



December 2, 2016

Ms. Carlotta S. Stauffer, Commission Clerk
Office of Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Re: Request for Commission Review per Rule 25-14.011 of Proposed Private Letter Ruling to be Submitted to the Internal Revenue Service

Dear Ms. Stauffer:

Rule 25-14.011 (4) (a), F.A.C., requires a utility to provide this Commission a copy of any proposed private ruling request ("PLR") concerning a normalization issue that the utility intends to file with the Internal Revenue Service ("IRS"), in order for the Commission to determine the proposed PLR's "completeness and adequacy in accordance with Internal Revenue Service rules."

Florida Power & Light Company ("FPL") intends to file a normalization-related PLR with the IRS. FPL considers the proposed PLR to be proprietary, confidential business information. In order to comply with Rule 25-14.011 (4) (a) without the necessity of burdening the Commission with a request for confidential classification, I am writing to notify the Commission that the proposed PLR is available for inspection by the Commission Staff in FPL's office located at 215 South Monroe Street, Suite 810, Tallahassee, FL, 32301. FPL would like to file the PLR with the IRS as soon as possible and so would appreciate the Commission Staff completing its review no later than February 28, 2017.

If you have any questions regarding this filing, please do not hesitate to contact me at (305) 552-4629. Thank you for your assistance.

Sincerely,

A handwritten signature in blue ink that reads "Elizabeth Fuentes".

Elizabeth Fuentes
Sr. Director of Regulatory Accounting