



February 22, 2005

Ms. Iliana Piedra  
Audit Manager  
Florida Public Service Commission  
3625 N.W. 82<sup>nd</sup> Ave.  
Suite 400  
Miami, FL 33166

Dear Ms. Piedra:

We have reviewed the Auditor's Report, dated February 8, 2005, for the Commission Staff's audit of the Storm Cost Recovery Costs charged to Account 186.18 for Docket No. 041291-EI. Florida Power & Light Company has prepared a response to this report. It is enclosed.

If there are any questions regarding this transmittal, please contact me at 305-552-4159.

Sincerely,

A handwritten signature in black ink, appearing to read 'John A. Hepokoski', written in a cursive style.

John A. Hepokoski