EXHIBIT "C"

Line-by-Line/Field-by-Field Justification

Line	(s)/Field	(s)

Document 48-1 Column A, lines 1-4

Document 43-1.4 Column A, lines 1-4.

Document 48-1.5 Column A, lines 1-17

Document 48-1.6 Column A, in its entirety.

Document 48-1.7 Column A, lines 1-17

Justification

This information is entitled to confidential classification pursuant to \$366.093(3)(d), Florida Statutes. The basis for this information being designated as confidential is more fully set forth in paragraph 2.

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DOCUMENT NUMBER - DATE

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Document 48-1.8 Columns A-D, in their entirety.

Document 48-1.9 Columns A-D, in their entirety.

Document 48-1.10 Columns A-D, in their entirety.

Document 48-1.11 Columns A-D, in their entirety.

Document 48-1.12 Columns A-D, in their entirety

Document 48-1.13 Columns A-D, in their entirety. This information is entitled to confidential classification pursuant to §366.093(3)(d), Florida Statutes. The basis for this information being designated as confidential is more fully set forth in paragraph 2.

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Document 48-1.14 Columns A-D, in their entirety.

Document 48-1.15 Columns A-D, in their entirety.

Document 48-1.16 Columns A-D, in their entirety.

Document 48-1.17 Columns A-D, in their entirety.

Document 48-1.18 Columns A-D, in their entirety.

Document 48-1.19 Columns A-D, in their entirety. This information is entitled to confidential classification pursuant to §366.093(3)(d), Florida Statutes. The basis for this information being designated as confidential is more fully set forth in paragraph 2.

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Document 48-1.20 Columns A-C, in their entirety Column D, lines 1-2, 4-15, & 17-36

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Document 48-2 Column A, lines 1-11.

Document 48-2.1 Column A, in its entirety.

Document 48-2.2 Column A, in its entirety. This information is entitled to confidential classification pursuant to §366.093(3)(d), Florida Statutes. The basis for this information being designated as confidential is more fully set forth in paragraph 2.

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Document 48-2.3 Column A, in its entirety.

Document 48-2.4 Column A, lines 1-4

Document 48-3 Column A, lines 1-5

Document 48-3.1 Column A, in its entirety.

Document 48-3.2 Column A, in its entirety.

Document 48-3.3 Column A, lines 1-11 This information is entitled to confidential classification pursuant to §366.093(3)(d), Florida Statutes. The basis for this information being designated as confidential is more fully set forth in paragraph 2.

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Document 48-4 Column A, lines 1-5

Document 48-4.1 Column A, lines 1-2

Document 48-4.2 Column A, in its entirety.

Document 48-5 Columns A, lines 1-8

Document 48-5.1 Column A, in its entirety

Document 48-5.2 Column A, in its entirety This information is entitled to confidential classification pursuant to §366.093(3)(d), Florida Statutes. The basis for this information being designated as confidential is more fully set forth in paragraph 2.

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Document 48-5.3 Column A, in its entirety.

Document 48-5.4 Column A, in its entirety

Document 48-5.5 Column A, line 1

Document 48-6 Column A, lines 1-11

Document 48-6.3 Column A, in its entirety.

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Document 48-6.5 Column A, in its entirety.

Document 48-6.6 Column A, lines 1-11

Document 48-7 Column A, lines 1-7

Document 48-7.1 Column A, in its entirety.

Document 48-7.2 Column A, in its entirety.

Document 48-7.3 Column A, in its entirety.

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Document 48-7.4 Column A, lines 1-20

Document 48-8 Column A, lines 1-7

Document 48-8.1 Column A, in its entirety.

Document 48-8.2 Column A, in its entirety.

Document 48-8.3 Column A, in its entirety.

Document 48-8.4 Column A, in its entirety. This information is entitled to confidential classification pursuant to §366.093(3)(d), Florida Statutes. The basis for this information being designated as confidential is more fully set forth in paragraph 2.

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Document 48-8.5 Column A, line 1 This information is entitled to confidential classification pursuant to \$366.093(3)(d), Florida Statutes. The basis for this information being designated as confidential is more fully set forth in paragraph 2.

Document 48-9 Column A, lines 1-11 This information is entitled to confidential classification pursuant to §366.093(3)(d), Florida Statutes. The basis for this information being designated as confidential is more fully set forth in paragraph 2.

Document 48-9.1 Column A, in its entirety.

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Document 48-9.2 Column A, in its entirety.

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Document 48-9.3 Column A, in its entirety. This information is entitled to confidential classification pursuant to §366.093(3)(d), Florida Statutes. The basis for this information being designated as confidential is more fully set forth in paragraph 2.

Document 48-9.4 Column A, in its entirety.

Document 48-9.5 Column A, lines 1-5

Document 48-10 Column A, lines 1-5

Document 48-10.1 Column A, in its entirety.

Document 48-10.2 Column A, in its entirety.

Document 48-10.3 Column A, in its entirety.

Document 48-10.4 Column A, in its entirety. This information is entitled to confidential classification pursuant to §366.093(3)(d), Florida Statutes. The basis for this information being designated as confidential is more fully set forth in paragraph 2.

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Document 48-10.5 Column A, lines 1-2

Document 48-11 Column A, lines 1-6

Document 48-11.1 Column A, in its entirety.

Document 48-11.2 Column A, in its entirety.

Document 48-11.3 Column A, in its entirety.

Document 48-11.4 Column A, lines 1-4 This information is entitled to confidential classification pursuant to §366.093(3)(d), Florida Statutes. The basis for this information being designated as confidential is more fully set forth in paragraph 2.

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Document 48-11.5 Column A, lines 1-2

Document 48-12 Column A, lines 1-10

Document 48-12.1 Column A, in its entirety.

Document 48-12.2 Column A, in its entirety.

Document 48-12.3 Column A, in its entirety.

Document 48-12.4 Column A, lines 1-17 This information is entitled to confidential classification pursuant to §366.093(3)(d), Florida Statutes. The basis for this information being designated as confidential is more fully set forth in paragraph 2.

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Document 48-12.5 Column A, lines 1-2

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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

IN RE: Fuel and Purchased Power Cost (Cost Performance Incentive Factor (Cost Performa

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true copy of the foregoing was furnished by U.S. mail this 21th day of October, 2011, on the following:

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Docket No.: 110001-EI

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