

Eric Fryson

From: Moncada, Maria [Maria.Moncada@fpl.com]
Sent: Thursday, October 18, 2012 1:05 PM
To: Filings@psc.state.fl.us
Subject: Electronic Filing / Dkt 120001-EI / FPL's Corrected Exhibit C to RFCC for Audit Control No. 12-130-4-1

Attachments: 10.18.12 - Corrected Exhibit C for RFCC (Audit 12-130-4-1).docx

Electronic Filing

a. Person responsible for this electronic filing:

Maria Jose Moncada, Esq.
700 Universe Boulevard
Juno Beach, FL 33408
561-304-5795
maria.moncada@fpl.com

b. Docket No. 120001 - EI
In RE: Fuel Cost Recovery Clause

c. The Document is being filed on behalf of Florida Power & Light Company.

d. There are a total of 10 pages

e. The document attached for electronic filing is Florida Power & Light Company's Corrected Exhibit C to Request for Confidential Classification of Materials pertaining to Audit Control No. 12-130-4-1.

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DOCUMENT NUMBER-DATE

07109 OCT 18 02

FPSC-COMMISSION CLERK

10/18/2012



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October 18, 2012

Ms. Ann Cole
Commission Clerk
Florida Public Service Commission
Betty Easley Conference Center
2540 Shumard Oak Boulevard, Room 110
Tallahassee, FL 32399-0850

Re: Docket No. 120001-EI
FPL's Request for Confidential Classification (Audit No. 12-130-4-1)

Dear Ms. Cole:

Staff has determined that Exhibit C to FPL's October 12, 2012 Request for Confidential Classification of Materials pertaining to Audit Control No. 12-130-4-1 contained a scrivener's error. Accordingly, enclosed for filing in the above-referenced docket is FPL's Corrected Exhibit C, which consists of a revised justification table, and is intended to replace the Exhibit C filed on October 12, 2012.

Please contact me if you have any questions.

Sincerely,

s/ Maria J. Moncada

Maria J. Moncada

Enclosures
cc: parties of record, w/out exhibit

CORRECTED EXHIBIT C

COMPANY: Florida Power & Light Company
TITLE: List of Confidential Workpapers
AUDIT: FPL Hedging Audit
AUDIT CONTROL NO: 12-130-4-1
DOCKET NO: 120001-EI
DATE: October 18, 2012

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|--------|---|----|---|---|----------|---------|
| | | | | | | |
| 2 | Filing | 12 | Y | Pgs. 1-6 Cols. C-F, Lns. 4-9 | (d), (e) | G. Yupp |
| | | | Y | Pgs. 7-12 Cols. C-F, Lns. 4-8 | | |
| 2-1 | Filing | 12 | Y | Pgs. 1-5 Cols. C-F, Lns. 4-9 | (e) | G. Yupp |
| | | | Y | Pgs. 6-12 Cols. C-F, Lns. 4-8 | | |
| 12-1 | M & S Corrections and Adjustments | 1 | Y | Col. H, Lns. 1, 3-4, 6-8, 9-10 | (e) | G. Yupp |
| 12-1/1 | General Ledger Account Gains/Losses | 6 | N | Pgs. 1-3 | (e) | G. Yupp |
| | | | Y | Pg. 4 Col. A, Lns. 16-25, 27-30, 34 Col B., Lns. 18-24 | | |
| | | | N | Pgs. 5-6 | | |
| 12-2 | General Ledger Account Gains/Losses | 1 | Y | Col. A, Ln. 17 Col. B, Lns. 1-16 | (e) | G. Yupp |
| 12-2/1 | Current Derivative Asset | 5 | Y | Pg. 1 Col. A, Lns. 1-30 Col. B, Line 6 Footnote, Col. A, Lns. 31-33 Footnote Col. C, Ln. 31 | (d), (e) | G. Yupp |
| | | | Y | Pg. 2, Col. A, Lns. 1-4 | | |
| | | | Y | Pg. 3, Col. A, Lns. 1-21 | | |
| | | | Y | Pg. 4, Col. A, Lns. 1-15 | | |
| | | | Y | Pg. 5, Col. A, Lns. 1-42 | | |

| | | | | | | |
|----------|--|---|-------------|--|----------|---------|
| 12-2/1-1 | General Ledger Accounts related to Hedging Gains/Losses | 1 | Y | ALL | (e) | G. Yupp |
| 12-2/1-2 | General Ledger Accounts related to Hedging Gains/Losses | 1 | N | Pg. 1 | | |
| 12-3 | General Ledger Inventory Account | 1 | N | Pg. 1 | | |
| 12-3/1 | Inventory Fuel | 5 | N Y N | Pgs. 1-2 Pg. 3 Col. A, Lns. 1-10 12-15, 19 Pgs. 4-5 | (e) | G. Yupp |
| 12-3/1-1 | Monthly Gas Closing Report | 2 | Y N | Pg. 1 Col. A, Ln. 62 Col. AA, Lns. 1-33, 49, 60-61 Col. B, Lns. 1-30, 32, 49, 62 Col. C, Lns. 1-33 49, 62, 71-72 Col. D, Line 49 Pg. 2 | (d), (e) | G. Yupp |
| 12-3/1-2 | Natural Gas Options | 1 | Y | Pg. 1 Col. A, Lns. 1-3 Col. B Col. C | (d), (e) | G. Yupp |
| 12-4 | Market to Market Derivatives | 2 | Y | ALL | (e) | G. Yupp |
| 21-2 | FINS Financial Report Summary of Account 501.115 and 926.226 | 2 | N | Pgs. 1-2 | | |
| 42A | Summary of the Segregation of Duties | 2 | N | Pgs. 1-2 | | |

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|--------|---|----|------------------|--|------------|--------------------|
| 42 | FPL 2013 Risk Management Plan | 7 | N Y Y N | Pgs. 1-4 Pg. 5, Lns. 1, 6, 8-9, 22-23 Col. A-J, Lns. 11-12 Pg. 6, Col. A, Ln. 1 Pg. 7 | (e) (e) | G. Yupp G. Yupp |
| 42-1 | EMT Trading and Risk Management Procedures Manual | 57 | Y | ALL | (e) | G. Yupp |
| 42-2 | NextEra Energy, Inc. Energy Trading and Risk Management Policy | 35 | Y | ALL | (e) | G. Yupp |
| 42-3/3 | EMT Sarbanes Oxley 404 Compliance Process Narrative | 9 | Y | ALL | (e) | G. Yupp |
| 42-3/4 | NextEra Energy, Inc. -Energy Trading and Risk Management Policy | 5 | Y | ALL | (e) | G. Yupp |
| 43-1 | Summary of the Filing's Gains/Losses | 1 | Y | Cols. A-D, Lns. 1-13, 18-21, 27-30 | (a), (e) | G. Yupp |
| 43-1/1 | ICE Broker Fees | 2 | Y Y | Pg. 1 Col. A., Lns. 1-12 Pg. 2 Col. A., Lns. 2-3, 5-6 | (d), (e) | G. Yupp |
| 43-2 | Test of Gains/Losses | 2 | Y Y | Pg. 1 Col A, Lns. 23-47 Col. B, Lns. 1-19, 23-47 Cols. C-D, Lns. 23-47 Pg. 2 Col A, Lns. 22-44 Col. B, Lns. 1-19, 22-44 Cols. C-D, Lns. 22-44 | (d), (e) | G. Yupp |

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| 43-2/1 | FPL Derivative Settlement - Hedge Gas (May 2012) | 10 | Y | ALL | (a), (d), (e) | G. Yupp |
| 43-2/3 | Gas Invoice Payment | 4 | Y | Pg. 1 Cols. A-B, Lns. 1-5 Col. C-E, Lns. 3-4 | (d), (e) | G. Yupp |
| | | | Y | Pg. 2 Col. A, Ln. 1 Col. B, Lns 2-4 Cols. C-N, Lns. 5-13 | | |
| | | | Y | Pgs. 3-4, All | | |
| 43-2/3-1 | Settlement Prices-Maintenance Form | 2 | N | Pgs. 1-2 | | |
| 43-2/3-2 | NYMEX | 2 | N | Pgs. 1-2 | | |
| 43-2/4 | FPL Derivative Settlement - Hedge Gas (June 2012) | 10 | Y | ALL | (d), (e) | G. Yupp |
| 43-2/4-1 | Invoice | 2 | Y | Pg. 1, All | (e) | G. Yupp |
| | | | Y | Pg. 2 Cols. A-M, Lns. 1-6 Col. N, Lns. 7-8 Col. O, Ln. 9 | | |
| 43-2/5 | Gas Invoice Payment Summary | 3 | Y | Pg. 1 Cols. A-B, Lns. 1-5 Cols. C-D, Lns. 3-4 | (d), (e) | G. Yupp |
| | | | Y | Pg. 2 Col. A, Line 1 Col. B, Lns. 2-4 Cols. C-N, Lns. 5-13 | | |
| | | | Y | Pg. 3 Col. A, Lns. 1-14 Cols. B-J, Lns. 2-14 Cols. K-L, Lns. 2-17 | | |
| 43-2/6 | ISDA Master Agreement, as of February 2006 | 18 | Y | ALL | (d), (e) | G. Yupp |
| 43-2/7 | ISDA Master Agreement, as of June 2003 | 18 | Y | ALL | (d), (e) | G. Yupp |

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|----------|---|---|------------|---|----------|---------|
| 43-3 | Sample Testing- Heavy Oil | 1 | Y | Cols. A-C, Lns. 1-13 Col. D, Lns. 4-13 | (d), (e) | G. Yupp |
| 43-3/2 | FPL Derivative Settlements- Hedge Oil (May 2012) | 2 | Y | ALL | (e) | G. Yupp |
| 43-3/2-1 | FPL Derivative Settlements- Hedge Oil (May 2012 True-Up) | 2 | Y | ALL | (e) | G. Yupp |
| 43-3/2-2 | Invoice | 2 | Y Y | Pg. 1 Cols. A, Line 1 Col. B, Lns. 2-5 Cols. C-N, Lns 6-12 Pg. 2 Col. A, Line 1 Cols. B-C, Lns. 2-3 | (d) | G. Yupp |
| 43-3/2-3 | Summary Credit Note | 2 | Y Y | Pg. 1 Cols. A, Lns. 1-3 Pg. 2 Cols. A-G, Lns 1-10 Col. H, Lns. 11 | (d) | G. Yupp |
| 43-3/2-4 | Payment Coupon | 1 | Y | Col. A, Lns. 1-3 | (d) | G. Yupp |
| 43-3/2-5 | Oil Settlement Pricing | 2 | N | Pgs. 1-2 | | |
| 43-3/2-6 | Invoice | 2 | Y Y | Pg. 1 Col. A, Lns. 2-4 Col. B, Lns. 1-4 Cols. C-E, Lns. 2-4 Col. F, Lns 2-6 Pg. 2 Col A, Ln. 1 Col. B, Lns. 2-5 Cols. C-L, Lns. 6-8 Cols. M-N, Lns. 6-11 | (d) | G. Yupp |

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| 43-3/2-6/1 | Confirmation of Commodity Swap | 6 | Y | Pg. 1 Col. A, Lns. 1-18 Col. B, Lns. 3, 9-14 Col. C, Lns. 9-13 Col. D, Ln. 3 | (d) | G. Yupp |
| | | | N | Pg. 2 | | |
| | | | Y | Pg. 3 Col. A, Lns. 1-20 Col. B, Lns. 3, 9-15 Col. C, Lns. 9-14 Col. D, Ln. 3 | (d) | G. Yupp |
| | | | N | Pg. 4 | | |
| | | | Y | Pg. 5 Col. A, Lns. 1-19 Col. B, Lns. 2, 8-14 Col. C, Lns. 8-13 Col. D, Ln. 2 | (d) | G. Yupp |
| | | | N | Pg. 6 | | |
| 43-3/2-6/2 | Oil Settlement Pricing | 1 | N | Pg. 1 | | |
| 43-3/3 | ISDA Master Agreement as of May 2000 | 18 | Y | ALL | (d), (e) | G. Yupp |
| 43-3/4 | ISDA Master Agreement as of July 2000 | 19 | Y | ALL | (d), (e) | G. Yupp |

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| 43-4 | Monthly Gas Closing Report- May 2012, June 2012; Natural Gas Sales Summary - May 2012, June 2012 | 6 | Y | Pg. 1 Col. A, Lns. 49, 62 Col. AA, Lns. 1-33, 49, 60-61 Col. B, Lns. 1-32, 49, 60-62 Col. C, Lns. 1-33, 49, 62, 71-72 Col. D, Ln. 49 | (d), (e) | G. Yupp | | |
| | | | N | Pg. 2 | | | | |
| | | | Y | Pg. 3 Col. A, Lns. 1-14 Col. B, Lns. 1-13 Col. C, Lns. 1-14 | | | (d), (e) | G. Yupp |
| | | | Y | Pg. 4 Line 49 (all) Col. A, Ln. 62 Col. AA, Lns. 1-33, 60-61 Col. B, Lns. 1-32, 60-62 Col. C, Lns. 1-33, 62, 71-73 | | | (d), (e) | G. Yupp |
| | | | N | Pg. 5 | | | | |
| | | | Y | Pg. 6 Col. A, Lns. 1-12 Col. B, Lns. 1-11 Col. C, Lns. 1-12 | (d), (e) | G. Yupp | | |
| 43-4/1 | Natural Gas Price Computations- May 2012, June 2012 | 2 | N | Pgs. 1-2 | | | | |
| 43-4/1-1 | Natural Gas Consumption and Estimated Cost Report | 6 | N | Pgs. 1-6 | | | | |
| 43-4/2 | Natural Gas Options/Swaps - June 2012 | 1 | Y | Cols. A-B, Lns. 1-19 | (d), (e) | G. Yupp | | |
| 43-4/3 | Other Miscellaneous Expenses | 1 | Y | Col. A, Lns. 1-5 Col. B, Lns. 1-4 Col. C, Lns. 1-5 Col. D, Lns. 1-4 | (d), (e) | G. Yupp | | |

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| 43-4/4 | Energy Received During the Month | 1 | N | Pg. 1 | | |
| 43-4/5 | Apr Tariff | 1 | N | Pg. 1 | | |
| 43-4/6 | Buy Gas Storage Costs | 1 | Y | ALL | (d), (e) | G. Yupp |
| 43-4/7 | Netting of Gas Sales with Purchases | 1 | Y | Col A, Lns. 1-5 Col. B, Lns. 2-3 Col. C, Lns. 1-7 | (d), (e) | G. Yupp |
| 43-4/8 | Other Miscellaneous Expenses | 1 | Y | Col A, Lns. 1-5 Col. B, Lns. 2-3 Col. C, Lns. 1-5 Col. D, Lns. 1-4 | (d), (e) | G. Yupp |
| 43-4/9 | Storage Gas | 1 | Y | Col. A, Lns. 2-35 Col. B, Lns. 1-36 Col. C, Lns. 2-35 Col. D, Lns. 1-37 Col. E, Lns. 2-37 Col. F, Lns. 1-37 Col. G, Lns. 2-37 Col. H, Lns. 2-37 Col. I, Lns. 4-35 Col. J, Lns. 1-2 Col. K, Lns. 3-35 Col. L, Line 2 Col. M, Lns. 4-35 Col. N, Lns. 1-2 Col. O, Lns. 3-36 | (d), (e) | G. Yupp |
| 43-4/10 | PPA Gas and Transportation | 2 | Y | ALL | (d), (e) | G. Yupp |
| 43-4/11 | M & S Corrections and Adjustments | 2 | Y Y | Pg. 1 Col A, Lns. 1-9 Col. B, Lns. 1-23 Pg. 2 Col. A, Lns. 1-8, Footnotes 7-8 | (d), (e) | G. Yupp |
| 44 | Tolling Agreement | 1 | Y | Col. A, Lns. 1-5 | (d) | G. Yupp |
| 45 | Summary of Hedging Limits | 3 | Y N Y | Pg. 1 Col. A, Lns. 1-2 Pg. 2 Pg. 3, Lns. 1-2 | (e) (e) | G. Yupp G. Yupp |

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| 45-1 | Hedged Program Positions | 1 | Y | Pg. 1 Cols. A-B, Lns. 3-14 Col. C, Lns. 1-14 Cols. D-E, Lns. 3-14 Col. F, Lns. 1-14, 18 | (e) | G. Yupp |
| 45-1/2 | PPS Strategy | 3 | Y | ALL | (e) | G. Yupp |
| 45-1/3 | PPS Strategy | 3 | Y | ALL | (e) | G. Yupp |
| 45-2 | Heavy Oil Rebalancing | 1 | Y | ALL | (d), (e) | G. Yupp |
| 45-2/1 | Fuel Burn Summary | 10 | N | Pgs. 1-10 | | |
| 45-2/2 | Forecast Hedging Volume | 19 | Y | ALL | (d), (e) | G. Yupp |
| 45-2/3 | Rebalancing Activities | 6 | Y | Cols. A-B, Lns. 2, 4-7 Col. C, Lns. 1-3 Cols. D-E, Line 3 Col. F, Lns. 1-3 Col. G, Line 3 Col. H, Lns. 1-3 Col. I, Line 3 Col. J, Line 1 | (d) | G. Yupp |
| 46 | Authorization Limits for VaR Summary | 1 | N | Pg. 1 | | |