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May 20, 2015

**-VIA ELECTRONIC FILING-**

Carlotta Stauffer, Director  
Division of Commission Clerk  
Florida Public Service Commission  
2540 Shumard Oak Blvd.  
Tallahassee, FL 32399-0850

**Re: Docket No. 140226-EI**

Dear Ms. Stauffer:

The Order Establishing Procedure issued in this docket, Order No. PSC-15-0149-PCO-EI, allows all parties to submit surrebuttal testimony and exhibits by May 20, 2015. This letter is to inform you that Florida Power & Light Company ("FPL") is not filing surrebuttal testimony or exhibits on this date in response to the direct testimony filed by the Florida Industrial Power Users Group ("FIPUG") and by Wal-Mart Stores East, LP and Sam's East, Inc. ("Wal-Mart"), dated September 5, 2014. FPL believes that its rebuttal testimony filed in Docket No. 140002-EG and copied into this docket adequately responds to the issues raised in that September 5<sup>th</sup> direct testimony of FIPUG and Wal-Mart. FPL reserves the right to object and to request the opportunity to respond to any issues raised by any party that are outside the proper scope of surrebuttal or otherwise objectionable or improper.

Sincerely,

s/ Jessica A. Cano

Jessica A. Cano  
Fla. Bar No. 0037372

cc: Lee Eng Tan, Office of General Counsel  
Counsel for Parties of Record

Florida Power & Light Company

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