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OFFICE OF THE GENERAL COUNSEL  
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Public Service Commission

March 4, 2010

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COMMISSION  
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John T. Butler, Esquire  
Senior Attorney  
Law Dept. - FPL  
700 Universe Boulevard  
Juno Beach, FL 33408-0420

STAFF DATA REQUEST NO. 2

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

Dear Mr. Butler:

This letter is a follow-up to a prior data request regarding tax implications for certain tax credits of NextEra. Commission staff requests that Florida Power & Light Company (FPL) provide responses to the following data requests.

1. For the years 2007, 2008, and 2009, provide a detailed description of FPL's accounting treatment for the excess tax benefits received by FPL Group. By excess tax benefits staff means the dollar difference between actual tax payments made on behalf of FPL by FPL Group and the tax amounts for which the ratepayers would have been charged under the "stand-alone" method.
2. For the years 2007, 2008, and 2009, provide a detailed description of the accounting treatment for the excess tax benefits that were derived from filing a consolidated tax return by FPL Group versus each subsidiary filing a separate tax return.
3. For the years 2007, 2008, 2009, and 2010, provide a copy of FPL Group's tax-sharing agreement with its subsidiaries.
4. For years 2007, 2008, and 2009, would FPL Group have been able to take full advantage (each year without regard to tax carryforward or carryback) of the wind related production tax credits without the benefit of FPL regulated utility taxable income?

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Please file the original and five copies of the requested information by Wednesday, March 31, 2010, with Ms. Ann Cole, Commission Clerk, Office of Commission Clerk, 2540 Shumard Oak Boulevard, Tallahassee, Florida, 32399-0850. Please feel free to call me at (850) 413-6230 if you have any questions.

Sincerely,

A handwritten signature in black ink that reads "Lisa C. Bennett". The signature is written in a cursive style with a large, stylized "L" and "B".

Lisa Bennett  
Senior Attorney

LCB/th

cc: Office of Commission Clerk  
Parties of Record in 080677