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Commissioners: Braulio L. Baez, Chairman J. Terry Deason Rudolph "Rudy" Bradley Lisa Polak Edgar

STATE OF FLORIDA



DIVISION OF REGULATORY COMPLIANCE AND CONSUMER ASSISTANCE DANIEL M. HOPPE, DIRECTOR (850) 413-6480

20 AM 10: 5

Huhlic Service Commission

October 19, 2005

Mr. Bill Walker, Vice President Florida Power & Light Company 215 S. Monroe St., Suite 810 Tallahassee, FL 32301-1859

Re: Docket No: 041291-EI Company Name: Florida Power & Light Company Audit Request: Audit of 2004/2005 Storm Damage Costs Audit Control No. 05-292-4-1

Dear Mr. Walker:

The Florida Public Service Commission will conduct a staff assisted audit for the 2004/2005 Storm Damage Cost Recovery, in accordance with Commission audit procedures. Access will be requested to documents and records of the utility and, if necessary, supporting records for affiliate company transactions that affect regulated operations. Staff auditors may also request to review the utility's external audit working papers for the most recent independent audit. Ms. Welch, the Miami district office supervisor, will coordinate this audit. Ms. Welch at (305) 470-5600. Questions regarding the audit or audit staff should be directed to the district supervisor or myself. My phone number is (850) 413-6487.

CMP _____ The Audit Access to Records rule for each industry states:

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 In those instances where the utility disagrees with the auditor's assessment of a reasonable response time to the audit request, the utility shall first attempt to discuss the disagreement with the auditor and reach an acceptable revised date. If agreement cannot be reached, the utility shall discuss the issue with successive levels of supervisors at the Commission until an agreement is reached.

RCA ____ SCR ____ SGA ____ SEC _/ OTH OCUMENT NUMBER-DATE

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Internet E-mail: contact@psc.state.fl.us

Mr. Bill Walker Page 2 October 19, 2005

A formal report is expected to be issued for internal Commission use on January 16, 2006. A copy of the final report will be mailed to the company liaison listed in the Commission Mailing Directory.

Sincerely,

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Denise N. Vandiver, Chief Bureau of Auditing

DNV/sbj

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 cc: Division of Regulatory Compliance & Consumer Assistance (Miami District Office Supervisor, File Folder).
 Division of Commission Clerk & Administrative Services General Counsel
 Office of the Public Counsel

> Mr. Bill Feaster, Manager Florida Power & Light Company 215 S. Monroe St., Suite 810 Tallahassee, FL 32301-1859