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October 16, 2000

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 RECORDS AND REPORTING

VIA HAND DELIVERY

Blanca S. Bayó, Director
 Division of Records and Reporting
 Florida Public Service Commission
 Betty Easley Conference Center
 Room 110
 2540 Shumard Oak Boulevard
 Tallahassee, Florida 32399-0850

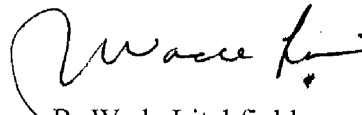
Re: Florida Power & Light Company's Request for Confidential
 Classification Of Material Provided pursuant to Audit No. 99-279-4-1
 Docket No: 001237-EI

Dear Ms. Bayó:

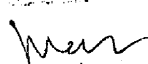
I enclose and hand you herewith 2 copies of the redacted revised page 4 (Audit Disclosure No. 2) of the Staff's Audit Disclosure in connection with the above-referenced matter. Also enclosed in a separate envelope for confidential treatment is the high-lighted version of revised page 4. These pages should replace their counterparts included in Florida Power & Light Company's ("FPL") August 25, 2000 filing. The confidential high-lighted version of the original page 4 should be returned to FPL or destroyed. Staff's changes to page 4 do not alter the scope of FPL's request for confidential classification. Therefore, Exhibit C to FPL's request remains unchanged.

If you or your Staff have any questions please call me at the number listed above. Thank you for your consideration in this matter

Sincerely,


 R. Wade Litchfield

RWL/jsb
 Enclosure

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