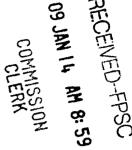
STATE OF FLORIDA

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



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



Hublic Service Commission

January 12, 2009

Mr. John T. Butler Florida Power & Light Company 700 Universe Boulevard Juno Beach, FL 33408-0420

Re: Docket No: 090007-EI; Company Name: Florida Power & Light Company; Audit Purpose: 2008 Environmental Cost Recovery Clause; Audit Control No: 09-012-4-1;

Dear Mr. Butler:

The Florida Public Service Commission will conduct an audit of the 2008 Environmental Cost Recovery Clause filings, 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. Ouestions 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 instance 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. John T. Butler Page 2 January 12, 2009

A formal report is expected to be issued for internal Commission use on June 12, 2009. A copy of the final report will be mailed to the company liaison listed on the Commission Mailing Directory.

Sincerely,

Denise Vandiver, Chief

Cenis Mandun

Bureau of Auditing

DNV:tbm

Division of Regulatory Compliance (File Folder) cc:

Office of Commission Clerk

General Counsel

Office of the Public Counsel