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STATE OF FLORIDA



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Public Service Commission

December 5, 2008

Mr. J. R. Kelly, Public Counsel
Office of Public Counsel
111 West Madison St., Rm. 812
Tallahassee, Florida 32399-1400

Re: Docket No. 080677-EI - Application for increase in rates by Florida Power & Light Company

Dear Mr. Kelly:

I am responding to your letter to Chairman Carter, dated December 2, 2008, concerning Florida Power & Light Company's (FPL) test year notification letter. In your letter, you oppose FPL's use of a projected 2010 calendar year as the test year for its rate case to be filed in March of 2009, and request that FPL be directed to file based on calendar year 2009.

As you know, Rule 25-6.140, Florida Administrative Code, requires an investor owned electric utility that intends to file a petition for a general rate increase to notify the Commission in writing of its selected test year and filing date. This rule also requires a statement explaining why a projected test year is more representative than a historical period.

When the company files its minimum filing requirements and testimony supporting its test year selection, that filing must include historical data for the year 2008 and projected data for 2009 and 2010. At this stage in the proceeding, we have insufficient information to determine whether 2010 is or is not the appropriate test year. FPL will have the burden to prove that it is.

As you are aware, the utility's test year notification letter, as well as the Chairman's subsequent acknowledgement letter, in no way abrogates or diminishes the Office of Public Counsel's right to litigate the test year used by FPL during the course of the proceeding.

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If you have further questions, please do not hesitate to contact me at 413-6096.

Sincerely,



Mary Anne Helton
Deputy General Counsel

cc: Chairman Matthew M. Carter II
Commissioner Lisa P. Edgar
Commissioner Katrina J. McMurrian
Commissioner Nancy Argenziano
Commissioner Nathan A. Skop
Dr. Mary Bane, Executive Director
Tim Devlin, Director of Economic Regulation
Ann Cole, Director of Commission Clerk and Administrative Services
Armando J. Olivera, President & CEO, Florida Power & Light Company