,110,846.02	20.00	5.00	55,542.30	7.14	0.3570	396,572
2002	766,389.76	20.00	5.00	38,319.49	7.69	0.3845	294,677
2003	179,371.81	20.00	5.00	8,968.59	8.28	0.4140	74,260
2004	517,974.93	20.00	5.00	25,898.75	8.92	0.4460	231,017
2005	72,485.65	20.00	5.00	3,624.28	9.59	0.4795	34,757
2006	414,379.78	20.00	5.00	20,718.99	10.32	0.5160	213,820
2007	21,579.04	20.00	5.00	1,078.95	11.08	0.5540	11,955
2008	67,479.49	20.00	5.00	3,373.97	11.90	0.5950	40,150
2009	18,317.66	20.00	5.00	915.88	12.75	0.6375	11,678
2010	30,743.89	20.00	5.00	1,537.19	13.65	0.6825	20,983
2011	50,403.05	20.00	5.00	2,520.15	14.58	0.7290	36,744
2012	223,382.03	20.00	5.00	11,169.10	15.53	0.7765	173,456
2013	83,064.14	20.00	5.00	4,153.21	16.51	0.8255	68,569
2014	1,316,545.31	20.00	5.00	65,827.27	17.50	0.8750	1,151,977
2015	249,363.29	20.00	5.00	12,468.16	18.50	0.9250	230,661
2016	276,809.51	20.00	5.00	13,840.48	19.50	0.9750	269,889
	9,976,732.69			498,836.62			4,581,564
	COMPOSITE REMAINING LIFE, YEARS..					9.18	

PART X. DETAIL OF PRODUCTION PLANT

STEAM PRODUCTION PLANT

FPL's steam production fleet consists of two coal-fired generating stations and two oil and gas stations. FPL has retired five oil and gas stations since the previous depreciation study, and is converting a sixth, the Turkey Point station, to a synchronous condenser. Two plants, Cape Canaveral and Riviera, have been repowered as combined cycle plants, and a third, Pt. Everglades, is planned to be repowered in 2016. A summary of the Company's current steam plants is provided in the table below.

Plant	Fuel	Status
Scherer	Coal	Partial owner of Unit 4
St. Johns River Power Park	Coal	Partial owner
Manatee	Oil/Gas	Owner
Martin	Oil/Gas	Owner
Turkey Point	Oil/Gas	Converting to synchronous condenser

The service lives for each plant are based on estimated probable retirement dates for each unit, combined with interim survivor curves estimated for each plant account. Net salvage for interim retirements has been incorporated into the depreciation rates. The capital recovery of terminal net salvage is estimated in a separate dismantlement study.

Interim survivor curves and interim net salvage were estimated for each account based on judgment incorporating a number of factors, including the historical analysis of interim retirements, cost of removal and gross salvage. The probable retirement dates estimated for each unit are consistent with the ordered life spans in Order No. 10-153-FOF-EI, which was approved in stipulation agreement,

Order No. 11-0089-S-EI. The probable retirement dates for each steam generating plant are consistent with a 50 year life span.

FPL has retired a number of steam generating plants in recent years. The table below summarizes the retirement date and life span of each of these generating units. The average life span for these retired facilities was approximately 50 years.

<u>Generating Unit</u>	<u>Retirement Date</u>	<u>Life Span</u>
Cape Canaveral Unit 1	2010	45
Cape Canaveral Unit 2	2010	41
Cutler Unit 5	2012	58
Cutler Unit 6	2012	57
Pt Everglades Unit 1	2012	52
Pt Everglades Unit 2	2012	51
Pt Everglades Unit 3	2013	49
Pt Everglades Unit 4	2013	48
Riviera Unit 3	2011	49
Riviera Unit 4	2011	48
Sanford Unit 3	2012	53
Turkey Point Unit 1	2016	49
Turkey Point Unit 2	2013	45

A description of each generating site, as well the estimated probable retirement dates for each generating unit, is included in the pages that follow. An account by account discussion of the development of the service life and net salvage parameters for interim retirements follows the discussion of each site.

Manatee Steam Generating Plant

The Manatee Plant is located in Manatee County, approximately five miles east of Parrish, Florida. Approximately 3,700 acres of the 6,748-acre site is utilized as a cooling water reservoir for the units. The site has two identical steam generating units (Units 1 and 2) and one combined cycle unit (Unit 3). Oil for the steam units is transported by underground pipeline from Port Manatee. The summer peak rating for the two steam units are approximately 809 MW each. Unit Nos. 1 and 2 went into commercial operation during 1976 and 1977, respectively.

The steam generator for each steam unit is a Foster Wheeler Corporation outdoor, twin-drum, radiant, reheat, natural circulation type with a water-cooled furnace. Each unit has essentially one complete Westinghouse Electric condensing steam turbine coupled to a hydrogen-cooled electric generator.

Florida Power and Light Company's current depreciation rates for the Manatee Units 1 and 2 were originally filed in Docket No. 090130-EI, and became part of Docket No. 080677-EI. The current depreciation parameters were ordered in Order No. 10-153-FOF-EI, which was approved in stipulation agreement, Order No. 11-0089-S-EI. In the 2009 depreciation study, the Company proposed a probable retirement date of 2020 for both steam units including Common facilities. The Commission ordered a 2027 probable retirement date. The Company is proposing to increase the retirement date slightly to use a 2028 probable retirement date in this study. This date corresponds to ten years beyond the 2017 test year of the depreciation study.

Martin Steam Generating Plant

The Martin Plant is located on an 11,267 acre site in Martin County east of Lake Okeechobee and approximately 40 miles northwest of the city of West Palm Beach, Florida. The site consists of two steam generating units (Units 1 and 2), three combined cycle units (Units 3, 4 and 8) and a thermal solar facility that provides steam to Unit 8. A cooling water reservoir, cooling tower for Unit 8, switchyard, and all related facilities for a commercial generating station are located on site. Also at the site is a thermal solar facility that consists of 190,000 parabolic mirrors that provide additional power to Unit 8.

The plant uses the Martin Reservoir, a 6,500-acre (outside area) cooling water reservoir, for both intake and discharge. The cooling pond operates as a closed cycle system, however, water withdrawals can be accomplished, if necessary, through a pump station from the St. Lucie Canal. The reservoir was designed for an ultimate site generating capacity of 4,000 megawatts. The combined summer peak rating for the two steam units is 1,626 megawatts. Unit Nos. 1 and 2 went into commercial operation during 1980 and 1981, respectively.

Each outdoor-type unit consists of a Westinghouse Electric Corporation tandem-compound, double flow reheat turbine and a Foster Wheeler Corporation outdoor reheat steam generator, utilizing a regenerative reheat cycle with all necessary auxiliaries and subsystems. Although the original design, by Mid-Valley, Inc. for both units was for oil-fired generation (#6 heavy oil), the units were converted in 1986 to also allow the burning of natural gas and oil/gas mixtures. Control of emissions is through mechanical collectors, flue gas recirculation, electrostatic precipitators and controlled sulfur content of the fuel.

Florida Power and Light Company's current depreciation rates for the Martin Units 1 and 2 were originally filed in Docket No. 090130-EI, and became part of Docket No. 080677-EI. The current depreciation parameters were ordered in Order No. 10-153-FOF-EI, which was approved in stipulation agreement, Order No. 11-0089-S-EI. In the 2009 depreciation study, the Company proposed a probable retirement date of 2020 for both steam units including Common facilities. The Commission ordered a 2031 probable retirement date. The Company is proposing to continue to use the approved 2031 probable retirement date in this study.

Scherer Steam Generating Plant

The Scherer Steam Plant is a coal fired generating station consisting of four units and all the common facilities required for generating electricity. It is located on 12,000 acres of land (the main operating area of the plant site is approximately 3,500 acres) in Monroe County near the Ocmulgee River about 17 miles north of Macon, Georgia. Although built for Georgia Power Corporation (GPC), Florida Power and Light Company (FPL) and Jacksonville Electric Authority (JEA) have purchased one generating unit, Scherer Unit 4, and related common facilities. The installment purchase of these facilities was effected in four installments over the period from 1991 to 1995. FPL owns 76.36% and JEA owns 23.64% of Unit 4. FPL owns 38.18% of the common facilities related to Units 3 and 4 and 19.09% of those common facilities related to all four units.

Scherer Unit 4 achieved initial operation on December 21, 1988 and was declared commercial on February 28, 1989. The unit consists of a boiler turbine generator, condenser, electrostatic precipitator (ESP), flue gas desulfurization (FGD) unit, selective catalytic reduction (SCR), baghouse, a 530-foot high natural draft-cooling tower, a shared smokestack (shared with Unit 3), electrical switching equipment, and water and fuel facilities. Common facilities include the power house (which houses the four generating units at the site), Lake Juliette (a man-made 3,600 acre lake), a 750 acre ash disposal pond, a 300 acre ash settling pond, a 40 acre retention pond, a 90 acre coal storage yard and a 500 kV switchyard to interconnect the 4 units at the site to Georgia Power's transmission system.

Scherer Unit 4 can produce 858 megawatts of electricity. The boiler is capable of producing 5,790,000 pounds of steam per hour at 2,400 pounds per square inch pressure at 1,000 degrees Fahrenheit. Under full-load conditions the boiler burns 322

tons of coal per hour (7,728 tons per day). The coal burned at Scherer is delivered by rail from the Powder River Basin and is unloaded by a sophisticated coal handling system which is capable of unloading an 80 car train in half an hour. The unit uses a closed loop steam cycle with a separate loop of water drawn from Lake Juliette to serve as a coolant in the condensers. The turbine generators, manufactured by General Electric, have a name plate generating capacity of 858 megawatts (FPL's share is 634 megawatts) at the summer peak rating. Electrostatic precipitators are used to remove more than 99% of the fly ash from the flue gasses that leave the boiler after the coal burning process. Emissions are monitored by an automatic opacity sensor in the 1,000-foot stack.

The companies with an ownership share in the Scherer plant have made major capital investments in the plant's Air Quality Control System (ACQS) project. These investments include the installation or upgrade of scrubbers, SCR systems and baghouses, which combined will significantly reduce the emissions of SO_x, NO_x and Mercury.

Florida Power and Light Company's current depreciation rates for the Scherer Unit 4 and related common facilities were originally filed in Docket No. 090130-EI, and became part of Docket No. 080677-EI. The current depreciation parameters were ordered in Order No. 10-153-FOF-EI, which was approved in stipulation agreement, Order No. 11-0089-S-EI. In the 2009 depreciation study, the Company proposed a probable retirement date of 2029 for both steam units including Common facilities. The Commission ordered a 2039 probable retirement date. The Company is proposing to continue to use the approved 2039 probable retirement date in this study.

St. Johns River Power Park Steam Generating Station

The St. Johns River Power Park (SJRPP) Plant is jointly owned by the Jacksonville Electric Authority (80% ownership share) and Florida Power and Light Company (20% ownership share). The site is located in the northeast section of the City of Jacksonville in Duval County, Florida. Both Unit Nos. 1 and No. 2 are coal fired units arranged for semi-outdoor operation. A common unloading bay is located between and joins the Unit No. 1 and Unit No. 2 turbine buildings. The control building, a five (5) story common facility is located between Unit Nos. 1 and 2. The two units have a generating capacity of 1,270 megawatts (FPL's share is 254 megawatts) at the summer peak rating. Unit Nos. 1 and 2 went into commercial operation during 1987 and 1988, respectively.

Two hyperbolic natural draft cooling towers, one for each unit, are located northeast of the Unit No. 2 turbine building. The coal handling system includes a rotary rail car dumper equipped with a static weight scale, a train positioner, a type 410 stainless steel receiving bin, four short belt feeders, a cross conveyor, two series arranged elevating conveyors, a belt scale, and two magnetic separators.

Both units were installed with FGD systems and ESPs when originally constructed. SCR systems were installed for each unit in 2009.

Florida Power and Light Company's current depreciation rates for the St. Johns River Power Park Units were originally filed in Docket No. 090130-EI, and became part of Docket No. 080677-EI. The current depreciation parameters were ordered in Order No. 10-153-FOF-EI, which was approved in stipulation agreement, Order No. 11-0089-S-EI. In the 2009 depreciation study, the Company proposed a probable retirement date of 2028 for both steam units including Common facilities. The Commission ordered a

2038 probable retirement date. The Company is proposing to continue to use the approved 2038 probable retirement date in this study.

Account 311 (FERC): Structures and Improvements

This account includes the cost of structures and improvements for steam power generation.

GENERAL INFORMATION:

The structures in this account include all structures located at the Company's steam power plants. Interim retirements for this account have averaged over \$2 million per year over the past 10 years.

SERVICE LIFE ANALYSIS:

Discussion: The 60-R2 survivor curve was proposed for interim retirements in the 2009 depreciation study. The Commission ordered a 0.0032 interim retirement rate, which corresponds to an average service life for interim retirements of approximately 156 years.

Bands analyzed for this account include the overall band, as well as the most recent ten, twenty and thirty year experience bands. Bands with experience and placements from 1976 through 2014 were also considered, which correspond to the year the oldest unit at Manatee was placed in service. Most of the Company's older steam plants have been or are planned to be retired. For this reason, the data points through age 39 are given the most consideration in the life analysis, as these ages represent the experience of the plants still in service.

Recommendation: The 80-R2 survivor curve represents a good fit of the data through the significant data points. The recommendation is to change currently authorized interim retirement rate to the 80-R2 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: A net salvage estimate for interim retirements of (10) percent was proposed and approved in the 2009 depreciation study. The net salvage analysis for the current study based on 29 years of historical data from 1986-2014 indicates a more negative estimate is more appropriate than the estimate from the last study. The overall average cost of removal is (25)

percent, the average salvage is 7 percent, and the average net salvage is (18) percent. However, the gross salvage data includes a large reuse salvage amount in 1986 that is not expected to reoccur. The most recent five year average net salvage is (28) percent.

Recommendation:

The data supports more negative net salvage estimate than the approved estimate. The recommendation is to increase the currently authorized negative net salvage estimate of (10) percent to (15) percent, which is somewhat less negative than the overall average net salvage. This estimate is adjusted for interim retirements to a (1) percent composite net salvage percent for both oil and gas plants and for coal fired plants.

Account 312 (FERC): Boiler Plant Equipment

This account includes the cost installed of furnaces, boilers, coal and ash handling and coal preparing equipment, steam and feed water piping, boiler apparatus and accessories used in the production of steam, mercury, or other vapor, to be used primarily for generating electricity.

GENERAL INFORMATION:

Some of the assets in this account, such as stacks, are likely to be in service for the full life of the plant. Other equipment, such as pumps, motors and piping, will be retired as interim retirements. Interim retirements for this account have averaged about \$16 million per year over the past ten years.

SERVICE LIFE ANALYSIS:

Discussion: The 40-R2 survivor curve was proposed for interim retirements in the 2009 depreciation study. The Commission ordered a 0.0094 interim retirement rate, which corresponds to an average service life of approximately 53 years.

Bands analyzed for this account include the overall band, as well as the most recent ten, twenty and thirty year experience bands. Bands with experience and placements from 1976 through 2014 were also considered, which correspond to the year the oldest unit at Manatee was placed in service. The life indications for each band were similar. Most of the Company's older steam plants have been or are planned to be retired. For this reason, the data points through age 39 are given the most consideration in the analysis, as these ages represent the experience of the majority of plants still in service. The 50-S0 survivor curve represents a good fit of the data through these data points. This estimate produces a similar average service life as the approved interim retirement rate and forecasts about half of the original boiler plant equipment to remain in service for the 50 year life span of each facility, which is a reasonable expectation for the types of property in this account. However, the 50-S0 better matches the historical data for this account than the approved interim retirement rate and better reflects the expectation that interim retirements tend to increase over time as the assets in the account age.

Recommendation: Change currently authorized interim retirement rate to the 50-S0 survivor curve.

NET SALVAGE ANALYSIS:

Discussion:

A net salvage estimate for interim retirements of (15) percent was proposed and approved in the 2009 depreciation study. Twenty-nine years of data, from 1986 through 2014 were available for the historical net salvage analysis. Most years have experienced cost of removal and gross salvage, with removal costs normally exceeding salvage. The overall average cost of removal is 30 percent, the average salvage is 5 percent, and the average net salvage is (25) percent. The most recent five year average is less negative at (8) percent. There is no definitive trend up or down over the full historical period available. Instead net salvage trended less negative from the late 1980s through the 1990s, trended higher through 2010 and has since moderated.

Given the pattern in the historical data, the overall average provides a more reasonable indication of future expectations than short term trends. The historical data supports continuing to use the approved estimate at this time. While the overall average supports a more negative estimate than the approved estimate, the more recent data supports a less negative estimate. The approved (15) percent estimate therefore is a reasonable balance between the two.

Recommendation:

The recommendation is to continue to use the currently authorized negative net salvage estimate of (15) percent. This estimate is adjusted for interim retirements to a (2) percent composite net salvage percent for oil and gas plants and a (4) percent composite net salvage percent coal fired plants.

Account 314 (FERC): Turbogenerator Units

This account includes the cost installed of main turbine-driven units and accessory equipment used in generating electricity by steam.

GENERAL INFORMATION:

Interim retirements have averaged over \$8 million per year for the past ten years.

SERVICE LIFE ANALYSIS:

Discussion: The 40-R1 survivor curve was proposed for interim retirements in the 2009 depreciation study. The Commission ordered a 0.0120 interim retirement rate, which corresponds to an average service life of approximately 42 years.

In this study, bands analyzed for this account include the overall band, as well as the most recent ten, twenty and thirty year experience bands. Bands with experience and placements from 1976 through 2014 were also considered, which correspond to the year the oldest unit at Manatee was placed in service. Most of the Company's older steam plants have been or are planned to be retired. For this reason, the data points through age 39 were given the most consideration in the analysis, as these ages represent the experience of the majority of plants still in service. The 55-R0.5 survivor curve represents a good fit of the data through these data points.

Recommendation: Change currently-authorized interim retirement rate to the 55-R0.5 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: A net salvage estimate for interim retirements of 0 percent was proposed and approved in the 2009 depreciation study. Data available for the net salvage analysis encompassed Twenty-nine years of historical data, from 1986 through 2014. Most years have cost of removal and gross salvage. There are large salvage amounts in many years. Most of these transactions are the salvage for components that were refurbished and reused. Going forward, the Company will continue to refurbish components when possible, but as

assets age the opportunity for refurbishment may be less frequent than in the historical data.

The overall average cost of removal is (19) percent, the average salvage is 15 percent, and the average net salvage is (4) percent. The most recent five year average and the most recent ten year average are both (6) percent.

The historical data supports a negative net salvage estimate, as cost of removal has exceeded gross salvage in most years and as reflected in long term and more recent averages.

Recommendation:

Increase the currently authorized negative net salvage estimate of 0 percent to (5) percent. This estimate is adjusted for interim retirements to a (1) percent composite net salvage percent for oil and gas plants and a (1) percent composite net salvage percent coal fired plants.

Account 315 (FERC): Accessory Electric Equipment

This account includes the cost installed of auxiliary generating apparatus, conversion equipment, and equipment used primarily in connection with the control and switching of electric energy produced by steam power, and the protection of electric circuits and equipment, except electric motors used to drive equipment included in other accounts. Such motors shall be included in the account in which the equipment with which they are associated is included.

GENERAL INFORMATION:

This account includes accessory electric equipment at the Company's steam power plants. Step-up transformers are not contained in the account, and are instead in Account 353.2, Step-Up Transformers. Interim retirements for this account have averaged about \$1.7 million per year over the past ten years.

SERVICE LIFE ANALYSIS:

Discussion: The 45-R2.5 survivor curve was proposed for interim retirements in the 2009 depreciation study. The Commission ordered a 0.0052 interim retirement rate, which corresponds to an average service life of approximately 96 years.

In this study bands analyzed for this account include the overall band, as well as the most recent ten, twenty and thirty year experience bands. Bands with experience and placements from 1976 through 2014 were also considered, which correspond to the year the oldest unit at Manatee was placed in service. Most of the Company's older steam plants have been or are planned to be retired. For this reason, the data points through age 39 are given the most consideration in the analysis, as these ages represent the experience of the majority of plants still in service.

The 65-S0 survivor curve represents a good fit of the data through these data points.

Recommendation: The recommendation is to change currently-authorized interim retirement rate to the 65-S0 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: A net salvage estimate for interim retirements of (20) percent was proposed and approved in the 2009 depreciation study.

Historical data available for the net salvage analysis encompassed a twenty-nine year period, from 1986 through 2014. Cost of removal has exceeded gross salvage in most years. The overall average cost of removal is 23 percent, the average gross salvage is 5 percent, and the average net salvage is (19) percent. Almost half of the gross salvage occurred in a single year in 1990, which was given less consideration in the net salvage analysis.

Recommendation:

The recommendation is to continue to use the currently authorized negative net salvage estimate of (20) percent, which is still supported by the historical data. This estimate is adjusted for interim retirements to a (2) percent composite net salvage percent for oil and gas plants and a (3) percent composite net salvage percent coal fired plants.

Account 316 (FERC): Miscellaneous Power Plant Equipment

This account includes the cost installed of miscellaneous equipment in and about the steam generating plant devoted to general station use, and which is not properly includible in any of the foregoing steam-power production accounts.

GENERAL INFORMATION

Interim retirements for this account have averaged a little less than \$200,000 per year over the past ten years.

SERVICE LIFE ANALYSIS:

Discussion: The 40-R2 interim survivor curve was proposed for interim retirements in the 2009 depreciation study. The Commission ordered a 0.0071 interim retirement rate, which corresponds to an average service life of approximately 70 years.

In this study, bands analyzed for this account include the overall band, as well as the most recent ten, twenty and thirty year experience bands. Bands with experience and placements from 1976 through 2014 were also considered, which correspond to the year the oldest unit at Manatee was placed in service. Most of the Company's older steam plants have been or are planned to be retired. For this reason, the data points through age 39 are given the most consideration in the analysis, as these ages represent the experience of the majority of plants still in service. The 65-R0.5 survivor curve represents a good fit of the data through these data points.

Recommendation: The recommendation is to change currently-authorized interim retirement rate to the 65-R0.5 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: A net salvage estimate for interim retirements of (5) percent was proposed in the 2009 depreciation study, and an estimate of 0 percent was approved. Twenty-nine years of historical data, ranging from 196 through 2014, was available for the net salvage analysis. There has been cost of removal and gross salvage in most years, and cost of removal has normally exceeded gross salvage. The overall average cost of removal is 9 percent, the average gross salvage is 4 percent, and the average net salvage is (5) percent.

The data supports that cost of removal normally exceeds gross salvage, and that the approved estimate of 0 percent should be modified.

Recommendation:

Increase the negative net salvage from the approved 0 percent to (5) percent. This estimate is adjusted for interim retirements to a 0 percent composite net salvage percent for oil and gas plants and a (1) percent composite net salvage percent coal fired plants.

NUCLEAR PRODUCTION PLANT

FPL's nuclear production fleet consists of two generating stations, Turkey Point and St. Lucie. There are two units located at each site. The Company's current plans also include adding two new nuclear units at Turkey Point in the future. Both sites have undergone major extended power uprate (EPU) projects. The EPU projects have added 522 MW of combined generating capacity to the four nuclear units.

The service lives for each plant are based on estimated probable retirement dates for each unit, combined with interim survivor curves estimated for each plant account. Net salvage for interim retirements has been incorporated into the depreciation rates.

Interim survivor curves and interim net salvage were estimated for each account based on judgment incorporating a number of factors, including the historical analysis of interim retirements, cost of removal and gross salvage. The probable retirement dates estimated are based on the Nuclear Regulatory Commission (NRC) licenses for each unit and are consistent with the ordered life spans in Order No. 10-153-FOF-EI, which was approved in stipulation agreement, Order No. 11-0089-S-EI. A description of each generating site, including the estimated probable retirement dates, as well as an account by account discussion of the development of interim life and net salvage parameters, is included in the pages that follow.

St. Lucie Nuclear Generating Plant

The St. Lucie site is located on Hutchinson Island in St. Lucie County approximately halfway between Stuart and Fort Pierce on the East Coast of Florida. The site consists of two nuclear electric power units with pressurized water type reactors. Both units utilize a conventional electric power generating system along with the associated nuclear steam supply and auxiliary systems, a switchyard and all related facilities for a commercial generating station. The Atlantic Ocean provides the primary source of circulating water for the site. The two units have a combined output of approximately 2,000 megawatts (including the output added by the EPU's). Units 1 and 2 went into commercial operation during 1976 and 1983, respectively. FPL's ownership share for Units 1 and 2 represents approximately 1,800 megawatts.

FPL has undergone EPU's for Units 1 and 2. The EPU's involved replacing components of the plant, including piping, valves, heat exchangers and generators to improve the efficiency and output of the plant. The uprates resulted in an increased output of approximately 280 MW for the two units.

Florida Power and Light Company's current depreciation rates for the St. Lucie Plant are based on a depreciation study that was originally filed in Docket No. 090130-EI, and became part of Docket No. 080677-EI. The current depreciation parameters were ordered in Order No. 10-153-FOF-EI, which was approved in stipulation agreement, Order No. 11-0089-S-EI. The approved probable retirement dates are 2036 for Unit 1 and 2043 for Unit 2 based on the current license life of these units. For this study, the Company is proposing to continue to use the same approved probable retirement dates.

Turkey Point Nuclear Generating Site

The Turkey Point site is located on the shore of Biscayne Bay in Dade County approximately 25 miles south of Miami, Florida. The site consists of two nuclear, two oil-fired units, and a combined cycle plant. The reactors in the nuclear units, Unit Nos. 3 and 4, are pressurized light water moderated and cooled systems. The nuclear units incorporate a closed-cycle pressurized water steam supply system, a conventional electric power generating system, a switchyard and all related facilities for a commercial generating station. A closed cooling canal system provides the primary source of circulating water for the site. The two units have a combined output of approximately 1,600 megawatts (including the output added by the EPU's). Unit Nos. 3 and 4 went into commercial operation during 1972 and 1973, respectively.

In 2012, FPL completed EPU's for Units 3 and 4. The EPU's involved replacing components of the plant, including piping, valves, heat exchangers and generators to improve the efficiency and output of the plant. The uprates resulted in an increased output of 242 MW for the two units.

Florida Power and Light Company's current depreciation rates for the Turkey Point Nuclear Plant are based on a depreciation study filed in Docket No. 090130-EI, and became part of Docket No. 080677-EI. The current depreciation parameters were ordered in Order No. 10-153-FOF-EI, which was approved in stipulation agreement, Order No. 11-0089-S-EI. The approved probable retirement dates are 2032 for Unit 3 and 2033 for Unit 4. These are based on the current license life of these units. For this study, the Company is proposing to continue to use the same approved probable retirement dates.

Account 321 (FERC): Structures and Improvements

This account includes the cost of structures and improvements for nuclear power generation.

GENERAL INFORMATION:

The structures in this account include all structures located at the Company's nuclear power plants. Certain retirements have been coded as outliers and are not expected to reoccur. These include retirements for steam generators and vessel head replacements, as well as retirements related to the Company's uprate projects. Interim retirements for this account have averaged about \$5.6 million per year over the past ten years.

SERVICE LIFE ANALYSIS:

Discussion: The 40-R3 survivor curve was proposed for interim retirements in the 2009 depreciation study. The Commission ordered a 0.0028 interim retirement rate, which corresponds to an average service life of approximately 179 years. In the analysis for this study, bands analyzed for this account include the overall band, as well as the most recent ten, twenty and thirty year experience bands. The historical data indicates that the Company has experienced a higher rate of retirement in recent years than indicated by the approved estimate. The 100-R1.5 survivor curve represents a good fit of the data through the most representative data points.

Recommendation: The recommendation is to change currently-authorized interim retirement rate to the 100-R1.5 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: A net salvage estimate for interim retirements of 0 percent was proposed and approved in the 2009 depreciation study. Twenty-nine years of data were available for the historical net salvage analysis, ranging from 1986 through 2014. The overall average cost of removal for this period was 26 percent, the average salvage was 16 percent, and the average net salvage was (9) percent. More recent years indicate higher cost of removal, and some years also indicate higher gross salvage. Overall, more recent years indicate more negative net salvage than the overall average. The most recent ten year average is (23) percent and the most recent five year average is (18) percent.

The data supports more negative net salvage than the approved estimate. An estimate of (10) percent is supported by the overall average for the historical data, and more recent activity indicates an even more negative estimate.

Recommendation:

Change the currently authorized negative net salvage rate of 0 percent to (10) percent based on the recent analysis. This estimate is adjusted for interim retirements to a (1) percent composite net salvage percent.

Account 322 (FERC): Reactor Plant Equipment

This account includes the installed cost of reactors, reactor fuel handling and storage equipment, pressurizing equipment, coolant charging equipment, purification and discharging equipment, radioactive waste treatment and disposal equipment, boilers, steam and feed water piping, reactor and boiler apparatus and accessories and other reactor plant equipment used in the production of steam to be used primarily for generating electricity, including auxiliary superheat boilers and associated equipment in systems which change temperatures or pressure of steam from the reactor system.

GENERAL INFORMATION:

Certain retirements have been coded as outliers and are not expected to reoccur. These include retirements for steam generators and vessel head replacements, as well as retirements related to the Company's uprate projects. Interim retirements for this account have averaged about \$17 million per year over the past ten years.

SERVICE LIFE ANALYSIS:

Discussion: The 45-R2.5 survivor curve was proposed for interim retirements in the 2009 depreciation study. The Commission ordered a 0.0056 interim retirement rate, which corresponds to an average service life of approximately 89 years. In this study, bands analyzed for this account include the overall band, as well as the most recent ten, twenty and thirty year experience bands. The historical data indicates a higher rate of interim retirements than the approved estimate. The 60-R1 survivor curve represents a good fit of the historical data.

Recommendation: The recommendation is to change currently-authorized interim retirement rate to the 60-R1 survivor curve based on the current life analysis.

NET SALVAGE ANALYSIS:

Discussion: In the 2009 depreciation study a net salvage estimate for interim retirements of (5) percent was proposed, and an estimate of (2) percent was approved. The data available for the historical net salvage analysis ranged from 1986 through 2014. Most years have cost of removal and gross salvage, with removal costs normally exceeding salvage. The overall average cost of removal is 33 percent, the average gross salvage is 15 percent, and the average net salvage is (18)

percent. Both cost of removal and gross salvage have increased since 2005, but cost of removal has increased more for most years. The most recent ten year average is (27) percent. The most recent five year average is (17) percent, but is influenced by a large gross salvage amount recorded in 2014.

The overall trend in the historical data is to more negative net salvage, as years since 2005 have experienced more negative net salvage than in prior years.

Recommendation:

The recommendation is to increase the currently authorized negative net salvage estimate of (2) percent to (15) percent. This estimate is adjusted for interim retirements to a (2) percent composite net salvage percent based on the more recent analysis.

Account 323 (FERC): Turbogenerator Units

This account includes the cost installed of main turbine-driven units and accessory equipment used in generating electricity by steam.

GENERAL INFORMATION:

Certain retirements have been coded as outliers and are not expected to reoccur. These include retirements related to the Company's uprate projects. Interim retirements for this account have averaged about \$13 million per year over the past ten years.

SERVICE LIFE ANALYSIS:

Discussion: The 35-R1 survivor curve was proposed for interim retirements in the 2009 depreciation study. The Commission ordered a 0.0014 interim retirement rate, which corresponds to an average service life of approximately 362 years. In the life analysis for this study, bands analyzed for this account include the overall band, as well as the most recent ten, twenty and thirty year experience bands.

The historical data indicates that the rate of interim retirements is higher than that of the approved estimate. Based on an interim retirement rate of 0.0014 and the balances from the last study, the approved estimate forecasted that the Company would retire less than \$1 million per year for this account. However, the Company has made an average of over \$17 million in regular interim retirements per year over the past five years and an average of over \$13 million in interim retirements over the past ten years. These amounts do not include additional interim retirements related to the uprate projects that have been excluded from the historical analysis.

The 45-R0.5 survivor curve represents a good fit of the historical data.

Recommendation: The recommendation is to change currently-authorized interim survivor curve to the 45-R0.5 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: A net salvage estimate for interim retirements of 0 percent was proposed and approved in the 2009 depreciation study. Twenty-nine years of historical data were available for the

net salvage analysis, ranging from 1986 through 2014. Most years have recorded cost of removal and gross salvage. There are large salvage amounts in many years. Most of these are the salvage for components that were refurbished and reused. Some of these transactions have been coded as outliers and are not expected to reoccur. While other transactions related to refurbished components remain in the analysis there may be the same potential for refurbishment going forward as has been recorded in the historical data.

The overall average cost of removal is 25 percent, the average salvage is 24 percent, and the average net salvage is (2) percent. The most recent ten and five year averages are (2) and positive 3 percent, respectively.

Due to the age of the nuclear plants (each is over thirty years old) there is the possibility that there will be less reuse of refurbished components in the future than is reflected in the historical data. However, the data supports an estimate of 0 percent at this time, as gross salvage has on average offset most cost of removal.

Recommendation:

Continue to use 0 percent net salvage for this account. This estimate is adjusted for interim retirements to a 0 percent composite net salvage percent.

Account 324 (FERC): Accessory Electric Equipment

This account includes the cost installed of auxiliary generating apparatus, conversion equipment, and equipment used primarily in connection with the control and switching of electric energy produced by nuclear power, and the protection of electric circuits and equipment, except electric motors used to drive equipment included in other accounts. Such motors shall be included in the account in which the equipment with which they are associated is included.

GENERAL INFORMATION:

The Company's step-up transformers are not contained in the account, and are instead in Account 353.2, Step-Up Transformers. Certain retirements have been coded as outliers and are not expected to reoccur. These include retirements related to the Company's uprate projects. Interim retirements for this account have averaged about \$1.7 million per year over the past ten years.

SERVICE LIFE ANALYSIS:

Discussion: The 45-R3 survivor curve was proposed for interim retirements in the 2009 depreciation study. The Commission ordered a 0.0012 interim retirement rate, which corresponds to an average service life of approximately 417 years. In this study, bands analyzed for this account include the overall band, as well as the most recent ten, twenty and thirty year experience bands.

The 75-R2.5 survivor curve represents a good fit of the historical data.

Recommendation: The recommendation is to change currently-authorized interim survivor curve to the 75-R2.5 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: A net salvage estimate for interim retirements of (20) percent was proposed and approved in the 2009 depreciation study. An estimate of (2) percent was approved. Twenty-nine years of data were available for the net salvage analysis, ranging from 1986 through 2014. Cost of removal exceeds gross salvage in most years, and removal costs have been higher in recent years than in earlier years. The overall average cost of removal is 46 percent, the average gross salvage is 2 percent, and the average net salvage is (44) percent. The most recent ten year average is (62) percent

and the most recent five year average is (58) percent, which both reflect that cost of removal has increased in recent years.

The data supports a more negative net salvage estimated than the approved (2) percent estimate. A move beyond the 2009 estimate of (20) percent could be supported by the data, although higher cost of removal in 2008 through 2012 influences the overall and recent averages. Net salvage has been less negative in the most recent two years. For this reason, a more gradual increase is appropriate at this time.

Recommendation:

Change the approved estimate of (2) percent to a net salvage estimate of (10) percent. The (10) percent estimate is adjusted for interim retirements to a (1) percent composite net salvage percent.

Account 325 (FERC): Miscellaneous Power Plant Equipment

This account includes the cost installed of miscellaneous equipment in and about the nuclear generating plant devoted to general station use, and which is not properly includible in any of the foregoing nuclear-power production accounts.

GENERAL INFORMATION

Interim retirements for this account have averaged about \$1.8 million over the past ten years.

SERVICE LIFE ANALYSIS:

Discussion: The 55-R2.5 survivor curve was proposed for interim retirements in the 2009 depreciation study. The Commission ordered a 0.0032 interim retirement rate, which corresponds to an average service life of approximately 156 years. In this study, bands analyzed for this account include the overall band, as well as the most recent ten, twenty and thirty year experience bands.

The 50-R1.5 survivor curve represents a good fit of the historical data, although it gives less consideration to the higher level of retirements recorded at age 21.

Recommendation: Change currently-authorized interim survivor curve to the 50-R1.5 survivor curve based on the recent life analysis.

NET SALVAGE ANALYSIS:

Discussion: A net salvage estimate for interim retirements of 0 percent was proposed and approved in the 2009 depreciation study. Twenty-nine years of data were available for the net salvage analysis, ranging from 1986 through 2014. There is cost of removal and gross salvage in most years, with cost of removal typically exceeding gross salvage. The overall average cost of removal 19 percent, the average gross salvage is 4 percent, and the average net salvage is (14) percent. Most of the gross salvage occurred in a single year, 1993. More recent years have shown more negative net salvage, with the ten year average of (23) percent and the most recent five year average of (36) percent.

The data supports that cost of removal normally exceeds gross salvage, and that the approved estimate of 0 percent should be modified.

Recommendation: Change the negative net salvage estimate from the approved 0 percent to (10) percent. This estimate is adjusted for interim retirements to a (3) percent composite net salvage percent.

OTHER PRODUCTION PLANT

FPL's Other Production generating stations include eight combined cycle plants, two simple cycle combustion turbines (CTs) at Ft. Myers, two gas turbine peaking plants, and three solar generating stations. The Company additionally has plans to construct a new combined cycle power plant, two new combustion turbine peaker plants (that will replace existing gas turbine peaker plants), and three new solar generating facilities by 2016. The table below shows FPL's Other Production fleet by type of plant.

<u>Plant</u>	<u>Type</u>
Ft. Myers	Combined cycle and simple cycle
Sanford	Combined cycle
Lauderdale	Combined cycle
Manatee	Combined cycle
Martin	Combined cycle with thermal solar
Turkey Point	Combined cycle
West County	Combined cycle
Cape Canaveral	Combined cycle
Riviera	Combined cycle
Pt. Everglades (in service in 2016)	Combined cycle
Lauderdale GTs	Peaker gas turbines
Ft. Myers GTs	Peaker gas turbines
Lauderdale Peakers (in service in 2016)	Peaker combustion turbines
Ft. Myers Peakers (in service in 2016)	Peaker combustion turbines
Desoto	Photovoltaic solar
Space Coast	Photovoltaic solar
Babcock Ranch Solar (in service in 2016)	Photovoltaic solar
Manatee Solar (in service in 2016)	Photovoltaic solar
Citrus Solar (in service in 2016)	Photovoltaic solar

GENERAL INFORMATION:

Combined Cycle

The Company's combined cycle plants include two distinct types of construction. Ft. Myers, Sanford and Lauderdale were repowered as combined cycles from retired steam plants using the existing steam turbine and generator with new gas fired turbines and heat recovery boilers. Manatee, Martin, Turkey Point, West County, Cape Canaveral and Riviera were constructed as new combined cycle plants. The new Pt. Everglades plant will also be a new combined cycle plant.

The plants in FPL's combined cycle fleet range in age and efficiency. As an example, the Lauderdale combined cycle facility was placed in service in 1993 and operates with an average net operating heat rate (ANOHR) of approximately 8,400 Btu/kwh, while the Riviera plant was placed in service in 2014 and operates with an ANOHR of less than 6,700 Btu/kWh.

FPL's customer load results in operating characteristics for its combined cycle plants that differ from most other companies in the industry. A high percentage of the Company's customer base is residential and commercial, which results in high peak loads during the day and low loads at night. Due to this load profile, FPL needs to frequently cycle the combustion turbines within its combined cycle plants off at night and on during the day. The result of the constant cycling of these plants is more wear and tear on FPL's combined cycle fleet. The combination of this cycling, as well as other factors including higher average temperatures and higher chloride levels in the water and air in Florida, could result in FPL's combined cycle fleet having lives at the shorter end of the experience of others in the electric industry.

However, FPL has made and plans to make significant investments in recent years to upgrade many of the components at its combined cycle facilities. These investments include upgrading components referred to as capital spare parts, which include assets such as turbine blades and rotors, compressor blades and combustor components. FPL had experienced corrosion issues with compressor components in the past. However, the Company has made investments in these components in part to mitigate corrosion issues. For example, most of the General Electric (GE) plants were constructed with combustion turbine components referred to as 7FA.03. To resolve durability concerns and reduce fuel consumption, the Company has and continues to replace these parts with improved capital spare parts components (referred to as 7FA.04 and 7FA.05). FPL's expectation is that the significant investments in these plants will improve the heat rates for these facilities and as a result a longer life span for combined cycle plants than the current approved life span is attainable.

Combined cycle plants typically have life span estimates of 30 to 40 years. Due in part to concerns with equipment durability and corrosion, FPL had proposed 25 year life spans in Docket No. 090130-EI, which became part of Docket No. 080677-EI. The Commission ordered 30 year life spans in Order No. 10-153-FOF-EI, which was approved in stipulation agreement, Order No. 11-0089-S-EI. The recommendation in the current study is to increase the life span from 30 to 40 years. The expectation of a longer service life is due to the significant investments and planned investments in improved equipment at these plants.

FPL recently retired its Putnam combined cycle plant. The table below summarizes the retirement date and life spans for each unit at this facility. The life spans of the Putnam units further support that a life span in the 35 to 40 year range is reasonable.

<u>Generating Unit</u>	<u>Retirement Date</u>	<u>Life Span</u>
Putnam Unit 1	2014	36
Putnam Unit 2	2014	37

Modern combined cycle plants are highly efficient machines that require capital investments at scheduled intervals in order to ensure optimal operating conditions. Each unit is on a schedule that requires inspection, refurbishment and/or replacement of major gas turbine components. As a result, many assets in each combined cycle plant have significantly shorter lives than the plants themselves. These assets have been categorized as capital spare parts for this study. The recommendation in the study is that a subaccount be created for capital spare parts, which will be studied as a separate depreciable group. Capital spare parts are expected to have shorter service lives and more positive net salvage than most of the other assets at each plant.

Peaker Plants

The simple cycle combustion turbines at Ft. Myers are similar to the combustion turbines found at the Company's combined cycle plants. However, they do not have a steam cycle. The new combustion turbine peakers at Lauderdale and Ft. Myers are planned to be completed in 2016. These units will be similar to the existing Ft. Myers simple cycle turbines, although the Lauderdale and Ft. Myers units will be newer GE 7FA.05 units. The life spans for the combustion turbine peaker and simple cycle plants are estimated to be the same 40 years as used for combined cycles. However, the capital spare parts for combustion turbine peakers are expected to have longer service lives than those at combined cycle plants, due to fewer run hours (which extends the time capital spare parts remain in the engine between scheduled maintenance).

The Company has existing peaker gas turbines located at the Ft. Myers, Lauderdale and Pt. Everglades sites. These plants are smaller simple cycle gas turbines that were constructed in the 1970s. The Company plans to retire all of the gas turbines at the Pt. Everglades site, and most of the gas turbines at the Ft. Myers and Lauderdale sites. Two gas turbines each will remain at the Ft. Myers and Lauderdale sites, which will be used for black start capability. The estimated retirement dates for the remaining gas turbine units is 2028.

With the exception of the life analysis for capital spare parts, the peaker plants have been combined with the combined cycle plants for the analyses of interim survivor curves and interim net salvage. For most assets, the expected lives and net salvage costs are considered similar enough that the benefit of a larger sample size for the combined analysis results in the most appropriate results for each account. However, the interim survivor curve life analysis for capital spare parts for the peaker units was performed separately, due to different life expectations for each type of unit.

Solar

The Company's current solar facilities consist of two photovoltaic solar plants, DeSoto and Space Coast, and a solar thermal plant at Martin (which adds steam to the existing steam cycle for the Martin Unit 8 combined cycle plant). The Company also plans to install three new photovoltaic solar plants in 2016.

The service lives for each plant are based on estimated probable retirement dates for each unit. A 30 year life span is used for each solar facility, with the exception of Martin. The Martin solar plant has the same estimated retirement date as Martin Unit 8. There have been minimal interim retirements for the Company's solar plants, and so

there are currently no estimated interim retirements and no interim net salvage estimates incorporated with the proposed depreciation rates for solar production.

LIFE AND NET SALVAGE ESTIMATES

The probable retirement dates estimated for the combined cycle and new peaker facilities are based on a 40 year life span. This is an increase over the ordered life spans in Order No. 10-153-FOF-EI, which was approved in stipulation agreement, Order No. 11-0089-S-EI. The life span estimates for the solar facilities are 30 years, which is consistent with those approved in Order No. 10-153-FOF-EI. A description of each generating site, as well as the estimated probable retirement dates, is included in the pages that follow.

Interim survivor curves and interim net salvage were estimated for each account based on judgment incorporating a number of factors, including the historical analysis of interim retirements, cost of removal and gross salvage. An account by account discussion of the development of the life and net salvage parameters for interim retirements is included in the pages that follow the general information on each facility.

Lauderdale Combined Cycle Plant

The Lauderdale Plant is located in Broward County near Dania, Florida. Unit Nos. 4 and 5 have been repowered by changing the main steam source from a conventional boiler to a combined cycle unit that employs a pair of combustion turbines with mechanically connected electric generators and heat recovery steam generators to produce steam for the existing turbine generators. The existing steam turbines, electric generators, and associated condenser cooling system remained in service as part of the repowered units. The existing condenser cooling water system draws brackish cooling water from the Dania Cut-off Canal through intake structures. The water is cooled in a man-made canal/pond system and is discharged to the South Fork New River.

The repowered units burn natural gas or light oil. The site is served by the existing natural gas and light oil pipelines, as well as an additional gas pipeline lateral. The two units have a combined generating capacity of 884 megawatts at the summer peak rating. The commercial operation dates were May 24, 1993 and June 9, 1993 for Unit Nos. 4 and 5, respectively.

Florida Power and Light Company's current depreciation rates for the Lauderdale Plant were originally filed in Docket No. 090130-EI, and became part of Docket No. 080677-EI. The current depreciation parameters were ordered in Order No. 10-153-FOF-EI, which was approved in stipulation agreement, Order No. 11-0089-S-EI. In the 2009 depreciation study, the Company proposed a probable retirement date of 2020 for both combined cycle units including Common facilities. The Commission ordered a 2023 probable retirement date. The Company is proposing to increase the life span estimate for this plant from 30 to 40 years, which corresponds to a 2033 probable retirement date in this study.

Ft. Myers Combined Cycle and Simple Cycle Plant

The Fort Myers Plant is located between the Caloosahatchee and Orange rivers, seven miles east of Fort Myers on 460 acres of wetlands, wooded areas, and palmetto thickets. Eighty acres are dedicated to the power plant, Tice substation, switchyard and various support structures. Remaining land is primarily virgin, except for areas used for parks and nature conservation programs.

The site consists of a natural gas fired Combined Cycle unit, dual fuel Peaking Combustion Turbines and gas turbine peakers. Unit 2 is a 6 on 2 combined cycle unit consisting of 6 GE 7FA combustion turbines, 6 Foster Wheeler Heat Recovery Steam Generators (HRSG), and two steam turbines. Unit 2 is a repowered unit which began commercial operation May 31, 2002. It was constructed utilizing the previous Unit 1 steam turbine, which began commercial operation December 2, 1958 and Unit 2 steam turbine which began commercial operation July 15, 1969. The generation capacity at the summer peak rating of Unit 2 is 1,470 MW.

The two dual fuel simple cycle units, Unit 3A and Unit 3B, began commercial operation June 1, 2003. They are GE 7FA combustion turbines similar to the Unit 2 CTs. The combined generating capacity for the two combustion turbines is 314 megawatts at the summer peak rating.

Florida Power and Light Company's current depreciation rates for the Fort Myers Units 2 and 3 and Common were originally filed in Docket No. 090130-EI, which became part of Docket No. 080677-EI. The current depreciation parameters were ordered in Order No. 10-153-FOF-EI, which was approved in stipulation agreement, Order No. 11-0089-S-EI. In the 2009 depreciation study, the Company proposed a probable retirement date of 2028 for both combined cycle units including Common facilities. The Commission ordered a 2033 probable retirement date. The Company is

proposing to increase the life span estimate for this plant from 30 to 40 years, which corresponds to a 2043 probable retirement date in this study.

Manatee Combined Cycle Plant

The Manatee Plant is located in Manatee County, approximately five miles east of Parrish, Florida. Approximately 3,700 acres of the 6,748-acre site is utilized as a cooling water reservoir for the units. The site has two identical steam generating units and a combined cycle plant.

The combined cycle Manatee Unit 3 is located on the same site as the steam generating units. The combined cycle technology maximizes the beneficial use of the site while minimizing environmental, land use and cost impacts. Manatee Unit 3's generating capacity is 1,141 megawatts at the summer peak rating. Unit 3 consists of four GE "F" Class Combustion Turbines and four HRSG's which utilize waste heat from the CT to produce steam for the steam turbine generator.

Florida Power and Light Company's last requested and received approval from the Florida Public Service Commission for a change in depreciation rates for the Manatee Plant in Docket No. 090130-EI, which became part of Docket No. 080677-EI. The current depreciation parameters were ordered in Order No. 10-153-FOF-EI, which was approved in stipulation agreement, Order No. 11-0089-S-EI. In the 2009 depreciation study, the Company proposed a probable retirement date of 2030 for Manatee Unit 3. The Commission ordered a 2035 probable retirement date. The Company is proposing to increase the life span estimate for this plant from 30 to 40 years, which corresponds to a 2045 probable retirement date in this study.

Martin Combined Cycle Units 3, 4 and 8

The Martin Combined Cycle units are located at the 11,360-acre Martin Power Plant site. The site is located in Martin County, 40 miles northwest of West Palm Beach, and five miles east of Lake Okeechobee and presently consists of two steam units (Units 1 and 2), three combined cycle generating units (Units 3, 4 and 8), and a thermal solar facility consisting of 190,000 parabolic mirrors that provide additional power to Unit 8.

Unit 3 began commercial operation in February 1994 while Unit 4 was placed in service in April 1994. Martin Units 3 and 4 have a combined generating capacity of 938 megawatts at the summer peak rating. The plant uses the Martin Reservoir, a 6,800-acre cooling water reservoir, for both intake and discharge. The cooling pond operates as a closed cycle system; however, water withdrawals can be accomplished, if necessary, through a pump station from the St. Lucie Canal. This reservoir was designed for an ultimate site generating capacity of 4,000 megawatts.

Each Unit 3 and 4 combined cycle unit consists of two combustion turbines (CTs) fired on natural gas, plus two heat recovery steam generators (HRSGs) and a related steam turbine (ST). The higher operating temperatures of the combustion turbines allow the use of a more efficient reheat steam cycle. Operating costs were lowered through the use of advanced "dry Low-NO" burners on the CTs.

The combustion turbines and the steam turbine generators were supplied by General Electric, while the HRSG's and the stacks were fabricated and installed by the Henry Vogt Machine Company.

Martin Unit 8 began commercial operation on June 14, 2001 with two combustion turbines operating in a simple cycle mode. These two combustion turbines were then

integrated with two new GE 7FAs (Units 8C and 8D), four new duct fired heat recovery steam generators (HRSG's) and one steam turbine (STG). A mechanical draft cooling tower and all necessary balance of plant items were also installed. This combined cycle unit went commercial in June, 2005. Unit 8 has a generating capacity of 1,135 megawatts at the summer peak rating.

Florida Power and Light Company's current depreciation rates for the Martin Combined Cycle Plant Units 3, 4 and 8 were originally filed in Docket No. 090130-EI, which became part of Docket No. 080677-EI. The current depreciation parameters were ordered in Order No. 10-153-FOF-EI, which was approved in stipulation agreement, Order No. 11-0089-S-EI. In the 2009 depreciation study, the Company proposed a probable retirement date of 2020 for Units 3 and 4, including Common facilities. A probable retirement date of 2030 was proposed for Martin Unit 8. The Commission ordered a 2024 probable retirement date for Units 3 and 4 and a 2035 probable retirement date for unit 8. The Company is proposing to increase the life span estimate for this plant from 30 to 40 years, which corresponds to a 2034 probable retirement date for Units 3 and 4 and a 2045 probable retirement date for unit 8 in this study.

Sanford Combined Cycle Plant

The Sanford plant is located on the 1,718 acre FPL property just west of Lake Monroe on the north bank of the St. Johns River in Volusia County. The current facilities are two repowered natural gas-fired units. Sanford Units 1 and 2 were removed from service in 1964. Sanford Unit 3 (a steam unit) was placed into service May, 1959 and removed from service in 2012. Units 4 and 5 were originally placed into service July, 1972 and June 1973 as steam units. Units 4 and 5 were removed from service in October 2001 and July 2002 respectively. Both Units 4 and 5 were repowered and placed in service as combined cycle units in 2003 and 2002 respectively.

Units 4 and 5 are both 4 on 1 combined cycle units consisting of 8 GE 7FA combustion turbines, 2 Foster Wheeler Heat Recovery Steam Generators (HRSG), and two Foster Wheeler steam turbines. The combined generating capacity of Units 4 and 5 is 2,010 megawatts at the summer peak rating.

Florida Power and Light Company's current depreciation rates for the Sanford Common and Combined Cycle Units 4 and 5 originally filed in Docket No. 050188-EI, and became part of Docket No. 090130-EI, which became part of Docket No. 080677-EI. The current depreciation parameters were ordered in Order No. 10-153-FOF-EI, which was approved in stipulation agreement, Order No. 11-0089-S-EI. In the 2009 depreciation study, the Company proposed a probable retirement date of 2028 for both combined cycle units including Common facilities. The Commission ordered a 2033 probable retirement date for Unit 4 and a 2032 probable retirement date for Unit 5. The Company is proposing to increase the life span estimate for this plant from 30 to 40 years, which corresponds to a 2043 probable retirement date for Unit 4 and a 2042 probable retirement date for Unit 5 in this study.

Turkey Point Combined Cycle Plant

The Turkey Point Plant is located on a 12,700-acre site on Biscayne Bay in Dade County, south of Miami, Florida. There are two fossil generating units (Units 1 and 2) which have been or will be converted to synchronous condensers, two nuclear generating units (Units 3 and 4), a combined cycle plant, and a large network of cooling canals at the site. The cooling canals are excluded from this depreciation study.

Combined Cycle Unit 5 went into commercial operation May 2007. The combined cycle's technology maximizes the beneficial use of the site while minimizing environmental, land use and cost impacts otherwise associated with the development of the plant. Unit 5 utilizes a number of common facilities. It increases the generating capacity of the site without increasing overall size of the site.

Unit 5 consists of four (4) nominal 170 MW GE "F" class combustion turbines and four (4) Heat Recovery Steam Generators, which utilize waste heat from the CTs to produce steam for one (1) steam turbine generator. The generating capacity of Unit 5 is 1,187 megawatts at the summer peak rating.

Florida Power and Light Company received approval from the FPSC for a change in depreciation rates for the Turkey Point Combined Cycle Plant in Docket No. 090130-EI, which became part of Docket No. 080677-EI. The current depreciation parameters were ordered in Order No. 10-153-FOF-EI, which was approved in stipulation agreement, Order No. 11-0089-S-EI. In the 2009 depreciation study, the Company proposed a probable retirement date of 2032. The Commission ordered a 2037 probable retirement date. The Company is proposing to increase the life span estimate for this plant from 30 to 40 years, which corresponds to a 2047 probable retirement date in this study.

West County Energy Center

The West County Energy Center is located in Palm Beach County, west of Seminole Pratt-Whitney Road and north of State Road 80 (also known as State Road 441 and US Highway 98). Units 1 and 2 were placed in service in 2009 and Unit 3 was placed in service in 2011.

The three units are configured as 3-on-1, i.e., three combustion turbines to one steam generator. The combined generating capacity of the three units is 3,657 megawatts at the summer peak rating. Each unit produces approximately 1,250 megawatts. The combustion turbines are Mitsubishi 501G1's. The Steam Turbines are Toshiba. The Heat recovery Steam Generators (HRSG's) were supplied by Nooter Eriksen.

Initial primary cooling water was drawn from the Floridan Aquifer, which has transitioned to Reclaimed Water from Palm Beach County by January 2011. The Aquifer wells are maintained as a back-up water source. Combustion controls and selective catalytic reduction (SCR) minimize emissions. Emergency/back-up fuel is ultra-low sulfur light oil. The site is served by an extension of Gulfstream's natural gas pipeline.

The Company originally filed depreciation parameters for the West County Energy Center in Docket No. 090130-EI, which became part of Docket No. 080677-EI. The current depreciation parameters were ordered in Order No. 10-153-FOF-EI, which was approved in stipulation agreement, Order No. 11-0089-S-EI. In the 2009 depreciation study, the Company proposed a probable retirement date of 2034 for Units 1 and 2 and a probable retirement date of 2036 for Unit 3. The Commission ordered a 2039 probable retirement date for Units 1 and 2 and a 2041 probable retirement date for

Unit 3. The Company is proposing to increase the life span estimate for this plant from 30 to 40 years, which corresponds to a 2049 probable retirement date for Units 1 and 2 and a 2051 probable retirement date for Unit 3 in this study.

The approved depreciation rates for the West County Units did not incorporate any estimates for interim retirements or interim net salvage. Consistent with the other combined cycle plants and with FPL's experience in operating these types of plants, interim survivor curves and interim net salvage estimates have been incorporated into the depreciation rates for each plant account for each generating unit.

Cape Canaveral Combined Cycle

The Cape Canaveral Next Generation Clean Energy Center is located in Brevard County, on North U.S. Highway 1 between Cocoa and Titusville. The plant was placed in service in 2013. The plant is configured as a 3-on-1, i.e., three combustion turbines to one steam turbine generator, with a generating capacity of 1,210 megawatts at the summer peak rating. The combustion turbines are Siemens 8000H gas turbines. Combustion controls and selective catalytic reduction (SCR) minimize emissions. Emergency/back-up fuel is ultra-low sulfur light oil. The site is located adjacent to a transmission substation and major transmission lines needed to deliver power to the grid.

Consistent with the life spans for combined cycle plants in ordered in Order No. 10-153-FOF-EI, which was approved in stipulation agreement, Order No. 11-0089-S-EI, the Company has been using the approved 30 year life span for the Cape Canaveral combined cycle plant. This life span results in a probable retirement date of 2043. The Company is proposing to increase the life span estimate for this plant from 30 to 40 years, which corresponds to a 2053 probable retirement date in this study.

The current depreciation rates for Cape Canaveral, which are the same as those approved for West County, do not incorporate any estimates for interim retirements or interim net salvage. Consistent with the other combined cycle plants and with FPL's experience in operating these types of plants, interim survivor curves and interim net salvage estimates have been incorporated into the depreciation rates for each plant account for each generating unit.

Riviera Combined Cycle

The Riviera Next Generation Clean Energy Center is located on US Highway 1 in Riviera Beach, Palm Beach County. The plant was placed in service in 2014. The plant is configured as a 3-on-1, i.e., three combustion turbines to one steam turbine generator, with a generating capacity of 1,212 megawatts at the summer peak rating. The combustion turbines are Siemens 8000H gas turbines. Combustion controls and selective catalytic reduction (SCR) minimize emissions. Emergency/back-up fuel is ultra-low sulfur light oil. The site is located adjacent to a transmission substation and major transmission lines needed to deliver power to the grid.

Consistent with the life spans for combined cycle plants in ordered in Order No. 10-153-FOF-EI, which was approved in stipulation agreement, Order No. 11-0089-S-EI, the Company has been using the approved 30 year life span for the Riviera combined cycle plant. This life span results in a probable retirement date of 2044. The Company is proposing to increase the life span estimate for this plant from 30 to 40 years, which corresponds to a 2054 probable retirement date in this study.

The current depreciation rates for Riviera, which are the same as those approved for West County, do not incorporate any estimates for interim retirements or interim net salvage. Consistent with the other combined cycle plants and with FPL's experience in operating these types of plants, interim survivor curves and interim net salvage estimates have been incorporated into the depreciation rates for each plant account for each generating unit.

Port Everglades Combined Cycle

The Port Everglades Plant is located on a 93-acre site in Broward County at the Port Everglades seaport, which is near the cities of Hollywood and Ft. Lauderdale, Florida. The combined cycle plant, which replaces the retired steam plant that had been located at the same site, is planned to be placed in service in 2016. The plant is configured as a 3-on-1, i.e., three combustion turbines to one steam generator, with a generating capacity of 1,237 megawatts at the summer peak rating used. The combustion turbines are Siemens 8000H gas turbines. Combustion controls and selective catalytic reduction (SCR) minimize emissions. The site is located adjacent to a transmission substation and major transmission lines needed to deliver power to the grid.

Consistent with the life spans for combined cycle plants in ordered in Order No. 10-153-FOF-EI, which was approved in stipulation agreement, Order No. 11-0089-S-EI, the Company would use the approved 30 year life span for the Riviera combined cycle plant. This life span results in a probable retirement date of 2046. The Company is proposing to increase the life span estimate for this plant from 30 to 40 years, which corresponds to a 2056 probable retirement date in this study.

The current depreciation rates for Pt. Everglades, which are the same as those approved for West County, do not incorporate any estimates for interim retirements or interim net salvage. Consistent with the other combined cycle plants and with FPL's experience in operating these types of plants, interim survivor curves and interim net salvage estimates have been incorporated into the depreciation rates for each plant account for each generating unit.

DeSoto Solar Energy Center

The site of DeSoto Solar Energy Center is near Arcadia, in West Florida. The 25 MW facility went into service in 2009, and at the time was the largest solar photovoltaic (PV) power plant in the United States.

The Company originally filed depreciation parameters for the DeSoto Solar Energy Center in Docket No. 090130-EI, which became part of Docket No. 080677-EI. The current depreciation parameters were ordered in Order No. 10-153-FOF-EI, which was approved in stipulation agreement, Order No. 11-0089-S-EI. In the 2009 depreciation study, the Company proposed a probable retirement date of 2039, which was approved by the Commission. The Company is proposing to continue to use the approved probable retirement date for this study.

Space Coast Solar Energy Center

Space Coast Solar Energy Center is located at the NASA Kennedy Space Center (NASA-KSC) near Cape Canaveral, Florida. The 10 MW facility was placed in service in 2010, and is a photovoltaic (PV) power plant. The NASA Kennedy Space Center and Florida Power and Light have entered into a lease for property encompassing about 60 acres, for the purpose of developing and operating this PV facility to generate renewable energy for use and distribution by both FPL and NASA-KSC.

The Company originally filed depreciation parameters for the Space Coast Solar Energy Center in Docket No. 090130-EI, which became part of Docket No. 080677-EI. The current depreciation parameters were ordered in Order No. 10-153-FOF-EI, which was approved in stipulation agreement, Order No. 11-0089-S-EI. In the 2009 depreciation study, the Company proposed a probable retirement date of 2040, which was approved by the Commission. The Company is proposing to continue to use the approved probable retirement dates for this study, which is based on the end of Florida Power and Light's lease.

Martin Solar Energy Center

Martin Solar Center was placed in service in 2010 near Indiantown. The 75 MW facility was at the time of installation the United States second largest solar power plant and the largest solar thermal facility outside of California.

The plant consists of approximately 190,000 mirrors over about 500 acres at the FPL Martin Plant site. The solar technology used at Martin site uses solar collectors with mirrored surfaces that reflect the sunlight onto a receiver that heats up a liquid. This heated liquid is used to make steam that produces electricity in the existing Martin Unit 8 combined cycle plant.

The Company originally filed depreciation parameters for the Martin Solar Energy Center in Docket No. 090130-EI, which became part of Docket No. 080677-EI. The current depreciation parameters were ordered in Order No. 10-153-FOF-EI, which was approved in stipulation agreement, Order No. 11-0089-S-EI. In the 2009 depreciation study, the Company proposed a probable retirement date of 2040, which was approved by the Commission. The Company is proposing to modify the probable retirement date to 2045 in order to be consistent with the estimated retirement date for Martin Unit 8.

Babcock Ranch Solar Energy Center

The Babcock Ranch Solar Energy Center is proposed to be built by 2016 as a photovoltaic solar power facility located near Babcock, Florida, with a proposed nameplate capacity of 74.5 MW and a facility size of approximately 440 acres. The facility is proposed to include approximately 229,000 panels in conjunction with 40 GE 2 MVA inverters and one 85 MVA step-up transformer.

The current depreciation parameters for this new solar facility are the same as those filed for the Company's existing solar facilities in Docket No. 090130-EI, which became part of Docket No. 080677-EI. The current depreciation parameters were ordered in Order No. 10-153-FOF-EI, which was approved in stipulation agreement, Order No. 11-0089-S-EI. In the 2009 depreciation study, the Company proposed a 30 year life span for solar facilities, which was approved by the Commission. The Company is proposing to continue to use the approved life span for this study, which corresponds to a probable retirement date of 2046.

Manatee Solar Energy Center

The Manatee Solar Energy Center is proposed to be built by 2016 as a photovoltaic solar power facility located in Manatee County, Florida, with a proposed nameplate capacity of 74.5 MW and a facility size of approximately 762 acres. The facility is proposed to include approximately 229,000 panels in conjunction with 40 GE 2 MVA inverters and one 85 MVA step-up transformer.

The current depreciation parameters for this new solar facility are the same as those filed for the Company's existing solar facilities in Docket No. 090130-EI, which became part of Docket No. 080677-EI. The current depreciation parameters were ordered in Order No. 10-153-FOF-EI, which was approved in stipulation agreement, Order No. 11-0089-S-EI. In the 2009 depreciation study, the Company proposed a 30 year life span for solar facilities, which was approved by the Commission. The Company is proposing to continue to use the approved life span for this study, which corresponds to a probable retirement date of 2046.

Citrus Solar Energy Center

The additional Citrus Solar Energy Center (Citrus) is proposed to be built by 2016 as a photovoltaic solar power facility located in DeSoto County, Florida, with a proposed nameplate capacity of 74.5 MW and a facility size of approximately 841 acres. The facility is proposed to include approximately 229,000 panels in conjunction with 40 GE 2 MVA inverters and one 85 MVA step-up transformer.

The current depreciation parameters for this new solar facility are the same as those filed for the Company's existing solar facilities in Docket No. 090130-EI, which became part of Docket No. 080677-EI. The current depreciation parameters were ordered in Order No. 10-153-FOF-EI, which was approved in stipulation agreement, Order No. 11-0089-S-EI. In the 2009 depreciation study, the Company proposed a 30 year life span for solar facilities, which was approved by the Commission. The Company is proposing to continue to use the approved life span for this study, which corresponds to a probable retirement date of 2046.

Peaker Plants

The Company plans to install seven peaking gas fired combustion turbines, which will be constructed at its existing Lauderdale and Ft. Myers sites. These modern units will replace the peaking capacity of the existing Lauderdale and Ft. Myers gas turbines that will be retired. The new Lauderdale Peakers will consist of five combustion turbines, each rated for 231 MW. The new Ft. Myers Peakers will consist of two combustion turbines. Each combustion turbine will have a generating capacity of 231 megawatts at the summer peak rating.

For both facilities, the current depreciation rates are based on the life spans for combined cycle plants in ordered in Order No. 10-153-FOF-EI, which was approved in stipulation agreement, Order No. 11-0089-S-EI. This life span results in a probable retirement date of 2046 for each facility. The Company is proposing to increase the life span estimate for these plants from 30 to 40 years, which corresponds to a 2056 probable retirement date in this study.

The current depreciation rates are the same as those approved for West County, which do not incorporate any estimates for interim retirements or interim net salvage. Consistent with the combined cycle plants and with FPL's experience in operating these types of plants, interim survivor curves and interim net salvage estimates have been incorporated into the depreciation rates for each plant account for each generating unit. However, due to less frequent operation at the peaker facilities, longer service lives are recommended for capital spare parts at peaker plants than at combined cycle plants.

Gas Turbines

Lauderdale has twenty-four gas turbine modules located at the plant in two groups of twelve units each. Each module consists of two Pratt and Whitney gas generators coupled to a Worthington power turbine, which drives an Electric Machinery generator. These gas turbine modules are used as peaking units only and are fueled by natural gas or #2 light oil. The combined generating capacity for the gas turbines is 824 megawatts at the summer peak rating. FPL plans to retire all but two of the gas turbine modules at this site. The remaining two units will be used for black start capability.

Ft. Myers has eleven gas turbine units consisting of General Electric 7B gas turbines and electric generators. The eleven units have a combined generating capacity of 594 megawatts at the summer peak rating. The gas turbine units went into commercial operation in 1974. A twelfth unit was retired in 2012, and FPL plans to retire all but two of the remaining gas turbines at this site. The remaining two units will be used for black start capability.

Port Everglades has twelve gas turbine modules which are used as peaking units. Each module consists of two Pratt and Whitney gas generators coupled to a Worthington power turbine, which drives an Electric Machinery generator. The combined generating capacity for the gas turbines is 412 megawatts at the summer peak rating. FPL plans to retire all of the gas turbines at this site.

Florida Power and Light Company's current depreciation rates for the gas turbines were originally filed in Docket No. 050188-EI, and became part of Docket No. 050045-EI which was approved in stipulation agreement, Order No. 05-0902-S-EI. In this study, the Company is proposing a probable retirement date of 2028 for the remaining Ft. Lauderdale and Ft. Myers gas turbines.

Account 341 (FERC): Structures and Improvements

This account includes the cost of structures and improvements for other power generation.

GENERAL INFORMATION:

The structures in this account include all structures located at the Company's other production plants. Interim retirements for this account have averaged about \$1 million per year over the past ten years.

SERVICE LIFE ANALYSIS:

Discussion: The 25-R5 survivor curve was proposed for interim retirements in the 2009 depreciation study. The Commission ordered a 0.0023 interim retirement rate, which corresponds to an average service life of approximately 217 years.

For this study, bands analyzed included the overall experience, as well as the most recent ten, twenty and thirty year experience bands. The 80-R2 survivor curve represents a good fit of the historical data. This estimate forecasts that a little more 10% of the original installations in this account would be retired as interim retirements over a 40 year life span, which is a reasonable expectation for this type of property.

Recommendation: The recommendation is to change currently-authorized interim retirement rate to the 80-R2 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: A net salvage estimate for interim retirements of (25) percent was proposed in the 2009 depreciation study. An estimate of (2) percent was ordered. Twenty-nine years of data were available for the net salvage analysis, ranging from 1986-2014. The overall average cost of removal is 50 percent, the average gross salvage is 3 percent, and the average net salvage is (47) percent. More recent years show more negative net salvage. The most recent ten year average is (55) percent and the most recent five year average is (60). More recent years are also more representative of the current fleet of combined cycle plants.

The data supports more negative net salvage than the approved estimate. More recent data supports that an estimate in excess of (50) percent could be appropriate. However, the three-year moving averages have varied over the most recent 10 years and a definitive trend cannot be established from the data. A more gradual change, which is more consistent with typical estimates for structures and improvements, is recommended at this time.

Recommendation:

The recommendation is to change the currently authorized negative net salvage rate of (2) percent to (25) percent. This estimate is adjusted for interim retirements to a (2) percent composite net salvage percent for both combined cycle and peaker plants.

Account 342 (FERC): Fuel Holders, Producers and Accessories

This account includes the cost installed of fuel handling and storage equipment used between the point of fuel delivery to the station and the intake pipe through which fuel is directly drawn to the engine, also the cost of gas producers and accessories devoted to the production of gas for use in prime movers driving main electric generators.

GENERAL INFORMATION

Interim retirements have averaged less than \$800,000 per year for this account.

SERVICE LIFE ANALYSIS:

Discussion: The 22-R3 survivor curve was proposed for interim retirements in the 2009 depreciation study. The Commission ordered a 0.0095 interim retirement rate, which corresponds to an average service life of approximately 53 years.

For this study, bands analyzed included the overall experience, as well as the most recent ten, twenty and thirty year experience bands. The 50-R1.5 survivor curve represents a good fit of the historical data.

Recommendation: Change currently-authorized interim retirement rate to the 50-R1.5 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: In the 2009 depreciation study, a net salvage estimate for interim retirements of (5) percent was proposed, and an estimate of 0 percent was approved. In the historical net salvage analysis, which consists of data from 1987 through 2014, most years have experienced cost of removal, while fewer have experienced gross salvage. The overall average cost of removal was 15 percent, the average gross salvage was 2 percent, and the average net salvage was (14) percent. More recent years have shown higher removal costs. The most recent ten year average is (27) percent and the most recent five year average is (34) percent. More recent years are also more representative of the current fleet of combined cycle plants.

The data indicates that there is typically negative net salvage for this account. The trend in the historical data is to more

negative net salvage. While more recent years show more negative net salvage, an estimate of (10) percent is an increase from the previous depreciation study of (5) percent and represents a reasonable, if conservative, indication of future expectations for this account.

Recommendation:

An increase in negative net salvage is appropriate. The recommendation is to increase the currently authorized negative net salvage rate of 0 percent to (10) percent. This estimate is adjusted for interim retirements to a (3) percent composite net salvage percent for both combined cycle plants and peaker plants.

Account 343 (FERC): Prime Movers - General

This account includes the cost installed of Diesel or other prime movers devoted to the generation of electric energy, together with their auxiliaries.

GENERAL INFORMATION:

For this depreciation study, this account has been subdivided between Capital Spare Parts and the remaining assets in Account 343, referred to as Prime Movers – General. Capital spare parts include components of the gas cycle of the Company's combined cycle and peaker plants such as hot gas path and combustor components that are inspected and refurbished at regular intervals. The Prime Movers – General depreciable group includes the other components included in Account 343. The assets in Prime Movers – General are expected to have longer service lives than capital spare parts, and also are expected to experience lower levels of gross salvage.

For Prime Movers – General, interim retirements have averaged approximately \$21 million per year for the past 10 years.

SERVICE LIFE ANALYSIS:

Discussion: For Prime Movers – General, the 50-R1 survivor curve was proposed for interim retirements in the 2009 depreciation study. The Commission ordered a 0.0057 interim retirement rate, which corresponds to an average service life of approximately 88 years.

For this study, bands analyzed included the overall experience, as well as the most recent ten, twenty and thirty year experience bands. More recent experience and placement bands, including those since 2002, were also analyzed as these bands provided indications for the newer combined cycle plants. The service life indications for the various bands were relatively similar, and the life analysis of the historical data provides a good indication of the interim survivor characteristics for this account.

The 50-R1 survivor curve recommended in the previous study continues to represent a reasonable fit of the historical data. While the best fitting curves may indicate a somewhat shorter service life than the 50-R1, the 50-R1 reflects that a portion of the recent activity has been associated with upgrades to the Company's combined cycle plants. The expectation going forward is that there may be a somewhat lower rate of interim retirements than in the most recent years for this account.

Recommendation: Change currently-authorized interim retirement rate to the 50-R1 interim survivor curve. This is the same estimate as was recommended in the previous depreciation study.

NET SALVAGE ANALYSIS:

Discussion: A net salvage estimate for interim retirements of (10) percent was proposed in the 2009 depreciation study, and an estimate of 0 percent was approved. For the historical net salvage analysis, twenty-nine years of data were available, ranging from 1986 through 2014. Most years have cost of removal and gross salvage, with removal costs generally exceeding gross salvage. The overall average cost of removal was 16 percent, the average gross salvage was 4 percent, and the average net salvage was (13) percent. The most recent ten and five year averages were (13) percent and (16) percent, respectively. More recent years are also more representative of the current fleet of combined cycle plants.

The historical data supports a more negative net salvage estimate than the approved 0 percent. The overall and more recent averages support an estimate of at least (10) percent.

Recommendation: The recommendation is to increase the currently authorized negative net salvage estimate of 0 percent to (10) percent. This estimate is adjusted for interim retirements to a (3) percent composite net salvage percent for both combined cycle and peaker plants.

Account 343 (FERC): Prime Movers – Capital Spare Parts

FERC Account 343 includes the cost installed of Diesel or other prime movers devoted to the generation of electric energy, together with their auxiliaries.

GENERAL INFORMATION:

For the Depreciation Study, this account has been subdivided between capital spare parts and the remaining assets in Account 343, referred to as Prime Movers – General. Capital spare parts includes components such as compressor rotors and blades, turbine rotors and blades, fuel and transition nozzles, and turbine and compressor casings that are both in the units and are emergency spares.

Capital spare parts include components of the gas cycle of the Company's combined cycle and gas turbine plants that have shorter service lives than the plants themselves. These components include hot gas path and combustor components that are inspected and refurbished at regular intervals. For most of the components, these intervals have historically been 24,000 operating hours, although the interval length varies depending on the type of asset. Some assets have shorter outage intervals and others are replaced at longer intervals. At the time of inspections, many components are removed and refurbished. FPL retires each asset when refurbished, and records a salvage value for the retired component. This amount, plus the refurbishment cost is then recapitalized when returned to service. After three replacement cycles, the assets are retired. Most of the Company's combined cycle plants operate approximately 6,000 to 8,000 hours per year, and as a result a typical inspection cycle is approximately 3 to 4 years. Peaker plants operate for fewer hours each year, and therefore the inspection cycle occurs less frequently.

The Company has made and continues to make significant investment in capital spare parts, which for many plants will increase the inspection intervals and therefore the service lives for capital spare parts. The Company's GE plants are being upgraded from older generation 7FA.03 components to newer, more robust 7FA.04 and 7FA.05 components. These components both mitigate issues with corrosion and have longer inspection intervals (32,000 hours for many components compared to 24,000 hours for 7FA.03 components).

SERVICE LIFE ANALYSIS:

Discussion: The 5-O3 survivor curve was proposed for interim retirements for Capital Spare Parts in the 2009 depreciation study. The Commission ordered a 0.1565 interim retirement rate, which corresponds to an average service life of approximately 3.2 years. For the current study, separate life analyses were performed for combined cycle and peaker plants.

Bands studied for combined cycle capital spare parts include the overall experience and the most recent 10 and 20 year experience bands. Experience and placement bands spanning 2002-2014 and 2007-2014 were also analyzed, as these ranges of years included the experience for newer plants.

Generally, the different bands had fairly similar life characteristics. The service life indications from the statistical analysis were for lower mode L curves with average service lives of 6 to 7 years representing the best fits of the historical data. However, the expectation is that upgrades to the components at many of the Company's plants, combined with reduced operating hours for some of the plants, will increase to time between inspections by on average about 30 percent. Additionally, some of the retirements in recent years were due to corrosion issues at certain plants. This activity is not expected to reoccur going forward (these transactions were excluded from the life analysis).

Given these considerations, an average service life of 8 or 9 years best represents the future expectations for this account. A low-mode L type curve is also representative of the assets in this account.

For peaker plants, bands studied in the analysis for this study include the overall band, as well as the most recent ten and twenty year experience bands. While there is less data available for peaker plants than for combined cycles, the analysis of the historical data produced reasonable results. The service lives for these types of plants were longer than those of combined cycles, due to both differences in components as well as to fewer operating hours. The 25-R1 survivor curve represents a good fit of the historical data for gas turbines and reflects that the peaker plants will have longer periods of time between inspection intervals.

Recommendation:

Change currently-authorized interim retirement rate to the 9-L0 survivor curve for combined cycle and to the 25-R1 survivor curve for peaker plants. These estimates incorporate the statistical analysis of historical data as well as the future expectations for capital spare parts.

NET SALVAGE ANALYSIS:

Discussion:

The net salvage analysis is combined for combined cycle and peaker plants. A net salvage estimate for interim retirements of 40 percent was proposed for Capital Spare Parts in the 2009 depreciation study, and an estimate of 0 percent was approved for all of FERC Account 343.

Data was available for the net salvage analysis from 1987 through 2014, although retirement experience has been much higher since 1999 and especially since 2003. The Company has experienced high levels of both cost of removal and gross salvage for retirements related to capital spare parts, although gross salvage typically exceeds cost of removal. While certain transactions related to corrosion issues were excluded from the life analysis, they have been included in the net salvage analysis because these transactions are not expected to have materially different net salvage than for other retirements.

In the net salvage analysis for this study, gross salvage exceeds cost of removal, with most of the salvage related to the refurbishment of components in this account. The overall average gross salvage is 37 percent, the average cost of removal is 4 percent, and the overall average net salvage is a positive 33 percent. More recent years have experienced similar levels of net salvage. The most recent ten year average net salvage is 35 percent, and the most recent five year average net salvage is also 35 percent.

When capital spare parts are removed from a plant in order to be refurbished, FPL records gross salvage based on the operating hours remaining before the component is scrapped (i.e. the time when it can no longer be refurbished). Most components can be in service for three cycles before being scrapped, meaning that they can be refurbished twice. For example, for components that have 24,000 hour inspection intervals and can be refurbished twice (i.e. will be scrapped after 72,000 operating hours), the first refurbishment results in 67 percent gross salvage, the second 33 percent gross salvage and the third will result in the scrap value of the component. Thus, this process will result on average in gross salvage in the 35 to 40 percent range, depending on scrap value, and net salvage of 30 to 35 percent based on cost of removal that has historically been around 5 percent. These expectations are consistent with the historical data.

The historical data and the Company's practices for recording salvage for these assets support a positive gross salvage estimate. The overall and more recent averages support a 30 to 35 percent net salvage estimate.

Recommendation:

Change the currently authorized net salvage rate of 0 percent to 35 percent. This estimate is adjusted for interim retirements to 29 percent composite net salvage percent for peakers. Based on the 9-L0 survivor curve estimate for combined cycle, the majority of the retirements of plant in service will be interim retirements, and so the 35 percent net salvage estimate applies to all combined cycle capital spare parts.

Account 344 (FERC): Generators

This account includes the cost installed of diesel or other power driven main generators.

GENERAL INFORMATION

Interim retirements for this account have averaged about \$2.6 million per year for the past ten years.

SERVICE LIFE ANALYSIS:

Discussion: The 30-R5 survivor curve was proposed for interim retirements in the 2009 depreciation study. The Commission ordered a 0.0016 interim retirement rate, which corresponds to an average service life of approximately 312 years.

In the analysis for this study, bands studied include the overall band, as well as the most recent ten and twenty year experience bands. More recent bands show somewhat shorter average service lives than the overall band.

The 60-R2 survivor curve represents a good fit of the historical data.

Recommendation: Change currently-authorized interim retirement rate to the 60-R2 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: A net salvage estimate for interim retirements of (100) percent was proposed in the 2009 depreciation study. An estimate of (1) percent was approved. Twenty-nine years of data were available for the net salvage analysis, ranging from 1986 through 2014. Cost of removal has exceeded gross salvage in most years. The overall average cost of removal was 57 percent, the average gross salvage was 18 percent, and the average net salvage was (40) percent. Most of the gross salvage was recorded in the most recent two years. The most recent ten year net salvage average is (30) percent and the most recent five year net salvage average is (23) percent.

The data supports a more negative net salvage estimate than the approved (1) percent estimate.

Recommendation:

Increase the approved estimate of (1) percent to a net salvage estimate of (20) percent. While a more negative estimate is supported by the overall average net salvage, the (20) estimate is more reflective of the more recent data. This estimate is adjusted for interim retirements to a (3) percent composite net salvage percent for both combined cycle and peaker plants.

Account 345 (FERC): Accessory Electric Equipment

This account includes cost installed of auxiliary generating apparatus, conversion equipment, and equipment used primarily in connection with the control and switching of electric energy produced in other power generating stations, and the protection of electric circuits and equipment, except electric motors used to drive equipment included in other accounts. Such motors shall be included in the account in which the equipment with which it is associated is included.

GENERAL INFORMATION:

The Company's step-up transformers are not contained in the account, and are instead in Account 353.2, Step-Up Transformers. Interim retirements have averaged \$1.8 million per year for the past ten years.

SERVICE LIFE ANALYSIS:

Discussion: The 28-R4 survivor curve was proposed for interim retirements in the 2009 depreciation study. The Commission ordered a 0.0013 interim retirement rate, which corresponds to an average service life of approximately 385 years.

Bands studied in the life analysis for this study include the overall experience, as well as the most recent ten and twenty year bands. The historical data provide good indications of the service life for interim retirements.

The 50-R2.5 survivor curve represents a good fit of the historical data.

Recommendation: Change currently-authorized interim survivor curve to the 50-R2.5 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: A net salvage estimate for interim retirements of (10) percent was proposed in the 2009 depreciation study. An estimate of (1) percent was approved. The historical data available for the net salvage analysis ranged from 1986 through 2014. Both have trended slightly higher in recent years. The overall average cost of removal was 15 percent, the average gross salvage was 2 percent, and the average net salvage was (13) percent. The most recent ten year net salvage averages was (15) percent and the most recent five year average was (17) percent.

The data supports a higher negative net salvage estimated than the approved (1) percent estimate.

Recommendation:

Increase the approved net salvage estimate of (1) percent to a net salvage estimate of (10) percent. This estimate is adjusted for interim retirements to a (2) percent composite net salvage percent for both combined cycle and peaker plants.

Account 346 (FERC): Miscellaneous Power Plant Equipment

This account includes the cost installed of miscellaneous equipment in and about the other power generating plant, devoted to general station use, and which is not properly includible in any of the foregoing other power production accounts.

GENERAL INFORMATION

Interim retirements for this account have averaged a little under \$200,000 per year for the past ten years.

SERVICE LIFE ANALYSIS:

Discussion: The 22-R4 survivor curve was proposed for interim retirements in the 2009 depreciation study. The Commission ordered a 0.0026 interim retirement rate, which corresponds to an average service life of approximately 192 years. Bands studied in the life analysis for this study include the overall band, as well as the most recent ten and twenty year experience bands.

The 50-S0.5 survivor curve represents a good fit of the data through the representative data points.

Recommendation: Change currently-authorized interim survivor curve to the 50-S0.5 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: A net salvage estimate for interim retirements of 0 percent was proposed and approved in the 2009 depreciation study. Twenty-nine years of data were available for the net salvage analysis, ranging from 1986 through 2014. Most recent years with retirements show some cost of removal and limited gross salvage. The overall average cost of removal is 4 percent, the average gross salvage is 2 percent, and the average net salvage is (3) percent. Cost of removal has been somewhat higher in more recent years, but is offset by gross salvage recorded in 2012 that was higher than has been recorded in other years. The most recent ten year average was (3) percent and the most recent five year average was (2) percent.

Recommendation: The historical data supports that a negative net salvage estimate is appropriate. The recommendation is for a (5) percent estimate, which is the same estimate as used for steam and nuclear miscellaneous equipment. This estimate is adjusted for interim retirements to a (2) percent estimate for both combined cycle and peaker plants.

XI. DETAIL OF TRANSMISSION, DISTRIBUTION AND GENERAL PLANT

Account 350.2 (FERC): Easements

This account includes the cost of land and land rights for electric transmission.

GENERAL INFORMATION

This account includes easements used for transmission plant, both for substations and for transmission lines.

SERVICE LIFE ANALYSIS:

Discussion: For land rights accounts it is not uncommon to have a limited level of retirements in the historical data, and therefore the results of the life analyses do not provide definite results for this account. Typical average lives in the industry for this account are in the 60 to 80 year range. The life and curve used for this account prior to the 2009 Depreciation Study was 50-S4. In the 2009 Study the existing life and curve were proposed, as there was no new information based on the life analysis that would result in a change in service life estimate.

In the 2009 Study, the Commission ordered the life for this account to be increased to 75 years while continuing to use an S4 curve. The historical data does not provide support for modifying the 75-S4 estimate that the Commission ordered.

Recommendation: Continue to use the approved 75-S4 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: There has been limited historical activity in this account. Typically estimates of 0 percent are used for land rights, as there is generally neither cost of removal nor gross salvage when land rights are retired.

Recommendation: Retain currently authorized net salvage rate of 0 percent.

Account 352 (FERC): Structures and Improvements

This account includes the cost of structures and improvements for electric transmission. This includes the cost of all buildings and fixtures permanently attached to the structures and improvements.

GENERAL INFORMATION

Structures in this account are transmission buildings that usually house controls for substations. There are also other types of property associated with transmission included fencing, walkways, lighting, etc. The buildings are constructed of brick, block and metal. Retirements are generally the result of deterioration or inadequacy. Structures are also retired when an entire substation is removed from service.

SERVICE LIFE ANALYSIS:

Discussion: In the 2009 depreciation study a 60-R3 survivor curve was recommended for this account and this estimate was adopted by the Commission. Bands analyzed in the statistical analysis include the overall experience band with activity since 1941, as well as more recent 20, 30 and 40 year bands. The most recent 30 and 40 year placement bands were also analyzed. The statistical analysis indicates an average service life in the 60 to 70 year range and mid to high mode type curves, and the data indicates an increase in service life from the approved estimate. The 65-R3 represents a better fit of the historical data for the representative data points than the existing 60-R3 survivor curve and is within the range of typical estimates for this type of property.

Recommendation: The recommendation is to increase the average service life and retain the existing curve type. The 65-R3 survivor curve is recommended for this account.

NET SALVAGE ANALYSIS:

Discussion: The net salvage recommended and approved in the 2009 depreciation study was (15) percent. Twenty-nine years of data were available for the net salvage analysis, ranging from 1986 to 2014. In recent years, cost of removal has decreased from higher amounts recorded in the 1980s and 1990s, but continues to exceed gross salvage in most years.

The overall average for the net salvage is (33) percent. However, this average is influenced by higher cost of removal amounts in earlier years. The most recent ten year average net salvage is (7) percent and the most recent five year average is also (7) percent. More recent years are influenced by relatively large gross salvage recorded in 2014. Overall, the long term and more recent average net salvage support that negative net salvage is still appropriate and that the approved estimate continues to be reasonable for this account.

Recommendation: Continue to use the (15) percent net salvage for this account based on the more recent data from the analysis.

Account 353 (FERC): Station Equipment

This account includes the cost of station equipment for electric transmission, specifically transforming, conversion and switching equipment.

GENERAL INFORMATION

This account is made up of all transmission substation equipment and is the largest transmission account. The two main components that make up the largest portion of the investment in this account are transformers and circuit breakers. Transformers and circuit breakers are typically retired due to failure, proactive replacement and due to capacity needs or upgrades. Predictive replacements (i.e. the replacement of assets predicted to fail due to the results of analyses such as dissolved gas analysis) have become more common, and FPL has installed real-time dissolved gas analysis devices on many of its larger transformers. FPL has a program to replace older oil-filled breakers. Additionally, the expectation is that newer transformers and breakers may not last as long as those installed thirty or forty years ago due to the fact that newer transformers have tighter design tolerances. There is also a program to replace relays. Solid state relays are being replaced with microprocessor based relays, which typically have shorter lives than the older style relays.

Retirement, cost of removal and gross salvage transactions related to events not expected to reoccur, such as the early failure of a transformer, were excluded from the life and net salvage analyses.

SERVICE LIFE ANALYSIS:

Discussion:

According to FPL personnel, breakers and transformers have a design life of 30 to 35 years. However, if these assets are operated at a lower capacity the equipment can last as long as 50 years. Newer transformers may not last as long as the older ones due to tighter design tolerances. Environmental and climate conditions in FPL's service territory, such as heat, rain, wind, lightening, and salt spray all have an impact on the service life of substation equipment. For these reasons, FPL experiences shorter service lives for this type of equipment than many others in the industry.

A 38-R1.5 survivor curve was recommended in the 2009 depreciation study. The Commission adopted the 40-R1.5 survivor curve. Bands analyzed in the statistical analysis include the overall experience band with activity since 1941, as well as more recent 20, 30 and 40 year bands. The most recent 30 and 40 year placement bands were also analyzed. Each of the bands produced fairly similar results, with the

best fitting curves having average service lives close to the approved 40 years and low to mid mode R and S type curves.

The statistical analysis is considered to be indicative of the future experience for this account. While some factors, such as tighter design tolerances, could lead to shorter service lives in the future these may be offset by predictive maintenance and other programs. The historical data indicates a similar service life to the approved estimate, but a slightly lower mode curve.

The existing 40-R1.5 survivor curve is a good fit of the data, but the 39-R1.5 and 40-R1 curves are a better match the historical data points. The 39-R1.5 fits the data well, but represents a moderate decrease in average service life. However, the 40-R1 survivor curve is a better fit of the middle portion of the curve. The 40-R1 is therefore considered the better estimate, and is also the same average service life as the approved estimate. This life and curve is consistent with estimates for other utilities for this type of property, and although it is on the lower end of the range this should be expected given the reasons mentioned above.

Recommendation:

The recommendation for this account is the 40-R1 survivor curve, which is a very good fit of the historical data. This estimate also takes into consideration information provided by FPL personnel and experience of the industry.

NET SALVAGE ANALYSIS:

Discussion:

In the 2009 depreciation study, the recommendation was for (10) percent net salvage. The Commission approved an estimate of (2) percent. Twenty-nine years of data were available for the net salvage analysis, ranging from 1986 to 2014. The overall average cost of removal is 12 percent, the overall average gross salvage is 11 percent and the overall average net salvage is (1) percent. Cost of removal has been relatively consistent over the full period of the net salvage analysis. The most recent 10 and 20 year averages are also 12 percent, and most three-year averages are in the 7 to 15 percent range, especially in the past 20 years.

Gross salvage has trended lower overall, although there have been some larger gross salvage amounts in recent years. Some of these gross salvage amounts, which are

related to warranty retirements and reimbursements, are not expected to be typical of the future experience for all of the assets in the account. Gross salvage was high in the late 1980s and early 1990s, but since that time has been more moderate. The most recent 20 year gross salvage is 8 percent and the most recent 10 year average gross salvage is 7 percent.

As a result of the decrease in gross salvage from the 1980s and 1990s, net salvage has trended somewhat more negative. The most recent 20 year net salvage is (4) percent and the most recent 10 year average is (5) percent. The most recent five year average is more influenced by the gross salvage recorded in 2012, and was zero percent.

Recommendation:

While the most recent 10 and 20 year average net salvage percents support an estimate of (5) percent, more recent years have seen higher gross salvage on average. For this reason, it is appropriate to retain the current approved (2) net salvage, which is consistent with the overall average net salvage. However, if gross salvage returns to a lower level, a more negative net salvage estimate may be appropriate in the future.

Account 353.1 (FERC): Station Equipment – Step-Up Transformers

This account includes the cost of station equipment located at the Company's generating facilities, specifically step-up transformers.

GENERAL INFORMATION

Step-up transformers were part of Account 353, Station Equipment, until 2000 when the Company moved these assets to a separate subaccount. Historical plant investment and reserve were split into a new subaccount. Historical data for the account is available from 2000 through 2014. There have been a number of retirements of step-up transformers in recent years. The Company has retired a number of power plants at the end of their useful lives, which resulted in retirements of step-up transformers.

Retirement, cost of removal and gross salvage transactions related to events not expected to reoccur, such as the early failure of a transformer, were excluded from the life and net salvage analyses.

SERVICE LIFE ANALYSIS:

Discussion: In the 2009 depreciation study the recommended life and curve was 33-R2. The Commission approved the 35-R2 survivor curve. Data was available for actuarial analysis from 2000 through 2014. The statistical analysis indicated shorter service lives than the existing estimate, with best fitting curves having average service lives in the high 20s and low to mid modes. The shorter service lives are the result of a higher level of retirements in recent years.

Recommendation: The 30-R1 survivor curve is recommended for this account. This estimate is somewhat longer than the best fitting curves (for example the 27-R0.5 or 27-S0), which reflects that retirements may not occur at the same rate as in recent years.

NET SALVAGE ANALYSIS:

Discussion: In the 2009 depreciation study, the recommendation was for 0 percent net salvage, which was approved by the Commission. Fifteen years of data were available for the net salvage analysis, ranging from 2000 to 2014. The overall cost of removal has been 3 percent, and the overall gross salvage has also been 3 percent, and the overall net salvage was (1) percent. The historical data therefore supports the approved estimate of 0 percent.

Recommendation: Continue to use the approved 0 percent net salvage.

Account 354 (FERC): Towers and Fixtures

This account includes the cost of towers and fixtures used in electric transmission.

GENERAL INFORMATION

Most of the assets in this account were placed in service in the 1970s and 1980s, corresponding with the construction of the Company's nuclear plants and coal plants. There were also large additions in the 1990s.

SERVICE LIFE ANALYSIS:

Discussion:

In the 2009 depreciation study the 45-R5 survivor curve was recommended. The Commission extended the average service life, and approved the 52-R5 survivor curve. Bands analyzed in the statistical analysis include the overall experience band with activity since 1941, as well as more recent 20, 30 and 40 year bands. The most recent 30 and 40 year placement bands were also analyzed. Because most of the assets have been installed in the past 40 years, there have been relatively few retirements. While the statistical results are inconclusive, they do show an increase in retirement rates in the late 20 to 30 year age ranges. Estimates for other utilities typically range from 50 to 75 years. Higher mode R curves are also the most common for survivor curve estimates for this account.

A higher mode curve is indicative of the causes of retirement for these types of assets. Towers are generally retired when the transmission line is rerouted or replaced with conductors upgraded for heavier duty. Towers also are replaced due to foundation decay. It is possible that the environmental and climate conditions in Florida could impact the service lives of towers, as is the case with other types of assets.

Because there have been relatively few retirements through age 40, an increase in the average service life is appropriate for this account. The 60-R4 fits the available data well and represents an eight year increase in average service life. The R4 survivor curve, which has a wider dispersion of retirements than the approved R5 curve, reflects that there have been some retirements in ages in the 20s and 30s.

Recommendation:

The recommendation is for a change in the estimated survivor curve to the 60-R4.

NET SALVAGE ANALYSIS:

Discussion

In the 2009 depreciation study, an estimate of (15) percent was recommended and approved by the Commission. While there has been a relatively limited level of retirement activity, there have been more retirements available in recent years than was available for the previous study. Each year since 2009 has experienced cost of removal, with the average cost of removal since 2009 averaging 72 percent of retirements for this period.

The data therefore supports a negative net salvage estimate. It is reasonable to expect negative net salvage for towers, as large transmission towers require manpower and equipment to remove. Negative net salvage is also consistent with other transmission and distribution line structures, such as poles, which have more recorded net salvage data. The net salvage estimate for transmission poles is (55) percent and for distribution poles is (100) percent. Thus, these factors, as well as the historical data for this account, support a more negative net salvage estimate is appropriate.

Recommendation:

A more negative estimate is supported by the historical data. However, there has not been as much activity for this account as for other overhead transmission line accounts. For this reason, a more gradual change is recommended for this study. An estimate of (25) percent net salvage is recommended. This is a conservative estimate compared to the overall average net salvage of (50) percent.

Account 355 (FERC): Poles and Fixtures

This account includes cost of poles (all types) and fixtures used in electric transmission.

GENERAL INFORMATION

As a part of FPL's storm hardening program, the Company has and continues to replace its wood poles with concrete poles. By the end of 2017, the date of the depreciation calculations in this study, most of the Company's poles will be concrete. Retirements for transmission poles typically occur due to damage, deterioration, loading, capacity and relocations. Retirements have also occurred as a result of storm hardening.

SERVICE LIFE ANALYSIS:

Discussion: In the 2009 depreciation study the 44-R2 survivor curve was recommended, which was approved by the Commission. For the current study, bands analyzed in the statistical analysis include the overall experience band with activity since 1941, as well as more recent 20, 30 and 40 year bands. The most recent 30 and 40 year placement bands were also analyzed. The actuarial analysis indicated best fitting curves with average service lives of around 45 years. The R2 type curve continues to be a good fit of the historical data (for example, the 46-R2 is a very good fit of the historical data).

Due to the replacement of wood poles with concrete poles, the overall composition of this account has changed. Most transmission poles are now concrete instead of wood. Concrete poles are expected to have a longer average service life than wood poles. This is supported by the statistical analysis for wood and concrete distribution poles (for which data was available to study the types of poles separately). As a result, the future expectations for this account are for a longer service life than is indicated in the historical data.

Recommendation: Increase the average service life and retain the same curve type. The 50-R2 survivor curve is recommended, which is a longer service life than the best fitting survivor curves from the statistical analysis. This is also the same average service life as is recommended for distribution concrete poles.

NET SALVAGE ANALYSIS:

Discussion:

In the 2009 depreciation study, the recommendation was for (50) percent net salvage, which was adopted by the Commission. Twenty-nine years of data were available for the net salvage analysis, ranging from 1986 to 2014. The overall average cost of removal is 102 percent, the average gross salvage is 47 percent, and the overall average net salvage was (55) percent. The most recent five year average net salvage was (45) percent.

The removal of concrete poles typically requires the use of a crane, which in addition to higher equipment costs can increase costs related to road closures, traffic control, safety requirements and other costs. However, concrete poles are also more expensive to install, so it is reasonable to expect a similar ratio of net salvage to original cost for concrete poles as for wood poles in the future.

A portion of the increase in cost of removal in recent years has been due to the volume of work performed, in particular for the storm hardening program. The volume of work has impacted the cost for pole replacements, primarily due to contractor costs. Once the storm hardening program is completed, FPL's expectation is that these costs will moderate. For this reason, the cost of removal may be somewhat lower in the future than in recent years. However, gross salvage should also be expected to be lower than in recent years. Many of the recorded gross salvage amounts in recent years are related to reimbursements that should not be expected to reoccur (at least at the same rate) in the future.

Given these considerations, the overall and more recent averages are considered to provide a reasonable basis for the net salvage estimates for this account. While the expectation is that cost of removal should moderate when compared for recent years, the same should be expected for gross salvage.

Recommendation:

The overall average net salvage is somewhat more negative than the approved estimate, but the most recent five year average is somewhat less negative. The historical net salvage analysis therefore continues to support the currently authorized net salvage estimate of (50) percent. The recommendation is to continue to use this estimate.

Account 356 (FERC): Overhead Conductors and Devices

This account includes the cost of overhead conductors and devices on tower lines used for electric transmission.

GENERAL INFORMATION

Transmission conductor is primarily for capacity and relocations. Damage and failure can also result in the replacement of conductor, as conductors exposed to greater wind loading suffer more metal fatigue.

SERVICE LIFE ANALYSIS:

Discussion:

In the 2009 depreciation study the 47-R1.5 survivor curve was recommended, which was approved by the Commission. For the current study, bands analyzed in the statistical analysis include the overall experience band with activity since 1941, as well as more recent 20, 30 and 40 year bands. The most recent 30 and 40 year placement bands were also analyzed. Most bands indicate similar service life indications, although the most recent thirty year placement band indicates a somewhat shorter service life than for the overall period of data.

The actuarial analysis indicates average service lives of around 50 years, with low to mid mode curves resulting in the best fits. The statistical analysis therefore indicates that an increase in average service life is appropriate for this account. The analysis also indicates a slightly lower mode curve type. R1 curves and S0 curves fit the historical data better than the existing R1.5 curve.

The impact of the storm hardening program on conductor is uncertain at this time. The design of the program is to increase the strength of the structural assets on transmission and distribution lines (i.e. the poles). With stronger structures, more force from storms and wind could be transferred to the conductor, resulting in more retirements due to deterioration and damage. However, as many of the retirements for conductor occur due to capacity and relocations, the impact could be limited. For these reasons, the statistical analysis is considered to be indicative of future experience for this account.

The 53-S0 and 51-R1 are both similar fits of the historical data. However, the 51-R1 maintains a similar curve type to

the approved estimate (it is only half a mode lower). It is also a more moderate change in average service life. Due in part to the shorter average service lives indicated by more recent placements, a more moderate change is appropriate for this account.

Recommendation: Modify currently authorized 47-R1.5 service life and curve to the 51-R1 life and curve, which is a very good fit of the historical data in the statistical life analysis.

NET SALVAGE ANALYSIS:

Discussion: In the 2009 depreciation study, the recommendation was for (50) percent net salvage, which was adopted by the Commission. Twenty-nine years of data were available for the net salvage analysis, ranging from 1986 to 2014. The overall average cost of removal was 70 percent, the average gross salvage was 13 percent and the overall average net salvage was (57) percent. More recent averages have been fairly similar, with the most recent ten year average at (57) percent and the most recent five year average at (59) percent. The historical data therefore supports a more negative estimate than the approved (50) percent. More recent three year averages have also been more negative than the approved estimate.

Recommendation: Increase the currently authorized net salvage rate from (50) percent to (55) percent. This estimate is consistent with the overall average of (57) percent.

Account 357 (FERC): Underground Conduit

This account includes the cost of underground conduit and tunnels for housing of cables and wires for transmission conductors.

GENERAL INFORMATION

Underground conduit for transmission is typically cathodically protected steel. Conduits with 230 kV and higher conductor contain cable oil, 115 kV and below have pressurized nitrogen. Most of the assets in this account have been installed since the mid-1960s, with over half of the investment in the account having been installed since 1999.

SERVICE LIFE ANALYSIS:

Discussion: In the 2009 depreciation study the 60-R4 survivor curve was recommended, which was approved by the Commission. For the current study, bands analyzed in the statistical analysis include the overall experience band with activity since 1941, as well as more recent 20, 30 and 40 year bands. The most recent 30 and 40 year placement bands were also analyzed. Because most of the assets are 50 years old or less, there have been relatively few retirements for the account. The statistical analysis is therefore inconclusive. The historical data does indicate some retirements, but in general supports an increase in service life for the account from the approved 60-R4. Most estimates for others in the industry are in the 50 to 65 year range, and so an increase in average service life beyond 65 years is not appropriate at this time.

Recommendation: The recommendation is for the 65-R4 survivor curve. This is the same average service life as is recommended for Account 358, Underground Conductors and Devices.

NET SALVAGE ANALYSIS:

Discussion: In the 2009 depreciation study, the recommendation was for 0 percent net salvage, which was adopted by the Commission. Similar to the life analysis, the historical data is not conclusive for the net salvage analysis. The overall average cost of removal is 162 percent. The recorded cost of removal amounts in many years are much higher than the retirement amounts. The expectation is that in the future,

when more conduit is retired, that cost of removal will moderate.

To the extent conduit is retired in place, there should be limited cost of removal and gross salvage, which supports the approved 0 percent net salvage. However, oil-filled conduit may have removal requirements, which could result in cost of removal for oil-filled pipe.

Recommendation:

The recommendation at this time is to retain the currently authorized 0 percent net salvage rate. However, the data does indicate that cost of removal is often recorded when retirements are made. In future studies a negative net salvage estimate may be appropriate.

Account 358 (FERC): Underground Conductors and Devices

This account includes the cost of underground conductors and devices for electric transmission.

GENERAL INFORMATION

Similar to Account 357, most of the assets in this account have been installed since the mid-1960s. Over 60 percent of the investment has been installed since 1999.

SERVICE LIFE ANALYSIS:

Discussion: In the 2009 depreciation study the 60-L3 survivor curve was recommended, which was approved by the Commission. For the current study, bands analyzed in the statistical analysis include the overall experience band with activity since 1941, as well as more recent 20, 30 and 40 year bands. The most recent 30 and 40 year placement bands were also analyzed. The statistical analysis indicated a longer service life than the approved estimate, with the better fitting curves having average service lives around 65 years.

The R3 curve is a better fit of the historical data than the approved L3 curve, and is also more reasonable for this type of property because it has a shorter tail and a more reasonable maximum life.

Recommendation: The recommendation is to use the 65-R3 survivor curve. This is a good fit of the available historical data.

NET SALVAGE ANALYSIS:

Discussion: In the 2009 depreciation study, the recommendation was for (10) percent net salvage, which was adopted by the Commission. Twenty-nine years of data were available for the net salvage analysis, ranging from 1986 to 2014. The overall average cost of removal was 127 percent, the overall gross salvage was 61 percent and the overall average net salvage was (66) percent. Gross salvage has been recorded in 4 of the 29 years, and there has not been any gross salvage since 2000.

Recommendation: The data indicates that an increase in negative net salvage is appropriate. However, because the level of historical

retirements is somewhat limited a more gradual change is recommended at this time. A conservative net salvage estimate of (20) percent is recommended.

Account 359 (FERC): Roads and Trails

This account includes the cost of roads and trails for access to electric transmission facilities.

GENERAL INFORMATION

Most of the assets in this account have been installed since the 1970s, and almost 97 percent of the assets in service as of 2014 are for vintages 1974 and subsequent. As a result, the retirement experience is somewhat limited. Many of the retirements that have occurred are related to the retirements of culverts and bridges. Additionally, the state now requires soil sampling and other compliance testing when a road or trail is retired or if there are improvements to that road. Soil testing is for erosion and drainage.

SERVICE LIFE ANALYSIS:

Discussion: In the 2009 depreciation study the 50-Square survivor curve was recommended. The Commission approved a 65-Square survivor curve. For the current study, bands analyzed in the statistical analysis include the overall experience band with activity since 1941, as well as more recent 20, 30 and 40 year bands. The most recent 30 and 40 year placement bands were also analyzed. Because most of the assets are 50 years old or less, there have been relatively few retirements for the account. The statistical analysis is therefore inconclusive. The historical data does indicate some retirements, but in general supports an increase in service life for the account from the approved 65-Square. The historical data also indicates that there is a dispersion of retirements, and therefore a higher mode R curve is more appropriate than the existing square curve.

Most estimates for others in the industry are in the 55 to 75 year range, and so an increase in average service life beyond 75 years is not appropriate at this time. An increase in average service life to 75 years also represents a relatively large change of 10 years for this account.

Recommendation: The 75-R4 survivor curve is recommended. This curve has the same average service life as the estimate for easements in Account 350.2.

NET SALVAGE ANALYSIS:

Discussion: In the 2009 depreciation study the recommended net salvage estimate was (10) percent, which was approved by the Commission. The net salvage analysis indicates negative net salvage is appropriate for this account. The overall average cost of removal is 89 percent, the average gross salvage is 10 percent, and the overall average net salvage is (79) percent.

Many of the retirements have been for assets such as culverts and bridges. While these retirements are indicative of future experience for culverts and bridges, the retirements of assets such as roads may experience less costs of removal than culverts and bridges. For this reason, the expectation is for a less negative net salvage than indicated by the historical data.

Recommendation: The recommendation is to continue to use the approved (10) percent net salvage.

Account 361 (FERC): Structures and Improvements

This account includes the cost of structures and improvements used in connection with electric distribution substations. This includes the cost of all buildings and fixtures permanently attached to the structures.

GENERAL INFORMATION:

The structures in this account are typically small control buildings with the majority being constructed of concrete or metal. Battery storage buildings are also included in this category, as are improvements such as fencing.

SERVICE LIFE ANALYSIS:

Discussion: The 60-R3 survivor curve was recommended in the 2009 depreciation study, which was adopted by the Commission. Bands analyzed using the retirement rate method for this account include the overall experience band with activity since 1941 and the most recent 20, 30 and 40 year experience bands. The most recent 30 and 40 year placement bands were also analyzed.

There is relatively little data available for older ages for this account, and for this reasons the results of the life analysis are not definitive. The statistical analysis indicates that the approved curve type continues to be reasonable, but that an increase in average service life is appropriate for this account. The 65-R3 life and curve is a good fit of the most representative data points.

Recommendation: Increase the average service life from 60 to 65 years and retain the approved R3 curve type. This is the same estimate as recommended for transmission structures and improvements.

NET SALVAGE ANALYSIS:

Discussion: In the 2009 depreciation study a net salvage estimate of (15) percent was recommended and was approved by the Commission. Twenty-nine years of data were available for the net salvage analysis, ranging from 1986 to 2014. The overall cost of removal was 31 percent and the overall gross salvage is 10 percent. The overall net salvage was (22) percent. Both gross salvage and cost of removal have been somewhat lower in more recent years, but the overall net

salvage has been relatively consistent. The most recent 10 and 5 year averages of net salvage have been (20) percent and (22) percent respectively.

While the historical data could support a more negative estimate, the approved (15) percent continues to be a reasonable estimate for this account. This is the same estimate as recommended for similar property for Account 352, Structures and Improvements.

Recommendation: The recommendation is to continue to use the approved (15) percent net salvage.

Account 362 (FERC): Station Equipment

This account includes the cost of station equipment used for the purpose of changing the characteristics of electricity in connection with its distribution.

GENERAL INFORMATION:

This account includes distribution substation equipment. The two types of property that make up the largest portion of the investment in this account are circuit breakers and transformers. In discussions with FPL personnel, the Company indicated that the service lives of breakers and transformers (which makes up the largest investment in this account) have a 30 to 35 year design life, but can have longer lives if operated at a lower capacity. Transformers and circuit breakers are typically retired due to failure, proactive replacement and due to capacity needs or upgrades. Additionally, due to tighter design tolerances, the expectation is that newer transformers and breakers may not last as long as those installed thirty or forty years ago. There is also a program to replace relays. Solid state relays are being replaced with microprocessor based relays, which typically have shorter lives than the older style relays.

FPL may invest in energy storage assets, which could be used for production, transmission or distribution. The recommendation is that these assets would have a 15-S3 survivor curve and 0 net salvage.

SERVICE LIFE ANALYSIS:

Discussion: The service life estimate for this account in the 2009 depreciation study was 41-R1.5. The 43-R1.5 survivor curve was adopted by the Commission. Bands analyzed using the retirement rate method for this account include the overall experience band with activity since 1941 and the most recent 20, 30 and 40 year experience bands. The most recent 30 and 40 year placement bands were also analyzed. The actuarial analysis indicates a trend to a somewhat longer service life than the approved 43-R1.5, as curves with longer average service lives provide better fits of the historical data. More recent bands also support a trend towards a somewhat longer average service life. The approved curve type is still a good fit of the historical data.

Newer transformers may not last as long as the older ones due to tighter design tolerances. This could mitigate the trend to a longer service life. Environmental and climate conditions in FPL's service territory, such as heat, rain, wind, lightening, and salt spray all have an impact on the life of substation equipment. For these reasons, FPL experiences

shorter service lives for this type of equipment than many others in the industry.

The historical data indicate a trend to a longer service life than the approved estimate. The 45-R1.5 is a good fit of the historical data and represents the same curve type as the approved estimate. Other curves that fit the historical data well include S-type curves such as the 47-S0.5. However, the 45-R1.5 and 47-S0.5 are both similar (and very good fits) of the data, and do not provide a strong reason to modify the curve type from the existing R1.5. Additionally, it is possible that the future indications will be somewhat shorter than the historical data due to differences in design tolerances. This factor, as well as the fact that the average service life for transmission substation equipment is shorter (at 40 years), provides additional justification for the 45-R1.5 survivor curve as opposed to other similar fitting curves such as the 47-S0.5.

Recommendation: Continue to use the same curve type but increase the average service life to 45 years. The 45-R1.5 survivor curve is recommended.

NET SALVAGE ANALYSIS:

Discussion: In the 2009 depreciation study the net salvage estimate was (10) percent, which was approved by the Commission. Twenty-nine years of data were available for the net salvage analysis, ranging from 1986 to 2014. The overall average cost of removal for this period was 18 percent, the average gross salvage was 7 percent and the overall average net salvage was (10) percent. More recent averages also indicate net salvage of close to (10) percent. Thus, the historical data supports continuing to use the approved estimate for this account.

Recommendation: Retain the current approved (10) percent net salvage for this account, which is consistent with the historical data.

Account 364 (FERC): Poles, Towers and Fixtures

This account includes the cost of poles, towers, and appurtenant fixtures for supporting electric overhead distribution conductors and service wires.

GENERAL INFORMATION

There are over 1.1 million distribution poles on the FPL system. Distribution poles are typically either wood or concrete. The Company's storm hardening program has led to the replacement of many wood poles (as well as older concrete poles) with new concrete poles. Poles on critical lines are designed to survive 145 mph sustained winds. FPL has a pole inspection program (PIP) in which each pole will be inspected every 8 years. This program will lead to improvements in reliability, but could increase retirements as poles found to be deficient will be replaced proactively as opposed to upon failure. The cost to replace a pole is currently approximately four to ten thousand dollars depending upon location. Concrete poles can often cost more to remove than wooden poles as crane rental are often required due to the weight of concrete poles. Wood pole replacement is mostly Douglas fir wood treated, and the most common height is 45 feet.

SERVICE LIFE ANALYSIS:

Discussion: The causes of pole retirements are from the pole replacement program due to deterioration, as well as loading, storms, road widening, inadequacy, reconductoring, car accidents and beautification. Concrete poles are expected to have a longer physical life than wood poles. However, deterioration can still occur with concrete poles as salt spray can get into cracks of concrete poles leading to deterioration and replacement.

In the 2009 depreciation study the 37-R2 survivor curve was recommended. The 39-R2 survivor curve was approved by the Commission.

Given the significant investment in concrete poles, this account was divided into wood and concrete poles for the purposes of the life analysis. A statistical life analysis was performed for the assets in each grouping. Bands analyzed using the retirement rate method for this account include the overall experience band with activity since 1941 and the most recent 20, 30 and 40 year experience bands. The most recent 30 and 40 year placement bands were also analyzed.

The statistical analysis indicated that concrete poles have experienced a longer service life than wood poles. The

results of the statistical analysis showed average service lives in the 40 year range for wood poles, but average service lives closer to 45 years for concrete poles. The statistical indications for both types of poles were for low to mid mode curve types.

The 40-R2 survivor curve is a good fit of the historical data for wood poles. This is a slight increase in service life from the approved estimate for all pole types and represents the same curve type as approved estimate. For concrete poles, the best fitting curves were around 45 years. However, newer concrete poles are stronger than those installed 30 or 40 years ago, and as a result the expectation is that newer concrete poles could have a longer service life than is reflected in the historical data. Analysis of more recent placement bands supports that newer concrete poles could have a longer service life than older concrete poles.

Recommendation: The account should be subdivided into two subaccounts by type of pole. For wood poles, the 40-R2 survivor curve is supported by the historical data. For concrete poles, a 50-R1.5 survivor curve is recommended. This estimate is longer than the indications in the historical data but is supported by the analysis of more recent placement bands and by information provided by management.

NET SALVAGE ANALYSIS:

Discussion: The net salvage analysis for poles was based on a combined analysis of both wood and concrete poles. While concrete poles are generally more expensive to install than wood poles, they are also more expensive to remove. It is therefore reasonable to expect that a consistent net salvage estimate is appropriate for both types of poles.

The storm hardening program, in which wood poles are replaced with concrete poles, tends to have higher replacement costs. Not only are the cost of concrete poles more expensive but often times require special handling and the use of large cranes due to the size and weight of concrete poles. Additionally, storm hardening work often occurs near major roadways, which typically have higher costs.

In general, distribution poles have become more costly to replace over the past 10 to 15 years. Reasons for increased costs include increases in labor and contractor costs;

increases in permitting costs; road closures and roadblocks; work frequently lasts longer than a day, in which case the Company has to make temporary repairs for traffic increasing daily costs; increasing safety costs especially involving hazardous waste removal, special dump yards and special handling; work is often performed while lines are energized, which increases safety requirements; coordinating jobs with other utilities can cause timing problems; and environmental laws have been increasing and changing causing increases in costs.

Prior to the 2009 Depreciation Study, the net salvage estimate for this account was (40) percent. In the 2009 Study the historical data supported an increase in net salvage and a (125) percent estimate was recommended. A net salvage estimate of (60) percent was approved by the Commission.

The historical data supports that a more negative estimate than the approved (60) percent is appropriate for this account. Twenty-nine years of data were available for the net salvage analysis, ranging from 1986 to 2014. The overall average cost of removal was 144 percent, the overall average gross salvage was 28 percent, and the overall average net salvage was (116) percent. While removal costs have trended higher for the reasons described above, gross salvage has trended lower. Salvage for wood poles is lower due to disposal retirements, as wood poles typically can no longer be sold to third parties to use as mulch due to environmental rules. Additionally, the use of contractors could result in lower recorded gross salvage, as contractor charges are often net of any salvage.

The combination of higher removal costs and lower gross salvage results in the more recent data indicating even more negative net salvage. The historical net salvage percentages have not been as low as (60) percent since the early 2000s. While the overall net salvage is (116) percent, the most recent ten and five year averages are (181) and (179) percent, respectively. The three year moving averages have exceeded (100) percent each year since the 2001-2003 period. Most of the three year averages have exceeded (150) percent for the past decade.

As noted above, discussions with Company management support that removal costs have been increasing for a number of reasons. However, there is also the potential that the storm hardening work in recent years has resulted in

higher costs of removal and that costs may moderate somewhat going forward. Because storm hardening work typically occurs on critical lines, it is more likely to be located near main roads. Due to permitting and other work requirements, costs can be higher for this type of work than is the case for work on lateral lines. Thus, while it should be expected that much of the increase in removal costs should continue for the future, costs may moderate somewhat once the storm hardening program is completed and be lower than the (200) percent or more that has been experienced in some years.

Recommendation:

More recent data could support an estimate of (150) percent or more, and the overall average supports an estimate of at least (100) percent. The recommendation at this time is for an estimate of (100) percent, which is conservative compared to the historical data. If trends for more negative net salvage continue, a more negative estimate will be appropriate in future studies.

Account 365 (FERC): Overhead Conductors and Devices

This account includes the cost of electric overhead conductors and devices used for distribution purposes.

GENERAL INFORMATION:

ACR is the standard conductor used at FPL with 1.0, 3.0, 5.68 the most common type of wire. Most cable is AAC, although some ACSR is used. Overhead conductor is retired as the result of deterioration or too many splices, inadequate capacity or clearance, road widening, and storms. Older copper and small wire may also be proactively replaced.

SERVICE LIFE ANALYSIS:

Discussion: In the 2009 depreciation study the recommendation was for the 40-S0 survivor curve. The Commission ordered the 41-S0 survivor curve. Bands analyzed using the retirement rate method for this account include the overall experience band with activity since 1941 and the most recent 20, 30 and 40 year experience bands. The most recent 30 and 40 year placement bands were also analyzed. The statistical analysis indicated an increase in average service life for this account. The statistical indications were for average service lives in the 50 year range. The R1 curve was also a better fit of the representative data points than the approved S0 curve.

The impact of the storm hardening program on conductor is uncertain at this time. The design of the program is to increase the strength of the structural assets on transmission and distribution lines (i.e. the poles). With stronger structures, more force from storms and wind could be transferred to the conductor, resulting in more retirements for conductor due to deterioration. However, as many of the retirements for conductor occur due to capacity and relocations, the impact could be limited. The 48-R1 survivor curve is a good fit of the representative data points for this account. This estimate represents an increase over the approved estimate.

Recommendation: Change currently authorized service life and curve from the 41-S0 to the 48-R1.

NET SALVAGE ANALYSIS:

Discussion:

In the 2009 depreciation study the net salvage estimate was (100) percent. The Commission approved an estimate of (60) percent. Twenty-nine years of historical net salvage data were available for the net salvage analysis, ranging from 1986 to 2014. The overall average cost of removal for this period was 95 percent, the overall average gross salvage was 19 percent, and the overall average net salvage was (76) percent. However, cost of removal has trended higher and gross salvage lower in recent years. The most recent ten year average (129 percent) and five year average (111 percent) cost of removal are both more negative than the overall average, while the most recent ten and five year average gross salvage are lower than the overall average. The most recent five years only experienced 1 percent gross salvage. The more recent data therefore indicates more negative net salvage than the overall average, as the ten most recent three-year average costs of removal exceed 100 percent and the eight most recent three year averages of net salvage have been (97) percent or more negative.

The reasons for increasing costs for overhead conductor are similar to those for poles, and include permitting requirements, safety requirements and traffic control requirements. However, similar to for poles there is the possibility that storm hardening work, which is more likely to be adjacent to major roads, could experience higher removal costs. It is therefore possible that costs could moderate somewhat in the future.

Recommendation:

The historical data supports a more negative net salvage estimate than the approved estimate. The recommendation is for a (80) percent net salvage estimate. This estimate is slightly more negative than the overall average but is conservative when compared to more recent averages.

Account 366.6 (FERC): Underground Conduit – Duct System

This account includes the cost of electric underground conduit and tunnels used for housing distribution cables.

GENERAL INFORMATION:

Underground distribution conduit is typically PVC or in underground ducts (which are typically located in downtown areas). Underground conduit is generally retired when accidentally dug up or abandoned due to relocations or upgrades. FPL separates underground conduit into duct systems and direct buried. For the conduit in the duct system subaccount, most of the assets have been installed within the past 50 years. Over 99 percent of the investment in this account is vintage 1965 or newer.

SERVICE LIFE ANALYSIS:

Discussion: In the 2009 depreciation study the recommendation was for the 70-S1.5 survivor curve, which was approved by the commission. Bands analyzed using the retirement rate method for this account include the overall experience band with activity since 1941 and the most recent 20, 30 and 40 year experience bands. The most recent 30 and 40 year placement bands were also analyzed. The statistical analysis indicated a higher mode curve than the approved S1.5. The 70-R3 is a better fit of the historical data than the approved estimate for the representative data points, but retains the same average service life.

Recommendation: Retain the approved average service life of 70 years but change the curve to an R3.

NET SALVAGE ANALYSIS:

Discussion: In the 2009 depreciation study the net salvage estimate was (5) percent. The Commission approved an estimate of (2) percent. Twenty-nine years of historical net salvage data were available for the net salvage analysis, ranging from 1986 through 2014. The overall cost of removal has been 11 percent, the overall gross salvage 8 percent and the overall net salvage has been (2) percent. Both cost of removal and gross salvage have trended lower. The most recent five year average is positive 1 percent.

Recommendation: More recent data indicates low levels of both cost of removal and gross salvage. The recommendation is 0 percent net

salvage for this account. This estimate is consistent with the expectation that most assets in this account will be abandoned in place.

Account 366.7 (FERC): Underground Conduit – Direct Buried

This account includes the cost of electric underground conduit and tunnels used for housing distribution cables.

GENERAL INFORMATION:

All of the assets in service for this account have been installed since 1965, and almost all of the investment in service has been installed since the early 1970s. About half of the investment has been installed since the mid-2000s. River crossings for cable may be direct buried, and much of the installation in the 2000s was related to river crossings.

SERVICE LIFE ANALYSIS:

Discussion: In the 2009 depreciation study the recommendation was for the 50-R4 survivor curve, which was approved by the Commission. Bands analyzed using the retirement rate method for this account include the overall experience band with activity since 1941 and the most recent 20, 30 and 40 year experience bands. The most recent 30 and 40 year placement bands were also analyzed. Because most of the assets are relatively young, the statistical analysis was not definitive, but the approved 50-R4 continues to be a reasonable estimate for this account.

Recommendation: Retain the currently approved life and curve of 50-R4 for this account.

NET SALVAGE ANALYSIS:

Discussion: In the 2009 depreciation study the recommendation was for a 0 percent net salvage estimate, which was approved by the Commission. Twenty-nine years of data was available for the net salvage analysis, ranging from 1986 through 2014. Both cost of removal and gross salvage have varied over this period of time. The overall average cost of removal is 28 percent and the overall average gross salvage is 45. However, both have trended lower in recent years.

Underground conduit that is direct buried is typically abandoned in place and therefore typically experiences little cost of removal and gross salvage. The historical data does not provide support to deviate from the approved 0 percent net salvage.

Recommendation: Retain the currently approved 0 percent net salvage for this account.

Account 367.6 (FERC): Underground Conductors and Devices – Duct System

This account includes the cost of electric underground conductors and devices used for electric distribution.

GENERAL INFORMATION:

FPL separates underground conductor into duct systems and direct buried. Conductor in this account does not necessarily last longer than direct buried cable. However, it is easier to replace. Causes of retirement include failure, dig-ins and relocations. Failure for underground conductor is more common than for overhead conductor, and this may result in a shorter life for underground cable. Underground cable that is in PVC conduit or ducts is more likely to be removed when replaced than direct buried cable.

SERVICE LIFE ANALYSIS:

Discussion: In the 2009 depreciation study the recommendation was for the 38-S0 survivor curve, which was approved by the Commission. Bands analyzed using the retirement rate method for this account include the overall experience band with activity since 1941 and the most recent 20, 30 and 40 year experience bands. The most recent 20, 30 and 40 year placement bands were also analyzed. Each band indicated similar service life characteristics.

The best fitting survivor curves typically had somewhat longer service lives than the approved estimate, with the best fitting curves having average service lives around 40 years. The approved S0 survivor curve continues to be a good fit of the historical data. Both the 41-S0 and the 42-S0 survivor curve are very good fits of the historical data. An increase in service life is consistent with the expectation that the quality of underground cable has improved, as newer cable has improved dielectric properties. These improvements in quality favor the 42-S0 over the 41-S0 or shorter service lives. The 42-S0 is also a very good fit of the most recent placement bands analyzed.

Recommendation: The recommendation for this account is the 42-S0 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: In the 2009 depreciation study the recommendation was for a (5) percent net salvage estimate. The Commission

approved an estimate of 0 percent. Twenty-nine years of data was available for the net salvage analysis, ranging from 1986 through 2014. The overall average cost of removal for this period was 13 percent and the overall gross salvage was 7 percent. The overall average net salvage was (6) percent. More recent years have experienced less gross salvage than in the 1980s and 1990s. The most recent ten and five year averages have therefore been more negative than the overall average at (9) percent and (10) percent respectively.

Conductor in the duct system is often removed when replaced, as the conductor is pulled from the duct to make room for new conductor. Costs can also be higher due to traffic control and other requirements. When conductor is abandoned in place the Company has to cut the cable at each joint and intersection below grade. There is no gross salvage when cable is abandoned in place.

The data, as well as the Company's practices, support that a negative net salvage estimate is appropriate for this account.

Recommendation:

The recommendation is for an estimate of (5) percent net salvage.

Account 367.7 (FERC): Underground Conductors and Devices – Direct Buried

This account includes the cost of electric underground conductors and devices used for electric distribution.

GENERAL INFORMATION:

Direct buried cable has been installed much less frequently since the 1980s. Many of the more recent installations are related to river crossings. The Company is proactively replacing older direct buried cable.

SERVICE LIFE ANALYSIS:

Discussion: In the 2009 depreciation study the recommendation was for the 35-R2 life and curve, which was approved by the Commission. Bands analyzed using the retirement rate method for this account include the overall experience band with activity since 1941 and the most recent 20, 30 and 40 year experience bands. The most recent 20, 30 and 40 year placement bands were also analyzed. The statistical analysis was not conclusive, although more recent placement bands indicated shorter service lives than the overall band. The Company's plans to replace older direct buried cable provide further reason to not increase the service life for this account at this time.

Recommendation: The recommendation is to continue to use the 35-R2 survivor curve for this account.

NET SALVAGE ANALYSIS:

Discussion: In the 2009 depreciation study the recommendation was for 0 percent net salvage, which was approved by the Commission. Twenty-nine years of data was available for the net salvage analysis, ranging from 1986 through 2014. The overall average cost of removal was 5 percent and the overall gross salvage was 13 percent. The overall net salvage was positive 8 percent. However, gross salvage has decreased over time. The more recent average net salvage is (1) percent.

Conductor that is direct buried is often abandoned in place. Direct buried conductor is also less likely to be located in

urban areas or congested roadways, and therefore will have lower costs than for conductor in ducts.

Recommendation:

The data provides no reason to change the net salvage estimate from the approved 0 percent. The recommendation is to continue to use 0 percent net salvage.

Account 368 (FERC): Line Transformers

This account includes the cost installed of overhead and underground distribution line transformers and poletype and underground voltage regulators owned by the utility, for use in transforming electricity to the voltage at which it is to be used by the customer, whether actually in service or held in reserve.

GENERAL INFORMATION:

Most of the distribution transformers at FPL are overhead. About 70% of transformers are overhead and the remainder are pad mounted or underground. Pad mounted transformers can have shorter service lives due to corrosion problems, drainage problems, accidents from automobiles, heat problems and deterioration. Overhead transformers are retired due to forces such as corrosion, load changes or customer requirements. Since the 1990s transformers have been designed with tighter tolerances and FPL no longer refurbishes these transformers because the cost is prohibitive. Similar to substation transformers, this could result in shorter service lives for newer transformers than had been experienced in the past. FPL has started to invest in more stainless steel transformers, which could mitigate corrosion.

Disposal of line transformers can require special handling to remove the oil. Pad mount transformers are more subject to leaks.

SERVICE LIFE ANALYSIS:

Discussion: In the 2009 depreciation study the recommendation was for the 32-L1.5 survivor curve. The Commission approved the 33-L1.5 survivor curve. Bands analyzed using the retirement rate method for this account include the overall experience band with activity since 1941 and the most recent 20, 30 and 40 year experience bands. The most recent 10, 20, 30 and 40 year placement bands were also analyzed.

The statistical analysis indicated slightly longer average service lives than the approved estimate. Retirements in the past 10 years have been on average younger than those recorded in previous years. The result has been for a lower mode curve to be indicated in the data. The best fitting L type curves tend to have longer tails (i.e. an expectation that some assets will remain in service for much longer than) than is typical for this type of property. A change of curve type to the S0 curve, which represents a very good fit of the historical data for the representative data points, is recommended. The 34-S0 survivor curve represents a slight increase in average service over the approved estimate and is a good fit of the historical data.

Recommendation: The recommendation is to change the approved 33-L1.5 survivor curve to the 34-S0 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: In the 2009 depreciation study the recommendation was for (25) percent net salvage, which was approved by the Commission. Twenty-nine years of data was available for the net salvage analysis, ranging from 1986 through 2014. The overall average cost of removal for this period was 24 percent, the overall gross salvage was 3 percent and the overall average net salvage was (21) percent. Gross salvage has consistently averaged in the 0 to 3 percent range with the exception of higher gross salvage in the early 1990s. Cost of removal has trended lower in recent years, with the most recent ten and five year averages at 20 and 18 percent, respectively. The most recent five year average net salvage is (16) percent and the more recent three year averages are in the (14) to (17) percent range.

The overall trend supports a less negative net salvage estimate than in the previous study. An estimate of (15) percent is consistent with more recent averages.

Recommendation:

The recommendation is to change the approved net salvage estimate from (25) percent to (15) percent.

Account 369.1 (FERC): Services - Overhead

This account includes the cost of electric distribution overhead services.

GENERAL INFORMATION

Overhead services are retired as the result of failures, often due to cracked insulation. Increases in pole heights also cause retirements of services inasmuch as a longer service is required and replacement is preferable to splicing. A change in the customer at a location or the overhead conductor results in a review of whether the service meets current standards and can result in a decision to replace. Services are often rerouted due to customer complaints.

SERVICE LIFE ANALYSIS:

Discussion: In the 2009 depreciation study the recommendation was for the 48-R1 survivor curve. The Commission approved the 50-R1 survivor curve. Bands analyzed using the retirement rate method for this account include the overall experience band with activity since 1941 and the most recent 20, 30 and 40 year experience bands. The most recent 30 and 40 year placement bands were also analyzed.

The statistical analysis indicated a longer service life than the approved estimate for this account. In addition to the existing R1 curve type, the S0 curve type also fits the historical data well, with the 55-S0 being a similar fit of the historical data to the 53-R1. Both are very good fits of the overall band. However, in addition to being the same curve type as the existing estimate, the 53-R1 is a better match of the mid portion of the curve than the 55-S0. The 53-R1 is therefore considered the better estimate for this account.

Recommendation: The recommendation is to increase the approved 50-R1 survivor curve to the 53-R1 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: In the 2009 depreciation study the recommendation was for (125) percent net salvage. The Commission approved an estimate of (85) percent. Twenty-nine years of data was available for the net salvage analysis, ranging from 1986 through 2014. The historical data continues to indicate that a more negative net salvage estimate is appropriate for this account. The overall average cost of removal was 143

percent, the average net salvage was 10 percent and the overall average net salvage was (133) percent. Gross salvage has trended lower, with the most recent ten and five year averages at 4 and 2 percent. Cost of removal increased in the late 1980s and early 1990s and has remained high since. The most recent five year average cost of removal is a bit lower than the overall average, but is influenced by the timing of lower cost of removal recorded in 2010. With the exception of the 2010-2012 moving average, each three-year moving average cost of removal since 1992 has been 125 percent or higher. The most recent ten year average cost of removal is 172 percent and the most recent ten year average net salvage is (168) percent.

In discussions with Company personnel, management indicated that one of the reasons for high removal costs is the fact that overhead services are small in quantity but are often in hard to get at places with high safety factors involved. This is especially true around residential neighborhoods. The removal is often time consuming due to safety requirements. Often distribution services are stretched across roads in high residential areas and with the spring effect of conductor more manpower is required. Factors that have influenced cost of removal for other distribution line accounts, such as permitting requirements, have also influenced the cost of removal for this account.

The historical data supports that a more negative net salvage estimate is appropriate. As noted above, almost every three year moving average has been at least (125) percent and recent gross salvage has been closer to 0 percent. The overall average supports an estimate of at least (125) percent.

Recommendation: The recommendation is for a (125) percent net salvage estimate.

Account 369.6 (FERC): Services - Underground

This account includes the cost of electric distribution underground services.

GENERAL INFORMATION:

Retirements of underground services typically occur due to third party damage, failure, capacity, and customer requirements. Climate conditions and soil also can have an impact on service life. The assets in the account have been installed since 1966, with almost 90 percent installed since 1985.

SERVICE LIFE ANALYSIS:

Discussion: In the 2009 depreciation study the recommendation was for the 34-R2 survivor curve. The Commission approved the 38-R2 survivor curve. Bands analyzed using the retirement rate method for this account include the overall experience band with activity since 1941 and the most recent 20, 30 and 40 year experience bands. The most recent 30 and 40 year placement bands were also analyzed. The statistical analysis was not definitive but did indicate a longer service life than the approved estimate. More recent placement bands indicated a shorter service life than the overall band, although the indications from the more recent placement band are still longer than the approved estimate. As noted above, most of the investment in this account has been installed in the past 30 years.

The 45-R2 survivor curve is a good fit of the most recent placement band and fits the earlier years of the overall band. This estimate reflects the indications for a longer service life than the approved estimate.

Recommendation: The recommendation is to continue to use the approved curve type and increase the average service life. The 45-R2 survivor curve is recommended.

NET SALVAGE ANALYSIS:

Discussion: In the 2009 depreciation study an estimate of (10) percent net salvage was recommended. The Commission approved an estimate of (5) percent. Twenty-nine years of data were available for the net salvage analysis, with years ranging from 1986 through 2014. The overall average cost of removal for this period was 20 percent, the average gross

salvage was 5 percent and the average net salvage was (16) percent. Cost of removal has trended higher over the past decade while gross salvage has trended lower. The most recent ten year net salvage was (27) percent and the most recent five year average was (25) percent.

The historical data supports a more negative net salvage estimate than the approved (5) percent. The more recent data could support an estimate that is even more negative than the overall average of (16) percent.

Recommendation:

The recommendation is for a net salvage estimate of (15) percent. This estimate is consistent with the overall average net salvage but is conservative when compared to more recent years.

Account 370 (FERC): Meters

This account includes the cost of meters or devices for use in measuring the electricity delivered to customers.

GENERAL INFORMATION:

FPL has replaced the vast majority of its analog meters with AMI meters. The remaining analog meters, as well as other related assets such as meter boxes, represent the assets in service in this account. AMI meters are in Account 370.1. Retirements related to the AMI program have been excluded from the life and net salvage analyses.

SERVICE LIFE ANALYSIS:

Discussion: The recommendation in the 2009 depreciation study was for the 36-R2.5 survivor curve, which was approved by the Commission. Bands analyzed using the retirement rate method for this account include the overall experience band with activity since 1941 and the most recent 20, 30 and 40 year experience bands. The most recent 30 and 40 year placement bands were also analyzed. The statistical analysis indicated a somewhat longer service life than the approved estimate. The 38-R2 survivor curve is a very good fit of the historical data for the overall band.

Upon completion of the AMI program, the Company has identified additional analog meters that have been retired in 2015. These retirements have not been included in the life analysis as they are not considered to be reoccurring. The results of the statistical analysis are considered to be indicative of the future experience for the remaining assets in this account.

Recommendation: Increase the current approved 36-R2.5 survivor curve to the 38-R2 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: In the 2009 depreciation study the recommendation was for (55) percent net salvage. The Commission approved an estimate of (30) percent. Twenty-nine years of data were available for the net salvage analysis, ranging from 1986-2014. The overall average for this period was (20) percent. However, prior to 2002 very little cost of removal was

recorded. Beginning in 2002 the Company improved the process for recording cost of removal for this account and higher levels of cost of removal have been recorded since 2002. There has not been significant gross salvage recorded for this account. The overall average net salvage from 2002 through 2014 was (36) percent. The most recent ten year average was (32) percent and the most recent five year average was (25) percent.

Recommendation:

The approved estimate of (30) percent continues to be consistent with the historical data. While this estimate is somewhat less than the average since 2002 and more than the five year average, it is in line with the most recent ten year average. The historical data therefore does not provide reason to modify the net salvage estimate at this time. The recommendation is to continue to use the approved (30) percent estimate.

Account 370.1 (FERC): Meters - AMI

This account includes the cost of meters or devices for use in measuring the electricity delivered to customers. This account includes all new AMI meters.

GENERAL INFORMATION:

FPL has replaced the vast majority of its analog meters with AMI meters. This account contains the AMI meters.

SERVICE ANALYSIS:

Discussion: In the 2009 depreciation study the 20-R2.5 survivor curve was recommended, and was approved by the Commission. The average service life was based on manufacturers suggested life of 20 years and the curve was the same as the legacy meter Account 370. Because all of the assets in this account have been installed since 2004, and the majority since 2009, there is limited historical data for the life analysis. The approved estimate continues to be reasonable for this account. Most utilities have used 15 to 20 years for AMI meters, although at least one jurisdiction has used a shorter 10 year average service life due to concerns about technological and functional obsolescence.

Recommendation: The recommendation is to continue to use 20-R2.5 life and curve for this account.

NET SALVAGE ANALYSIS:

Discussion: In the 2009 depreciation study an estimate of (55) percent was recommended, which was the same estimate as for Account 370. The Commission approved an estimate of (30) percent, which is the same as the approved estimate for Account 370. Because the meters are new, there is limited net salvage data available, although the most recent two years do indicate negative net salvage. Similar to the previous study, the historical experience for Account 370 should be representative of the net salvage experience for AMI meters. It continues to be reasonable to use the same net salvage estimate for both accounts.

Recommendation: The recommendation is to continue to use the approved (30) percent net salvage, which is the same estimate as is recommended for Account 370.

Account 371 (FERC): Installation on Customers' Premises

This account includes the cost of equipment on the customer's side of the meter when the utility retains responsibility for same.

GENERAL INFORMATION:

Assets in this account include lighting on customer premises, as well as assets associated with customer lighting, such as poles and conductor.

SERVICE LIFE ANALYSIS:

Discussion: In the 2009 depreciation study the recommendation was for the 30-L0 survivor curve, which was approved by the Commission. Bands analyzed using the retirement rate method for this account include the overall experience band with activity since 1941 and the most recent 20, 30 and 40 year experience bands. The most recent 30 and 40 year placement bands were also analyzed. Almost all of the assets in this account have been added since the 1980s, and most have been added within the past 30 years. The approved 30-L0 survivor curve is a similar fit to the historical data as in the previous study.

Low mode L type curves are not as common for utility property as are R and S type curves due to longer tails for L-type curves. However, because the assets in this account can vary from longer lived assets such as customer lighting poles to shorter lived assets such as energy management devices, a lower mode curve is reasonable for this account. The 30-L0 survivor curve does not forecast an unusually high percentage of assets to remain in service for a very long time, as most assets will be retired by age 80 and less than 10 percent will survive beyond age 60. The approved 30-L0 survivor curve continues to be reasonable estimate for the assets in this account at this time. However, if the service life trends to become longer, an R or S curve type will be more appropriate.

Recommendation: The recommendation is to retain the approved 30-L0 survivor curve.

NET SALVAGE ANALYSIS:**Discussion:**

In the 2009 depreciation study the recommendation was for a (25) net salvage estimate. The Commission approved an estimate of (20) percent. Twenty-nine years of data was available for the net salvage analysis, ranging from 1986 through 2014. The overall average cost of removal for this period was 27 percent, the overall average gross salvage was 11 percent and the overall average net salvage was (16) percent. Most gross salvage was recorded prior to 2003. The most recent 10 year average gross salvage is 3 percent. For the period of time available for the analysis, longer term average cost of removal has been fairly consistent, and the most recent ten and five year costs of removal averaged 29 percent and 25 percent, respectively.

The overall average supports an estimate of (15) percent, but more recent data supports an estimate of (20) or (25) percent. Most of the assets in this account are related to customer lighting, for which the net salvage expectations should be similar to Account 373. The estimate for Account 373 is (15), which is consistent with the overall average for this account.

Recommendation:

The recommendation is for (15) percent net salvage, which is similar to the overall average net salvage for this account.

Account 373 (FERC): Street Lighting and Signal Systems

This account includes the cost installed of equipment used wholly for public street and highway lighting; or traffic, fire alarm, police, and other signal systems.

GENERAL INFORMATION:

Assets in this account include street lighting, as well as assets associated with street lighting, such as poles and conductor.

SERVICE LIFE ANALYSIS:

Discussion: The recommendation in the 2009 depreciation study was for the 30-R0.5 survivor curve, which was approved by the Commission. Bands analyzed using the retirement rate method for this account include the overall experience band with activity since 1941 and the most recent 20, 30 and 40 year experience bands. The most recent 30 and 40 year placement bands were also analyzed. The statistical indications for each band were similar, and the statistical analysis indicated a longer service life than the approved estimate.

The statistical analysis indicates a low-mode curve, or a wide dispersion pattern. This is not uncommon for this account, which contains a number of types of assets ranging from wiring and lamp posts to lights. The O1 type curve represents a better fit of the historical data than the approved R0.5 type curve.

Recommendation: The recommendation is for an increase in average service life and a change in curve type to the 35-O1 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: The recommendation in the 2009 depreciation study was for a net salvage estimate of (20) percent, which was approved by the Commission. Twenty-nine years of data were available for the net salvage analysis, ranging from 1986 through 2014. The overall average cost of removal for this period was 27 percent, the overall average gross salvage was 10 percent and the overall average net salvage was (17) percent. The most recent five year average indicates less negative net salvage, but is influenced by the timing of retirements and cost of removal recorded in 2010. The most

recent ten year average net salvage was (16) percent, which is similar to the overall average.

The overall average and more recent averages are supportive of a somewhat less negative net salvage estimate.

Recommendation: The recommendation is for a net salvage estimate of (15) percent

Account 390 (FERC): Structures and Improvements

This account includes the cost of structures and improvements for general plant. This includes the cost of all buildings and fixtures permanently attached to the structures and improvements.

GENERAL DISCUSSION:

This account includes the Company's office buildings as well as service centers and other buildings. Sales for buildings that occurred prior to the end of their useful lives have been excluded from both the life and net salvage analysis, as these transactions are not indicative of the future experience for buildings that will remain in service to the end of their useful lives.

SERVICE LIFE ANALYSIS:

Discussion: In the 2009 depreciation study the recommendation was for the 50-R1.5 survivor curve, which was approved by the Commission. Bands analyzed using the retirement rate method for this account include the overall experience band with activity since 1941 and the most recent 20, 30 and 40 year experience bands. The most recent 30 and 40 year placement bands were also analyzed. The life analysis excludes the retirement in 2011 of the Company's Miami office.

The statistical analysis indicated a longer service life than the approved estimate. The R1.5 curve type remains a reasonable fit of the historical data, but the 55-R1.5 survivor curve represents a better fit than the approved estimate.

Recommendation: The recommendation is for an increase in service life and the same curve type. The 55-R1.5 survivor curve is recommended.

NET SALVAGE ANALYSIS:

Discussion: In the 2009 depreciation study a net salvage estimate of (10) percent was recommended. The Commission approved an estimate of (5) percent. Cost of removal has continued to increase since the previous study, and provides further support for more negative net salvage. Twenty-nine years of data were available for the net salvage analysis, ranging from 1986 to 2014.

Sales of buildings that occurred prior to the end of their useful lives have been excluded from the net salvage analysis. For example, the sale of the Miami office building occurred when the building was 36 years old and still had remaining years of service (as evidenced by the fact that the Company continues to lease a portion of the building to use for utility operations). The sales proceeds for a building prior to the end of its useful life are typically much higher than when the building reaches the end of its useful life, at which time any residual value should be expected to be much smaller.

The historical data suggests that a more negative net salvage estimate is appropriate. The overall cost of removal for the 1986 through 2014 period was 15 percent. The overall gross salvage was 4 percent, the majority of which was recorded in a single year (1997). The more recent data indicates more negative net salvage. The most recent ten and five year net salvage averages were both (15).

The more recent net salvage data indicates that an estimate of (15) percent could be appropriate. However, a (10) percent estimate reflects that there could be some value of the Company's buildings once they reach the end of their useful lives. This is the same estimate as proposed in the 2009 depreciation study.

Recommendation:

A more negative net salvage estimate is appropriate. The recommendation is for (10) percent net salvage.

Account 392.1 (FERC): Transportation Equipment – Automobiles

This account includes the cost of automobiles used in utility operations.

GENERAL INFORMATION:

This account includes automobiles such as cars.

SERVICE LIFE ANALYSIS:

Discussion: The recommendation in the 2009 depreciation study was the 6-L2 survivor curve, which was approved by the Commission. Bands analyzed using the retirement rate method for this account include the overall experience band with activity since 1941 and the most recent 20, 30 and 40 year experience bands. The most recent 30 and 40 year placement bands were also analyzed. The more recent placement bands were given the most consideration, as these bands are more representative of the current fleet of automobiles.

The statistical analysis indicated that the 6-L2.5 survivor curve is a better fit of the historical data than the currently approved 6-L2 survivor curve.

Recommendation:

Continue to use the 6-year average service life, but change the curve type to L2.5.

NET SALVAGE ANALYSIS:

Discussion: In the 2009 depreciation study the estimated net salvage was 15 percent, which was approved by the Commission. Twenty-nine years of data were available for the net salvage analysis, ranging from 1986 to 2014. The overall cost of removal was 0 percent and the overall average gross salvage is 15 percent. The overall net salvage was 14 percent. The historical data supports continuing to use the existing estimate of 15 percent.

Recommendation:

The recommendation is to continue to use the approved estimate of 15 percent.

Account 392.2 (FERC): Transportation Equipment - Light Trucks

This account includes the cost of light trucks such as pick-up trucks used in utility operations.

GENERAL INFORMATION:

This account primarily includes trucks that weigh less than 13,000 lbs.

SERVICE LIFE ANALYSIS:

Discussion: The recommendation in the 2009 depreciation study was the 9-L3 survivor curve, which was approved by the Commission. Bands analyzed using the retirement rate method for this account include the overall experience band with activity since 1987 and the most recent 20 year experience band. The currently approved estimate continues to be a good fit of the historical data.

Recommendation: Retain the current approved life and curve of 9-L3 based on the results of the life analysis.

NET SALVAGE ANALYSIS:

Discussion: In the 2009 depreciation study the estimated net salvage was 15 percent, which was approved by the Commission. Twenty-nine years of data were available for the net salvage analysis, ranging from 1986 to 2014. The overall cost of removal was 0 percent and the overall gross salvage is 18 percent. The overall net salvage was 18 percent. The most recent five year average net salvage is 14 percent.

Recommendation: The recommendation is to continue to use the approved 15 percent net salvage estimate.

Account 392.3 (FERC): Transportation Equipment – Heavy Trucks

This account includes the cost of larger trucks used in the operations of the utility.

GENERAL INFORMATION:

This account primarily includes trucks that weigh more than 13,000 lbs.

SERVICE LIFE ANALYSIS:

Discussion: The recommendation in the 2009 depreciation study was the 12-S3 survivor curve, which was approved by the Commission. Bands analyzed using the retirement rate method for this account include the overall experience band with activity since 1949 and the most recent 20, 30 and 40 year experience bands. The most recent 30 and 40 year placement bands were also analyzed. The currently approved 12-S3 survivor curve continues to be a good fit of the historical data.

Recommendation: Continue to use the currently approved 12-S3 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: In the 2009 depreciation study the estimated net salvage was 15 percent, which was approved by the Commission. Twenty-nine years of data were available for the net salvage analysis, ranging from 1986 to 2014. The overall cost of removal was 0 percent and the overall gross salvage is 20 percent. The overall net salvage was 20 percent. The most recent five year average net salvage is less positive at 13 percent. The historical data supports that the approved estimate continues to be reasonable for this account.

Recommendation: The recommendation is to continue to use the approved 15 percent net salvage estimate.

Account 392.4 (FERC): Transportation Equipment – Tractor Trailers

This account includes the cost of tractor trailers used in utility operations.

GENERAL INFORMATION:

Tractor trailers are included in this account.

SERVICE LIFE ANALYSIS:

Discussion: The recommendation in the 2009 depreciation study was the 9-L2.5 survivor curve, which was approved by the Commission. Bands analyzed using the retirement rate method for this account include the overall experience band with activity since 1949 and the most recent 20, 30 and 40 year experience bands. The most recent 30 and 40 year placement bands were also analyzed. The data indicates that the 9-L2.5 survivor curve continues to be a good fit of the historical data.

Recommendation: Continue to use the currently approved 9-L2.5 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: In the 2009 depreciation study the estimated net salvage was 0 percent, which was approved by the Commission. Twenty-nine years of data were available for the net salvage analysis, ranging from 1986 to 2014. The overall cost of removal was 0 percent and the overall gross salvage is 12 percent. The overall net salvage was 12 percent. However, most of the gross salvage for this account was recorded in the 1990s. More recent activity has experienced lower levels of gross salvage. Retirements in the 2000-2005 frame experienced no gross salvage, but the retirements recorded in more recent years (2009 and 2012) experienced an average gross salvage of 12 percent. The average gross salvage since 2000 has been 2 percent.

Recommendation: More recent experience provides some indication of gross salvage. The recommendation is to increase the positive net salvage estimate to 5 percent, which is more positive than the average since 2000 but less positive when compared to the more recent years.

Account 392.9 (FERC): Transportation Equipment – Trailers

This account includes the cost of trailers used in utility operations.

GENERAL INFORMATION:

Trailers are included in this account.

SERVICE LIFE ANALYSIS:

Discussion: The recommendation in the 2009 depreciation study was the 20-L1 survivor curve, which was approved by the Commission. Bands analyzed using the retirement rate method for this account include the overall experience band with activity since 1941 and the most recent 20, 30 and 40 year experience bands. The most recent 30 and 40 year placement bands were also analyzed. The currently approved 20-L1 survivor curve continues to be a good fit of the historical data.

Recommendation: Continue to use the currently approved 20-L1 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: In the 2009 depreciation study the estimated net salvage was 30 percent, which was approved by the Commission. Twenty-nine years of data were available for the net salvage analysis, ranging from 1986 to 2014. The overall cost of removal was 0 percent and the overall gross salvage is 32 percent. The overall net salvage was 32 percent. However, the overall average is influenced by large gross salvage amounts recorded in 2004 and 2006. More recent data indicates a less positive net salvage estimate. The average net salvage since 2007 is 10 percent and the most recent five year average is 12 percent.

Recommendation: More recent data supports a lower level of positive net salvage. The recommendation is to use positive 15 percent net salvage, which is somewhat higher than the data since 2007 and is consistent with the estimates of most of the other subaccounts in Account 392.

Account 396.1 (FERC): Power Operated Equipment

This account includes the cost of power operated equipment used in utility operations.

GENERAL INFORMATION:

This account includes power operated equipment such as backhoes, bulldozers, front-end loaders and cranes.

SERVICE LIFE ANALYSIS:

Discussion: The recommendation in the 2009 depreciation study was the 10-L0.5 survivor curve, which was approved by the Commission. Bands analyzed using the retirement rate method for this account include the overall experience band with activity since 1961 and the most recent 20, 30 and 40 year experience bands. The most recent 30 and 40 year placement bands were also analyzed. The currently approved 11-L1.5 survivor curve continues to be a good fit of the historical data.

Recommendation: The recommendation is the 11-L1.5 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: In the 2009 depreciation study the estimated net salvage was 20 percent, which was approved by the Commission. Twenty-nine years of data were available for the net salvage analysis, ranging from 1986 to 2014. The overall cost of removal was 0 percent and the overall gross salvage is 23 percent. The overall net salvage was 23 percent. More recent data indicates a less positive net salvage estimate. The most recent five year average is positive 15 percent.

Recommendation: More recent data supports a lower level of positive net salvage. The recommendation is to use positive 15 percent net salvage, which is consistent with the most recent five year average and is consistent with the estimates of most of the subaccounts in Account 392.

Account 397.8 (FERC): Communication Equipment – Fiber Optics

This account includes the cost of fiber optic related electronic equipment used in utility operation.

GENERAL INFORMATION:

This account includes fiber optic equipment and cables.

SERVICE LIFE ANALYSIS:

Discussion: The recommendation in the 2009 depreciation study was the 10-L0 survivor curve, which was approved by the Commission. A statistical life analysis was performed on the assets in this account using recorded additions and aged retirements. Bands analyzed using the retirement rate method for this account include the overall experience band with activity since 1986 and the most recent 20 and 30 year experience bands.

While the historical data does not provide definitive results, the data indicates that this account should have a longer service life than the currently approved 10-L0. An increase in service life is appropriate. A change in curve type is also appropriate, as the approved L0 has a long tail and maximum life.

Recommendation: Increase the average service life to 20 years and change the curve type to the S2. The 20-S2 survivor curve is recommended.

NET SALVAGE ANALYSIS:

Discussion: In the 2009 depreciation study the estimated net salvage was 0 percent, which was approved by the Commission. Twenty-nine years of data were available for the net salvage analysis, ranging from 1986 to 2014. The historical data does not provide a definitive indication of net salvage for this account and does not support a change from the approved estimate.

Recommendation: The recommendation is to continue to use the current approved 0 percent net salvage estimate for this account.

EXHIBIT FPL-102

List of Cases in Which Ned W. Allis Submitted Testimony

**LIST OF DEPRECIATION ASSIGNMENTS AND DEPRECIATION TESTIMONY
NED W. ALLIS**

No.	Year	Jurisdiction	Docket	Client/Utility	Subject
1	2013	NV	13-06004	Sierra Pacific Power Company	Depreciation
2	2013	NY	13-E-0030, 13-G-0031 & 13-S-0032	Consolidated Edison Company of New York	Depreciation
3	2013	DC	Case No. 1103	Pepco	Depreciation
4	2014	NY	14-G-0494	Orange and Rockland - Gas	Depreciation
5	2014	NY	14-E-0493	Orange and Rockland - Electric	Depreciation
6	2014	NY	15-E-0050	Consolidated Edison of New York - Electric	Depreciation
7	2015	FERC	ER15-2294-000	Pacific Gas & Electric Company TO17	Depreciation
8	2015	NY	16-E-0060	Consolidated Edison Company of New York - Electric	Depreciation
9	2015	NY	16-G-0061	Consolidated Edison Company of New York - Gas	Depreciation
10	2016	FL	160021-EI	Florida Power & Light Company	Depreciation
11	2016	NV	16-06008	Sierra Pacific Power Company - Electric	Depreciation
12	2016	NV	16-06009	Sierra Pacific Power Company - Gas	Depreciation
13	2016	NJ	ER 16050428	Rockland Electric Company	Depreciation
14	2016	FERC	ER16-2320-000	Pacific Gas & Electric Company TO18	Depreciation
15	2016	DC	Case No. 1139	Pepco	Depreciation
16	2017	NV	17-06004	Nevada Power Company	Depreciation
17	2017	FERC	ER17-2154-000	Pacific Gas & Electric Company TO19	Depreciation
18	2017	CT	17-10-46	Connecticut Light & Power	Depreciation
19	2017	CA	A.17-11-009	Pacific Gas & Electric – Gas Transmission and Storage	Depreciation
20	2017	RI	4770	Narragansett Electric Company	Depreciation
21	2017	DC	Case No. 1150	Pepco	Depreciation