



February 24, 2005

Ms. Blanca S. Bayó, Director  
Division of Commission Clerk and  
Administrative Services  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399-0850

Re: **Commission Staff Audit of Storm Recovery Costs**  
**FPSC Docket No. 041291-EI**

Dear Ms. Bayó:

Attached for electronic filing on behalf of Florida Power & Light Company ("FPL") are FPL's responses to Audit Disclosure Nos. 3 and 5 of the Commission Staff Auditor's Report dated February 8, 2005.

If you or your staff have any questions regarding this transmittal, please contact me at (305) 552-3922.

Very truly yours,

A handwritten signature in black ink, appearing to read 'JEL', written over a horizontal line.

Joaquin E. Leon  
Senior Attorney

JEL:alc  
Enclosures

cc: All parties of record