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October 26, 2007

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-VIA OVERNIGHT DELIVERY -

Ms. Ann Cole
 Commission Clerk
 Florida Public Service Commission
 2540 Shumard Oak Blvd.
 Tallahassee, FL 32399-0850

Re: Docket No. 070001-EI; Audit of FPL Cost Model for Economy Sales (Audit Control No. 07-164-4-1; the "Audit")

Dear Ms. Cole:

Pursuant to the direction in the Commission Staff's October 15, 2007 report on the Audit, I am enclosing for filing in the above docket the original and seven (7) copies of Florida Power & Light Company's response to Audit Finding No.1. Staff has designated Audit Finding No. 1 as confidential, consistent with FPL's request for confidential classification of certain work papers from the Audit. FPL's response does not include any confidential information, however, and hence FPL is not seeking confidential classification for the enclosed response.

If there are any questions regarding this transmittal, please contact me at 561-304-

CMP _____ 5639.

COM _____

CTR _____

ECR _____

GCL 1

OPC _____

RCA 1

Enclosure

SCR _____ cc: Counsel for parties of record (w/encl.)

SGA _____

SEC _____

OTH 1 conf records

Sincerely,

John T. Butler

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DOCUMENT NUMBER - DATE

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2007 FPSC Audit of FPL Cost Model for Economy Sales. Audit Control No. 07-164-4-1

FPL Response to Audit Finding No.1

FPL accepts Audit Finding No. 1. FPL agrees to update the Cost of Operations study by the end of the current calendar year and to use the results of the updated study thereafter in its calculations of operating and maintenance expenses added to Power Sold transactions for the purpose of calculating the gain on those transactions.

DOCUMENT NUMBER-DATE

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CERTIFICATE OF SERVICE
Docket No. 070001-EI

I HEREBY CERTIFY that a true and correct copy of the foregoing Florida Power & Light Company's Response to Audit Finding No. 1, was served by United States mail on this 26th day of October, 2007, to the following persons:

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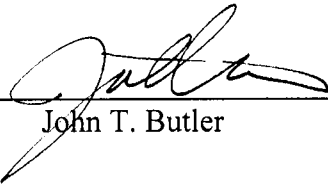
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By: 
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