## COMMISSIONERS: MATTHEW M. CARTER II, CHAIRMAN LISA POLAK EDGAR KATRINA J. MCMURRIAN NANCY ARGENZIANO NATHAN A. SKOP

## STATE OF FLORIDA

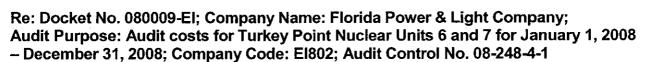


DIVISION OF REGULATORY COMPLIANCE BETH W. SALAK DIRECTOR (850) 413-6600

## Hublic Service Commission

September 4, 2008

Mr. Wade Litchfield Florida Power & Light Company 215 S. Monroe St., Suite 810 Tallahassee, FL 32301-1859



Dear Mr. Litchfield:

The Florida Public Service Commission will conduct an audit of FPL's costs for Turkey Point Nuclear Units 6 and 7 for January 1, 2008 - December 31, 2008, 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.

Mr. Wade Litchfield Page 2 September 4, 2008

A formal report is expected to be issued for internal Commission use on May 31, 2009. 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** 

cc: Division of Regulatory Compliance (File Folder)
Office 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