



Scott A. Goorland
Senior Attorney
Florida Power & Light Company
700 Universe Boulevard
Juno Beach, FL 33408-0420
(561) 304-5633
(561) 691-7135 (Facsimile)
scott.goorland@fpl.com

April 12, 2019

Mr. Adam Teitzman, Commission Clerk
Office of Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Re: **Docket No. 20060038-EI**
Notice of Potential Servicer Default

Dear Mr. Teitzman:

Enclosed for filing in the above docket is Florida Power & Light Company's ("FPL" or the "Servicer") Officer's Certificate advising the Trustee of a potential Servicer Default that FPL recently discovered and has corrected. As described in the Officer's Certificate, an oversight occurred in the deliverance of the Annual Report by Independent Public Accountants required by Section 3.04 of the Servicing Agreement. Pursuant to the Servicing Agreement, Section 3.04, Annual Report by Independent Public Accountants:

- (a) *With respect to each Series of Storm-Recovery Bonds, the Servicer shall cause a firm of independent certified public accountants (which may provide other services to the Servicer or the Seller) to prepare, and the Servicer shall deliver to the Issuer, the Commission, the applicable Trustee and the Rating Agencies, a report addressed to the Servicer (the "Annual Accountant's Report"), which may be included as part of the Servicer's customary auditing activities, for the information and use of the Issuer, the applicable Trustee and the Rating Agencies, on or before March 31 of each year, beginning March 31, 2008 to and including the March 31 succeeding the Retirement Date, to the effect that such firm has performed an attestation of certain assertions made by management of the Servicer in connection with the Servicer's compliance with its obligations under this Agreement during the preceding 12 months ended December 31 (or, in the case of the first Annual Accountant's Report to be delivered on or before March 31 2008, the period of time from the date of this Agreement until December 31, 2007), identifying the results of such procedures and including any material exceptions noted. In the event such accounting firm requires the Trustee to agree or consent to the procedures performed by such firm, the Issuer shall direct the Trustee in writing to so agree; it being understood and agreed that the Trustee will deliver such letter of agreement or consent in conclusive reliance upon the direction of the Issuer, and the Trustee will not make any independent inquiry or investigation as to, and shall have no obligation or liability in respect of, the sufficiency, validity or correctness of such procedures.*

On March 29, 2019, FPL delivered the Annual Report by Independent Public Accountants for 2018 to the Issuer, the Commission, and the Trustee. However, due to an oversight, FPL did not deliver the document to the ratings agencies on that date. FPL did provide the Annual Report by Independent Public Accountants for 2018 to the ratings agencies on April 10, 2019.

Page 2

If you have any questions regarding this filing, please do not hesitate to contact me at (561) 304-5633.
Thank you for your assistance.

Respectfully submitted,

/s/ Scott A. Goorland

Scott A. Goorland

Attachment

Cc: FPL Recovery Funding LLC
The Bank of New York
Rating Agencies

OFFICER'S CERTIFICATE

The undersigned hereby certifies that he is the duly elected and acting Vice President, Accounting and Controller of FLORIDA POWER & LIGHT COMPANY, as servicer (the "Servicer") under the Storm-Recovery Property Servicing Agreement, dated as of May 22, 2007 (the "Servicing Agreement"), between the Servicer and FPL RECOVERY FUNDING LLC (the "Issuer"), and further certifies on behalf of the Servicer that:

Pursuant to the Servicing Agreement, Section 3.04, Annual Report by Independent Public Accountants:


- (a) *With respect to each Series of Storm-Recovery Bonds, the Servicer shall cause a firm of independent certified public accountants (which may provide other services to the Servicer or the Seller) to prepare, and the Servicer shall deliver to the Issuer, the Commission, the applicable Trustee and the Rating Agencies, a report addressed to the Servicer (the "Annual Accountant's Report"), which may be included as part of the Servicer's customary auditing activities, for the information and use of the Issuer, the applicable Trustee and the Rating Agencies, on or before March 31 of each year, beginning March 31, 2008 to and including the March 31 succeeding the Retirement Date, to the effect that such firm has performed an attestation of certain assertions made by management of the Servicer in connection with the Servicer's compliance with its obligations under this Agreement during the preceding 12 months ended December 31 (or, in the case of the first Annual Accountant's Report to be delivered on or before March 31 2008, the period of time from the date of this Agreement until December 31, 2007), identifying the results of such procedures and including any material exceptions noted. In the event such accounting firm requires the Trustee to agree or consent to the procedures performed by such firm, the Issuer shall direct the Trustee in writing to so agree; it being understood and agreed that the Trustee will deliver such letter of agreement or consent in conclusive reliance upon the direction of the Issuer, and the Trustee will not make any independent inquiry or investigation as to, and shall have no obligation or liability in respect of, the sufficiency, validity or correctness of such procedures.*

On March 29, 2019, FPL delivered the Annual Report by Independent Public Accountants for 2018 to the Issuer, the Commission, and the Trustee. However, due to an oversight, FPL did not deliver the document to the ratings agencies on that date. FPL did provide the Annual Report by Independent Public Accountants for 2018 to the ratings agencies on April 10, 2019.

The undersigned further certifies on behalf of the Servicer that:

1. The Servicer has knowledge of a potential Servicer Default in the performance of its duties pursuant to Section 7.01(a) of the Servicing Agreement.
2. The Servicer is aware of a potential Servicer Default pursuant to Section 7.01(b) of the Servicing Agreement.
3. The Servicer remedied this issue as soon as it was discovered.
4. The Servicer is in compliance with all of its other duties in the Servicing Agreement. Capitalized terms used but not otherwise defined herein shall have the meanings set forth in the Servicing Agreement.

IN WITNESS WHEREOF, the undersigned has executed this certificate this 12th day of April 2019.

By: 

Keith Ferguson
Vice President, Accounting
And Controller