



R. Wade Litchfield P.O. Box 029100, Miami, FL 33102-9100
Senior Attorney
Florida Power & Light Company
700 Universe Boulevard
Juno Beach, FL 33408-0420
(561) 691-7101
(561) 691-7135 (Facsimile)

RECEIVED
JUL -5 2005
FPSC-COMMISSION CLERK

July 5, 2005

VIA HAND DELIVERY

Ms. Blanca S. Bayó, Director
Division of the Commission Clerk and
Administrative Services
Florida Public Service Commission
Betty Easley Conference Center
2540 Shumard Oak Boulevard, Room 110
Tallahassee, FL 32399-0850

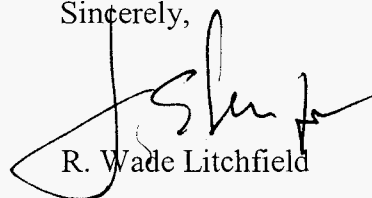
Re: In re: Petition for rate increase by Florida Power & Light Company
In re: 2005 Comprehensive Depreciation Studies by Florida Power & Light
Company
Docket No. 050045-EI / Docket No. 050188-EI

Dear Ms. Bayó:

Enclosed for filing on behalf of Florida Power & Light Company ("FPL") in the above-referenced docket are an original and fifteen (15) copies of FPL's updated depreciation study initially filed on March 17, 2005. The updated Study reflects year end December 31, 2004 plant and reserve balance, as well as known changes.

Please contact me should you or your Staff have any questions regarding this filing.

Sincerely,



R. Wade Litchfield

RWL:ec
Enclosures
cc: Service List (w/enclosures)

DOCUMENT NUMBER-DATE

06301 JUL -5 05

FPSC-COMMISSION CLERK

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished by United States Mail this 5th day of July, 2005, to the following:

Wm. Cochran Keating, IV, Esquire
Katherine E. Fleming, Esquire
Jeremy Susac, Esquire
Florida Public Service Commission
Division of Legal Services
Gerald L. Gunter Building
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

Harold A. McLean, Esquire
Charles J. Beck, Esquire
Office of Public Counsel
c/o The Florida Legislature
111 W. Madison Street, Room 812
Tallahassee, FL 32399-1400

John W. McWhirter, Esquire
c/o McWhirter Reeves, P.A.
400 North Tampa Street, Suite 2450
Tampa, Florida 33602
Attorneys for the Florida Industrial Power
Users Group

Timothy J. Perry, Esquire
McWhirter Reeves, P.A.
117 South Gadsden Street
Tallahassee, Florida 32301
Attorneys for the Florida Industrial Power
Users Group

Miami-Dade County Public Schools *
c/o Jaime Torrens
Dist. Inspections, Operations and
Emergency Mgt.
1450 N.E. 2nd Avenue
Miami, Florida 33132

D. Bruce May, Jr., Esquire *
Holland & Knight, LLP
Post Office Drawer 810
Tallahassee, Florida 32302-0810
Attorneys for Miami-Dade County Public
Schools

David Brown, Esquire
McKenna Long & Aldridge LLP
One Peachtree Center
303 Peachtree Street, N.E., Suite 5300
Atlanta, Georgia 30308
Attorneys for the Commercial Group

Michael B. Twomey, Esquire
P.O. Box 5256
Tallahassee, Florida 32314-5256
Attorney for AARP

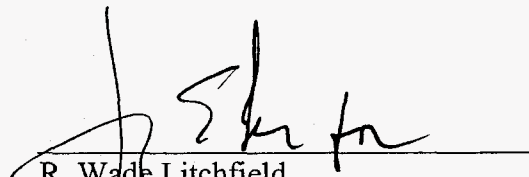
Robert Scheffel Wright, Esq.
John T. LaVia, III, Esq.
Landers & Parsons, P.A.
310 West College Avenue
Tallahassee, Florida 32301
Attorneys for Florida Retail Federation

Major Craig Paulson, Esquire
AFCESA/ULT
139 Barnes Drive
Tyndall Air Force Base, Florida 32403
Attorney for Federal Executive Agencies

Mark F. Sundback
Kenneth L. Wiseman
Gloria J. Halstead
Jennifer L. Spina
Andrews & Kurth LLP
1701 Pennsylvania Avenue, NW.,
Suite 300
Washington, D.C. 20006
Attorneys for South Florida
Hospital and Healthcare
Association

Stephen J. Baron
Lane Kollen
J. Kennedy Associates, Inc.
570 Colonial Park Drive
Suite 305
Roswell, GA 30075
Consultants for South Florida Hospital and
Healthcare Association

By:


R. Wade Litchfield
Natalie F. Smith
Attorneys for Florida Power & Light
Company
700 Universe Boulevard
Juno Beach, Florida 33408-0420