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December 7, 2012

Ms. Ann Cole, Director  
 Division of the Commission Clerk and Administrative Services  
 Florida Public Service Commission  
 2540 Shumard Oak Blvd.  
 Tallahassee, FL 32399-0850

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 COMMISSION  
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Re: Docket No. 120015-EI  
 Petition for increase in rates by Florida Power & Light Company

Dear Ms. Cole:

On November 21, 2012, FPL filed a Notice of Intent to Implement its March 2012 filed rates on January 2, 2013, subject to refund, if the proposed Settlement Agreement is not approved. FPL proposes to make any refund that may be required, with interest, in the form of a one-time revenue refund credit on customers' bills. Pursuant to Rule 25-6.109(2), the credit would be completed within 90 days of the PSC's final order in the rate case.

If a refund is necessary, the total revenue amount to be refunded will be derived by calculating the difference between the revenue billed during the refund period (Jan. 2, 2013, through the date when Commission-approved rates are implemented) and the revenue that would have been billed during that period using the Commission-approved rate factors. The refund factor will be derived using this revenue refund amount divided by the total base rate revenue from sales of electricity during the refund period. This will yield a refund factor to be used for all customers. The amount credited to each customer will be calculated by multiplying the refund factor by the actual base rate revenue incurred during the refund period. Additionally, pursuant to Rule 25-6.109(4), credit for interest will be applied to the refund. Refunds will be communicated to customers on their billing statement. All customers of record during the refund period will receive the credit, and those who no longer are FPL customers will be mailed a refund check.

FPL believes that the method described above is the most equitable manner to administer the refund, consistent with Rule 25-6.129, for several reasons:

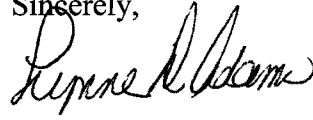
- It captures all components of service (customer charge, energy, demand, etc.).
- It uses the actual base amount billed to each customer during the refund period.
- The company has successfully employed this method to issue prior refunds.
- It represents the quickest and most accurate method to issue a refund to customers.


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FPL has begun preparing for the necessary billing system programming changes should they become necessary to implement in January. If you have any questions or concerns, we respectfully request that you contact us by December 12, 2012, or sooner if possible.

Sincerely,

A handwritten signature in black ink, appearing to read "John T. Butler". The signature is written in a cursive style with a large initial "J".

 John T. Butler

cc: All parties of record (see attached service list)

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