

MATTHEW M. CARTER II
CHAIRMAN

STATE OF FLORIDA



Capital Circle Office Center
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850
(850) 413-6046

Public Service Commission

December 23, 2008

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COMMISSION
CLERK

Mr. R. Wade Litchfield
Mr. John T. Butler
Florida Power & Light Company
700 Universe Boulevard
Juno Beach, FL 33408-0420

Re: Docket No. 080677-EI - Application for increase in rates by Florida Power & Light Company

Dear Mr. Litchfield and Mr. Butler:

I am responding to your letter, dated December 22, 2008, requesting an interim decision approving calendar year 2010 as the appropriate test year to be used to establish rates for the upcoming Florida Power & Light Company (FPL) rate case. In your letter you also indicate that, in response to a meeting with the Office of Public Counsel (OPC) and commission staff, FPL will supplement its 2009 Minimum Filing Requirements (MFR) with an additional filing of MFR schedules which were listed in an attachment to your letter, with the supplemental schedules to be filed within two weeks of the filing of FPL's rate case application.

Your request for interim approval of the calendar year 2010 as the test year to be used to establish rates for the upcoming FPL rate case is approved. The approval of this test year is interim in nature and will be an issue subject to deliberation during the evidentiary proceeding. As you are aware, the Commission or intervenors may request data from other years.

As a result of the referenced meetings with OPC and staff, FPL agreed to file a complete set of MFRs for 2009 excluding rate schedule information. Our staff has reviewed the list attached to your letter and believes that ten additional schedules must be included before it can be considered complete. In order to make the supplemental filing complete for 2009, FPL must file the ten additional MFR schedules identified by an asterisk in the attachment to this letter. The complete set of supplemental MFR schedules must be filed no later than two weeks after the rate case application is filed.

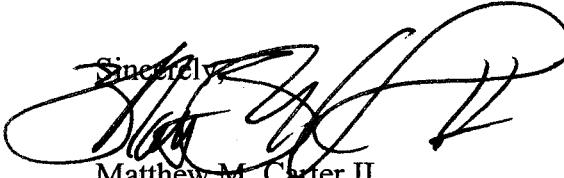
Pursuant to my November 18, 2008 letter, the MFRs and associated testimony shall be filed with the Office of the Commission Clerk no earlier than January 16, 2009, and no later than March 31, 2009. If the company is unable to file within this time period, it must notify the Commission in accordance with the provisions of Rule 25-6.140(3), Florida Administrative Code.

DOCUMENT NUMBER-DATE

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If you should have any questions, please contact Marshall Willis, Assistant Director,
Division of Economic Regulation, at (850) 413-6914.

Sincerely,

Matthew M. Carter II
Chairman

cc: Commissioner Lisa Polak Edgar
Commissioner Katrina J. McMurrian
Commissioner Nancy Argenziano
Commissioner Nathan A. Skop
Dr. Mary Bane, Executive Director
Mary Anne Helton, Deputy General Counsel
Timothy Devlin, Director of Economic Regulation
Marshall Willis, Assistant Director of Economic Regulation
Ann Cole, Commission Clerk ✓
J. R. Kelly, Public Counsel
Joseph A. McGlothlin, Office of Public Counsel
Charles J. Beck, Office of Public Counsel

Supplemental 2009 MFRs

MFR Schedule	Title
B-04	Two Year Historical Balance Sheet
B-05	Detail of Changes in Rate Base
B-06	Jurisdictional Separation Factors - Rate Base
B-07	Plant Balances by Account and Sub Account
B-08	Monthly Plant Balances Test Year -13 Months
B-09	Depreciation Reserve Balances by Account and Sub Account
B-10	Monthly Reserve Balances Test Year -13 Months
B-11	Capital Additions and Retirements
B-13	Construction Work in Progress
B-14	Earnings Test
*B-19	Miscellaneous Deferred Debits
*B-20	Other Deferred Credits
*B-21	Accumulated Provision Accounts - 228.1, 228.2 and 228.4
C-04	Jurisdictional Separation Factors - NOI
C-05	Operating Revenues Detail
C-09	Five Year Analysis - Change in Cost
C-10	Detail of Rate Case Expenses for Outside Consultants
C-11	Uncollectible Accounts
C-12	Administrative Expenses
C-13	Miscellaneous General Expenses
*C-14	Advertising Expenses
*C-15	Industry Association Dues
C-17	Pension Cost
*C-18	Lobbying Expenses, Other Political Expenses and Civic/Charitable Contributions
C-22	State and Federal Income Tax
C-23	Interest in Tax Expense Calculation
*C-24	Parent(s) Debt Information
C-26	Income Tax Returns
C-27	Consolidated Tax Information
C-28	Miscellaneous Tax Information
*C-30	Transactions with Affiliated Companies
C-31	Affiliated Company Relationships
C-34	Statistical Information
C-37	O & M Benchmark Comparison by Function
C-38	O & M Adjustments by Function
C-39	Benchmark Year Recoverable O&M Expenses by Function
*C-41	O&M Benchmark Variance by Function
*C-44	Revenue Expansion Factor
D-07	Common Stock Data
D-08	Financing Plans - Stock and Bond Issues
E-17	Load Research Data
F-01	Annual and Quarterly Report to Shareholders
F-02	SEC Reports
F-03	Business Contracts with Officers or Directors
F-04	NRC Safety Citations
F-05	Forecasting Models
F-06	Forecasting Models - Sensitivity of Output to Changes in Input Data
F-07	Forecasting Models - Historical Data
F-08	Assumptions