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June 13, 2006

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VIA HAND DELIVERY

Ms. Blanca S. Bayò, Director
Division of Records and Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard, Room 110
Tallahassee, FL 32399-0850

Re: Docket 0600038-EI, Florida Power & Light Company's Request for Confidential Classification concerning audit 05-292-4-1, FPL 2004/2005 Storm Cost Supplemental Audit, Documents 02260-06, 02261-06, 02262-06, and 02989-06

Dear Ms. Bayò:

I'm writing in response to the letter from Mr. Freeman dated May 30, 2006, which references FPL's April 3 and May 12, 2006 filings concerning the utility's request for confidential classification of staff audit materials obtained during the recent 2004/2005 Storm Cost Supplemental Audit. With the exception of Item 2, discussed below, FPL agrees with the justification table provided by Staff regarding the confidentiality of this data.

Item 2: WP 43-2 -- Please revise the justification table as follows in regard to work paper number 43-2:

43-2	Rita Cash Voucher	1	Lines 3- 5	Sensitive Contractual and Competitive Business Information
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A highlighted copy of the confidential working paper is included in the attached folder marked "**Confidential.**" Also attached to this letter are two copies of working paper 43-2 on which all information for which FPL seeks confidential treatment has been redacted.

CMP _____ Thank you for your assistance in this matter. If you have any questions or concerns, please do
COM _____ not hesitate to contact me.

CTR _____

ECR _____

GCL 1

OPC _____

RCA 1

SCR _____ NFS:jp
SGA _____ enclosures

SEC 1

OTH 1 copy
records an FPL Group company

Sincerely,

Natalie F. Smith

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