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COMMISSION  
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March 1, 2011

Ms. Ann Cole, Commission Clerk  
Office of Commission Clerk  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399-0850

**Re: Docket No. 060038-EI  
Annual True-Up of 2005 Storm Restoration Costs as of December 31, 2010**

Dear Ms. Cole:

In accordance with Storm Securitization Order No. PSC-06-0464-FOF-EI in the above referenced Docket, Florida Power & Light Company submits the attached schedule.

If you have any questions regarding this filing, please do not hesitate to contact me at (305) 552-2358. Thank you for your assistance.

Sincerely,

Hipolito Antonio Cuba

Director, Property Accounting

Attachment

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an FPL Group company

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**Florida Power & Light Company  
2005 Storm Restoration Costs  
Annual True-Up Report  
as of December 31, 2010 <sup>(1)</sup>**

Adjusted 2005 Storm Damage Costs (Excluding Carrying Costs) To Be Charged Against Storm Reserve Per Commission Order No. PSC-06-0464-FOF-EI <sup>(2)</sup>		\$ 690,953,704
Changes in Estimated Storm Costs <sup>(3)</sup>	\$	(34,196)
Subtotal	\$	(34,196)
2005 Jurisdictional Factor		99.921%
Total Estimated Jurisdictional Adjustment <sup>(4)</sup>	\$	(34,169)
FPL's Estimated Adjusted 2005 Storm Damage Costs Charged Against Storm Reserve		\$ 690,919,535

**NOTES:**

<sup>(1)</sup> As required per FPSC Order No. PSC-06-0464-FOF-EI, Docket No. 060038-EI, page 22, item 42; FPL is providing the information listed in this report for its 2005 storm restoration costs for the year ended December 31st, 2010

<sup>(2)</sup> As reported on prior year filing, dated March 1, 2010.

<sup>(3)</sup> Increase in Estimated Storm Costs due to minor estimate corrections.

<sup>(4)</sup> As per Commission Order, any differences between the estimated and actual balance of unrecovered 2005 storm-recovery costs will be reflected in the amount of replenishment of the Reserve.

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