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April 15, 2009

Ms. Ann Cole, Director  
Division of the Commission Clerk and Administrative Services  
Florida Public Service Commission  
2540 Shumard Oak Blvd.  
Tallahassee, FL 32399-0850

Dear Ms. Cole:

Per Order No PSC-09-0024-FOF-EI, issued on January 7, 2009 in Docket No. 090001-EI, FPL was required to refund \$6,163,000 plus interest in the form of a one time credit on retail customers' bills, beginning with the first day of the first billing cycle 30 days after the final order was issued.

FPL implemented the one time refund as a cents per kWh credit to its retail customers in March 2009 (cycle day 1 through cycle day 21). The calculation of the refund factor is included as Attachment I.

The refund factor was calculated based on projected sales for the month of March 2009. Actual sales in March were significantly lower than projected, producing a refund of \$5,963,904, including interest, a difference of \$733,576 from the target refund amount.

FPL will file a final notice with the Commission after the last day of the April 2009 billing cycle, which will identify any changes to the refund amount of \$5,963,904 that result from any adjustments that FPL makes to March 2009 billings. However, anticipating that some difference will remain, FPL proposes to refund to customers the difference between the targeted refund amount and the final, actual refund amount by including that difference in the 2009 Estimated/Actual True-Up filing in August 2009.

Please feel free to contact me should you have any questions.

Sincerely,

*/s/John T. Butler*  
John T. Butler

**CALCULATION OF ONE-TIME REFUND FACTORS FOR REPLACEMENT COSTS  
 RESULTING FROM OUTAGE EXTENSION AT TURKEY POINT UNIT 3**

Replacement cost	\$6,163,337	
Jurisdictional separation factor	99.93987%	
Total amount to be refunded	\$6,159,631	
Jurisdictional Loss Factor	1.00056	
Jurisdictional amount adjusted for losses	\$6,163,080	
Revenue Tax Factor	1.00072	
Jurisdictional amount adjusted for taxes		\$6,167,518
Jurisdictional mWh sales for March 2009		7,660,040
<b>Refund factor per kWh for refund amount</b>		<b>\$0.00080515</b>

Interest through 2/28/09	\$529,284	
Total amount to be refunded	\$529,284	
Jurisdictional Loss Factor	1.00056	
Jurisdictional amount adjusted for losses	\$529,580	
Revenue Tax Factor	1.00072	
Jurisdictional amount adjusted for taxes		\$529,962
Jurisdictional mWh sales for March 2009		7,660,040
<b>Refund factor per kWh for interest amount</b>		<b>\$0.00006919</b>

Notes:

- Projected kWh sales for March 2009 from sales forecast used in the calculation of approved 2009 fuel factors.
- Jurisdictional separation factor, jurisdictional loss factor and revenue tax factor from 2009 projection filing.