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-E1, 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:

<table>
<thead>
<tr>
<th>WP 43-2</th>
<th>Rita Cash Voucher</th>
<th>1 Lines 3-5</th>
<th>Sensitive Contractual and Competitive Business Information</th>
</tr>
</thead>
</table>

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.

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

Sincerely,

Natalie F. Smith

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