## MEMORANDUM

January 26, 1998



TO:

DIVISION OF RECORDS AND REPORTING

FROM: DIVISION OF AUDITING AND FINANCIAL ANALYSIS (VANDIVER)

RE:

UNDOCKETED - FLORIDA POWER & LIGHT COMPANY

AUDIT REPORT - INVESTIGATION AUDIT CONTROL NO. 97-223-4-1

The above-referenced audit report is confidential. Audit exceptions document deviations from the Uniform System of Accounts, Commission rule or order, Staff Accounting Bulletin and generally accepted accounting principles. Audit disclosures show information that may influence the decision process.

The audit working papers (Volumes I, II, and III) are available for review on request. There are confidential working papers (Volumes IV - IX) associated with this audit.

Please forward a complete copy of the confidential audit report to:

Florida Power & Light Company Bill Walker 215 South Monroe Street, Suite 810 Tallahassee, FL 32301-1859

## DNV/sp

w/o Attachment

cc: Chairman Johnson

Commissioner Clark

Commissioner Deason

Commissioner Garcia

Commissioner Jacobs

Mary Andrews Bane, Deputy Executive Director/Technical

Legal Services

Division of Auditing and Financial Analysis (Devlin/Causseaux/

File Folder)

Division of Electric and Gas (Futrell)

Miami District Office (Welch)

Research and Regulatory Review (Harvey)
Office of Public Counsel

DOCUMENT NUMBER-DATE

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