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January 10, 2018

-VIA ELECTRONIC DELIVERY -

Ms. Carlotta Stauffer
Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Re: *Docket No. 20160251*
Audit Control No.: 2017-297-1-1

Dear Ms. Stauffer:

This letter serves to acknowledge receipt of the final Audit Report dated January 5, 2018, conducted in connection with the above referenced matter. FPL agrees with the audit report, and the required adjustments have either been made in FPL's books and records or will be made during the month of January 2018. FPL will file its revised final cost report with its February 2018 direct testimony which will address the adjustments.

If you should have any questions, please do not hesitate to contact me at your convenience.

Sincerely,

s/ Kenneth M. Rubin
Kenneth M. Rubin

Enclosure

Copy to: Lynn Deamer, Chief of Auditing
All parties of record in the docket