



John T. Butler
 Senior Attorney
 Regulatory
 Florida Power & Light Company
 700 Universe Boulevard
 Juno Beach, FL 33408-0420
 (561) 304-5639
 (561) 691-7135 (Facsimile)

ORIGINAL
REDACTED

July 18, 2007

VIA HAND DELIVERY

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

RECEIVED-FPSC
 07 JUL 18 AM 11:56
 COMMISSION
 CLERK

Re: Docket No. 070001-EI – Monthly Fuel Filings

Dear Ms. Bayó:

Enclosed herewith for filing are the original and five (5) copies of the following monthly fuel reports for FPL:

- (a) FPSC Forms 423-1, 423-1(a), and 423-1(b) for Florida Power & Light Company for the month of March 2007;
- (b) FPSC Forms 423-2, 423-2(a), and 423-2(b) for St. Johns River Power Park (SJRPP) for the month of March 2007; and
- (c) FPSC Forms 423-2, 423-2(a), and 423-2(b) for Plant Scherer for the month of February 2007.

CMP _____
 COM _____
 CTR _____
 ECR _____
 GCL _____
 OPC _____
 RCA _____
 SCR _____
 SGA _____
 SEC _____
 OTH _____

FPL's Request for Confidential Classification of the information removed from FPL FPSC Form 423 1(a) and SJRPP FPSC Forms 423-2, 423-2(a), and 423-2(b) is being filed under separate cover. Should you have any questions regarding this filing, please contact me at (561) 304-5639.

Thank you for your attention to this matter, I remain,

Sincerely,

John T. Butler

JTB/jsb
 Enclosures
 cc: Service List

Doc/423 Fuel Filing/March 2007

an FPL Group company

DOCUMENT NUMBER-DATE

06038 JUL 18 07

REDACTED

MONTHLY REPORT OF COST AND QUALITY OF FUEL OIL FOR ELECTRIC PLANTS
ORIGIN, VOLUME, DELIVERED PRICE AND AS RECEIVED QUANTITY

FPSC FORM NO. 423-1

1. REPORTING MONTH: MAR YEAR: 2007

2. REPORTING COMPANY: FLORIDA POWER & LIGHT COMPANY

3. NAME, TITLE, TELEPHONE NUMBER OF CONTACT PERSON CONCERNING DATA
SUBMITTED ON THIS FORM: KORY DUBIN, REGULATORY AFFAIRS, (305) 552-4910.

4. SIGNATURE OF OFFICIAL SUBMITTING REPORT: 

5. DATE COMPLETED: 05/16/2007

LINE NO	PLANT	SUPPLIER	SHIPPING POINT	PURCHASE TYPE	DELIVERY LOCATION	DELIVERY DATE	TYPE OIL	SULFUR (%)	BTU CONTENT (BTU / GAL)	VOLUME (BBLS)	PRICE (\$/BBL)
1	PT. EVERGLADES	CONOCO	RIVER	MTC	PORT EVERGLADES	03/07/2007	F06	0.89	152952	110530	44.7060
2	RIVIERA	CONOCO	MARRERO	MTC	RIVIERA	03/20/2007	F06	0.94	152833	113158	44.7060
3	MARTIN	SEMPRA	TAMPA - LOAD PORT	S	PALM BEACH	03/26/2007	F06	1.00	152000	129347	46.6820
4	MANATEE	SEMPRA	TAMPA - LOAD PORT	S	PORT MANATEE	03/19/2007	F06	1.00	151333	20125	42.9290
5	PT. EVERGLADES	SEMPRA	TAMPA - LOAD PORT	S	PORT EVERGLADES	03/15/2007	F06	0.98	152405	124438	45.6320
6	PT. EVERGLADES	SEMPRA	EAST COAST OF CANA	S	PORT EVERGLADES	03/29/2007	F06	0.82	152143	126799	46.0590
7	TURKEY POINT	SEMPRA	EAST COAST OF CANA	S	FISHER ISLAND	03/30/2007	F06	0.82	151881	135236	46.0590
8	TURKEY POINT UNIT 5	PORT	NA-TRUCK DELIVERY			03/22/2007	F03	N/A	N/A	25288	90.7000
9	PT. EVERGLADES	AMERIGAS	NA-TRUCK DELIVERY	STC		03/22/2007	PRO	N/A	N/A	6	99.3600
10	PT. EVERGLADES	AMERIGAS	NA-TRUCK DELIVERY	STC		03/02/2007	PRO	N/A	N/A	4	94.8600
11	TURKEY POINT	AMERIGAS	NA-TRUCK DELIVERY	STC		03/22/2007	PRO	N/A	N/A	6	95.7600
12	RIVIERA	FERRELL	NA-TRUCK DELIVERY	STC		03/02/2007	PRO	N/A	N/A	5	109.8000
13	RIVIERA	FERRELL	NA-TRUCK DELIVERY	STC		03/09/2007	PRO	N/A	N/A	4	112.6700
14	RIVIERA	FERRELL	NA-TRUCK DELIVERY	STC		03/16/2007	PRO	N/A	N/A	5	113.3400
15	RIVIERA	FERRELL	NA-TRUCK DELIVERY	STC		03/23/2007	PRO	N/A	N/A	4	113.6000
16	RIVIERA	FERRELL	NA-TRUCK DELIVERY	STC		03/30/2007	PRO	N/A	N/A	5	116.0000
17	MARTIN	INDIANTOWN	NA-TRUCK DELIVERY	STC		03/29/2007	PRO	N/A	N/A	10	65.9400
18	CAPE CANAVERAL	SUBURBANE	NA-TRUCK DELIVERY	STC		03/01/2007	PRO	N/A	N/A	7	61.8700

DOCUMENT NUMBER - DATE

06038 JUL 18 06

FPSC-COMMISSION CLERK

MONTHLY REPORT OF COST AND QUALITY OF FUEL OIL FOR ELECTRIC PLANTS
 DETAIL OF INVOICE AND TRANSPORTATION CHARGES

FPSC FORM NO. 423-1 (a)

1. REPORTING MONTH: MAR YEAR: 2007

2. REPORTING COMPANY: FLORIDA POWER LIGHT COMPANY

3. NAME, TITLE TELEPHONE NUMBER OF CONTACT PERSON CONCERNING DATA
 SUBMITTED ON THIS FORM: KORY DUBIN, REGULATORY AFFAIRS, (305) 552-4910.

4. SIGNATURE OF OFFICIAL SUBMITTING REPORT: 

5. DATE COMPLETED: 05/16/2007

EDITED COPY

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
LINE NO.	PLANT	SUPPLIER	DELIVERY LOCATION	DELIVERY DATE	TYPE OIL	VOLUME (BBLs)	INVOICE PRICE (\$/BBL)	INVOICE AMOUNT (\$)	DISCOUNT (\$)	NET AMOUNT (\$)	NET PRICE (\$/BBL)	QUALITY ADJUST. (\$/BBL)	EFFECTIVE PUR PRICE (\$/BBL)	TRANSP TO TERM (\$/BBL)	ADDITIONAL TRANS CHGS (\$/BBL)	OTHER CHGS (\$/BBL)	DELIVERED PRICE (\$/BBL)
1	PPE	CONOCO	PORT EVERGLADES	03/07/2007	F06	110530								0.0000			44.9502
2	PRV	CONOCO	RIVIERA	03/20/2007	F06	113158								0.0000			44.8980
3	PMR	SEMPRA	PALM BEACH	03/26/2007	F06	129347								0.0000			47.1199
4	PMT	SEMPRA	PORT MANATEE	03/19/2007	F06	20125								0.0000			43.1647
5	PPE	SEMPRA	PORT EVERGLADES	03/15/2007	F06	124438								0.0000			45.8762
6	PPE	SEMPRA	PORT EVERGLADES	03/29/2007	F06	126799								0.0000			46.3032
7	PTF	SEMPRA	FISHER ISLAND	03/30/2007	F06	135236								0.0000			46.8419
8	TP5	PORT		03/22/2007	F03	25288								0.0000			90.7000
9	PPE	AMERIGAS		03/22/2007	PRO	6	99.3600	596	0	596	99.3600	0.0000	99.3600	0.0000	0.0000	0.0000	99.3600
10	PPE	AMERIGAS		03/02/2007	PRO	4	94.8600	379	0	379	94.8600	0.0000	94.8600	0.0000	0.0000	0.0000	94.8600
11	PTF	AMERIGAS		03/22/2007	PRO	6	95.7600	575	0	575	95.7600	0.0000	95.7600	0.0000	0.0000	0.0000	95.7600
12	PRV	FERRELL		03/02/2007	PRO	5	109.8000	549	0	549	109.8000	0.0000	109.8000	0.0000	0.0000	0.0000	109.8000
13	PRV	FERRELL		03/09/2007	PRO	4	112.6700	451	0	451	112.6700	0.0000	112.6700	0.0000	0.0000	0.0000	112.6700
14	PRV	FERRELL		03/16/2007	PRO	5	113.3400	567	0	567	113.3400	0.0000	113.3400	0.0000	0.0000	0.0000	113.3400
15	PRV	FERRELL		03/23/2007	PRO	4	113.6000	454	0	454	113.6000	0.0000	113.6000	0.0000	0.0000	0.0000	113.6000
16	PRV	FERRELL		03/30/2007	PRO	5	116.0000	580	0	580	116.0000	0.0000	116.0000	0.0000	0.0000	0.0000	116.0000
17	PMR	INDIANTOWN		03/29/2007	PRO	10	65.9400	659	0	659	65.9400	0.0000	65.9400	0.0000	0.0000	0.0000	65.9400
18	PCC	SUBURBANE		03/01/2007	PRO	7	61.8700	433	0	433	61.8700	0.0000	61.8700	0.0000	0.0000	0.0000	61.8700

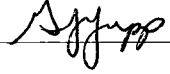
FPSC FORM NO. 423-1(b)

MONTHLY REPORT OF COST AND QUALITY OF FUEL OIL FOR ELECTRIC PLANTS
REPORT OF ADJUSTMENTS TO PREVIOUS OIL DELIVERIES

1. REPORTING MONTH: MARCH 2007

3. NAME, TITLE, & TELEPHONE NUMBER OF CONTACT PERSON CONCERNING DATA
SUBMITTED ON THIS FORM: KORY DUBIN, REGULATORY AFFAIRS,

2. REPORTING COMPANY: FLORIDA POWER & LIGHT COMPANY

4. SIGNATURE OF OFFICIAL SUBMITTING REPORT: 

5. DATE COMPLETED: 5/15/2007

LINE NO.	MONTH REPORTED	FORM PLANT NAME	SUPPLIER	ORIGINAL LINE NUMBER	OLD VOLUME (BBLs)	FORM NO.	COLUMN DESIGNATOR & TITLE	OLD VALUE	NEW VALUE	NEW DELIVERED PRICE (\$/BBL)	REASON FOR REVISION
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
1	NONE										

**MONTHLY REPORT OF COST AND QUALITY OF COAL FOR ELECTRIC PLANTS
ORIGIN, TONNAGE, DELIVERED PRICE AND AS RECEIVED QUALITY**

1. Report For Month/Yr: **March 2007**

4. Name, Title & Telephone Number of Contact
Person Concerning Data Submitted on this Form: **Korel M. Dubin (305-552-4910)**

2. Reporting Company: **Florida Power & Light**

5. Signature of Official Submitting Report:

Ken Brockway

3. Plant Name: **St. Johns River Power Park (SJRPP)**

6. Date Completed: **April 11, 2007**

Line No.	Supplier Name	Mine Location	Purchase Type	Transportation Mode	Tons	Effective Purchase Price (\$/Ton)	Total Trans Cost (\$/Ton)	FOB Plant Price (\$/Ton)	As Received Coal Quality			
									Sulfur Content (%)	Btu Content (%)	Ash Content (%)	Moisture Content (%)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
1	Coal Marketing Company	45,IM,999	LTC	OC	60,614			47.72	8.77	11,126	9.91	12.24
2	DTE Clover, LLC	08,KY,095	LTC	UR	19,232			55.36	1.23	12,668	8.71	6.87
3	ICG	08,KY,193	S	UR	6,463			54.78	2.13	12,441	11.53	6.74

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**MONTHLY REPORT OF COST AND QUALITY OF COAL FOR ELECTRIC PLANTS
DETAIL OF INVOICE PURCHASE PRICE**

1. Report For Month/Yr: **March 2007**

4. Name, Title & Telephone Number of Contact
Person Concerning Data Submitted on this Form: **Korel M. Dubin (305-552-4910)**

2. Reporting Company: **Florida Power & Light**

5. Signature of Official Submitting Report:



3. Plant Name: **St. Johns River Power Park (SJRPP)**

6. Date Completed: **April 11, 2007**

Line No.	Supplier Name	Mine Location	Purchase Type	Tons	FOB Mine Price (\$/Ton)	Short Haul & Loading Charge	Original Invoice Price (\$/Ton)	Retro-active Price Increases (\$/Ton)	Base Price (\$/Ton)	Quality Adjustments (\$/Ton)	Effective Purchase Price (\$/Ton)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1	Coal Marketing Company	45,IM,999	LTC	60,614		0.00		0.00		0.00	
2	DTE Clover, LLC	08,KY,095	LTC	19,232		0.00		0.00		0.00	
3	ICG	08,KY,193	S	6,463		0.00		0.00		0.00	

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**MONTHLY REPORT OF COST AND QUALITY OF COAL FOR ELECTRIC PLANTS
DETAIL OF TRANSPORTATION CHARGES**

1. Report For Month/Yr: **March 2007**

4. Name, Title & Telephone Number of Contact

Person Concerning Data Submitted on this Form: **Korel M. Dubin (305-552-4910)**

2. Reporting Company: **Florida Power & Light**

5. Signature of Official Submitting Report:



3. Plant Name: **St. Johns River Power Park (SJRPP)**

6. Date Completed:

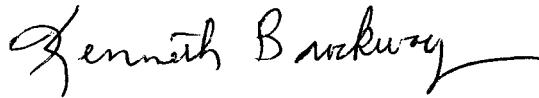
April 11, 2007

Line No.	Supplier Name	Mine Location	Shipping Point	Transportation Mode	Tons	Effective Purchase Price (\$/Ton)	Short Haul & Loading Charge (\$/Ton)	Rail Charges		Waterborne Charges					Total Transport Charges (\$/Ton)	FOB Plant Price (\$/Ton)
								Rail Rate (\$/Ton)	Other Rail Charges (\$/Ton)	River Barge Rate (\$/Ton)	Trans-loading Rate (\$/Ton)	Ocean Barge Rate (\$/Ton)	Other Water Charges (\$/Ton)	Related Charges (\$/Ton)		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
1	Coal Marketing Company	45,IM,999	EL CERREJON	OC	60,614		0.00		0.00	0.00	0.00	0.00	0.00	0.00		47.72
2	DTE Clover, LLC	08,KY,095	CLOVER DTE	UR	19,232		0.00		0.00	0.00	0.00	0.00	0.00	0.00		55.36
3	ICG	08,KY,193	ICG HAZARD	UR	6,463		0.00		0.00	0.00	0.00	0.00	0.00	0.00		54.78

EDITED COPY

**MONTHLY REPORT OF COST AND QUALITY OF COAL FOR ELECTRIC PLANTS
ORIGIN, TONNAGE, DELIVERED PRICE, AND AS RECEIVED QUALITY**

1. Reporting Month: **February** Year: **2007**
 2. Reporting Company: **FLORIDA POWER & LIGHT COMPANY**
 3. Plant Name: **R.W.SCHERER**

4. Name, Title & Telephone Number of Contact Person Concerning Data
 Submitted on this Form: **Korel M. Dubin**
 (305) 552-4910
 5. Signature of Official Submitting Report: 
 6. Date Completed: **17-Apr-07**

Line No. (a)	Supplier Name (b)	Mine Location (c)	Purchase Type (d)	Transport Mode (e)	Tons (f)	Purchase Price (\$/Ton) (g)	Effective Transport Charges (\$/Ton) (h)	Total FOB Plant Price (\$/Ton) (i)	Sulfur Content (%) (j)	Btu Content (Btu/lb) (k)	Ash Content (%) (l)	Moisture Content (%) (m)
(1)	FOUNDATION COAL WEST	19/WY/5	S	UR	8,794.77	16.064	23.13	39.194	0.26	8,558	4.20	28.99
(2)	KENNECOTT COAL SALES	19/WY/5	S	UR	47,742.79	8.356	23.20	31.556	0.25	8,811	5.38	25.66
(3)	POWDER RIVER COAL	19/WY/5	S	UR	43,248.74	9.443	23.24	32.683	0.21	8,881	4.21	26.58
(4)	FOUNDATION COAL WEST	19/WY/5	S	UR	16,625.38	8.073	23.11	31.183	0.29	8,454	4.45	29.20
(5)	COALSALES, LLC	19/WY/5	S	UR	17,570.75	8.462	23.13	31.592	0.34	8,510	4.83	29.02
(6)	COALSALES, LLC	19/WY/5	S	UR	35,271.54	7.066	23.19	30.256	0.35	8,238	5.05	30.48
(7)	FOUNDATION COAL WEST	19/WY/5	S	UR	35,660.05	10.868	23.18	34.048	0.34	8,541	4.39	28.77
(8)	BUCKSKIN MINING COMPAI	19/WY/5	S	UR	25,455.03	10.553	22.31	32.863	0.36	8,361	4.56	30.10
(9)	DTE COAL SERVICES	19/WY/5	S	UR	13,862.03	11.238	23.24	34.478	0.23	8,939	3.86	26.59
(10)	KENNECOTT COAL SALES	19/WY/5	S	UR	11,151.38	12.771	23.16	35.931	0.22	8,844	4.74	26.37

**MONTHLY REPORT OF COST AND QUALITY OF COAL FOR ELECTRIC PLANTS
DETAILED PURCHASED COAL INVOICE INFORMATION**

1. Reporting Month: **February** Year: **2007**
 2. Reporting Company: **FLORIDA POWER & LIGHT COMPANY**
 3. Plant Name: **R.W.SCHERER**

4. Name, Title & Telephone Number of Contact Person Concerning Data
 Submitted on this Form: Korel M. Dubin
 (305) 552-4910
 5. Signature of Official Submitting Report: *Kenneth Brookway*
 6. Date Completed: 17-Apr-07

Line No. (a)	Supplier Name (b)	Mine Location (c)	Purch. Type (d)	Tons (e)	FOB Mine Price (\$/Ton) (f)	Shorthaul & Loading Charges (\$/Ton) (g)	Original Invoice Price (\$/Ton) (h)	Retroactive Price Increase (\$/Ton) (i)	Base Price (\$/Ton) (j)	Quality Adjustments (\$/Ton) (k)	Effective Purchase Price (\$/Ton) (l)
(1)	FOUNDATION COAL WEST	19/WY/5	S	8,794.77	16.050	-	16.050	-	16.050	0.014	16.064
(2)	KENNECOTT COAL SALES	19/WY/5	S	47,742.79	8.346	-	8.346	-	8.346	0.010	8.356
(3)	POWDER RIVER COAL	19/WY/5	S	43,248.74	9.363	-	9.363	-	9.363	0.080	9.443
(4)	FOUNDATION COAL WEST	19/WY/5	S	16,625.38	8.025	-	8.025	-	8.025	0.048	8.073
(5)	COALSALES, LLC	19/WY/5	S	17,570.75	8.453	-	8.453	-	8.453	0.009	8.462
(6)	COALSALES, LLC	19/WY/5	S	35,271.54	7.116	-	7.116	-	7.116	(0.050)	7.066
(7)	FOUNDATION COAL WEST	19/WY/5	S	35,660.05	10.700	-	10.700	-	10.700	0.168	10.868
(8)	BUCKSKIN MINING COMPAN	19/WY/5	S	25,455.03	10.540	-	10.540	-	10.540	0.013	10.553
(9)	DTE COAL SERVICES	19/WY/5	S	13,862.03	11.075	-	11.075	-	11.075	0.163	11.238
(10)	KENNECOTT COAL SALES	19/WY/5	S	11,151.38	12.712	-	12.712	-	12.712	0.059	12.771

**MONTHLY REPORT OF COST AND QUALITY OF COAL FOR ELECTRIC PLANTS
DETAILED TRANSPORTATION INVOICE INFORMATION**

1. Reporting Month: **February** Year: **2007**
 2. Reporting Company: **FLORIDA POWER & LIGHT COMPANY**
 3. Plant Name: **R.W.SCHERER**

4. Name, Title & Telephone Number of Contact Person Concerning Data
 Submitted on this Form: Korel M. Dubin
 (305) 552-4910

5. Signature of Official Submitting Report:



6. Date Completed: 17-Apr-07

Line No. (a)	Supplier Name (b)	Mine Location (c)	Shipping Point (d)	Transport Mode (e)	Tons (f)	Effective Purchase Price (\$/Ton) (g)	Additional Shorthaul & Loading Charges (\$/Ton) (h)	Rail Charges		Waterborne Charges				Other Related Charges (\$/Ton) (o)	Total Transportation Charges (\$/Ton) (p)	FOB Plant Price (\$/Ton) (q)
								Rail Rate (\$/Ton) (i)	Other Rail Charges (\$/Ton) (j)	River Barge Rate (\$/Ton) (k)	Trans-loading Rate (\$/Ton) (l)	Ocean Barge Rate (\$/Ton) (m)	Other Water Charges (\$/Ton) (n)			
(1)	FOUNDATION COAL WEST	19/WY/5	BELLE AYR, WY	UR	8,794.77	16.064	-	23.13	-	-	-	-	-	-	23.13	39.194
(2)	KENNECOTT COAL SALES	19/WY/5	CONVERSE, JCT, WY	UR	47,742.79	8.356	-	23.20	-	-	-	-	-	-	23.20	31.556
(3)	POWDER RIVER COAL	19/WY/5	NACCO, JCT, WY	UR	43,248.74	9.443	-	23.24	-	-	-	-	-	-	23.24	32.683
(4)	FOUNDATION COAL WEST	19/WY/5	EAGLE, JCT, WY	UR	16,625.38	8.073	-	23.11	-	-	-	-	-	-	23.11	31.183
(5)	COALSALES, LLC	19/WY/5	CABALO JCT, WY	UR	17,570.75	8.462	-	23.13	-	-	-	-	-	-	23.13	31.592
(6)	COALSALES, LLC	19/WY/5	RAWHIDE, JCT, WY	UR	35,271.54	7.066	-	23.19	-	-	-	-	-	-	23.19	30.256
(7)	FOUNDATION COAL WEST	19/WY/5	EAGLE, JCT, WY	UR	35,660.05	10.868	-	23.18	-	-	-	-	-	-	23.18	34.048
(8)	BUCKSKIN MINING COMPA	19/WY/5	BUCKSKIN, JCT, WY	UR	25,455.03	10.553	-	22.31	-	-	-	-	-	-	22.31	32.863
(9)	DTE COAL SERVICES	19/WY/5	CONVERSE, JCT, WY	UR	13,862.03	11.238	-	23.24	-	-	-	-	-	-	23.24	34.478
(10)	KENNECOTT COAL SALES	19/WY/5	CONVERSE, JCT, WY	UR	11,151.38	12.771	-	23.16	-	-	-	-	-	-	23.16	35.931

CERTIFICATE OF SERVICE

I, THE UNDERSIGNED COUNSEL, HEREBY CERTIFY that copies of Florida Power & Light Company's forms 423-1, 423-1(a) edited, and 423-1(b) for the month of March, 2007, copies of St. Johns River Power Park edited forms 423-2, 423-2(a), and 423-2(b) for the month of March, 2007; and copies of Plant Scherer forms 423-2, 423-2(a), and 423-2(b) for the month of February, 2007 have been served via first class mail, postage prepaid to the parties listed below, this 18th day of July, 2007.

Lisa Bennett, Esq.
Division of Legal Services
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, Florida 32399-0850

Charles J. Beck, Esq.
Office of Public Counsel
c/o The Florida Legislature
111 West Madison Street, Room 812
Tallahassee, Florida 32399

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James D. Beasley, Esq.
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Jeffrey A. Stone, Esq.
Russell A. Badders, Esq.
Beggs & Lane
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