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R. Wade Litchfield  
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COMMISSION  
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January 31, 2006

VIA HAND DELIVERY

Mr. Ed Mills  
Division of Auditing and Safety  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0865

Re: Florida Power & Light Company's Emergency Plan

Dear Mr. Mills:

Consistent with Commission Rule 25-6.0185 and pursuant to Order No. PSC-03-0770-PAA-EM, Florida Power & Light Company ("FPL") has reviewed its fuel emergency plan and has concluded that no substantive changes to its plan are required at this time. FPL's plan was last filed with the Commission on January 31, 2005.

Should you have any questions, please do not hesitate to contact me at (561) 691-7101.

Sincerely,

R. Wade Litchfield

- CMP \_\_\_\_\_ RWL/ec
- COM \_\_\_\_\_ cc: Ms. Blanca S. Bayò, Director, FPSC (By Hand-Delivery) ✓
- CTR \_\_\_\_\_ Mr. James E. McRoy, FPSC (By Hand-Delivery)
- ECR \_\_\_\_\_ Ms. Donna Howard, FRCC (By Regular Mail)
- GCL \_\_\_\_\_ Bob Valdez, FPL, Regulatory Affairs Dept.
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