State of Florida



Hublic Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD TALLAHASSEE, FLORIDA 32399-0850

-M-E-M-O-R-A-N-D-U-M-

DATE:

May 7, 2008

TO:

Marguerite H. McLean, Commission Deputy Clerk II, Office of Commission Clerk

FROM:

Denise N. Vandiver, Chief/of Auditing, Division of Regulatory Compliance &

Consumer Assistance

RE:

Docket No: 080001-EI; Company Name: Florida Power and Light Company;

Audit Purpose: Fuel Price Hedging Costs; Audit Control No: 07-353-4-1:

Binders 3 and 4 of 4 of the audit work papers are forwarded, pursuant to Rule 25-22.006, Florida Administrative Code. The audit report and Binders 1 and 2 have been filed as unclassified in RCA files.

The audit exit conference was held May 5, 2008.

An attached index lists all confidential material.

Attachments: Confidential Document Index

Binders 3 and 4

03776-08

Cc:

Office of General Counsel

Robert Freeman

for September 2007