

STATE OF FLORIDA



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DIVISION OF  
ACCOUNTING AND FINANCE  
ANDREW L. MAUREY  
DIRECTOR  
(850) 413-6900

# Public Service Commission

January 18, 2017

Elizabeth Fuentes  
Senior Director of Regulatory Accounting  
Florida Power & Light Company  
700 Universe Boulevard  
Juno Beach, Florida 33408

RECEIVED-FPSC  
2017 JAN 18 PM 2:49  
COMMISSION  
CLERK

**Re: Request for Commission Review per Rule 25-14.011 of Proposed Private Letter Ruling to be submitted to Internal Revenue Service**

Dear Ms. Fuentes:

Pursuant to Rule 25-14.011(4)(a), F.A.C., this letter is to inform you that Commission staff has reviewed the normalization-related private ruling request (PLR) that Florida Power & Light (FPL) intends to provide to the Internal Revenue Service and found it to be complete and adequate with regard to its explanation of FPL's calculations, and related Commission orders and policy.

Should you have any questions or need any additional information regarding this matter, please contact me.

Sincerely,

A handwritten signature in black ink, appearing to read "Andrew L. Maurey".

Andrew L. Maurey  
Director

ALM:sb

cc: Commission Clerk