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STATE OF FLORIDA



CAPITAL CIRCLE OFFICE CENTER
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Public Service Commission

March 27 2008

RECEIVED-FPSC
08 MAR 28 AM 9:32
COMMISSION
CLERK

Mr. Wade Litchfield
Florida Power & Light Company
700 Universe Boulevard
Juno Beach, FL 33408-0420

Re: Docket No: 080009-EI; Company Name: Florida Power & Light Company;
Audit Purpose: Nuclear Cost Recovery Clause; Company Code: EI802;
Audit Control No: 08-087-4-1

Dear Mr. Litchfield:

The Florida Public Service Commission will audit the nuclear cost recovery clause filing for costs for Turkey Point Nuclear Units 6 and 7 through 12/31/2007, in accordance with Commission audit procedures. Access will be requested to documents and records of the utility and, if necessary, supporting records for affiliate company transactions that affect regulated operations. Staff auditors may also request to review the utility's external audit working papers for the most recent independent audit. Ms. Kathy Welch, the Miami district office supervisor, will coordinate this audit. Ms. Welch can be reached at (305) 470-5600. Questions regarding the audit or audit staff should be directed to the district supervisor or myself. My phone number is (850) 413-6487.

The Audit Access to Records rule for each industry states:

In those instances where the utility disagrees with the auditor's assessment of a reasonable response time to the audit request, the utility shall first attempt to discuss the disagreement with the auditor and reach an acceptable revised date. If agreement cannot be reached, the utility shall discuss the issue with successive levels of supervisors at the Commission until an agreement is reached.

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FPSC-COMMISSION CLERK

Mr. Wade Litchfield
Florida Power & Light Company
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A formal report is expected to be issued for internal Commission use on July 15, 2008. A copy of the final report will be mailed to the company liaison listed in the Commission Mailing Directory.

Sincerely,



Denise N. Vandiver, Chief
Bureau of Auditing

DNV/sbj

cc: Division of Regulatory Compliance & Consumer Assistance
(All District Offices, File Folder).
Division of the Commission Clerk
General Counsel
Office of the Public Counsel

John T. Butler / Bryan Anderson
Florida Power & Light Company
700 Universe Boulevard
Juno Beach, FL 33408-0420

Natalie Smith
Florida Power & Light Company
215 S. Monroe St., Suite 810
Tallahassee, FL 32301-1859