State of Florida



Public 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:

October 13, 2008

TO:

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

FROM:

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

RE:

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

Audit Purpose: Hedging Transactions for Fuel Purchases January - July 2008;

Company Code: EI802; Audit Control No: 08-221-4-2;

Pages 4-9 of the audit report and binder 2 of 2 of the audit work papers is forwarded, pursuant to Rule 25-22.006, Florida Administrative Code. The remaining audit report and Volume 1 has been filed unclassified in RCP files.

The audit exit conference was held September 30, 2008.

An attached index lists all confidential material.

DNV/tbm

Attachments: Confidential Document Index

Binder 2

Pages 4-9 of the audit report

09711-08

CC:

Office of General Counsel

Robert Freeman

DOCUMENT NUMBER-DATE

09710 OCT 138

FPSC-COMMISSION CLERK

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