



REDACTED

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October 2, 2015

VIA HAND DELIVERY

Ms. Carlotta S. Stauffer
Division of the Commission Clerk and Administrative Services
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

RECEIVED FPSC
15 OCT - 2 PM 3: 22
COMMISSION
CLERK

Re: Docket No. 150001-EI

Dear Ms. Stauffer:

I enclose for filing in the above docket Florida Power & Light Company's ("FPL's") Second Request for Extension of Confidential Classification of Materials Provided Pursuant to Audit No. 07-353-4-1. The Request includes Second Revised Exhibits A, B (two copies), C and D.

Second Revised Exhibit A consists of the confidential documents, and all the information that FPL asserts is entitled to confidential treatment has been highlighted. Second Revised Exhibit B is an edited version of Second Revised Exhibit A, in which the information FPL asserts is confidential has been redacted. Second Revised Exhibit C is a justification table in support of FPL's Second Request for Extension of Confidential Classification. Second Revised Exhibit D contains the affidavits in support of FPL's Second Request for Extension of Confidential Classification.

Please contact me if you or your Staff has any questions regarding this filing.

Sincerely,

Maria J. Moncada

Enclosure

cc: Counsel for Parties of Record (w/ copy of FPL's Second Request for Extension of Confidential Classification)

3016841

COM _____
AFD Redacted
APA _____
ECO _____
ENG _____
GCL _____
IDM _____
TEL _____
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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Fuel and purchase power cost recovery
clause with generating performance incentive
factor

Docket No: 150001-EI
Date: October 2, 2015

**FLORIDA POWER & LIGHT COMPANY'S SECOND REQUEST
FOR EXTENSION OF CONFIDENTIAL CLASSIFICATION
OF MATERIALS PROVIDED PURSUANT TO AUDIT NO. 07-353-4-1**

Pursuant to Section 366.093, Florida Statutes ("Section 366.093"), and Rule 25-22.006, Florida Administrative Code, Florida Power & Light Company ("FPL") hereby submits its Second Request for Extension of Confidential Classification of Information Provided Pursuant to Audit No. 07-353-4-1 ("Confidential Information"). In support of this request, FPL states as follows:

1. On May 27, 2008, FPL filed a Request for Confidential Classification of the Confidential Information, which included Exhibits A, B, C and D ("May 27, 2008 Request"). By Order No. PSC-12-0250-CFO-EI, dated May 22, 2012 ("Order 0250"), the Commission granted FPL's May 27, 2008 Request. FPL adopts and incorporates by reference the May 27, 2008 Request and Order 0250.

2. On November 15, 2013, FPL filed its First Request for Extension of Confidential Classification of the Confidential Information, which included First Revised Exhibits A, B, C and D ("November 15, 2013 Request"). By Order No. PSC-14-0149-CFO-EI, dated April 2, 2014 ("Order 0149"), the Commission granted FPL's November 15, 2013 Request. FPL adopts and incorporates by reference the November 15, 2013 Request and Order 0149.

3. The period of confidential treatment granted by Order 0149 will soon expire. The Confidential Information that was the subject of FPL's November 15, 2013 Request and Order 0149 warrants continued treatment as proprietary and confidential business information within

the meaning of Section 366.093(3). Accordingly, FPL hereby submits its Second Request for Extension of Confidential Classification.

4. Included herewith and made a part hereof are Second Revised Exhibit A, Second Revised Exhibit B, together with Second Revised Exhibit C to reduce the number of pages for which confidential treatment is sought.

5. Second Revised Exhibits A and B consist of highlighted and redacted copies of the specific work papers where FPL has determined that a portion of the information previously designated as confidential requires continued confidential treatment. Where entire pages of a work paper are confidential, FPL has included only identifying cover pages in Second Revised Exhibit B.

6. Second Revised Exhibit C is a table that identifies the specific pages, lines or columns that remain confidential. The table also references the specific statutory basis for confidentiality and the affiants who support the requested classification.

7. Also included with this request is Second Revised Exhibit D. Second Revised Exhibit D consists of the affidavits of Gerard J. Yupp and Elizabeth Fuentes.

8. The Confidential Information is intended to be and has been treated by FPL as private, its confidentiality has been maintained, and its disclosure would cause harm to FPL and its customers. Pursuant to Section 366.093, such materials are entitled to confidential treatment and are exempt from the disclosure provisions of the public records law. Thus, once the Commission determines that the information in question is proprietary confidential business information, the Commission is not required to engage in any further analysis or review such as weighing the harm of disclosure against the public interest in access to the information.

9. As more fully explained in the affidavits included in Second Revised Exhibit D, certain documents contain information concerning internal auditing controls and reports of internal auditors. This information is protected by Section 366.093(3)(b), Fla. Stat.

10. Additionally, certain documents contain information concerning bids or other contractual data, the disclosure of which would impair the efforts of FPL and its vendors to contract for goods or services on favorable terms. This information is protected by Section 366.093(3)(d), Fla. Stat.

11. Lastly, some documents contain information relating to FPL's competitive interests, the disclosure of which would impair the competitive business of FPL. Certain information provided by FPL contains information concerning auditing controls and reports of external auditors or information relating to same, which the external auditors consider to be proprietary and confidential. This information is protected by Section 366.093(3)(e), Fla. Stat.

12. Nothing has changed since the Commission entered Order 0149 to render the Confidential Information designated in Second Revised Exhibits A, B and C stale or public, such that continued confidential treatment would not be appropriate.

13. Upon a finding by the Commission that the Confidential Information remains proprietary and confidential business information, the information should not be declassified for at least an additional eighteen (18) month period and should be returned to FPL as soon as it is no longer necessary for the Commission to conduct its business. *See* § 366.093(4), Fla. Stat.

WHEREFORE, for the above and foregoing reasons, as more fully set forth in the supporting materials and affidavits included herewith, Florida Power & Light Company respectfully requests that its Second Request for Extension of Confidential Classification be granted.

Respectfully submitted,

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Assistant General Counsel – Regulatory
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Florida Power & Light Company
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Email: maria.moncada@fpl.com

By: _____


Maria J. Moncada
Fla. Bar No. 0773301

CERTIFICATE OF SERVICE
Docket No. 150001-EI

I **HEREBY CERTIFY** that a true and correct copy of the foregoing Second Request for Extension of Confidential Classification* has been furnished by electronic service on this 2nd day of October 2015 to the following:

Suzanne Brownless, Esq.
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Maria J. Moncada

* The exhibits to this Request are not included with the service copies, but a copy of Second Revised Exhibits B, C and D are available upon request.

3016712

EXHIBIT A

CONFIDENTIAL

FILED UNDER SEPARATE COVER

EXHIBIT B

REDACTED COPIES

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A	B	C	FPL NATURAL GAS PROCUREMENT		F	
<u>PERIOD</u>	<u>INSTRUMENT</u>	<u>PURCHASES</u>	VOLUME	<u>SALES</u>	OPTION PREMIUMS	GAIN/(LOSS)
TOTAL YEAR 2007	FIXED PRICE TRANSACTIONS PHYSICAL POWER OPTION PREMIUMS PHYSICAL POWER (EXERCISED OPTIONS) SWAPS SWING SWAPS OVER-THE-COUNTER OPTIONS BROKER FEES					(799,268,428)
AVERAGE PERIOD OF HEDGE (Days) - FINANCIAL :						

COMPANY: FLORIDA POWER AND LIGHT
TITLE: RECONCILIATION OF FILING TO COMPANY PROVIDED SPREADSHEET
PERIOD: TYE 12/31/08
DATE: 4/23/2008
AUDITOR: Gabriela Leon

28

2-1

gas

Gas
January February March April May June July August September October November December

WP 2-1

Per Filing
Per Spreadsheet provided on Request 2, #3

FPL RECONCILIATION
(2007 Hedging Activity Filing
compared to document with
unreconciled internal estimate)



oil

2-2

Per Filing
Per Spreadsheet provided on Request 2, #3

FPL RECONCILIATION
(2007 Hedging Activity Filing
compared to document with
unreconciled internal estimate)



2-2

Index

* Traced to FPL Derivative Settlements - All Instruments Report.

HEDGING
FPSC ~~CONFIDENTIAL~~ AUDIT
REQUEST NO. 25

CONFIDENTIAL

This schedule is the reconciliation of the Summary Schedule provided by the company to initials our audit and the final filing schedule. The summary schedule did not pick up the first strategy from the Derivative report. However, these items were on the report we received and could have been sampled if we thought

*WJL/08
V. S. 2/2
TYB 12/31/2007
Title: Reconciliation March 5/1/08*

COMPANY:
TITLE:
PERIOD:
AUDITOR:

FPL
RECONCILIATION OF DERIVATIVES REPORT TO THE FILM
TYE 12/31/07
GABRIELA LEON

SOURCE: MARCH FPL DERIVATIVE SETTLEMENTS-ALL INSTRUMENTS REPORT

GAS

A	OTCOPT	SWAPS	TOTAL
	B	C	D
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

2 P3

1 BROKER FEES

2 P1

This schedule was prepared to ensure that the FPL Derivative Settlements-All Instruments Report for the month of March 2008 ties to the Hedging Filing.

2 P 2

REDACTED VERSION OF CONFIDENTIAL DOCUMENTS

Hedging Audit Workpaper Number 2

[Page 3]

Reconciliation of Filing to Company Spreadsheet

CONFIDENTIAL

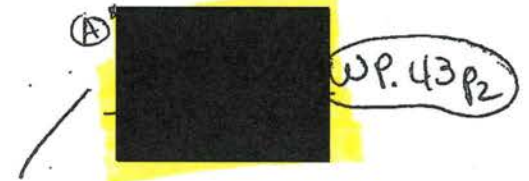
A	B	C	D	E	F
		FPL NATURAL GAS PROCUREMENT			
		VOLUME			
PERIOD	INSTRUMENT	PURCHASES	SALES	OPTION PREMIUMS	GAIN/(LOSS)
TOTAL YEAR 2007	FIXED PRICE TRANSACTIONS PHYSICAL POWER OPTION PREMIUMS PHYSICAL POWER (EXERCISED OPTIONS) SWAPS SWING SWAPS OVER-THE-COUNTER OPTIONS BROKER FEES				(799,268,428)
	AVERAGE PERIOD OF HEDGE (Days) - FINANCIAL				② p. 1

The monthly schedules for gas were traced to this total on schedule 2p.

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A	B	C	D	E	F
FPL NATURAL GAS PROCUREMENT					
<u>PERIOD</u>	<u>INSTRUMENT</u>	<u>VOLUME</u>	<u>SALES</u>	<u>OPTION PREMIUMS</u>	<u>GAIN/(LOSS)</u>
January-07	FIXED PRICE TRANSACTIONS				
	PHYSICAL POWER OPTION PREMIUMS				
	PHYSICAL POWER (EXERCISED OPTIONS)				
	SWAPS				
	SWING SWAPS				
	OVER-THE-COUNTER OPTIONS				
	BROKER FEES				


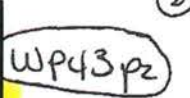


WP. 43p2

43p. - shows how this sample was taken.

2-1 p.

	A	B	C	D	E	F
			FPL NATURAL GAS PROCUREMENT			
			VOLUME			
	<u>PERIOD</u>	<u>INSTRUMENT</u>	<u>PURCHASES</u>	<u>SALES</u>	<u>OPTION PREMIUMS</u>	<u>GAIN/(LOSS)</u>
1	February-07	FIXED PRICE TRANSACTIONS				
2		PHYSICAL POWER OPTION PREMIUMS				
3		PHYSICAL POWER (EXERCISED OPTIONS)				
4		SWAPS				
5		SWING SWAPS				
6		OVER-THE-COUNTER OPTIONS				
7		BROKER FEES				
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WP43 p2

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A	B	C	D FPL NATURAL GAS PROCUREMENT		E	F
<u>PERIOD</u>	<u>INSTRUMENT</u>	<u>PURCHASES</u>	VOLUME	<u>SALES</u>	<u>OPTION PREMIUMS</u>	<u>GAIN/(LOSS)</u>
March-07	FIXED PRICE TRANSACTIONS	[REDACTED]				
	PHYSICAL POWER OPTION PREMIUMS					
	PHYSICAL POWER (EXERCISED OPTIONS)					
	SWAPS					
	SWING SWAPS					
	OVER-THE-COUNTER OPTIONS	[REDACTED]				
	BROKER FEES					

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WP 43 P2

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FPL NATURAL GAS PROCUREMENT						
<u>PERIOD</u>	<u>INSTRUMENT</u>	<u>PURCHASES</u>	VOLUME	<u>SALES</u>	<u>OPTION PREMIUMS</u>	<u>GAIN/(LOSS)</u>
April-07	FIXED PRICE TRANSACTIONS PHYSICAL POWER OPTION PREMIUMS PHYSICAL POWER (EXERCISED OPTIONS) SWAPS SWING SWAPS OVER-THE-COUNTER OPTIONS BROKER FEES	[REDACTED]				②

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CONFIDENTIAL

	A	B	C	D	E	F
				FPL NATURAL GAS PROCUREMENT		
				VOLUME		
	<u>PERIOD</u>	<u>INSTRUMENT</u>	<u>PURCHASES</u>	<u>SALES</u>	<u>OPTION PREMIUMS</u>	<u>GAIN/(LOSS)</u>
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3	May-07	FIXED PRICE TRANSACTIONS				
4		PHYSICAL POWER OPTION PREMIUMS				
5		PHYSICAL POWER (EXERCISED OPTIONS)				
6		SWAPS				
7		SWING SWAPS				
8		OVER-THE-COUNTER OPTIONS				
9		BROKER FEES				
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2-1 p. 5

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	A	B	C	D	E	F
				FPL NATURAL GAS PROCUREMENT		
			VOLUME			
	<u>PERIOD</u>	<u>INSTRUMENT</u>	<u>PURCHASES</u>	<u>SALES</u>	<u>OPTION PREMIUMS</u>	<u>GAIN/(LOSS)</u>
1	June-07	FIXED PRICE TRANSACTIONS				
2		PHYSICAL POWER OPTION PREMIUMS				
3		PHYSICAL POWER (EXERCISED OPTIONS)				
4		SWAPS				
5		SWING SWAPS				
6		OVER-THE-COUNTER OPTIONS				
7		BROKER FEES				
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1	July-07	FIXED PRICE TRANSACTIONS				
2		PHYSICAL POWER OPTION PREMIUMS				
3		PHYSICAL POWER (EXERCISED OPTIONS)				
4		SWAPS				
5		SWING SWAPS				
6		OVER-THE-COUNTER OPTIONS				
7		BROKER FEES				
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	A	B	C	D	E	F
				FPL NATURAL GAS PROCUREMENT		
				VOLUME		
	<u>PERIOD</u>	<u>INSTRUMENT</u>	<u>PURCHASES</u>	<u>SALES</u>	<u>OPTION PREMIUMS</u>	<u>GAIN/(LOSS)</u>
1						
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4	August-07	FIXED PRICE TRANSACTIONS				
5		PHYSICAL POWER OPTION PREMIUMS				
6		PHYSICAL POWER (EXERCISED OPTIONS)				
7		SWAPS				
8		SWING SWAPS				
9		OVER-THE-COUNTER OPTIONS				
10		BROKER FEES				
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2-1 P.8

CONFIDENTIAL

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				FPL NATURAL GAS PROCUREMENT		
				VOLUME		
	<u>PERIOD</u>	<u>INSTRUMENT</u>	<u>PURCHASES</u>	<u>SALES</u>	<u>OPTION PREMIUMS</u>	<u>GAIN/(LOSS)</u>
1	September-07	FIXED PRICE TRANSACTIONS				
2		PHYSICAL POWER OPTION PREMIUMS				
3		PHYSICAL POWER (EXERCISED OPTIONS)				
4		SWAPS				
5		SWING SWAPS				
6		OVER-THE-COUNTER OPTIONS				
7		BROKER FEES				
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				FPL NATURAL GAS PROCUREMENT		
				VOLUME		
	<u>PERIOD</u>	<u>INSTRUMENT</u>	<u>PURCHASES</u>	<u>SALES</u>	<u>OPTION PREMIUMS</u>	<u>GAIN/(LOSS)</u>
1						
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4	October-07	FIXED PRICE TRANSACTIONS				
5		PHYSICAL POWER OPTION PREMIUMS				
6		PHYSICAL POWER (EXERCISED OPTIONS)				
7		SWAPS				
8		SWING SWAPS				
9		OVER-THE-COUNTER OPTIONS				
10		BROKER FEES				
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														<u>PERIOD</u>	<u>INSTRUMENT</u>	<u>PURCHASES</u>	<u>VOLUME</u>	<u>SALES</u>	<u>OPTION PREMIUMS</u>	<u>GAIN/(LOSS)</u>	
														November-07	FIXED PRICE TRANSACTIONS PHYSICAL POWER OPTION PREMIUMS PHYSICAL POWER (EXERCISED OPTIONS) SWAPS SWING SWAPS OVER-THE-COUNTER OPTIONS BROKER FEES						

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			FPL NATURAL GAS PROCUREMENT.			
<u>PERIOD</u>	<u>INSTRUMENT</u>	VOLUME	<u>PURCHASES</u>	<u>SALES</u>	<u>OPTION PREMIUMS</u>	<u>GAIN/(LOSS)</u>
December-07	FIXED PRICE TRANSACTIONS PHYSICAL POWER OPTION PREMIUMS PHYSICAL POWER (EXERCISED OPTIONS) SWAPS SWING SWAPS OVER-THE-COUNTER OPTIONS BROKER FEES					

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P.12

REDACTED VERSION OF CONFIDENTIAL DOCUMENTS

Hedging Audit Workpaper Number 9

[Pages 1 through 9]

Notes of external auditor's work papers

REDACTED VERSION OF CONFIDENTIAL DOCUMENTS

Hedging Audit Workpaper Number 9-1

[Pages 1 through 3]

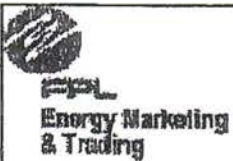
Spreadsheet provided from the external auditor's work papers

REDACTED VERSION OF CONFIDENTIAL DOCUMENTS

Hedging Audit Workpaper Number 42-3

[Page 1]

VaR Limits



NP M2M VaR Summary by Fwd Mkt Portfolio
 EMT - 24 Forward Months - COB: January 3, 2007

Florida Power & Light
 Fuel Price Hedging Costs
 Docket 070001-EI Audit 07-353-4-1
 TYE 12/31/2007
 Title: Portfolios

	M2M	Change in M2M	VaR	Change in VaR	VaR Limit	VaR Limit %
FPL HEDGE (EMT)	1					
	2					
	3					
FPL Procurement (EMT)	FPL Nat Gas Procurement (EMT)	(\$1,223,156)	(\$53,408)	\$37,581	(\$2,380,145)	
	FPL Oil Procurement (EMT)	(\$2)	(\$64,387)	\$52,868	(\$12,705)	
	FPL Power Procurement (EMT)		(\$122,058)		(\$12,878)	
	FPL Procurement (EMT)	(\$1,223,156)	(\$117,753)	\$90,449	(\$2,405,728)	
FPL Sales (EMT)	FPL Power Sales (EMT)		(\$2,974)		\$0	
	FPL Sales (EMT)		(\$2,974)		\$0	
All Regions	4					

Confidential



FPL
Energy Marketing
& Trading

NP M2M VaR Summary by Fwd Mkt Portfolio
EMT - 24 Forward Months - COB: January 5, 2007

		M2M	Change in M2M	VaR	Change in VaR	VaR Limit	VaR Limit %
FPL HERGE (EMT)	1						
	2						
	3						
FPL Procurement (EMT)	FPL Nat Gas Procurement (EMT)	(\$1,230,589)	(\$10,026)	\$37,647	\$180		
	FPL Oil Procurement (EMT)	\$0	\$23	\$62,012	\$1,053		
All Regions							

Confidential and Proprietary

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1 P.3



FPL
Energy Marketing
& Trading

NP M2M VaR Summary by Fwd Mkt Portfolio
EMT - 24 Forward Months - COB: January 8, 2007

		M2M	Change in M2M	VaR	Change in VaR	VaR Limit	VaR Limit %	
FPL HEDGE (EMT)	1 2 3							
FPL Procurement (EMT)		FPL Nat Gas Procurement (EMT)	(\$1,256,191)	(\$25,602)	\$38,286	\$339		
		FPL Oil Procurement (EMT)	\$5	\$5	\$62,238	\$227		
		FPL Procurement (EMT)	(\$1,256,186)	(\$25,597)	\$38,291	\$366		
All Regions	4							

Confidential and Proprietary

42-3 P.5
1



FPL
Energy Marketing
& Trading

NP M2M VaR Summary by Fwd Mkt Portfolio
EMT - 24 Forward Months - COB: January 9, 2007

		M2M	Change in M2M	VaR	Change in VaR	VaR Limit	VaR Limit %
FPL HEDGE (EMT)	1						
	2						
	3						
FPL Procurement (EMT)							
		FPL Nat Gas Procurement (EMT)	(\$1,313,207)	(\$57,018)	\$39,795	\$21,619	
		FPL Oil Procurement (EMT)	\$8	\$3	\$61,954	(\$285)	
		FPL Procurement (EMT)					
All Regions	4						

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NP M2M VaR Summary by Fwd Mkt Portfolio
 EMT - 24 Forward Months - COB: January 10, 2007

		M2M	Change in M2M	VaR	Change in VaR	VaR Limit	VaR Limit %	
FPL HEDGE (EMT)	1 2 3							
FPL Procurement (EMT)		FPL Nat Gas Procurement (EMT)	(\$1,293,401)	\$10,808	\$58,818	\$23		
		FPL Oil Procurement (EMT)	(\$28)	(\$28)	\$60,747	(\$1,267)		
		FPL Procurement (EMT)	(\$1,293,429)	\$9,780	\$119,565	(\$1,244)		
All Regions	4							

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NP M2M VaR Summary by Fwd Mkt Portfolio
EMT - 24 Forward Months - COB: January 11, 2007

		M2M	Change in M2M	VaR	Change in VaR	VaR Limit	VaR Limit %
FPL HEDGE (EMT)	1 2 3						
FPL Procurement (EMT)		FPL Nat Gas Procurement (EMT)	(\$1,217,937)	\$75,464	\$85,833	(\$3,989)	
		FPL Oil Procurement (EMT)	\$5	\$25	\$59,039	(\$1,108)	
All Regions	4						



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NP M2M VaR Summary by Fwd Mkt Portfolio

EMT - 24 Forward Months - COB: January 12, 2007

		M2M	Change in M2M	VaR	Change in VaR	VaR Limit	VaR Limit %
FPL HEDGE (EMT)	1						
	2						
	3						
FPL Procurement (EMT)	FPL Nat Gas Procurement (EMT)	(\$1,258,782)	(\$10,845)	\$68,470	\$2,637		
	FPL Oil Procurement (EMT)	(\$9)	(\$14)	\$60,436	\$787		
	FPL Procurement (EMT)	(\$1,258,791)	(\$10,859)	\$128,906	\$3,424		
All Regions	4						



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NP M2M VaR Summary by Fwd Mkt Portfolio
EMT - 24 Forward Months - DOB: January 16, 2007

		M2M	Change in M2M	VaR	Change in VaR	VaR Limit	VaR Limit %	
FPL HEDGE (EMT)	1	[REDACTED]						
	2							
	3							
FPL Procurement (EMT)		FPL Nat Gas Procurement (EMT)	(\$1,250,228)	(\$144)	\$42,549	(\$15,921)		
		FPL Oil Procurement (EMT)	\$14	\$23	\$58,659	(\$77)		
		FPL EMT (EMT)			(\$0,526)	(\$1,250)		
All Regions	4	[REDACTED]						



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NP M2M VaR Summary by Fwd Mkt Portfolio
EMT - 24 Forward Months - COB: January 17, 2007

	M2M	Change in M2M	VaR	Change in VaR	VaR Limit	VaR Limit %
FPL HEDGE (EMT)						
1						
2						
3						
FPL Procurement (EMT)						
FPL Nat Gas Procurement (EMT)	(\$1,213,578)	\$45,548	\$40,631	(\$1,918)		
FPL Oil Procurement (EMT)	(\$12)	(\$28)	\$20,842	\$183		
FPL Procurement (EMT)	(\$1,213,590)	\$45,520	\$61,473	(\$1,735)		
All Regions						
4						

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NP M2M VaR Summary by Fwd Mkt Portfolio
EMT - 24 Forward Months - COB: January 18, 2007

		M2M	Change in M2M	VaR	Change in VaR	VaR Limit	VaR Limit %
FPL HEDGE (EMT)	1						
	2						
	3						
FPL Procurement (EMT)							
		FPL Nat Gas Procurement (EMT)	(\$1,189,421)	\$24,167	\$40,110	(\$521)	
		FPL Oil Procurement (EMT)	\$0	\$12	\$56,530	(\$1,312)	
		FPL Procurement (EMT)	(\$1,189,421)	\$24,179	\$96,640	(\$1,833)	
All Regions	4						

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NP M2M VaR Summary by Fwd Mkt Portfolio
EMT - 24 Forward Months - COB: January 19, 2007

		M2M	Change in M2M	VaR	Change in VaR	VaR Limit	VaR Limit %
FPL HEDGE (EMT)	1 2 3						
FPL Procurement (EMT)		FPL Nat Gas Procurement (EMT)	(\$1,240,756)	(\$60,335)	\$60,040	\$19,930	
		FPL Oil Procurement (EMT)	\$5	\$5	\$20,709	\$2,179	
		FPL Gas Procurement (EMT)	(\$1,240,756)	(\$60,335)	\$60,040	\$19,930	
All Regions	4						

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NP M2M VaR Summary by Fwd Mkt Portfolio
EMT - 24 Forward Months - COB: January 22, 2007

		M2M	Change in M2M	VaR	Change in VaR	VaR Limit	VaR Limit %
FPL HEDGE (EMT)	1						
	2						
	3						
FPL Procurement (EMT)							
		FPL Nat Gas Procurement (EMT)	(\$1,271,961)	(\$22,205)	\$62,977	\$2,937	
		FPL Oil Procurement (EMT)	\$0	\$4	\$80,902	\$283	
		FPL Procurement (EMT)	(\$1,271,961)	(\$22,201)	\$63,879	\$3,220	
All Regions	4						

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NP M2M VaR Summary by Fwd Mkt Portfolio
EMT - 24 Forward Months - COB: January 23, 2007

	M2M	Change in M2M	VaR	Change in VaR	VaR Limit	VaR Limit %
FPL HEDGE (EMT)						
1						
2						
3						
FPL Procurement (EMT)						
FPL Nat Gas Procurement (EMT)	(\$1,345,970)	(\$74,000)	\$85,548	\$2,560		
FPL Oil Procurement (EMT)	\$0	\$0	\$81,485	\$473		
FPL Procurement (EMT)						
All Regions						
4						



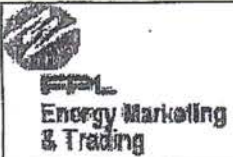
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NP M2M VaR Summary by Fwd Mkt Portfolio
 ENT - 24 Forward Months - COB: January 24, 2007

		M2M	Change in M2M	VaR	Change in VaR	VaR Limit	VaR Limit %
FPL HEDGE (ENT)	1						
	2						
	3						
FPL Procurement (ENT)							
		FPL Nat Gas Procurement (ENT)	(\$1,411,709)	(\$65,829)	\$60,853	(\$1,563)	
		FPL Oil Procurement (ENT)	(\$44,000)	(\$44,018)	\$61,150	(\$315)	
		FPL Procurement (ENT)	(\$1,455,709)	(\$109,847)	\$121,993	(\$1,878)	
All Regions	4						

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NP M2M VaR Summary by Fwd Mkt Portfolio

EMT - 24 Forward Months - COB: January 25, 2007

		M2M	Change in M2M	VaR	Change in VaR	VaR Limit	VaR Limit %
FPL HEDGE (EMT)	1						
	2						
	3						
FPL Procurement (EMT)	FPL Nat Gas Procurement (EMT)	(\$1,282,943)	\$118,858	\$55,113	(\$5,740)		
	FPL Oil Procurement (EMT)	(\$43,978)	\$31	\$80,357	(\$793)		
All Regions	4						

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NP M2M VaR Summary by Fwd Mkt Portfolio

EMT - 24 Forward Months - COB: January 26, 2007

		M2M	Change in M2M	VaR	Change in VaR	VaR Limit	VaR Limit %	
FPL HEDGE (EMT)	1							
	2							
	3							
FPL Procurement (EMT)	FPL Nat Gas Procurement (EMT)	(\$1,289,804)	\$3,138	\$58,282	\$1,149			
	FPL Oil Procurement (EMT)	(\$44,008)	(\$28)	\$81,848	\$1,289			
	FPL Procurement (EMT)	(\$1,333,812)	\$3,110	\$140,130	\$2,438			
All Regions	4							



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NP M2M VaR Summary by Fwd Mkt Portfolio
EMT - 24 Forward Months - COB: January 29, 2007

		M2M	Change in M2M	VaR	Change in VaR	VaR Limit	VaR Limit %	
FPL HEDGE (EMT)	1	[REDACTED]						
	2							
	3							
FPL Procurement (EMT)	FPL Nat Gas Procurement (EMT)	(\$1,250,140)	\$30,658	\$4,147,300	\$4,081,134			
	FPL Oil Procurement (EMT)	(\$43,071)	\$35	\$0,276	(\$1,370)			
	FPL Procurement (EMT)							
All Regions	4	[REDACTED]						



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NP M2M VaR Summary by Fwd Mkt Portfolio
EMT - 24 Forward Months - COB: January 30, 2007

		M2M	Change in M2M	VaR	Change in VaR	VaR Limit	VaR Limit %
FPL HEDGE (EMT)	1 2 3						
FPL Procurement (EMT)		FPL Nat Gas Procurement (EMT)	(\$1,380,824)	(\$121,478)	\$4,138,862	\$4,138,862	
		FPL Oil Procurement (EMT)	(\$43,985)	(\$24)	\$81,111	\$81,111	
		FPL Power Procurement (EMT)	\$1,424,809	\$121,454	\$4,138,862	\$4,138,862	
FPL Sales (EMT)		FPL Power Sales (EMT)	\$14,928	\$14,928	\$1,071	\$1,071	
		FPL Sales (EMT)	\$14,928	\$14,928	\$1,071	\$1,071	
All Regions	4						



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NP M2M VaR Summary by Fwd Mkt Portfolio
EMT - 24 Forward Months - COB: January 31, 2007

		M2M	Change in M2M	VaR	Change in VaR	VaR Limit	VaR Limit %
FPL HEDGE (EMT)	1 2 3						
FPL Procurement (EMT)							
FPL Sales (EMT)							
All Regions	4						



NP M2M VaR Summary by Fwd Mkt Portfolio

EMT - 24 Forward Months - COB: September 4, 2007

		M2M	Change in M2M	VaR	Change in VaR	VaR Limit	VaR Limit %
FPL HEDGE (EMT)	1						
	2						
	3						
	4						
	5						
FPL Procurement (EMT)	FPL Nat Gas Procurement (EMT)	(\$274,299)	(\$601,287)	\$339,197	(\$4,486,001)		
	FPL Oil Procurement (EMT)	\$0,325	(\$177,154)	\$94	(\$21,231)		
	FPL Power Procurement (EMT)		(\$188,745)		(\$4,023)		
All Regions							

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NP M2M VaR Summary by Fwd Mkt Portfolio
EMT - 24 Forward Months - COB: September 5, 2007

		M2M	Change in M2M	VaR	Change in VaR	VaR Limit	VaR Limit %
FPL HEDGE (EMT)	1	[REDACTED]					
	2						
	3						
	4						
	5						
FPL Procurement (EMT)	FPL Nat Gas Procurement (EMT)	(\$400,354)	(\$126,039)	\$335,991	(\$3,800)		
	FPL Oil Procurement (EMT)	\$8,318	(\$7)	\$94	\$0		
	FPL Gas Procurement (EMT)	(\$39,479)	(\$126,046)	\$336,085	(\$3,800)		
All Regions	6	[REDACTED]					



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NP M2M VaR Summary by Fwd Mkt Portfolio
EMT - 24 Forward Months - COB: September 6, 2007

		M2M	Change in M2M	VaR	Change in VaR	VaR Limit	VaR Limit %	
FPL HEDGE (EMT)	1	[REDACTED]						
	2							
	3							
	4							
	5							
FPL Procurement (EMT)	FPL Nat Gas Procurement (EMT)	(\$202,871)	(\$202,837)	\$315,723	(\$19,268)			
	FPL Oil Procurement (EMT)	\$8,314	(\$4)	\$94	\$0			
	EMT	(\$194,557)	(\$202,841)	\$315,817	(\$19,268)			
All Regions	6	[REDACTED]						

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NP M2M VaR Summary by Fwd Mkt Portfolio
 EMT - 24 Forward Months - COB: September 7, 2007

		M2M	Change in M2M	VaR	Change in VaR	VaR Limit	VaR Limit %	
FPL HEDGE (EMT)	1							
	2							
	3							
	4							
	5							
FPL Procurement (EMT)	FPL Nat Gas Procurement (EMT)	(\$528,628)	\$74,243	\$316,597	\$874			
	FPL Oil Procurement (EMT)	\$11,403	\$3,089	\$170	\$76			
	FPL Procurement (EMT)	(\$517,225)	\$77,332	\$316,767	\$950			
All Regions	6							

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NP M2M VaR Summary by Fwd Mkt Portfolio
EMT - 24 Forward Months - COB: September 10, 2007

		M2M	Change in M2M	VaR	Change in VaR	VaR Limit	VaR Limit %	
FPL HEDGE (EMT)	1	[REDACTED]						
	2							
	3							
	4							
	5							
FPL Procurement (EMT)	FPL Nat Gas Procurement (EMT)	(\$238,858)	\$291,678	\$342,104	\$25,687			
	FPL Oil Procurement (EMT)	\$11,412	\$0	\$170	\$0			
	FPL Procurement (EMT)	(\$225,646)	\$291,678	\$342,284	\$25,687			
All Regions	6	[REDACTED]						

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NP M2M VaR Summary by Fwd Mkt Portfolio
EMT - 24 Forward Months - COB: September 11, 2007.

		M2M	Change in M2M	VaR	Change in VaR	VaR Limit	VaR Limit %
FPL HEDGE (EMT)	1	[REDACTED]					
	2						
	3						
	4						
	5						
FPL Procurement (EMT)	FPL Nat Gas Procurement (EMT)	(\$323,847)	(\$86,889)	\$337,049	(\$5,415)		
	FPL Oil Procurement (EMT)	\$11,390	(\$10)	\$170	\$0		
	FPL Procurement (EMT)	(\$312,457)	(\$86,899)	\$337,219	(\$5,415)		
All Regions	6	[REDACTED]					



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NP M2M VaR Summary by Fwd Mkt Portfolio
EMT - 24 Forward Months - COB: September 12, 2007

		M2M	Change in M2M	VaR	Change in VaR	VaR Limit	VaR Limit %
FPL HEDGE (EMT)	1						
	2						
	3						
	4						
	5						
FPL Procurement (EMT)	FPL Nat Gas Procurement (EMT)	(\$89,232)	\$234,815	\$963,417	\$26,388		
	FPL Oil Procurement (EMT)	\$11,301	(\$5)	\$170	\$0		
All Regions		6					

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NP M2M VaR Summary by Fwd Mkt Portfolio
EMT - 24 Forward Months - COB: September 13, 2007

		M2M	Change in M2M	VaR	Change in VaR	VaR Limit	VaR Limit %
FPL HEDGE (EMT)	1						
	2						
	3						
	4						
	5						
FPL Procurement (EMT)	FPL Nat Gas Procurement (EMT)	(\$152,885)	(\$63,433)	\$340,028	(\$14,389)		
	FPL Oil Procurement (EMT)	\$11,403	\$12	\$170	\$0		
	FPL Procurement (EMT)						
All Regions	6						

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NP M2M VaR Summary by Fwd Mkt Portfolio
EMT - 24 Forward Months - COB: September 14, 2007

		M2M	Change in M2M	VaR	Change in VaR	VaR Limit	VaR Limit %
FPL HEDGE (EMT)	1						
	2						
	3						
	4						
	5						
FPL Procurement (EMT)	FPL Nat Gas Procurement (EMT)	\$8,104	-\$100,850	\$355,405	\$0,487		
	FPL Oil Procurement (EMT)	\$18,570	\$4,176	\$293	\$83		
	FPL Emissions (EMT)						
All Regions	6						



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NP M2M VaR Summary by Fwd Mkt Portfolio
EMT - 24 Forward Months - COB: September 17, 2007

		M2M	Change in M2M	VaR	Change in VaR	VaR Limit	VaR Limit %
FPL HEDGE (EMT)	1						
	2						
	3						
	4						
	5						
FPL Procurement (EMT)							
		FPL Nat Gas Procurement (EMT)	\$87,088	\$78,894	\$385,950	\$10,455	
		FPL Oil Procurement (EMT)	\$15,579	\$0	\$232	(\$1)	
		FPL Procurement (EMT)	\$102,667	\$78,894	\$386,182	\$10,454	
All Regions	6						

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NP M2M VaR Summary by Fwd Mkt Portfolio
EMT - 24 Forward Months - COB: September 18, 2007

		M2M	Change in M2M	VaR	Change in VaR	VaR Limit	VaR Limit %
FPL HEDGE (EMT)	1	[REDACTED]					
	2						
	3						
	4						
	5						
FPL Procurement (EMT)	FPL Nat Gas Procurement (EMT)	\$21,422	(\$65,888)	\$361,902	(\$4,048)		
	FPL Oil Procurement (EMT)	\$4	(\$15,575)	\$150	(\$82)		
	FPL Procurement (EMT)	\$21,426	(\$81,463)	\$362,052	(\$4,130)		
All Regions	6						

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NP M2M VaR Summary by Fwd Mkt Portfolio
EMT - 24 Forward Months - COB: September 19, 2007

		M2M	Change in M2M	VaR	Change in VaR	VaR Limit	VaR Limit %	
FPL HEDGE (EMT)	1	[REDACTED]						
	2							
	3							
	4							
	5							
FPL Procurement (EMT)	FPL Nat Gas Procurement (EMT)	(\$220,285)	(\$241,707)	\$347,384	(\$14,538)			
	FPL Oil Procurement (EMT)	\$4	\$0	\$151	\$1			
	FPL Procurement (EMT)							
All Regions	6	[REDACTED]						

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NP M2M VaR Summary by Fwd Mkt Portfolio
EMT - 24 Forward Months - COB: September 20, 2007

		M2M	Change in M2M	VaR	Change in VaR	VaR Limit	VaR Limit %
FPL HEDGE (EMT)	1						
	2						
	3						
	4						
	5						
FPL Procurement (EMT)	FPL Nat Gas Procurement (EMT)	(\$386,352)	(\$166,007)	\$386,065	(\$10,288)		
	FPL Oil Procurement (EMT)	\$4	\$0	\$151	\$0		
	FPL Procurement (EMT)	(\$386,348)	(\$166,007)	\$386,214	(\$10,288)		
All Regions	6						

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NP M2M VaR Summary by Fwd Mkt Portfolio
EMT - 24 Forward Months - COB: September 21, 2007

		M2M	Change in M2M	VaR	Change in VaR	VaR Limit	VaR Limit %
FPL HEDGE (EMT)	1	[REDACTED]					
	2						
	3						
	4						
	5						
FPL Procurement (EMT)		FPL Nat Gas Procurement (EMT)	\$10,544,985	\$10,031,317	\$574,834	\$237,888	
		FPL Oil Procurement (EMT)	\$4	\$0	-\$151	\$0	
All Regions	6	[REDACTED]					

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NP M2M VaR Summary by Fwd Mkt Portfolio
 EMT - 24 Forward Months - COB: September 24, 2007

		M2M	Change in M2M	VaR	Change in VaR	VaR Limit	VaR Limit %
FPL HEDGE (EMT)	1						
	2						
	3						
	4						
	5						
FPL Procurement (EMT)	FPL Nat Gas Procurement (EMT)	\$11,310,874	\$765,008	\$675,418	\$100,582		
	FPL Oil Procurement (EMT)	\$8,318	\$8,312	\$109	(\$48)		
	FPL Procurement (EMT)	\$11,319,192	\$773,320	\$675,527	\$100,534		
All Regions	6						

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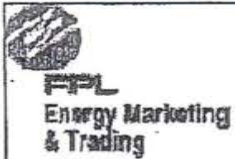
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NP M2M VaR Summary by Fwd Mkt Portfolio
EMT - 24 Forward Months - COB: September 25, 2007

		M2M	Change in M2M	VaR	Change in VaR	VaR Limit	VaR Limit %
FPL HEDGE (EMT)	1						
	2						
	3						
	4						
	5						
FPL Procurement (EMT)							
		FPL Nat Gas Procurement (EMT)	\$1,321,800	\$10,992	\$730,836	\$55,420	
		FPL Oil Procurement (EMT)	\$0,310	\$0	\$103	\$0	
		FPL Procurement (EMT)					
All Regions	6						

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NP M2M VaR Summary by Fwd Mkt Portfolio
 EMT - 24 Forward Months - COB: September 26, 2007

		M2M	Change in M2M	VaR	Change in VaR	VaR Limit	VaR Limit %	
FPL HEDGE (EMT)	1							
	2							
	3							
	4							
	5							
FPL Procurement (EMT)	FPL Nat Gas Procurement (EMT)	\$707,614	(\$10,614,252)	\$4,899,361	\$4,108,515			
	FPL Oil Procurement (EMT)	\$0,310	\$0	\$103	\$0			
All Regions		6						

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NP M2M VaR Summary by Fwd Mkt Portfolio
EMT - 24 Forward Months - COB: September 27, 2007

		M2M	Change in M2M	VaR	Change in VaR	VaR Limit	VaR Limit %
FPL HEDGE (EMT)	1	[REDACTED]					
	2						
	3						
	4						
	5						
FPL Procurement (EMT)	FPL Nat Gas Procurement (EMT)	(\$1,193,063)	(\$1,901,677)	\$4,834,852	(\$1,000)		
	FPL Oil Procurement (EMT)	\$18,005	\$12,940	\$278	\$178		
	FPL Procurement (EMT)	(\$1,175,058)	(\$1,888,737)	\$4,835,130	(\$822)		
All Regions	6	[REDACTED]					

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NP M2M VaR Summary by Fwd Mkt Portfolio
EMT - 24 Forward Months - COB: September 28, 2007

		M2M	Change in M2M	VaR	Change in VaR	VaR Limit	VaR Limit %
FPL HEDGE (EMT)	1	[REDACTED]					
	2						
	3						
	4						
	5						
FPL Procurement (EMT)	FPL Nat Gas Procurement (EMT)	(\$1,139,718)	\$54,245	\$5,167,795	\$333,143		
	FPL Oil Procurement (EMT)	\$18,085	\$0	\$200	(\$10)		
	FPL Power Procurement (EMT)	\$82,077	\$82,077	\$5,282	\$5,282		
	FPL Total Procurement (EMT)	(\$1,039,556)	\$136,322	\$5,369,277	\$328,415		
All Regions	6	[REDACTED]					

P. 75
42-3
1

Fuel Price Hedging Costs
Doc# 070001-EI Audit 07-353-4-1
TYE 12/31/2007
Title: Summary

YL
5/1/08
KW
5/11/08

COMPANY: FPL
TITLE: RECONCILIATION OF GAINS/LOSSES TO THE GENERAL LEDGER SUMMARY
PERIOD: TYE 12/31/07

We were asked to audit the following in the Audit Service Request:

- 1 Verify the level of hedging gains/losses associated with the company's financial hedging activities for the 12 month period ended December 31, 2007.
- 2 Verify that the level of gains/losses reported are consistent with FPL's Hedge Plan filed with the Commission.
- 3 Verify that the level of gains/losses reported are consistent with the requirements of Order No. PSC-02-1484-FOF-EI.
- 4 Verify that the accounting treatment for futures, options, and swap contracts between the utility and its counter parties are in compliance with Commission Orders and Rules and other applicable Financial Standards (FASB) statements.
- 5 Reconcile the hedging results reported in the utility's final 2007 filing to the company's books and records.
- 6 Verify that the transaction cost associated with each financial hedging instrument, which can be identified, are properly accounted for in the company's books and records.
- 7 Verify that all hedging cost and credits resulting from joint operations with the company's affiliated operations are properly executed and allocated and are in compliance with Commission Orders and Rules.
- 8 Verify that the level of hedging gains or losses associated with the company's financial activities for the 12 month period ended December 31, 2007 is consistent with the requirements of Commission Order PSC-02-1484-FOF-EI, and applicable FASB statements.

PROCEDURES:

The company provided us with a preliminary schedule of Gains/Losses for the months in 2007. From this schedule we decided to sample two months, February and September 2007. See explanation of how these months were tested on Wp. 43 page 1 and Wp. 43-3.

- 1 The Hedging losses for the months of February and September for Gas and Oil were traced to the general ledger. It is recorded in the cost of gas and oil in account 151, through an average unit price calculation. This is reflected in the Monthly Gas Closing Report.

No errors found.

- 2 In addition to the schedule Summary of Gains and Losses the company provided us with monthly detail reports called "FPL Derivative Settlements-All Instruments". These reports show each deal type, quality, price, premium, and gains/losses. The months of January, February, and September were reconciled from the Summary schedule to the FPL Derivative Settlements Report. No errors were found.

Using the Derivatives Report, staff sampled the Swaps from Counterparty

- 1 [Redacted] These deals were traced to the Swap Deal Entry, the Confirmation of the Commodity, Settlement Price Report, and Purchase Statement. All these deals were recalculated.

- 2 For the month of January 2007 the Over the Counter Options from Counterparty [Redacted] was sampled. See testing on Wp. 43-1/1-2

These deals were traced to the Option Deal Form, Confirmation letter, Purchase Statements.

January testing GAS

- 3 A schedule was prepared of the over the counter options and swaps detailed by counterparties.

- 5 [Redacted]
- 6 [Redacted]

Staff decided to take a sample of these two different categories. See testing on wp. 43-1/1-2 for the over the counter options and wp. 43-1/1-1 for the swaps.

43A P.1

COMPANY: FPL
TITLE: RECONCILIATION OF GAINS/LOSSES TO THE GENERAL LEDGER
PERIOD: TYE 12/31/07

September testing GAS

1 The same type of schedule was prepared for September to determine
2 the largest activity [redacted] in September.
3 It turned out that [redacted] had the highest OTC
and [redacted] had the largest Swaps.
Therefore, these two types were tested.
See testing of options on wp. 43-3/1-2 and the testing
of swaps on wp. 43-3/1 page 11 of 38.

4 The reason why the gas transactions were selected for testing
of the total Hedging transactions for the B77 year.

5 [redacted]
6 [redacted]
7 [redacted]

These numbers came from the preliminary schedule
submitted by the company to start our audit

3 A request was written in which we asked the company to
provide a representation letter detailing its accounting
treatment for transaction cost associated with its financial
hedging program. See wp. 43-4
We also asked the company to provide a schedule
of each financial hedging instrument that was executed
in 2007 and that included a separation of the following costs:

- a. Total commodity price
- b. Total transaction cost
- c. Total other cost
- d. Total cost
- e. Total gains/loss at settlement

The company answered that they only had commission costs from
Intercontinental Exchange Inc. and that all other costs were
included in the monthly FPL Derivative Settlements-All Instruments
Reports. See wp. 43-5

8 We reviewed their answers and asked for the invoices
related to these transactions costs which amounted to [redacted] A
A schedule of these invoices can be found in Wp. 43-5/1 and the
written explanation of these charges on Wp. 43-5 and 43-4.

These costs are expensed in the amount incurred. They
flow through account 232.135 to account 151 (Inventory),
however, they are not included in the FPL Derivative Settlements
All Instruments Reports.

No errors found

4 We read the external auditor's workpapers and determined that
the hedging transactions were consistent with the requirements
of FASB statements. See notes on external auditor's workpapers
on Wp. 9

No errors found.

5 A schedule of all financial futures, options and swaps executed
in 2007. We verified that the company's accounting treatment of
hedging gains and losses are in compliance with Commission
Orders and Rules. See wp. 42-2

No errors found.

6 The Management's Risk Plan was read and it was determined
that the company complied with its Hedging Plan.
See wp. 42-1.

No errors found.

43A P 2

Title: Summary

1 9/00

COMPANY:
TITLE:
PERIOD:
DATE:
AUDITOR:

SUMMARY OF HEDGING TRANSACTIONS
TYE 12/31/07
JANUARY 2008
GABRIELA LEON

CONFIDENTIAL

JANUARY GAS (ONLY)

COUNTERPARTY A	OVER THE COUNTER B	SWAPS C	TOTAL D
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

WP. 43 PAGE 2
DIFFERENCE
IMMATERIAL

The highest OTC -over the counter transactions-

[REDACTED] wp. 43-1/1 page 1

1 A sample was taken from the [REDACTED] A

DEAL NUMBER E	GAIN/LOSS F
[REDACTED]	[REDACTED]

wp. 43-1/1 page 1
testing on wp. 43-1/1-2

The highest SWAPS transactions

[REDACTED] wp. 43-1/1 page 6

DEAL NUMBER G	GAIN/LOSS H
[REDACTED]	[REDACTED]

wp. 43-1/1 page 6
testing on wp. 43-1/1-1

From the schedule above it was determined that the counterparties with the largest activities were [REDACTED] with the largest [REDACTED] with [REDACTED] A

Therefore, these two types of transactions were selected for testing. See testing of the options on wp. 43-1/1-2 and the swaps on wp. 43-1/1-1.

In addition to January, the month of September was also tested see wp 43-3.

43pl

P13 P1

FPL HEDGING PROGRAM SUMMARY REPORT
2007 Gains/Losses

	January	February	March	April	May	June	July	August	September	October	November	December	Year-To-Date
1	[Redacted]												
2	[Redacted]												
3	[Redacted]												

Handwritten annotations on the table:

- 43-1 P1 (circled) with a line pointing to the first row.
- 43-2 P2 (circled) with a line pointing to the second row.
- 45-3 (circled) with a line pointing to the third row.
- WP43 P1 (circled) with a line pointing to the Year-To-Date column.

Ⓐ Traced to the general ledger
on WP 45-1 P1 + P2.

Ⓑ Traced to Miscellaneous Expenses
on the Natural Gas Price Computation Schedule

The gains/losses from Hedging go into the inventory account and are added to the cost of gas as a miscellaneous cost and figured into the average unit cost.

43 P2

0 1 . 13

*Pl
Item 1 pages
1-6*

1
2
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9
10
11
12
13
14
15
16
17
18

A

B

C

D

E

F

FPL NATURAL GAS PROCUREMENT
VOLUME

PERIOD	INSTRUMENT	PURCHASES	SALES	OPTION PREMIUMS	GAIN/(LOSS)
January-07	FIXED PRICE TRANSACTIONS				
	PHYSICAL POWER OPTION PREMIUMS				
	PHYSICAL POWER (EXERCISED OPTIONS)				
	SWAPS				
	SWING SWAPS				
	OVER-THE-COUNTER OPTIONS				
	BROKER FEES				



*(A)
(B)*

wp 43-1 p13

SWAPS →
OTC →



*(A)
(B)*

wp 43 p2

43-1 p1

REDACTED VERSION OF CONFIDENTIAL DOCUMENTS

Hedging Audit Workpaper Number 43-1/1

[Pages 1 through 13 and Page 28]

FPL Derivative Settlements - All Instruments

REDACTED VERSION OF CONFIDENTIAL DOCUMENTS

Hedging Audit Workpaper Number 43-1/1-1

[Page 1]

January Derivative Settlements- All Instruments Report



CONFIDENTIAL

PURCHASE STATEMENT

FPSC FUEL AUDIT REQUEST NO. 5B7

Invoice Number: 63861

Invoice Month: 01/2007

Invoice Date: December 30, 2006

Invoice Due Date: January 04, 2007

Invoice Amount: [REDACTED]

Invoice For: [REDACTED]

Mail To/Payment Inquires:
Florida Power & Light Company
ARMS Processing (PPC/GO)
General Mail Facility
Miami FL 33188-001 US

Billing Inquires: Barbara Cole
561-691-7754
561-625-7663 (FAX)

Deal Number	Description	Volume UoM	Price	Amount Due Currency
PURCHASES	C	D	E	F
41282	SWPS [REDACTED]	[REDACTED] MMBTU	[REDACTED]	[REDACTED] USD
41480	SWPS [REDACTED]	[REDACTED] MMBTU	[REDACTED]	[REDACTED] USD
41660	SWPS [REDACTED]	[REDACTED] MMBTU	[REDACTED]	[REDACTED] USD
41824	SWPS [REDACTED]	[REDACTED] MMBTU	[REDACTED]	[REDACTED] USD
41909	SWPS [REDACTED]	[REDACTED] MMBTU	[REDACTED]	[REDACTED] USD
42539	SWPS [REDACTED]	[REDACTED] MMBTU	[REDACTED]	[REDACTED] USD
42554	SWPS [REDACTED]	[REDACTED] MMBTU	[REDACTED]	[REDACTED] USD
42640	SWPS [REDACTED]	[REDACTED] MMBTU	[REDACTED]	[REDACTED] USD
42994	SWPS [REDACTED]	[REDACTED] MMBTU	[REDACTED]	[REDACTED] USD
43000	SWPS [REDACTED]	[REDACTED] MMBTU	[REDACTED]	[REDACTED] USD

43-1
1-1
2

43-1
1-1
2

43-1
1-1
2

43-1
1-1
2

43-1
1-1
1

43-1



CONFIDENTIAL

PURCHASE STATEMENT

FPSC FUEL AUDIT REQUEST NO. 5128

Invoice Number: 63861

Invoice Month: 01/2007

Invoice Date: December 30, 2006

1 Invoice Amount [REDACTED]

PURCHASES	B	C	D	E
43000 SWPS	[REDACTED]			
43062 SWPS	[REDACTED]	[REDACTED] M	[REDACTED]	[REDACTED] USD
43095 SWPS	[REDACTED]	[REDACTED] MMBTU	[REDACTED]	[REDACTED] USD
43445 SWPS	[REDACTED]	[REDACTED] MMBTU	[REDACTED]	[REDACTED] USD
45864 SWPS	[REDACTED]	[REDACTED] MMBTU	[REDACTED]	[REDACTED] USD
2 (PURCHASES) SUB TOTAL		[REDACTED] MMBTU		[REDACTED]
SALES				
46299 SWPS	[REDACTED]	[REDACTED] MMBTU	[REDACTED]	[REDACTED] USD
46300 SWPS	[REDACTED]	[REDACTED] MMBTU	[REDACTED]	[REDACTED] USD
3 (SALES) SUB TOTAL		[REDACTED] MMBTU		[REDACTED]
4 TOTAL Volume:		[REDACTED] MMBTU	TOTAL:	[REDACTED]

43-1
1-1
2

[REDACTED] USD

43-1
1-1
2

43-1
1-1
1

0.*

F

Phy NG
Khet
Kedegga

[REDACTED]

[REDACTED]

CONFIDENTIAL

FPSC FUEL AUDIT
REQUEST NO. SP27

Page 1 of 2

Date:

12/28/2006

To:
Attn:
Tel:
Fax:
EMail:

Florida Power and Light Company
Barbara Cole
1-561-691-7754
1-561-625-7663

From:
Re:

[redacted]

Invoice No:
Payment Date:

284767
04-Jan-07

Commodity Type: Natural Gas - NATURAL GAS - NYMEX -

Deal #	Trade Date	Tx Type	Fixed Price	Flt Price	Start Date	End Date	Quantity	Settlement Amt
2325455	4							
2722912	5							
4118914	6							
4045760	7							
2783490	8							
2726403	9							
2723713	10							
2691819	11							
2722170	12							
2377708	13							
2664573	14							
2660958	15							
2531238	16							
2479627	17							
2456514	18							
4118993	19							

Handwritten calculations in circles:
43-1
1-1
1
43-1
1-1
1
43-1
1-1
1
43-1
1-1
1

Ⓐ - Ⓑ = price to calculate gain/loss

20 [redacted]
21 [redacted]
22 [redacted]

Handwritten calculation: 43-1 / 1-1 = 2

FPSC FUEL AUDIT REQUEST NO. 5 P.30

Pg 2 of 2

CONFIDENTIAL

Subtotal USD: 7,101,055.00

SWAPS

2 [redacted] B Receives Net USD: [redacted] B

STANDARD SETTLEMENT INSTRUCTIONS

ABA: [redacted]
Account #: [redacted]
Account Name: Commodities Processing

Pay this Amount

43-1
1-1
1

V# 235336

44000 01467

4 For questions regarding this invoice, please contact [redacted] A
5 United States [redacted] A United Kingdom [redacted] B by phone at
6 [redacted] A Australia [redacted] C or by fax at United Kingdom [redacted] C Switzerland [redacted] D Germany [redacted] D
7 [redacted] or United States [redacted] D

ENTERED BY: Barbara Cole DATE: 1/4/07
PHONE: 561-691-7754 COMPANY CODE 1001
AUTHORIZED BY: _____

REQUIRED IF UNDER \$2500

SAP DOCUMENT #(S): 5105000361

8 [redacted] ACCT NUMBER: _____

9 [redacted] _____

43-1
1-1
2

Michael Olwin
Manager, Power & Fuel
1/4/07

COMPANY: FLORIDA POWER AND LIGHT
 TITLE: OVER THE COUNTER OPTIONS
 PERIOD: TYE 12/31/07
 DATE: April 01, 2008
 AUDITOR: GABRIELA LEON

SAMPLE OF OTCOPT - January 2007

call bought
 no advantage
 no exercise
 rec'd prem.

a put pair
 bought call
 sold a put

sold the put

Confidential

DEAL	VOLUME	PUT CALL	SETTLE PRICE	ORIGINAL PREMIUM	GAIN/LOSS
	A		B	C	E
30229	$\frac{43-1}{1-2} P13$		$\frac{43-1}{1-2} P13$		$\frac{43-1}{1-2} P13$
		CALCULATION:	Purchase Section of the Purchase Statement Traced to the Purchase Statement Traced to the Purchase Statement		
30230			X	2	(A)
				Traced to the Sales Section of the Purchase Statement Traced to the Purchase Statement dated August 23, 2006	
				Traced to Purchases on the Purchase Statement dated January 3, 2007	
				3	
				premium above (A)	
30245	$\frac{43-1}{1-2} P18$		X	4	
				Traced to the Purchases Section of the Purchase Statement Traced to Purchase Statement	
					$\frac{43-1}{1-2} P18$
30246	$\frac{43-1}{1-2} P21$		X	5	(B)
				Traced to Purchase Statement dated August 29, 2006	

$\frac{43-1}{1}$

$\frac{43-1}{1-2}$

traced to Option Deal Form
 Confirmation Letter (EPL)

Put-

A

B

Traced to Purchase Statement dated January 3, 2007
Traced to Purchase Statement dated January 3, 2007
Purchase Section

(B)

C

D

E

30259

$$\frac{43-1}{1-2} = 1$$

Traced to Sales Section of Purchase Statement dated Sept. 1, 2006

$$\frac{43-1}{1-2} = 24 + 25$$

Traced to Purchase Section of Purchase Statement dated January 3, 2007

does not equal
above

30260

$$\frac{43-1}{1-2} = P27$$

Traced to Purchases Section of Purchase Statement 9/5/06

$$\frac{43-1}{1-2} = P27$$

30261

$$\frac{43-1}{1-2} = P30$$

Traced to the Sales Section of the Purchase Statement 9/5/06

$$\frac{43-1}{1-2} = P30$$

$$\frac{43-1}{1}$$

$$\frac{43-1}{1-2}$$

A



(C)

$\frac{43-1}{1-2}$

REDACTED VERSION OF CONFIDENTIAL DOCUMENTS

Hedging Audit Workpaper Number 43-1/1-1

[Page 1]

January Derivative Settlements- All Instruments Report



PURCHASE STATEMENT

Invoice Number: 59336
Invoice Date: August 21, 2006
Invoice Amount 1 [REDACTED] A

Invoice Month: 08/ 2006
Invoice Due Date: August 23, 2006

Invoice For: B
[REDACTED]

Mail To/Payment Inquires:
Florida Power & Light Company
ARMS Processing (PPC/GO)
General Mail Facility
Miami FL 33188-001 US

Billing Inquires: Barbara Cole

Deal Number	Description	Volume	UoM	Price	Amount Due	Currency
	C	D		E	F	
PURCHASES						
30229	OTCOPT [REDACTED]	[REDACTED]	MMBTU	[REDACTED]	[REDACTED]	USD (A)
		[REDACTED]		[REDACTED]	[REDACTED]	
	2A (PURCHASES) SUB TOTAL	[REDACTED]	MMBTU		[REDACTED]	
SALES						
30230	OTCOPT [REDACTED]	[REDACTED]	MMBTU	[REDACTED]	[REDACTED]	USD (C)
		[REDACTED]		[REDACTED]	[REDACTED]	
	2 (SALES) SUB TOTAL	[REDACTED]	MMBTU		[REDACTED]	
	3 TOTAL Volume:	[REDACTED]	MMBTU	4 TOTAL:	[REDACTED]	

Wiring Information:

Wire Bank:	Wire City/State:
ABA Number:	Wire Addr. Code:
Account Number:	5 Account Name: [REDACTED] A

ACH Information:

ACH Bank:	ACH City/State:
ABA Number:	ACH Addr. Code:
Account Number:	6 Account Name: [REDACTED] A

Comments:

43-1
1-2
1

ABN AMRO (UK)

22/08/06 14:50

PAGE 2/2

PRIVATE & CONFIDENTIAL

A



44000 01768

To: Florida Power And Light Company Inc
 Address: 700 UNIVERSE BLVD
 FL 33408-2683
 WEST PALM BEACH
 USA
 Attention: JerriAnn Hart
 Fax: 00 15616257663
 E-Mail: *** EMAIL ***

Payment Advice

Trade No	Trade Date	Settlement Date	Product Type	Product (C)	Product (D)	ABN Buy/Sell	Fixed / Strike Price	Floating Rate	Quantity	Unit	Start Date	End Date	Ccy	Amount
74061	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	MMBTU / DAY	[Redacted]	[Redacted]	USD	[Redacted]
74063	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	MMBTU / DAY	[Redacted]	[Redacted]	USD	[Redacted]

(+1) - P2
 (-1) - P2

PAY THIS AMOUNT → Total [Redacted]

- 2 Value Date [Redacted] A
- 3 Please pay USD [Redacted] A: *
- 4 Email: [Redacted]
- 5 Swift Code: [Redacted]
- 6 Account Number: [Redacted]
- 7 Favour Reference: [Redacted]

ENTERED BY: JERRI ANN HART DATE: 8/22/2006
 PHONE: 691-7881 COMPANY CODE 1001
 AUTHORIZED BY _____
 REQUIRED IF UNDER \$2500
 CAP DOCUMENT #(S): 5105027405
 OCT NUMBER: 16510-611-190

Michael Olwin 8/22/06
 Michael Olwin
 Manager, Power & Fuels Accounting

CONFIDENTIAL - FPSC HEDGING AUDIT REQUEST NO 45 P3

43-1
1-2

P3



PURCHASE STATEMENT

Invoice Number: 59674

Invoice Month: 08/2006

Invoice Date: August 29, 2006

Invoice Due Date: August 29, 2006

Invoice Amount 1 [REDACTED] A

Invoice For: B
[REDACTED]

Mail To/Payment Inquires:

Florida Power & Light Company
ARMS Processing (PPC/GO)
General Mail Facility
Miami FL 33188-001 US

Billing Barbara Cole
Inquires: 561-691-7754
561-625-7663 (FAX)

Deal Number	Description	Volume	UoM	Price	Amount Due	Currency
	C	D		E	F	
PURCHASES						
30245	OTCOPT [REDACTED]	[REDACTED]	MMBTU	[REDACTED]	[REDACTED]	USD (P)
		[REDACTED]		[REDACTED]	[REDACTED]	(P)
	2A (PURCHASES) SUB TOTAL	[REDACTED]	MMBTU		[REDACTED]	
SALES						
30246	OTCOPT [REDACTED]	[REDACTED]	MMBTU	[REDACTED]	[REDACTED]	USD (P)
		[REDACTED]		[REDACTED]	[REDACTED]	(P)
	2 (SALES) SUB TOTAL	[REDACTED]	MMBTU		[REDACTED]	
	3 TOTAL Volume:	[REDACTED]	MMBTU	4 TOTAL:	[REDACTED]	

Wiring Information:

Wire Bank:	Wire City/State:
ABA Number:	Wire Addr. Code:
Account Number:	5 Account Name: [REDACTED] A

ACH Information:

ACH Bank:	ACH City/State:
ABA Number:	ACH Addr. Code:
Account Number:	6 Account Name: [REDACTED] A

Comments:

43-1
1-2
1

CONFIDENTIAL - FPSC HEDGING AUDIT REQUEST NO. 15 VK

To: Florida Power And Light Company Inc
Address: 700 UNIVERSE, BLVD
FL 33408-2883
WEST PALM BEACH
USA
Attention: JemAnn Hart
Fax: 00 15616257863
E-Mail: JemAnn_Hart@fpl.com

Payment Advice

Trade No	Trade Date	Settlement Date	Product Type	Product (0)	Product (1)	ABN Buy/Sell Fixed	Fixed / Strike Price	Floating Rate	Quantity	Unit	Start Date	End Date	Ccy	Amount
75780 75788	B	C	D	E	F	G	H	I	J	MMBTU / DAY MMBTU / DAY	L	M	USD USD	N

44000 01268

Total

Handwritten notes: (E1), (E2), (P4), (P5), Pay this Amount.

2 Value Date A
3 Please pay USD to:
4 Bank
5 Swift Code
6 Account Number
7 Favour Reference

ENTERED BY: JERRI ANN HART DATE: 8/29/2006
PHONE: 691-7881 COMPANY CODE 1001
AUTHORIZED BY

REQUIRED IF UNDER \$2500

SAP DOCUMENT #(S): 5105028174

ACCT NUMBER: v16 570-611-790

Michael Olwin 8/29/06
Manager, Power & Fuels Accounting

Best Regards
Commodity Derivatives Trade Support

Handwritten notes: 1/2/07, P5



PURCHASE STATEMENT

Invoice Number: 59787
Invoice Date: September 01, 2006
Invoice Amount 1 [REDACTED] A

Invoice Month: 08/2006
Invoice Due Date: September 01, 2006

Invoice For: B
 [REDACTED]

Mail To/Payment Inquires:
 Florida Power & Light Company
 ARMS Processing (PPC/GO)
 General Mail Facility
 Miami FL 33188-001 US

Billing Inquires: Barbara Cole
 561-691-7754
 561-625-7663 (FAX)

Deal Number	Description	Volume	UoM	Price	Amount Due	Currency
PURCHASES		D			F	
30254	OTCOPT [REDACTED]	[REDACTED]	MMBTU	[REDACTED]	[REDACTED]	USD
30258	OTCOPT [REDACTED]	[REDACTED]	MMBTU	[REDACTED]	[REDACTED]	USD
2A (PURCHASES) SUB TOTAL		[REDACTED]	MMBTU		[REDACTED]	
SALES						
30255	OTCOPT [REDACTED]	[REDACTED]	MMBTU	[REDACTED]	[REDACTED]	USD
30259	OTCOPT [REDACTED]	[REDACTED]	MMBTU	[REDACTED]	[REDACTED]	USD
2 (SALES) SUB TOTAL		[REDACTED]	MMBTU		[REDACTED]	
3 TOTAL Volume:		[REDACTED]	MMBTU	4 TOTAL:	[REDACTED]	

(1)
 (2)

43-1
 1-2
 1



PURCHASE STATEMENT

Invoice Number: 59803
Invoice Date: September 05, 2006
Invoice Amount 1 [REDACTED] A

Invoice Month: 09/ 2006
Invoice Due Date: September 05, 2006

Invoice For: B
 [REDACTED]

Mail To/Payment Inquires:
 Florida Power & Light Company
 ARMS Processing (PPC/GO)
 General Mail Facility
 Miami FL 33188-001 US

Billing Inquires: Barbara Cole
 561-691-7754
 561-625-7663 (FAX)

Deal Number	Description	Volume	UoM	Price	Amount Due	Currency
PURCHASES	C	D		E	F	
30260	OTCOPT [REDACTED]	[REDACTED]	MMBTU	[REDACTED]	[REDACTED]	USD
		[REDACTED]		[REDACTED]		
2A (PURCHASES) SUB TOTAL		[REDACTED]	MMBTU		[REDACTED]	
30261	OTCOPT [REDACTED]	[REDACTED]	MMBTU	[REDACTED]	[REDACTED]	USD
		[REDACTED]		[REDACTED]		
2 (SALES) SUB TOTAL		[REDACTED]	MMBTU		[REDACTED]	
3 TOTAL Volume:		[REDACTED]	MMBTU	4 TOTAL:	[REDACTED]	✓

Wiring Information:

Wire Bank:	Wire City/State:
ABA Number:	Wire Addr. Code:
Account Number:	5 Account Name: [REDACTED] A

ACH Information:

ACH Bank:	ACH City/State:
ABA Number:	ACH Addr. Code:
Account Number:	6 Account Name: [REDACTED] A

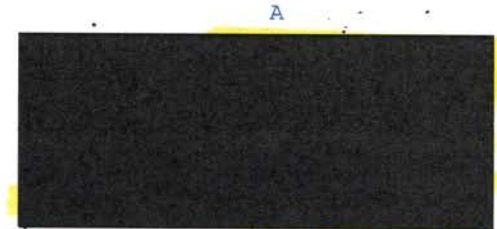
Comments:

43-1
 1-2
 1

CONFIDENTIAL - FPSC HEDGING AUDIT REQUEST NO. 15 Pa

To: Florida Power And Light Company Inc
Address: 700 UNIVERSE BLVD
FL 33408-2383
WEST PALM BEACH
USA
Attention: JeriAnn Hart
Fax: 00 15618257663
E-Mail: Barbara_Cole@fpl.com

Payment Advice



44000 01768

Trade No.	Trade Date	Settlement Date	Product Type	Product (0)	Product (1)	ABN Buy/Sell	Fixed / Strike Price	Floating Rate	Quantity	Unit	Start Date	End Date	Ccy	Amount
	B	C	D	E	F	G	H	I	J		L	M		N
76822										MMBTU / DAY			USD	
76923										MMBTU / DAY			USD	

Pay this Amount
Total
P8
L1
P8

2 Value Date A
3 Please pay USD A to:
4 Bank
5 Swift Code
6 Account Number
7 Favour Reference
Best Regards

ENTERED BY: Barbara Cole DATE: 9/5/06
PHONE: 561-691-7754 COMPANY CODE 1001
AUTHORIZED BY

REQUIRED IF UNDER \$2500

SAP DOCUMENT #(S): 5105028624

ACCT NUMBER: 576570-60-790

Michael Olwin 9/5/06
Manager, Power & Fuels Accounting

43-1
1/2

Handwritten initials



PURCHASE STATEMENT

Invoice Number: 63902
Invoice Date: January 03, 2007
Invoice Amount 1 [REDACTED] A

Invoice Month: 01/2007
Invoice Due Date: January 03, 2007

Invoice For: B
 [REDACTED]

Mail To/Payment Inquires:
 Florida Power & Light Company
 ARMS Processing (PPC/GO)
 General Mail Facility
 Miami FL 33188-001 US

Billing Inquires: Barbara Cole
 561-691-7754
 561-625-7663 (FAX)

Deal Number	Description	Volume UoM	Price	Amount Due	Currency
		D	E	F	
PURCHASES					
30230	OTCOPT [REDACTED]	[REDACTED] MMBTU	[REDACTED]	[REDACTED] (B) (R)	USD
30236	OTCOPT [REDACTED]	[REDACTED] MMBTU	[REDACTED]	[REDACTED]	USD
30246	OTCOPT [REDACTED]	[REDACTED] MMBTU	[REDACTED]	[REDACTED] (E) (P1)	USD.
30255	OTCOPT [REDACTED]	[REDACTED] MMBTU	[REDACTED]	[REDACTED]	USD
30259	OTCOPT [REDACTED]	[REDACTED] MMBTU	[REDACTED]	[REDACTED] (K) (P1)	USD
30261	OTCOPT [REDACTED]	[REDACTED] MMBTU	[REDACTED]	[REDACTED] (G) (B1)	USD
2 (PURCHASES) SUB TOTAL		[REDACTED] MMBTU		[REDACTED]	
3 TOTAL Volume:		[REDACTED] MMBTU		[REDACTED]	
			4 TOTAL:	[REDACTED]	

P10
 P11
 P11
 P10
 43-1
 1-2

1 [Redacted]

A

Inv. date 12/26/06

[Redacted]

V#242260

OTC OPT

To: Florida Power And Light Company, Inc
 Address: 700 UNIVERSE BLVD
 FL 33408-2683
 WEST PALM BEACH
 USA
 Attention: JeniAnn Hart
 Fax: 0015616257683
 E-Mail: Barbara_Cole@fpl.com

CONFIDENTIAL - FPSC HEDGING AUDIT REQUEST NO. 76

Payment Advice

Trade No	Trade Date	Settlement Date	Product Type	Product (0)	Product (1)	ABN Buy/Sell Fixed	Fixed / Strike Price	Floating Rate	Quantity	Unit	Start Date	End Date	Ccy	Amount
74083	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	MMBTU / DAY	[Redacted]	[Redacted]	USD	[Redacted]
75203	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	MMBTU / DAY	[Redacted]	[Redacted]	USD	[Redacted]
75766	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	MMBTU / DAY	[Redacted]	[Redacted]	USD	[Redacted]
76789	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	MMBTU / DAY	[Redacted]	[Redacted]	USD	[Redacted]
76841	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	MMBTU / DAY	[Redacted]	[Redacted]	USD	[Redacted]
76823	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	MMBTU / DAY	[Redacted]	[Redacted]	USD	[Redacted]

P10
 B P10
 E
 K
 O

2 Value Date [Redacted] A
 3 Please pay USD [Redacted] A to:
 4 Bank [Redacted]
 5 Swift Code [Redacted]
 6 Account Number [Redacted]
 7 Favour Reference [Redacted]

44000 01768

ENTERED BY: Barbara Cole DATE: 1/3/07
 PHONE: 561-691-7754 COMPANY CODE: 1001
 AUTHORIZED BY: _____

Total [Redacted] ✓ OK

Please pay this Amount

Best Regards
 Commodity Derivatives Trade Support

Michael Olowin 1/3/07
 Manager, Power & Fuels Accounting

REQUIRED IF UNDER \$2500
 SAP DOCUMENT #(S): 5105000261 Reversed by 5105000261
 Final 5105000265
 ACCT NUMBER: 176520-64-790
 hedge gas

43-1
 1-2

11



Deal Number: OP30229

The Confirmation and the Transaction described herein are subject to and governed in all respects by the ISDA Master Agreement by and between FPL and Counterparty.

Absent written notice to the contrary within two Business Days, these terms will constitute conclusive evidence of this Transaction.

Florida Power & Light Company

1 [Redacted]

Acknowledged and accepted this _____ day of _____, 20 ____

By: _____

Title: _____

[Handwritten Signature]
[Redacted]
[Redacted]

P.14

43-1
1-2



Deal Number: OP30230

The Confirmation and the Transaction described herein are subject to and governed in all respects by the ISDA Master Agreement by and between FPL and Counterparty.

Absent written notice to the contrary within two Business Days, these terms will constitute conclusive evidence of this Transaction.

Florida Power & Light Company

1 [Redacted]

[Handwritten Signature]
Miguel Fernandez
Vice President

Acknowledged and accepted this _____ day of

_____, 20 ____.

By: _____

Title: _____

817

43-1
1-2



Deal Number: OP30246

The Confirmation and the Transaction described herein are subject to and governed in all respects by the ISDA Master Agreement by and between FPL and Counterparty.

Absent written notice to the contrary within two Business Days, these terms will constitute conclusive evidence of this Transaction.

Florida Power & Light Company

1 [Redacted]

Michael Kennedy
Michael Kennedy
Vice President

Acknowledged and accepted this _____ day of _____, 20 ____.

By: _____

Title: _____

P23

43-1
1-2



Deal Number: OP30260

The Confirmation and the Transaction described herein are subject to and governed in all respects by the ISDA Master Agreement by and between FPL and Counterparty.

Absent written notice to the contrary within two Business Days, these terms will constitute conclusive evidence of this Transaction.

Florida Power & Light Company

1 [Redacted]

Acknowledged and accepted this _____ day of

_____, 20 ____.

By: _____

Title: _____

Michael Kennedy
Michael Kennedy
Risk Control

P.29

43-1
1-2
1



Deal Number: OP30261

The Confirmation and the Transaction described herein are subject to and governed in all respects by the ISDA Master Agreement by and between FPL and Counterparty.

Absent written notice to the contrary within two Business Days, these terms will constitute conclusive evidence of this Transaction.

Florida Power & Light Company

1 [Redacted]

[Handwritten Signature]
[Redacted]
[Redacted]

Acknowledged and accepted this _____ day of

_____, 20 ____.

By: _____

Title: _____

P32

43-1
1-2
1

Settlement Prices Maintenance Form

Settlement Prices

Settlement Type	Month	Settle Price
NG(2ND TO LAST)	200701	8.113
NG(FS)	200701	5.838
NG(First Day)	200701	6.635
HO Front Month	200612	1.8992
NG(2ND TO LAST)	200612	7.998
NG(FS)	200612	6.318
NG(First Day)	200612	7.718
1%FONY(2ND TO LAST)	200611	42.352
HO Front Month	200611	1.69
NG(2ND TO LAST)	200611	7.497
NG(FS)	200611	7.153
NG(First Day)	200611	7.693
1%FONY(2ND TO LAST)	200610	39.46
HO Front Month	200610	1.7542
NG(2ND TO LAST)	200610	4.526

of the market sold first at a higher

calculation(s):

C = Call => index value was lower than strike price
 ↳ option gain/loss = original premium

P = Put => index value was lower than strike price

comple

↳ ① index value - strike price = settle price

② settle price * volume = settlement gain/loss

③ settlement gain/loss + original premium = gain/loss

settle price diff

16
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43-1
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P4

	A	B	C	D	E	F
	FPL NATURAL GAS PROCUREMENT					
	VOLUME					
	PERIOD	INSTRUMENT	PURCHASES	SALES	OPTION PREMIUMS	GAIN/(LOSS)
1	February-07	FIXED PRICE TRANSACTIONS				
2		PHYSICAL POWER OPTION PREMIUMS				
3		PHYSICAL POWER (EXERCISED OPTIONS)				
4		SWAPS				
5		SWING SWAPS				
6		OVER-THE-COUNTER OPTIONS				
7		BROKER FEES				



45-2
1-1

Wp 43-2
1 P13



Wp 43p2

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P1

REDACTED VERSION OF CONFIDENTIAL DOCUMENTS

Hedging Audit Workpaper Number 43-2/1

[Pages 1 through 13 and Page 30]

FPL Derivative Settlements- All Instruments for February 2007

REDACTED VERSION OF CONFIDENTIAL DOCUMENTS

Hedging Audit Workpaper Number 43-3/1

[Pages 1 through 15 and Page 34]

FPL Derivative Settlements - All Instruments for September 2007

DELIVERY MONTH SEPTEMBER 2007

SWPS [redacted] \$
SWPS [redacted] \$

B

[redacted]

STRATEGY HDGE10044B
DELIVERY MONTH SEPTEMBER 2007

SWPS [redacted] \$
SWPS [redacted] \$
SWPS [redacted] \$
SWPS [redacted] \$
SWPS [redacted] \$
TOTAL [redacted] \$

[redacted]

SUMMARY FOR PORTFOLIO FPL HEDGE GAS 2007 \$

43 p2

43-3 p2
1-1

Index

- (A) sampled because it was the largest loss in Sept. 2007 for GAS. on wp. $\frac{43-3}{1-2}$.
- (B) See textine on wp 43-3 P. 11 of 38.

REDACTED VERSION OF CONFIDENTIAL DOCUMENTS

Hedging Audit Workpaper Number 43-3/1-2

[Page 1]

Backup of hedging deals tested for September

CONFIDENTIAL - FPSC HEDGING AIRIT REQUEST NO. 24

To: Florida Power And Light Company Inc
Address: 700 UNIVERSE BLVD
FL 334062003
WEST PALM BEACH
USA
Attention: Jerri Ann Hart
Fax: 00 138 16257 603
E-Mail: EMAIL

44000 01768

Payment Advice

Trade No	Trade Date	Settlement Date	Product Type	Product ID	Product ID	ASN Buy/Sell	Fixed / Strike Price	Forwarding Rate	Quantity	Unit	Start Date	End Date	Qty	Amount
	D	E	F	G	H	I	J	K	L		M	N		O
74081										MNSTU / DAY				USD
74083										MNSTU / DAY				USD

1 Value Date: [Redacted] A

2 Please pay USD [Redacted] B: *

3 Bank: [Redacted]

4 Swift Code: [Redacted]

5 Account Number: [Redacted]

6 Reference: [Redacted]

Best Regards:

PAY THIS AMOUNT → Total [Redacted] (E)

ENTERED BY: JERRI ANN HART DATE: [Redacted]
PHONE: 891-7881 COMPANY CODE: 1001

AUTHORIZED BY: _____
REQUIRED IF UNDER \$2500

SAP DOCUMENT #(S): 5105027405

COCT NUMBER: 16570-611-790

7 *Michael Olowin* [Redacted] A
Michael Olowin
Manager, Power & Fuels Accounting

B
14:50 PAGE 2/2 PRIVATE & CONFIDENTIAL

13-3
2/1/2

85.2

1 [Redacted]

A

44000 01768

[Redacted]

To: Florida Power And Light Company Inc
Address: 700 UNIVERSE BLVD
FL 33408-2683
WEST PALM BEACH
USA
Attention: JeniAnn Hart
Fax: 88 15916257983
E-Mail: JeniAnn_Hart@fp.com

ENTERED BY: JERRI ANN HART 2 [Redacted] A
PHONE: 881-7981 DATE: [Redacted]
AUTHORIZED BY: [Redacted] COMPANY CODE: 10

REQUIRED IF UNDER \$2500.
CAP DOCUMENT #(S): 5105027736
INVOICE NUMBER: 17650611780

Payment Advice

Trade No	Trade Date	Settlement Date	Product Type	Product (Q)	Product (M)	ABN Buy/Sell	Fixed / Strike Price	Floating Rate	Quantity	Unit	Start Date	End Date	Ccy	Amount
	B	C	D	E	F	G	H	I	J		K	L		M
75202	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	MMBTU / DAY	[Redacted]	[Redacted]	USD	[Redacted]
75203	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	MMBTU / DAY	[Redacted]	[Redacted]	USD	[Redacted]
													Total	[Redacted]

Pay this amount

3 Value Date: [Redacted] A
4 Please pay USD [Redacted] A to:
5 Bank: [Redacted]
6 Swift Code: [Redacted]
7 Account Number: [Redacted]
8 Favour Reference: [Redacted]

Best Regards
Commodity Derivatives Trade Support

43-3

9 [Signature] A
Michael Olowin
Manager, Power & Fuels Accounting

74



PURCHASE STATEMENT

Invoice Number: 59570

Invoice Date: 1 [REDACTED] A

Invoice Amount: 2 [REDACTED] A

Invoice For: B
[REDACTED]

3 Invoice Month: [REDACTED] A

4 Invoice Due Date: [REDACTED] A

Mail To/Payment Inquiries:

Florida Power & Light Company
ARMS Processing (PPC/GO)
General Mail Facility
Miami FL 33188-001 US

Billing Barbara Cole
Inquiries: 561-691-7754
561-625-7663 (FAX)

Deal Number	Description	Volume	UoM	Price	Amount Due	Currency
	C	D		E	F	
PURCHASES 30235	OTCOPT [REDACTED]	[REDACTED]	MMBTU	[REDACTED]	[REDACTED]	USD
5A (PURCHASES) SUB TOTAL		[REDACTED]	MMBTU	[REDACTED]	[REDACTED]	
SALES 30236	OTCOPT [REDACTED]	[REDACTED]	MMBTU	[REDACTED]	[REDACTED]	USD
5 (SALES) SUB TOTAL		[REDACTED]	MMBTU	[REDACTED]	[REDACTED]	
6 TOTAL Volume:		[REDACTED]	MMBTU	7 TOTAL:	[REDACTED]	

Wire Information:

Wire Bank:	Wire City/State:
ABA Number:	Wire Addr. Code:
Account Number:	8 Account Name: [REDACTED] A

ACH Information:

ACH Bank:	ACH City/State:
ABA Number:	ACH Addr. Code:
Account Number:	9 Account Name: [REDACTED] A

Comments:

RS

43-3
1-2



1 [Redacted]

A

[Redacted]

To: Florida Power And Light Company Inc
 Address: 700 UNIVERSE BLVD
 FL 33408-2083
 WEST PALM BEACH
 USA
 Attention: JerriAnn Hart
 Fax: 00 1601 6257083
 E-Mail: JerriAnn_Hart@fpl.com

Payment Advice

Trade No	Trade Date	Settlement Date	Product Type	Product (0)	Product (1)	ABN Buy/Sell Flag	Fixed / Strike Price	Floating Rate	Quantity	Unit	Start Date	End Date	Ccy	Amount
	B	C	D	E	F	G	H	I	J		K	L		M
75700	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	MMBTU / DAY	[Redacted]	[Redacted]	USD	[Redacted]
75768	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	MMBTU / DAY	[Redacted]	[Redacted]	USD	[Redacted]

44000 01768

Total [Redacted]

17
Pay plus Amount

Value Date 30-Aug-2008

2 Please pay USD [Redacted] to:
 3 Bank [Redacted]
 4 Swift Code [Redacted]
 5 Account Number [Redacted]
 6 Favour Reference [Redacted]

ENTERED BY: JERRI ANN HART DATE [Redacted]
 PHONE: 691-7881 COMPANY CODE 1001
 AUTHORIZED BY _____

REQUIRED IF UNDER \$2500

SAP DOCUMENT #(S): 5105028174
 ACCT. NUMBER: 116 520-611-790

8. *Michael Olwin*
 Michael Olwin
 Manager, Power & Fuels Accounting

13/8
2/6

ND



PURCHASE STATEMENT

Invoice Number: 59674

3 Invoice Month: [Redacted] A

Invoice Date: 1 [Redacted] A

4 Invoice Due Date: [Redacted] A

Invoice Amount 2 [Redacted] A

Invoice For: B

[Redacted]

Mail To/Payment Inquires:

Florida Power & Light Company
ARMS Processing (PPC/GO)
General Mail Facility
Miami FL 33188-001 US

Billing: Barbara Cole
Inquires: 561-691-7754
561-625-7663 (FAX)

Deal Number	Description	Volume	UoM	Price	Amount Due	Currency
C	D	E	F			
PURCHASES						
30245	OTCOPT [Redacted]	[Redacted]	MMBTU	[Redacted]	[Redacted]	USD
	[Redacted] Monthly	[Redacted]	[Redacted]	[Redacted]	[Redacted]	paid
5A (PURCHASES) SUB TOTAL		[Redacted]	MMBTU	[Redacted]	[Redacted]	
SALES						
30248	OTCOPT [Redacted]	[Redacted]	MMBTU	[Redacted]	[Redacted]	USD
	[Redacted] Monthly	[Redacted]	[Redacted]	[Redacted]	[Redacted]	Received
5 (SALES) SUB TOTAL		[Redacted]	MMBTU	[Redacted]	[Redacted]	
6 TOTAL Volume:		[Redacted]	MMBTU	7 TOTAL:	[Redacted]	

(P)
(E)
(P)
(E)
(P)
(E)

Wire Information:

Wire Bank:	Wire City/State:
ABA Number:	Wire Addr. Code:
Account Number:	8 Account Name: [Redacted] A

ACH Information:

ACH Bank:	ACH City/State:
ABA Number:	ACH Addr. Code:
Account Number:	9 Account Name: [Redacted] A

P7

Comments:

43-3
1-2



1

To: Florida Power And Light Company Inc

Address: 700 UNIVERSE BLVD
FL 33409-2083
WEST PALM BEACH
USA

Attention: JoniAnn Hart
Fax: 0018816257083
E-Mail: Barbara_Cole@fpl.com

Payment Advice

Trade No	Trade Date	Settlement Date	Product Type	Product (B)	Product (M)	ABN Buy/Sell Fixed	Fixed / Strike Price	Floating Rate	Quantity	Unit	Start Date	End Date	Ccy	Amount
	B	C	D	E	F	G	H	I	J		K	L		M
78552										MMBTU / DAY			USD	

2 Value Date A

3 Please pay USD to:

4 Bank
5 Swift Code
6 Account Number
7 Favour
Reference

Best Regards

Commodity Derivatives Trade Support

1/12
49-3

9 *Michael Olwin*
Michael Olwin
Manager, Power & Fuels Accounting



Please Pay this Amount

Total (H) (B)

4400001768

ENTERED BY: *Barbara Cole* DATE: [Redacted]
PHONE: 561-691-7754 COMPANY CODE: Y001
AUTHORIZED BY: _____

REQUIRED IF UNDER \$2500

SAP DOCUMENT #(S): 5105029878

ACCT NUMBER: 126540-611-790

8

Handwritten initials/signature



PURCHASE STATEMENT

Invoice Number: 60261

Invoice Date: 1 [REDACTED] A

Invoice Amount: 2 [REDACTED] A

3 Invoice Month: [REDACTED] S

4 Invoice Due Date: [REDACTED] A

Invoice For: B

[REDACTED]

Mail To/Payment Inquiries:

Florida Power & Light Company
ARMS Processing (PPG/GO)
General Mail Facility
Miami FL 33188-001 US

Billing: Barbara Cole
Inquiries: 561-691-7754
561-625-7663 (FAX)

Deal Number	Description	Volume	UoM	Price	Amount Due	Currency
	C	D		E	F	
PURCHASES						
30293	OTCOPT [REDACTED]	[REDACTED]	MMBTU	[REDACTED]	[REDACTED]	USD
5 (PURCHASES) SUB TOTAL		[REDACTED]	MMBTU		[REDACTED]	
6 TOTAL Volume:		[REDACTED]	MMBTU	7 TOTAL:	[REDACTED]	

Wire Information:

Wire Bank:	Wire City/State:
ABA Number:	Wire Addr. Code:
Account Number:	8 Account Name: [REDACTED] A

ACH Information:

ACH Bank:	ACH City/State:
ABA Number:	ACH Addr. Code:
Account Number:	9 Account Name: [REDACTED] A

Comments:

43-3
1-2



1. [Redacted] ✓ 242260

N

doc date 28/12/07

44000 01768 ✓



To: Florida Power And Light Company Inc
Address: 700 UNIVERSE BLVD
FL 33408-2683
WEST PALM BEACH
USA

Attention: Barbara Cole, JaniAnn R. Hart
Fax: 001 561 625 7683
E-Mail: Barbara_Cole@fpl.com, JaniAnn_Hart@fpl.com

Payment Advice

Trade No	Trade Date	Settlement Date	Product Type	Product (0)	Product (1)	ABN Buy/Sell Fixed	Fixed / Strike Price	Floating Rate	Quantity	Unit	Start Date	End Date	Ccy	Amount
	A	B	C	D	E	F	G	H	I		K	L		M
74083	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	MMBTU / DAY	[Redacted]	[Redacted]	USD	[Redacted]
75203	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	MMBTU / DAY	[Redacted]	[Redacted]	USD	[Redacted]
75788	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	MMBTU / DAY	[Redacted]	[Redacted]	USD	[Redacted]
76789	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	MMBTU / DAY	[Redacted]	[Redacted]	USD	[Redacted]
76841	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	MMBTU / DAY	[Redacted]	[Redacted]	USD	[Redacted]
76923	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	MMBTU / DAY	[Redacted]	[Redacted]	USD	[Redacted]
78094	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	MMBTU / DAY	[Redacted]	[Redacted]	USD	[Redacted]
78571	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	MMBTU / DAY	[Redacted]	[Redacted]	USD	[Redacted]
													Total	[Redacted]

2 Value Date [Redacted] A
3 Please pay, USD [Redacted] to:

Bank [Redacted]
Swift Code [Redacted]
Account Number [Redacted]
Favour [Redacted]
Reference [Redacted]

Best Regards
Commodity Derivatives Trade Support

8 Melonie Radd [Redacted] A
Melodie Ladd
Manager, Power & Fuels Accounting

Confirmed [Signature]

ENTERED BY: Barbara Cole
PHONE: 561-691-7754 COMPANY CODE 1001
AUTHORIZED BY: _____

REQUIRED IF UNDER \$2500

SAP DOCUMENT #(S): 5105030675 ✓
ACCT NUMBER: 176.570-611-790 ✓
Wedge gas

Handwritten notes: "Pact to pay" with circled "I" and "11/11"

Handwritten: A10



PURCHASE STATEMENT

Invoice Number: 72293

Invoice Date: 1 [REDACTED] A

Invoice Amount: 2 [REDACTED] A

Invoice For: B
[REDACTED]

3 Invoice Month: [REDACTED] A

4 Invoice Due Date: [REDACTED] A

Mail To/Payment Inquires:
Florida Power & Light Company
ARMS Processing (PPC/GO)
General Mail Facility
Miami FL 33188-001 US

Billing JerriAnn Hart
Inquires: 561-691-7881
561-625-7683 (FAX)

Deal Number	Description	Volume	UoM	Price	Amount Due	Currency
	C	D		E	F	
PURCHASES						
30230	OTCOPT [REDACTED]	[REDACTED]	MMBTU	[REDACTED]	[REDACTED]	USD
30236	OTCOPT [REDACTED]	[REDACTED]	MMBTU	[REDACTED]	[REDACTED]	USD
30248	OTCOPT [REDACTED]	[REDACTED]	MMBTU	[REDACTED]	[REDACTED]	USD
30255	OTCOPT [REDACTED]	[REDACTED]	MMBTU	[REDACTED]	[REDACTED]	USD
30259	OTCOPT [REDACTED]	[REDACTED]	MMBTU	[REDACTED]	[REDACTED]	USD
30261	OTCOPT [REDACTED]	[REDACTED]	MMBTU	[REDACTED]	[REDACTED]	USD
30275	OTCOPT [REDACTED]	[REDACTED]	MMBTU	[REDACTED]	[REDACTED]	USD
30279	OTCOPT [REDACTED]	[REDACTED]	MMBTU	[REDACTED]	[REDACTED]	USD
5 (PURCHASES) SUB TOTAL		[REDACTED]	MMBTU	[REDACTED]	[REDACTED]	
6 TOTAL Volume:		[REDACTED]	MMBTU	TOTAL:	[REDACTED]	

$\frac{B-3}{1-2}$

P11

(P10)

OPTION DEALS FORM

OTCOM 30228

FPL Hedge Gas 2007

PURCHASE

FPL-JSDA-05-052

NO

GULF

Hedge MTM Non-Qualifying

DOE100408

USD

PXZOKC4

11:04 am

MMBTU

9 NOTE: [REDACTED] A

(see above) (std contract size) (volume noted) in reports

(P1)

43-30
1-2

P.12



Deal Number: OP30229

The Confirmation and the Transaction described herein are subject to and governed in all respects by the ISDA Master Agreement by and between FPL and Counterparty.

Absent written notice to the contrary within two Business Days, these terms will constitute conclusive evidence of this Transaction.

Florida Power & Light Company

1 [Redacted]

Acknowledged and accepted this _____ day of

_____, 20____.

By: _____

Title: _____

49-3
1-2

D14



Deal Number: QP30230

The Confirmation and the Transaction described herein are subject to and governed in all respects by the ISDA Master Agreement by and between FPL and Counterparty.

Absent written notice to the contrary within two Business Days, these terms will constitute conclusive evidence of this Transaction.

Florida Power & Light Company

1 [Redacted]

Acknowledged and accepted this _____ day of _____, 20 ____.

By: _____

Title: _____

43-3
1-2

P17



Deal Number: OP30235

The Confirmation and the Transaction described herein are subject to and governed in all respects by the ISDA Master Agreement by and between FPL and Counterparty.

Absent written notice to the contrary within two Business Days, these terms will constitute conclusive evidence of this Transaction.

Florida Power & Light Company

1 [Redacted]

Acknowledged and accepted this _____ day of _____, 20____

By: _____

Title: _____

43-3
1-2

P20



Deal Number: OP30236

The Confirmation and the Transaction described herein are subject to and governed in all respects by the ISDA Master Agreement by and between FPL and Counterparty.

Absent written notice to the contrary within two Business Days, these terms will constitute conclusive evidence of this Transaction.

Florida Power & Light Company

1 [Redacted]

Acknowledged and accepted this _____ day of _____ 20__

By: _____

Title: _____

[Handwritten Signature]
[Redacted]
[Redacted]

43-3
1-2

P23

2 [Redacted]

OPTION DEALS FORM

OTCOPT 30245

FPL Hedge Gas 2007

PURCHASE

FPL-ISDA-05-052

NG

GULF

Hedge MTM Non-Qualifying

DGE10040B

USD

PXZOKC4

Call 16 MMBTU

2.02 mm

43-3
 1-2



Deal Number: OP30245

The Confirmation and the Transaction described herein are subject to and governed in all respects by the ISDA Master Agreement by and between FPL and Counterparty.

Absent written notice to the contrary within two Business Days, these terms will constitute conclusive evidence of this Transaction.

Florida Power & Light Company

1 [Redacted]

Acknowledged and accepted this _____ day of _____, 20 ____.

By: _____

Title: _____

43-3
1-2

P26

OPTION DEALS FORM

OTCOPT: 10248

FPL Hedge Gas 2007

Put

MMBTU

SALE

FPL-ISDA-05-052

NO

GULF

Hedge MTM Non-Quall/Yha

DOE100408

USD

PXZOKC4

2:02 pm

43-3
1-2

827



Deal Number: OP30246

The Confirmation and the Transaction described herein are subject to and governed in all respects by the ISDA Master Agreement by and between FPL and Counterparty.

Absent written notice to the contrary within two Business Days, these terms will constitute conclusive evidence of this Transaction.

Florida Power & Light Company

1 [Redacted]

Acknowledged and accepted this _____ day of

_____, 20 ____.

By: _____

Title: _____

43-3
1-2

P29

2 [Redacted]



Deal Number: OP30293

The Confirmation and the Transaction described herein are subject to and governed in all respects by the ISDA Master Agreement by and between FPL and Counterparty.

Absent written notice to the contrary within two Business Days, these terms will constitute conclusive evidence of this Transaction.

Florida Power & Light Company

1 [Redacted]

Acknowledged and accepted this _____ day of _____, 20 ____

By: _____

Title: _____

43-3
1-2

P 32

Settlement Prices Maintenance Form

Settlement Price	Month	Settle Price
NG(2ND TO LAST)	200709	5.593
NG(FS)	200709	5.43
NG(First Day)	200709	5.38
1%FONY(2ND TO LAST)	200708	54.409
HO Front Month	200708	2.0775
NG(2ND TO LAST)	200708	5.943
NG(FS)	200708	5.11
NG(First Day)	200708	5.925
1%FONY(2ND TO LAST)	200707	57.128
HO Front Month	200707	1.9905
NG(2ND TO LAST)	200707	5.877
NG(FS)	200707	5.929
NG(First Day)	200707	5.94
1%FONY(2ND TO LAST)	200706	54.033
HO Front Month	200706	1.8903

Ⓜ - Strike Price = settlement value

1 example: [redacted] A

$$\text{Settlement Value} \times \text{Volume} = \text{Gain / Loss}$$

2 example: [redacted] B

$$\text{Gain / Loss} + \text{Premium} = \text{Net Gain / Loss}$$

3 example [redacted] C (K)
P1

43-3
1-2
8.33

NOTE: Call options "C" settled out-of-the-money so net gain/loss is equal to option

CONFIDENTIAL

Hedging Audit – Docket No. 070001
Audit Request No. 3, Part 1

Q: Please provide a representation letter that describes in detail its accounting treatment for transaction cost associated with its financial hedging program.

1 A: Currently, the only transaction costs incurred by FPL's financial hedging program are
2 [redacted] ^A Users were charged a [redacted] ^B
3 [redacted] ^A which
4 includes the market types [redacted] ^A. The fee was changed to [redacted] ^A
5 [redacted] ^A Individual user traded commissions are netted against his or
6 her individual monthly minimum commission irregardless of the OTC market traded.
7 Commission costs are [redacted] ^A
[redacted]

Commissions are expensed in the month incurred. These costs flow through account 232.135 to account 151.000 directly and are not included in the FPL Derivative Settlements – All Instruments reports. Account 151.000 is the FPL Fuel Inventory account.

See invoice schedule on w.p. 43-5
1

43-4

TYE 12/31/2007

Title: Transaction Costs

JL
4/22/09

1) Source: Invoices from [REDACTED]

Date	Vendor A	invoice	amount B	
1/1/2007	[REDACTED]	120619388	[REDACTED]	OTC Commission Adjustment
2/1/2007	[REDACTED]	010719388	[REDACTED]	OTC Commission Adjustment
3/1/2007	[REDACTED]	020719303	[REDACTED]	OTC Commission Adjustment
4/1/2007	[REDACTED]	030719388	[REDACTED]	OTC Commission Adjustment
5/1/2007	[REDACTED]	040719388	[REDACTED]	OTC Commission Adjustment
6/1/2007	[REDACTED]	050719388	[REDACTED]	OTC Commission Adjustment
7/1/2007	[REDACTED]	060719388	[REDACTED]	OTC Commission Adjustment
8/1/2007	[REDACTED]	070719388	[REDACTED]	OTC Commission Adjustment
9/1/2007	[REDACTED]	080719388	[REDACTED]	OTC Commission Adjustment
10/1/2007	[REDACTED]	090719388	[REDACTED]	OTC Commission Adjustment
11/1/2007	[REDACTED]	100719303	[REDACTED]	OTC Commission Adjustment
12/1/2007	[REDACTED]	110719388	[REDACTED]	OTC Commission Adjustment total commissions

43-5
1

TYE 12/31/2007

Title: Purchase Statement

V. 41
JC
4/22/08

**FPSC Hedging Audit
Request No. 15
Follow up response
Page 1 of 1**

CONFIDENTIAL

In reference to the question about the purchase statement: We checked with our accounting personnel to clarify why we have a "purchase statement" for deals that were sold to [REDACTED] and others. The answer is that the system generates a purchase statement if FPL owes money to a counterparty, and generates an invoice if the counterparty owes FPL money. It is a simple criteria for the system to use to generate values that match those on invoices / payments received from the various counterparties. The process makes a lot of sense with typical transactions, but can be slightly confusing when dealing with put deals.

43-8

REDACTED VERSION OF CONFIDENTIAL DOCUMENTS

Hedging Audit Workpaper Number 44

[Pages 2 through 52]

Master Agreement with counterparties

Florida Power & Light
 Fuel Price Hedging Costs
 Docket 070001-EI Audit 07-353-4-1
 TYE 12/31/2007
 Title: Natural Gas Computations

1/27/08
 HEDGING #11 P4
 CONFIDENTIAL

FLORIDA POWER & LIGHT COMPANY
 NATURAL GAS PRICE COMPUTATIONS

February, 2007

TOTAL GAS USED DURING MONTH	MMBTU	CREDIT/REFUND ALLOCATION
Cutler	0	\$0.00
Riviera	48,346	(\$22,482.55)
Putnam	350,516	(\$163,074.48)
Sanford	8,141,967	(\$2,857,498.06)
Ft Lauderdale	2,828,289	(\$1,315,827.25)
Port Everglades - Steam	279,280	(\$129,932.55)
Lauderdale/Pt Everglades GT	32,653	(\$15,191.52)
Cape Canaveral	467,194	(\$217,357.89)
Martin Bir 1 & 2	355,604	(\$165,441.63)
Turkey Point Units 1, 2 & 5	535,160	(\$248,978.48)
Martin Units 3, 4 & 8	5,630,677	(\$2,712,571.13)
Fl. Myers Units 2 & 3	4,808,802	(\$2,237,252.79)
Manatee	4,036,821	(\$1,878,095.43)
TOTAL (MMBTU)	25,712,208	(\$11,963,811.77)

ESTIMATED PAYMENTS FOR MONTH PLUS ADJUSTMENT

		UNIT PRICE (\$/MMBTU)	NOTE
Natural Gas Supplied	201,280,563.53	45-2 1.1	(1)
Gas Tolling/(Reverse To	0.00		(1)
Natural Gas Transporter	19,848,072.51	43-2 P1	(1)
Miscellaneous Expense:	1		(1)
Total Estimated (1)	\$275,055,886.04	10.696200	
Gas Adjustment (2)	(17,239.80)	(0.000670)	(2)
Total Receiving Report	45-2 2	10.695530	
Less: Sales/Refunds (3)	3	(0.465241)	(3)
TOTAL EXPENSES	4	10.230289	(4)

NOTES:

- (1) SOURCE OF ESTIMATED PAYMENT IS THE MONTHLY GAS CLOSING REPORT FROM ENERGY MARKETING & TRADING.
- (2) ADJUSTMENT FROM THE GAS ADJUSTMENT MEMO FROM ENERGY MARKETING & TRADING.
- (3) SOURCE OF SALES/REFUNDS IS THE MONTHLY GAS CLOSING REPORT FROM ENERGY MARKETING & TRADING
- (4) UNIT PRICE COLUMN DOES NOT NECESSARILY ADD DUE TO ROUNDING.

Distribution:

M. Collier	EPM/JB	M. Kazadi	RAD/GO
D. Dale	EMT/JB	D. Rodriguez	RAD/GO
D. Gussow	EMT/JB	T. Conway	ACG/JB
M. Olowin	EMT/JB	S. Prince	ACG/GO
S. Patrie	EMT/JB		

Source: Request # 11

The gains/losses from Hedging go into the inventory account and are added to the cost of gas as a miscellaneous cost and

45-2

MONTHLY GAS CLOSING REPORT
 [ESTIMATED EXPENSES - SUBSEQUENTLY ADJUSTED BY ACCOUNTING DEPT FOR PRIOR MONTH ADJUSTMENTS]

P5

REPORT PREPARED BY: Sharon Patrie *SP*
 PHONE #: 561-691-7897

CURRENT MONTH: February-2007

EXPENSES INCURRED FOR CURRENT MONTH NATURAL GAS DELIVERIES:
 (TO BE PAID IN FOLLOWING MONTH)

= \$ 221,128,636.04

>> SUMMARY BY NATURAL GAS SUPPLIER

SUPPLIER NAME	QNTY [MMBTU]	UNIT PRICE [\$/MMBTU]	INVOICE AMT [\$]	COMMENTS
	A	B	C	
ANADARKO ENERGY SERVICES				
BG ENERGY MERCHANTS				
BP ENERGY				
CHEVRON TEXACO				
CONOCO PHILLIPS CO.				
CONSTELLATION ENERGY				
CORAL ENERGY RESOURCES				
DOMINION EXPLORATION				
ENBRIDGE MARKETING				
ENERGY AUTHORITY				
EXXONMOBIL GAS MARKETING				
FLORIDA GAS UTILITY				
FLORIDA POWER CORP				
FORTIS ENERGY				
KOCH SUPPLY & TRADING				
LAKELAND, CITY OF				
LOUIS DREYFUS ENERGY SERVICES				
MAGNUS ENERGY MARKETING				
MERRILL LYNCH COMMODITIES				
MURPHY GAS GATHERING				
NOBLE ENERGY MARKETING				
ONEOK ENERGY MARKETING & TRADING				
OCCIDENTAL ENERGY MARKETING				
ORLANDO UTILITIES COMMISSION				
PEOPLES GAS				
SEQUENT ENERGY MANAGEMENT, LP				
TOTAL GAS & POWER				
VIRGINIA POWER ENERGY MKTG.				
WILLIAMS POWER				
BAY GAS STORAGE - FEBRUARY ACTIVITY				
BAY GAS STORAGE ADJUSTMENT - JANUARY				
GULFSTREAM STORAGE ADJUSTMENT				
GULFSTREAM STORAGE - FEBRUARY ACTIVITY				
Less: PPA Gas Purchases				
Less: PPA Gas Purchases (from prior month)				
TOTAL - SUPPLY	E	F		

HEDGING #11
CONFIDENTIAL

45-2
 1

>> SUMMARY BY NATURAL GAS TRANSPORTER

TRANSPORT TYPE & CONTRACT NUMBER	QNTY [MMBTU]	UNIT PRICE [\$/MMBTU]	INVOICE AMT [\$]	COMMENTS
FGT - FTS1 (#3247)				FTS1 - FIRM TRANSPORT
FGT - FTS2 (#3623)				FTS2 - FIRM TRANSPORT
FGT - FTS2 (#3623)				FTS2 - FIRM TRANSPORT
FGT - ITS1 (#5496/#5841)				INTERRUPTIBLE TRANSPORT
FGT Western Division (#102139)				INTERRUPTIBLE TRANSPORT
FGT - Compressor Station #22				
FGT - FTS 1 (#3247) SPECIAL FUEL SURCHARGE				
FGT - FTS 2 (#3623) SPECIAL FUEL SURCHARGE				
GULFSTREAM RESERVATION CHARGE (#9000828)				36 MONTH CHARGE - 4/05 THRU 4/08
GULFSTREAM FIRM CONTRACT (#9030522) usage				36 MONTH CHARGE - 4/05 THRU 4/08
GULFSTREAM FIRM CONTRACT (#9000828) usage				Contract beginning June 1 2005
GULFSTREAM (#9000831) usage				Firm Transport per Gulfstream Invoice
DESTIN (# IDPC79)				Interruptible Transport per Gulfstream Invoice
REBUNDLED				INTERRUPTIBLE TRANSPORT
BAY GAS STORAGE (Monthly Charge on 1 MM Capacity)				REBUNDLED FIRM TRANSPORT
Less: PPA Transportation				Per contract in effect thru Oct. 2007
Less: PPA Transportation (January thru prior month)				
TOTAL				

February-2007

REVERSE TOLLING SUMMARY

TOLLING TRANS MONTH	QNTY [MMBTU]	UNIT PRICE [\$/MMBTU]	CUMULATIVE REDUCTION [\$]	COMMENTS
02/07	0	N/A	0.00	NONE

P-1

45-2
 1-1

MONTHLY GAS CLOSING REPORT
[ESTIMATED EXPENSES - SUBSEQUENTLY ADJUSTED BY ACCOUNTING DEPT FOR PRIOR MONTH ADJUSTMENTS]

A B

MISCELLANEOUS EXPENSES INCURRED FOR CURRENT MONTH: \$ [REDACTED]

[TO BE PAID IN FOLLOWING MONTH, UNLESS NOTED OTHERWISE]

OWED TO	QNTY [MMBTU]	UNIT PRICE [\$/MMBTU]	INVOICE AMT [\$]	COMMENTS
FGT Financial Activity				d REFER TO FINANCIAL ATTACHMENT
Total Adjustments			[REDACTED]	d REFER TO EXPENSE ATTACHMENT
TOTAL				

CARMS (MISC. BILLS) FOR MONEY RECEIVED DURING CURRENT MONTH: \$ 11,963,811.77

FROM	CARMS INVOICE #	UNIT PRICE [\$/MMBTU]	AMT RECEIVED [\$]	COMMENTS
			11,963,811.77	D REFER TO SALES ATTACHMENT
TOTAL			11,963,811.77	

NET CASH FLOW (EXPENSES LESS RECEIPTS) FOR CURRENT MONTH \$ 263,092,074.27

ENERGY RECEIVED (NET OF FUEL) DURING CURRENT MONTH [MMBTU] 25,731,174

EQUIVALENT UNIT PRICE FOR CURRENT MONTH [\$/MMBTU] 10.2246

FGT GAS/DAY ENERGY MEASURED [MMBTU]	FGT STATION	AVG HEAT VALUE [MMBTU/MCF]	HEAT VALUE APPLICABLE TO:
16,429,218	BROOKER =	1.0340	D PPN, PSN, PCC
9,288,130	PERRY STREAM 1 =	1.0310	D FTMYERS
	WEST PALM =	1.0340	D PMR, PRV, PPE, PFL, PCU, PTF
	GNGS =	1.0140	d PMT
TOTAL			

C:\Temp\C.Home.RemoteAccess.gar0kno[GCR200702.xls]JAN RPT

HEDGING #11
CONFIDENTIAL P6

8.2

$$\frac{45-2}{1-1}$$

PH

Florida Power & Light
Fuel Price Hedging Costs
Docket 070001-EI Audit 07-353-4-1
TYE 12/31/2007
Title: Nat. Gas Computations

YL
4/22/08
W
4/23/08

HEDGING #11
CONFIDENTIAL P9

FLORIDA POWER & LIGHT COMPANY
NATURAL GAS PRICE COMPUTATIONS

September 2007

TOTAL GAS USED DURING MONTH	MMBTU	CREDIT/REFUND ALLOCATION
Cutler	176,188	(\$18,840.56)
Riviera	1,490,877	(\$157,724.71)
Putnam	884,526	(\$93,576.87)
Sanford	8,251,210	(\$872,922.28)
Fl Lauderdale	3,366,925	(\$359,371.71)
Port Everglades - Steam	1,979,867	(\$209,456.55)
Lauderdale/Pt Everglades GT	71,745	(\$7,590.14)
Cape Canaveral	1,814,723	(\$191,985.43)
Martin Blr 1 & 2	3,281,118	(\$347,120.11)
Turkey Point Units 1, 2 & 5	5,023,680	(\$531,471.40)
Martin Units 3, 4 & 8	8,556,548	(\$905,224.96)
Fl. Myers Units 2 & 3	6,397,114	(\$676,771.44)
Manatee	6,566,215	(\$694,661.29)
Total	57,980,774	(\$5,066,517.43)

ESTIMATED PAYMENTS FOR MONTH PLUS ADJUSTMEN

		UNIT PRICE (\$/MMBTU)	NOTE
Natural Gas Supplied	309,305,761.03	145-4 1-2	(1)
Gas Tolling/Reverse Tc	0.00		(1)
Natural Gas Transporter	28,885,465.00		(1)
Miscellaneous Expenses	1 [REDACTED]		(1)
Total Estimated (1)	\$447,317,869.49	9.340382	
Gas Adjustment (2)	555,160.70	0.011592	(2)
Total Receiving Report	2 [REDACTED]	9.351974	
Less: Sales/Refunds (3)	3 [REDACTED]	(0.105793)	(3)
Total Expenses	4 [REDACTED]		(4)

NOTES:

- (1) SOURCE OF ESTIMATED PAYMENT IS THE MONTHLY GAS CLOSING REPORT FROM ENERGY MARKETING & TRADING.
- (2) ADJUSTMENT FROM THE GAS ADJUSTMENT MEMO FROM ENERGY MARKETING & TRADING.
- (3) SOURCE OF SALES/REFUNDS IS THE MONTHLY GAS CLOSING REPORT FROM ENERGY MARKETING & TRADING
- (4) UNIT PRICE COLUMN DOES NOT NECESSARILY ADD DUE TO ROUNDING.

Distribution:

M. Collier	EPM/JB	M. Kazadi	RAD/GO
D. Dale	EMT/JB	D. Rodriguez	RAD/GO
D. Gussow	EMT/JB	T. Conway	ACG/JB
M. Ladd	EMT/JB	S. Prince	ACG/GO
S. Patrie	EMT/JB		

Source: Leavest # 11

B

[REDACTED]

Per wp. 43p2
Total adjustments as reflected on wp. 45-4
1-2

45-4
1

MONTHLY GAS CLOSING REPORT
 [ESTIMATED EXPENSES - SUBSEQUENTLY ADJUSTED BY ACCOUNTING DEPT FOR PRIOR MONTH ADJUSTMENTS]

REPORT PREPARED BY: Sharon Patric *SP*
 PHONE #: 561-691-7897

September-2007

EXPENSES INCURRED FOR CURRENT MONTH NATURAL GAS DELIVERIES:
 [TO BE PAID IN FOLLOWING MONTH]

\$ **338,171,226.03**

>> **SUMMARY BY NATURAL GAS SUPPLIER**

SUPPLIER NAME	QNTY [MMBTU]	UNIT PRICE [\$/MMBTU]	INVOICE AMT [\$]	COMMENTS
	A	B	C	
ANADARKO ENERGY SERVICES				
BEAR ENERGY				
BG ENERGY MERCHANTS				
BP ENERGY				
CHEVRON TEXACO				
CONOCO PHILLIPS CO.				
CONSTELLATION ENERGY				
CORAL ENERGY RESOURCES				
CROSS TIMBERS ENERGY				
CROSSTEX				
DOMINION EXPLORATION				
ENBRIDGE				
ENERGY AUTHORITY				
ENERGY SOUTH				
ENI PETROLEUM				
EXXONMOBIL GAS MARKETING				
FLORIDA GAS TRANSMISSION				
FLORIDA GAS UTILITY				
GLENCORE LTD				
LAKELAND, CITY OF				
LOUIS DREYFUS ENERGY SERVICES				
MACQUARIE COOK ENERGY				
MAGNUS ENERGY MARKETING				
MERRILLY LYNCH				
MURPHY GAS GATHERING				
NATIONAL ENERGY & MARKETING				
NOBLE ENERGY MARKETING				
ONEOK ENERGY MARKETING & TRADING				
OCCIDENTAL ENERGY MARKETING				
ORLANDO UTILITIES COMMISSION				
PEOPLES GAS				
PROGRESS ENERGY VENTURES				
SEQUENT ENERGY MANAGEMENT, LP				
VIRGINIA POWER ENERGY MKTG.				
WILLIAMS POWER				
BAY GAS STORAGE - September ACTIVITY				
BAY GAS STORAGE ADJUSTMENT (Activity)				
GULFSTREAM STORAGE ADJUSTMENT				
GULFSTREAM STORAGE - September ACTIVITY				
UNIT BPA (Gulfstream)				
UNIT BPA (Gulfstream) (Adjustment)				
TOTAL - SUPPLY				

HEDGING #11
CONFIDENTIAL *8/10*

45-4
 1

>> **SUMMARY BY NATURAL GAS TRANSPORTER**

TRANSPORT TYPE & CONTRACT NUMBER	QNTY [MMBTU]	UNIT PRICE [\$/MMBTU]	INVOICE AMT [\$]	COMMENTS
	D	E	F	
FGT - FTS1 (#3247)				FTS1 - FIRM TRANSPORT
FGT - FTS2 (#3623)				FTS2 - FIRM TRANSPORT
FGT - FTS2 (#3623)				FTS2 - FIRM TRANSPORT
FGT - ITS1 (#5496 / #5841)				INTERRUPTIBLE TRANSPORT
FGT Western Division (#102139)				INTERRUPTIBLE TRANSPORT
FGT - Compressor Station #22				
FGT - FTS 1 (#3247) SPECIAL FUEL SURCHARGE				36 MONTH CHARGE - 4/05 THRU 4/08
FGT - FTS 2 (#3623) SPECIAL FUEL SURCHARGE				36 MONTH CHARGE - 4/05 THRU 4/08
GULFSTREAM PARK CHARGE (#9000306)				Per Contract beginning May 1, 2007 through Oct 31, 2007
GULFSTREAM RESERVATION CHARGE (#9051723)				Per Contract beginning May 1, 2007 through Oct 31, 2007
GULFSTREAM USAGE CHARGE (#9051723)				Per Contract beginning May 1, 2007 through Oct 31, 2007
GULFSTREAM RESERVATION CHARGE (#9000828)				Per Contract beginning June 1 2005 through June 2028
GULFSTREAM FIRM CONTRACT (#9000828) usage				Firm Transport per Gulfstream Invoice
GULFSTREAM FIRM CONTRACT (#9030522) usage				Per Contract beginning Sept 1, 2005 through Dec 31, 2010
GULFSTREAM FIRM CONTRACT (#9053985) usage				Per Contract beginning Sept 1, 2005 through Dec 31, 2010
GULFSTREAM (#9000831) usage				Interruptible Transport per Gulfstream Invoice
FGT - #3623 - Cypress Receipt Point				INTERRUPTIBLE TRANSPORT
REBUNDLED - FGT				REBUNDLED FIRM TRANSPORT
REBUNDLED - Gulfstream				REBUNDLED FIRM TRANSPORT
BAY GAS STORAGE (Monthly Charge on 1 MM Capacity Including Inj/Withdrl Fees)				Per contract in effect thru Oct. 2007
UNIT BPA (Transportation)				
UNIT BPA (Transportation) (Adjustment)				
TOTAL				

September-2007

>> **REVERSE TOLLING SUMMARY**

TOLLING TRANS MONTH	QNTY [MMBTU]	UNIT PRICE [\$/MMBTU]	CUMULATIVE REDUCTION [\$]	COMMENTS
09/07	0	N/A	0.00	NONE

45-4
 1

EXHIBIT C

JUSTIFICATION TABLE

SECOND REVISED EXHIBIT C

COMPANY: Florida Power & Light Company
TITLE: List of Confidential Workpapers
AUDIT: FPL, Fuel Price Hedging Costs 2007 Audit
 From Jan. 1 – Dec. 31, 2007
AUDIT CONTROL NO: 07-353-4-1
DOCKET NO: 150001-EI
DATE: October 2, 2015

Bold denotes revision to reduce the amount of confidential classification previously requested or a new affiant

Workpaper No.	Description	No. of Pages	Conf Y/N	Column No./Line No.	Florida Statute 366.093 (3) Subsection	Affiant
1	Report	2	Y	Pg. 1, Cols C-D, Lns. 4-11, 14 Col E, Lns. 4-11 Col F, Lns. 4-10	(e)	G. Yupp
			N	Pg. 2		
2	Reconciliation of Filing to Company Spreadsheet	3	Y	Pg. 1, Cols. A-M Pg. 2, Cols. A-D, except Line 1 Pg. 3, ALL	(d), (e) (d), (e) (d), (e)	G. Yupp
2-1	Total Year 2007 Gas Procurement	1	Y	Cols C-D, Lns. 4-11, 14 Col E, Lns. 4-11 Col F, Lns. 4-10	(e)	G. Yupp
2-1/1	Monthly Gas Procurement Filing	12	Y	Pgs. 1-3, Cols C-F Lns. 14-16 Pgs. 4-12, Cols C-F, Lns. 4-11	(e)	G. Yupp
2-2	Total Year Fuel Procurement	1	N			
2-2/1	Monthly Oil Procurement Filing	12	N			
2-3	Total Year 2007 Electricity	1	N			
2-3/1	Monthly Electricity Procurement	12	N			
9	Notes of external auditor's work papers	9	Y	ALL	(b), (e)	E. Fuentes
9-1	Spreadsheet provided from the external auditor's work papers	3	Y	ALL	(d), (e)	G. Yupp
42-3	VaR Limits	1	Y	ALL	(e)	G. Yupp
42-3/1	Hedging Portfolio	76	Y	Pgs. 1, 3, 5, 7, 9, 11, 13, 15, 17, 19, 21, 23, 25, 27, 29, 31, 33, 35, 37, Lns. 1-4	(e)	G. Yupp
			Y	Pgs. 39, 41, 43, 45, 47, 49, 51, 53, 55, 57, 59, 61, 63, 65, 67, 69, 71, 73, 75, Lns. 1-6		
			N	Pgs. 2, 4, 6, 8, 10, 12, 14, 16, 18, 20, 22, 24, 26, 28, 30, 32,		

Workpaper No.	Description	No. of Pages	Conf Y/N	Column No./Line No.	Florida Statute 366.093 (3) Subsection	Affiant
				34, 36, 38, 40, 42, 44, 46, 48, 50, 52, 54, 56, 58, 60, 62, 64, 66, 68, 70, 72, 74, 76		
43A	Summary of Hedging Activities	2	Y	Pg. 1, Lns 1, 2A, 3A, 4-6 Pg. 2, Lns 1A, 2A, 3A, 4-7, 8A	(d), (e)	G. Yupp
43	Summary of deals testing	2	Y	Pg. 1, Cols. A-D, E-F, G-H Lns. 1A, 2A, 3A, 4 Pg. 2, Lns. 1-3	(d), (e)	G. Yupp
43-1	January Hedging Schedule	3	Y	Pg. 1, Cols. C-E, Lns. 4-11 Col. F, Lns. 4-11, 16-18 N Pgs. 2-3	(e)	G. Yupp
43-1/1	FPL Derivative Settlements- All Instruments	28	Y	Pgs. 1-13, ALL N Pgs. 14-27 Y Pg. 28, ALL	(e)	G. Yupp
43-1/1-1	January Derivative Settlements- All Instruments Report	1	Y	ALL	(d)	G. Yupp
43-1/1-1/1	Purchase Statement	2	Y	Pg. 1, Line 1A Cols. B-F Pg. 2, Line 1A Col. B (except lines 2, 3 and 4) Col. C Col. D (except line 4) Cols. E and F	(d)	G. Yupp
43-1/1-1/2	Bank Statement	2	Y	Pg. 1, Lns. 1A, 2-3, 4-19, 20-22 Pg. 2, Lns 1A, 2A, 2B, 3, 4A, 5A, 5B, 5C, 5D, 6A, 6B, 6C, 6D, 7	(d)	G. Yupp
43-1/1-2	Over the counter options test	3	Y	Pgs. 1-2, Cols A-B Cols. C and E, Lns. 1, 2, 4, 5 Col. D, Lns. 1-5 Pg. 3, Col. A	(d)	G. Yupp
43-1/1-2/1	FPL Derivative Settlements- All Instruments and other backup for January's testing	33	Y	Pg. 1, ALL Pg. 2, Lns. 1A, 5A, 6A Col. B Col. C, except Lns. 2A, 2, 3 Col. D Col. E, except line 4 Cols. B-F Pg. 3, Lns 1, 2A, 3A, 4-7 Cols. A-J, L-M, N Pg. 4, Lns. 1A, 5A, 6A Col. B Col. C, except Lns. 2A, 2, 3 Col. D	(d)	G. Yupp

Workpaper No.	Description	No. of Pages	Conf Y/N	Column No./Line No.	Florida Statute 366.093 (3) Subsection	Affiant
				Col. E, except line 4 Cols. B-F Pg. 5, Lns 1, 2A, 3A, 4-7 Cols. A-J, L-M, N Pg. 6, Lns. 1A Col. B Col. C, except Lns. 2A, 2, 3 Col. D Col. E, except line 4 Cols. B-F Pg. 7, Lns. 1, 2A, 3A, 4-7 Cols. A-M Pg. 8, Lns. 1A, 5A, 6A Col. B Col. C, except Lns. 2A, 2, 3 Col. D Col. E, except line 4 Col. F Pg. 9, Lns 1, 2A, 3A, 4-7 Cols. A-J, L-M, N Pg. 10, Lns. 1A Col. B Col. C, except Lns. 2, 3 Col. D Col. E, except line 4 Col. F Pg. 11, Lns 1, 2A, 3A, 4-7 Cols. A-M Pg. 12, Lns. 1-8 Cols. A-E Pg. 13, Lns 1-3, 4-6, 7-8, 9A, 10 Cols. A-E Pg. 14, Line 1 Pg. 15, Lns. 1-8, 9A, 10A Cols. A-E Pg. 16, Lns 1-3, 4-6, 7, 8A, 9 Cols. A-E Pg. 17, Line 1 Pg. 18, Lns. 1-8 Cols. A-E Pg. 19, Lns 1-3, 4-6, 7-8, 9A, 10		

Workpaper No.	Description	No. of Pages	Conf Y/N	Column No./Line No.	Florida Statute 366.093 (3) Subsection	Affiant
				Cols. A-E Pg. 20, Line 1 Pg. 21, Lns. 1-8 Cols. A-E Pg. 22, Lns 1-3, 4-6, 7, 8A, 9 Cols. A-E Pg. 23, Line 1 Pg. 24, Lns. 1-8 Cols. A-E Pg. 25, Lns 1-3, 4-6, 7, 8A, 9 Cols. A-E Pg. 26, Line 1 Pg. 27, Lns. 1-8 Cols. A-E Pg. 28, Lns 1-3, 4-6, 7-8, 9A, 10 Cols. A-E Pg. 29, Line 1 Pg. 30, Lns. 1-8 Cols. A-E Pg. 31, Lns 1-3, 4-6, 7, 8A, 9 Cols. A-E Pg. 32, Line 1 Pg. 33, Lns. 1A-4A		
43-2	FPL Natural Gas Procurement Schedule for February 2007	3	Y N	Pg. 1, Cols. C-F and Lns. 16-18 Pgs. 2-3	(e)	G. Yupp
43-2/1	FPL Derivative Settlements- All Instruments for February 2007	30	Y N Y	Pgs. 1-13, ALL Pgs. 14-29 Pg. 30, ALL	(d)	G. Yupp
43-3	Summary of testing for September 2007	1	Y	Lns. 1A, 2A, Cols A-D, E, F	(d), (e)	G. Yupp
43-3/1	FPL Derivative Settlements- All Instruments for September 2007	34	Y N Y	Pgs. 1-15, ALL Pgs. 16-33 Pg. 34, ALL	(d)	G. Yupp
43-3/1-1	Summary of counterparties for September	2	Y	Pg. 1, Cols. A, B, C Pg. 2, Cols. A, B, C, D	(d)	G. Yupp

Workpaper No.	Description	No. of Pages	Conf Y/N	Column No./Line No.	Florida Statute 366.093 (3) Subsection	Affiant
43-3/1-2	Backup of hedging deals tested for September	33	Y	Pg. 1, ALL Pg. 2, Lns. 1, 1A, 2A, 3-6, 7A Cols. A-O Pg. 3, Lns. 1A-4A, 8A, 9A Col. B Col. C, except Lns. 5A, 5, 6 Col. D, except line 5A Col. E, except line 7 Pg. 4, Lns 1, 2A, 3A, 4A, 5-8, 9A Cols. A-M Pg. 5, Lns. 1A-4A, 8A, 9A Col. B Col. C, except Lns. 5A, 5, 6 Col. D Col. E, except line 7 Pg. 6, Lns 1, 2A, 3-6, 7A, 8A Cols. A-M Pg. 7, Lns. 1A-4A, 8A, 9A Col. B Col. C, except Lns. 5A, 5, 6 Col. D Col. E, except line 7 Pg. 8, Lns 1, 2A, 3A, 4-7, 8A, 9A Cols. A-M Pg. 9, Lns. 1A-4A, 8A, 9A Col. B Col. C, except Lns. 5, 6 Col. D Col. E, except line 7 Pg. 10, Lns 1, 2A, 3A, 4-7, 8A Cols. A-I, K-N Pg. 11, Lns. 1A-4A Col. B Col. C, except Lns. 5 and 6 Col. D Col. E, except line 6 Col. F Pg. 12, Lns. 1-8, 9A Cols. A-E Pg. 13, Lns 1-3, 4-6, 7-8, 9A, 10, 11 Cols. A-E	(d)	G. Yupp

Workpaper No.	Description	No. of Pages	Conf Y/N	Column No./Line No.	Florida Statute 366.093 (3) Subsection	Affiant
				Pg. 14, Line 1 Pg. 15, Lns. 1-8 Cols. A-E Pg. 16, Lns 1-3, 4-6, 7, 8A, 9, 10 Cols. A-E Pg. 17, Lns. 1-2 Pg. 18, Lns. 1-8 Cols. A-E Pg. 19, Lns 1-3, 4-6, 7-8, 9A, 10, 11 Cols. A-E Pg. 20, Lns. 1-2 Pg. 21, Lns. 1-8 Cols. A-E Pg. 22, Lns 1-3, 4-6, 7, 8A, 9, 10 Cols. A-E Pg. 23, Lns. 1-2 Pg. 24, Lns. 1-8 Cols. A-E Pg. 25, Lns 1-3, 4-6, 7-8, 9A, 10, 11 Cols. A-E Pg. 26, Lns. 1-2 Pg. 27, Lns. 1-8 Cols. A-E Pg. 28, Lns 1-3, 4-6, 7, 8A, 9, 10 Cols. A-E Pg. 29, Lns. 1-2 Pg. 30, Lns. 1-7 Cols. A-E Pg. 31, Lns 1-3, 4-6, 7-8, 9A, 10, 11 Cols. A-E Pg. 32, Lns. 1-2		

Workpaper No.	Description	No. of Pages	Conf Y/N	Column No./Line No.	Florida Statute 366.093 (3) Subsection	Affiant
				Pg. 33, Lns. 1A, 2A, 3A		
43-4	Explanation of a representation that describes in details its accounting treatment for transaction cost associated with its financial hedging program	1	Y	Lns. 1A, 1B, 2A, 3A, 3B, 4A, 6A, 7	(d), (e)	G. Yupp
43-5	Answer to the breakdown of transaction costs	1	N			
43-5/1	Schedule of Commission Costs	1	Y	Line 1A Cols. A, B	(d), (e)	G. Yupp
43-8	Clarification of Purchase Statement	1	Y	Line 1A	(d)	G. Yupp
44	Master Agreement with counterparties	52	N	Pg. 1		G. Yupp
			Y	Pgs. 2-52, ALL	(d)	
45-1	M & S Corrections and Adjustments	1	N			
45-1/1	EMT Allocation of Oil Financial Instruments	1	N			
45-2/1	Natural Gas Price Computations	1	Y	Col. A, Lns. 1-4	(e)	G. Yupp
45-2/1-1	Monthly Gas Closing Report	2	Y	Pg. 1, Cols. A-C, D-F Pg. 2, Col. A, Lns. 2-4 Col. B, Line 1	(d), (e)	G. Yupp
45-2/2	Natural Gas Consumption and Estimated Cost Report for February 2007	1	N			
45-3/1	Allocation of Oil Financial Instruments	1	N			
45-4/1	Natural Gas Price Computations	1	Y	Col. A, Lns. 1-4 Col. B	(e)	G. Yupp
45-4/1-1	Natural Gas Consumption and Estimated Cost Report for September 2007	1	N			
45-4/1-2	Monthly Gas Closing Report for September 2007	2	Y	Pg. 1, Cols. A-C, D-F Pg. 2, Col. A, Lns. 2-4 Col. B, Line 1	(d), (e)	G. Yupp

EXHIBIT D

AFFIDAVITS

SECOND REVISED EXHIBIT D

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Fuel and Purchase Power Cost Recovery
Clause with Generating Performance Incentive
Factor

Docket No. 150001-EI

STATE OF FLORIDA)
)
COUNTY OF MIAMI-DADE)

AFFIDAVIT OF ELIZABETH FUENTES

BEFORE ME, the undersigned authority, personally appeared Elizabeth Fuentes who, being first duly sworn, deposes and says:

1. My name is Elizabeth Fuentes. I am currently employed by Florida Power & Light Company ("FPL") as Director of Regulatory Accounting. I have personal knowledge of the matters stated in this affidavit.

2. I have reviewed the documents referenced and incorporated in FPL's Second Request for Extension of Confidential Classification of Information Obtained in Connection with Audit No. 07-353-4-1 for which I am identified as the affiant. Such documents or materials that I have reviewed and which are asserted by FPL to be proprietary confidential business information contain or constitute information regarding FPL's competitive interests. Specifically, the information consists of notes by the Florida Public Service Commission auditors of reports prepared by external auditors regarding FPL's fuel contracts and commodity trades. This information, if made public, would disclose certain competitively sensitive procedures to the detriment of FPL and its customers. To the best of my knowledge, FPL has maintained the confidentiality of these documents and materials.

3. Nothing has occurred since the issuance of Order No. PSC-14-0149-CFO-EI to render the information stale or public, such that continued confidential treatment would not be appropriate. Therefore, the information should remain confidential for a period of at least an additional eighteen (18) months. These materials should be returned to FPL as soon as the information is no longer necessary for the Commission to conduct its business so that FPL can continue to maintain the confidentiality of these documents.

4. Affiant says nothing further.

Elizabeth Fuentes
Elizabeth Fuentes

SWORN TO AND SUBSCRIBED before me this 24th day of September 2015, by Elizabeth Fuentes, who is personally known to me and who did take an oath.

Carolyn J Smith
Notary Public, State of Florida

My Commission Expires

2914924



SECOND REVISED EXHIBIT D

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Fuel and Purchase Power Cost Recovery Clause with Generating Performance Incentive Factor

Docket No: 150001-EI

STATE OF FLORIDA)
)
PALM BEACH COUNTY)

AFFIDAVIT OF GERARD J. YUPP

BEFORE ME, the undersigned authority, personally appeared Gerard J. Yupp who, being first duly sworn, deposes and says:

1. My name is Gerard J. Yupp. I am currently employed by Florida Power & Light Company ("FPL") as Senior Director of Wholesale Operations in the Energy Marketing and Trading Division. I have personal knowledge of the matters stated in this affidavit.

2. I have reviewed the documents referenced and incorporated in FPL's Second Request for Extension of Confidential Classification of Information Obtained in Connection with Audit No. 07-353-4-1 for which I am identified as the affiant. The documents or materials that I have reviewed and which are asserted by FPL to be proprietary confidential business information contain or constitute contractual data such as pricing and other terms, and vendor and supplier rates regarding fuel procurement, the disclosure of which would impair the efforts of FPL to contract for natural gas and fuel oil on favorable terms for the benefit of its customers and would impair the competitive interests of FPL and its vendors. Certain of the information would also place FPL at a disadvantage when coupled with other information that is publicly available. To the best of my knowledge, FPL has maintained the confidentiality of these documents and materials.

3. Nothing has occurred since the issuance of Order No. PSC-14-0149-CFO-EI to render the information stale or public, such that continued confidential treatment would not be appropriate. Therefore, the information should remain confidential for a period of at least an additional eighteen (18) months. These materials should be returned to FPL as soon as the information is no longer necessary for the Commission to conduct its business so that FPL can continue to maintain the confidentiality of these documents.

4. Affiant says nothing further.

[Signature]
Gerard J. Yupp

SWORN TO AND SUBSCRIBED before me this 28 day of September 2015, by Gerard J. Yupp, who is personally known to me or who has produced [redacted] (type of identification) as identification and who did take an oath.

[Signature]
Notary Public, State of Florida

My Commission Expires:

