



Maria J. Moncada
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Florida Power & Light Company
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E-mail: maria.moncada@fpl.com

October 6, 2017

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

REDACTED

RECEIVED-FPSC
2017 OCT -6 PM 3:18
COMMISSION
CLERK

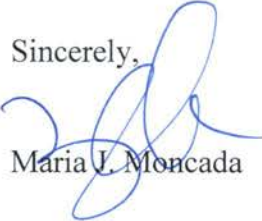
Re: Docket No. 20170001-EI

Dear Ms. Stauffer:

I enclose for filing in the above docket Florida Power & Light Company's ("FPL") Request for Confidential Classification of Materials Provided Pursuant to Audit No. 17-048-4-1. The request includes Exhibits A, B (two copies), C and D.

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

COM ___
AFD ___
APA / ___
ECO ___
ENG ___
GCL ___
IDM ___
CLK ___

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

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

Docket No: 20170001-EI

Date: October 6, 2017

**FLORIDA POWER & LIGHT COMPANY'S
REQUEST FOR CONFIDENTIAL CLASSIFICATION OF
MATERIALS PROVIDED PURSUANT TO AUDIT NO. 16-068-4-1**

Pursuant to Section 366.093, Florida Statutes, and Rule 25-22.006, Florida Administrative Code, Florida Power & Light Company ("FPL") requests confidential classification of certain material provided to the Staff of the Florida Public Service Commission ("Staff") pursuant to Audit Control No. 17-048-4-1 ("the Audit"). In support of this request, FPL states as follows:

1. During the Audit, FPL provided Staff with various confidential documents. By letter dated September 15, 2017 Staff indicated its intent to retain certain audit work papers. Pursuant to Rule 25-22.006(3)(a), FPL was given 21 days from the date of the letter to file a formal request for confidential classification with respect to the work papers. Accordingly, FPL files this Request for Confidential Classification to maintain continued confidential handling of the confidential work papers.

2. The following exhibits are included with and made a part of this request:

a. Exhibit A consists of a copy the confidential documents, on which all information that is entitled to confidential treatment under Florida law has been highlighted.

b. Exhibit B consists of a copy of the confidential documents, on which all the information that is entitled to confidential treatment under Florida law has been redacted. For the documents that are confidential in their entirety, FPL has included only identifying cover pages in Exhibit B.

c. Exhibit C is a table containing an identification of the information highlighted in Exhibit A by page and line and a brief description of the confidential information. Exhibit C also references the specific statutory bases for the claim of confidentiality and identifies the declarant who supports the requested classification.

d. Exhibit D contains the declaration of Gerard J. Yupp in support of this Request.

3. FPL submits that the highlighted information in Exhibit A is proprietary confidential business information within the meaning of Section 366.093(3), Florida Statutes. This information is intended to be and is treated by FPL as private, and its confidentiality has been maintained. Pursuant to Section 366.093, such information is entitled to confidential treatment and is 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.

4. As described more fully in the declaration included as Exhibit D, certain documents contain information concerning bids or other contractual data, the disclosure of which would impair the efforts of FPL to contract for goods or services on favorable terms. This information is protected by Section 366.093(3)(d), Fla. Stat.

5. Also, certain information in these documents concern FPL's competitive interests, the disclosure of which would impair the competitive business of FPL and its vendors. This information is protected by Section 366.093(3)(e), Fla. Stat.

6. Upon a finding by the Commission that the information highlighted in Exhibit A, and referenced in Exhibit C, is proprietary confidential business information, the information

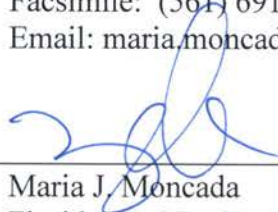
should not be declassified for a period of at least eighteen (18) months and should be returned to FPL as soon as the information is no longer necessary for the Commission to conduct its business. *See* § 366.093(4), Fla. Stat.

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 Request for Confidential Classification be granted.

Respectfully submitted,

John T. Butler
Assistant General Counsel - Regulatory
Maria J. Moncada
Senior Attorney
Florida Power & Light Company
700 Universe Boulevard
Juno Beach, FL 33408
Telephone: (561) 304-5795
Facsimile: (561) 691-7135
Email: maria.moncada@fpl.com

By: _____


Maria J. Moncada
Florida Bar No. 0773301

CERTIFICATE OF SERVICE
Docket No. 20170001-EI

I **HEREBY CERTIFY** that a true and correct copy of the foregoing Request for Confidential Classification* has been furnished by electronic mail on this 6th day of October 2017 to the following:

Suzanne Brownless, Esq.
Danijela Janjic, Esq.
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djanjic@psc.state.fl.us

Andrew Maurey
Michael Barrett
Division of Accounting and Finance
Florida Public Service Commission
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Gardner, Bist, Wiener, et al
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Tallahassee, Florida 32301
jmoyle@moylelaw.com

By: _____



Maria J. Moncada
Florida Bar No. 0773301

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

EXHIBIT A

CONFIDENTIAL

FILED UNDER SEPARATE COVER

EXHIBIT B

REDACTED COPIES

10/19/17
PB

Florida Power & Light Company
Hedging Activities
For the Twelve Months Ended July 31, 2017
Dkt. 20170001-EI; ACN 2017-048-4-1;
Description: WP 2 - Utility Filing

1 2 3 4 5 6 7 8 9 10 11 12	A	B	C	D	E	F
	<u>PERIOD</u>	<u>INSTRUMENT</u>	<u>FPL NATURAL GAS PROCUREMENT</u>			<i>from 48-615</i>
			<u>PURCHASES</u>	<u>SALES</u>	<u>OPTION PREMIUMS</u>	<u>SAVINGS/(COSTS)</u>
	August-2016	FIXED PRICE TRANSACTIONS SWAPS OVER-THE-COUNTER OPTIONS BROKER FEES	[REDACTED]			48 ✓

✓ = traced to Derivative Settlement Report
without exception. PB

CONFIDENTIAL

SOURCE PBC PB Response # 4

6/19/17
PB

Florida Power & Light Company
Hedging Activities
For the Twelve Months Ended July 31, 2017
Dkt. 20170001-EI; ACN 2017-048-4-1;
Description: WP 2 - Utility Filing

1	A	B	FPL NATURAL GAS PROCUREMENT			
			C	D	E	F
2			VOLUME (MMBTU)			
3	<u>PERIOD</u>	<u>INSTRUMENT</u>	<u>PURCHASES</u>	<u>SALES</u>	<u>OPTION PREMIUMS</u>	<u>SAVINGS/(COSTS)</u>
4	September-2016	FIXED PRICE TRANSACTIONS				
5		SWAPS				
6		OVER-THE-COUNTER OPTIONS				
7		BROKER FEES				
8						
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11						48
12						

v= traced to Derivative Settlement Report without exception. PB

CONFIDENTIAL

PBC
 PB Response # 4
 SOURCE

6/19/17
DB

Florida Power & Light Company
Hedging Activities
For the Twelve Months Ended July 31, 2017
Dkt. 20170001-EI; ACN 2017-048-4-1;
Description: WP 2 - Utility Filing

2.2

1	A	B	FPL NATURAL GAS PROCUREMENT			
			C	D	E	F
2			VOLUME (MMBTU)			
3	<u>PERIOD</u>	<u>INSTRUMENT</u>	<u>PURCHASES</u>	<u>SALES</u>	<u>OPTION PREMIUMS</u>	<u>SAVINGS/(COSTS)</u>
4	October-2016	FIXED PRICE TRANSACTIONS				
5		SWAPS				
6		OVER-THE-COUNTER OPTIONS				
7		BROKER FEES				
8						
9						
10						
11						48
12						

✓ = traced to Derivative Settlement Report without exception. DB

CONFIDENTIAL

SOURCE PBC DB Response #4

6/19/17
DB

Florida Power & Light Company
Hedging Activities
For the Twelve Months Ended July 31, 2017
Dkt. 20170001-EI; ACN 2017-048-4-1;
Description: WP 2 - Utility Filing

1 2 3 4 5 6 7 8 9 10 11 12	A	B	FPL NATURAL GAS PROCUREMENT			
			VOLUME (MMBTU)			
	<u>PERIOD</u>	<u>INSTRUMENT</u>	<u>PURCHASES</u>	<u>SALES</u>	<u>OPTION PREMIUMS</u>	<u>SAVINGS/(COSTS)</u>
	November-2016	FIXED PRICE TRANSACTIONS				
		SWAPS				
		OVER-THE-COUNTER OPTIONS				
		BROKER FEES				
						48



✓ = traced to the Derivative Settlement Report
without exception. DB

CONFIDENTIAL

PBC
SOURCE DB Response # 4

6/19/17
DB

2.4

Florida Power & Light Company
Hedging Activities
For the Twelve Months Ended July 31, 2017
Dkt. 20170001-EI; ACN 2017-048-4-1;
Description: WP 2 - Utility Filing

48-8.11

	A	B	C	D	E	F
			FPL NATURAL GAS PROCUREMENT			
			VOLUME (MMBTU)			
	<u>PERIOD</u>	<u>INSTRUMENT</u>	<u>PURCHASES</u>	<u>SALES</u>	<u>OPTION PREMIUMS</u>	<u>SAVINGS/(COSTS)</u>
1	December-2016	FIXED PRICE TRANSACTIONS				
2		SWAPS				
3		OVER-THE-COUNTER OPTIONS				
4		BROKER FEES				
5						
6						
7						
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9						
10						
11						
12						48

v=traced to the Derivative Settlement Report without exception. DB

CONFIDENTIAL

PBC
SOURCE
DR Response # 4

8/17 JB

CONFIDENTIAL

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A	B	C				D	E	F
PERIOD	INSTRUMENT	VOLUME (MMBTU)				FPL NATURAL GAS PROCUREMENT		
		PURCHASES	SALES	OPTION PREMIUMS	SAVINGS/(COSTS)			
January-2017	FIXED PRICE TRANSACTIONS SWAPS OVER-THE-COUNTER OPTIONS BROKER FEES							
								48

✓ = traced to the Derivative Settlement Report without exception. JB

Florida Power & Light Company
Hedging Activities
For the Twelve Months Ended July 31, 2017
Dkt. 20170001-EI; ACN 2017-048-4-1;
Description: WP 2-Utility Filing

Docket No. 20170001-EI
2017 Hedging Activity Supplemental Report
Exhibit GUY-4, Page 2 of 8

SOURCE
FPC
JB Response 10

8/17
DB

2.6

CONFIDENTIAL

	A	B	C	D	E	F
	FPL NATURAL GAS PROCUREMENT					
	VOLUME (MMBTU)					
	PERIOD	INSTRUMENT	PURCHASES	SALES	OPTION PREMIUMS	SAVINGS/(COSTS)
1						
2						
3						
4	February-2017	FIXED PRICE TRANSACTIONS				
5		SWAPS				
6		OVER-THE-COUNTER OPTIONS				
7		BROKER FEES				
8						
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48-10,12

48

v= traced to the Derivative Settlement Report
without exception. FB

Florida Power & Light Company
Hedging Activities
For the Twelve Months Ended July 31, 2017
Dkt. 20170001-EI; ACN 2017-048-4-1;
Description: WP 2 - Utility Filing

Docket No. 20170001-EI
2017 Hedging Activity Supplemental Report
Exhibit GJY-4, Page 3 of 8

SOURCE (PBC) DB Response 10

8/17 DB

2.7

CONFIDENTIAL

1	A	B	FPL NATURAL GAS PROCUREMENT			
			C	D	E	F
2			VOLUME (MMBTU)			
3	<u>PERIOD</u>	<u>INSTRUMENT</u>	<u>PURCHASES</u>	<u>SALES</u>	<u>OPTION PREMIUMS</u>	<u>SAVINGS/(COSTS)</u>
4	March-2017	FIXED PRICE TRANSACTIONS				
5		SWAPS				
6		OVER-THE-COUNTER OPTIONS				
7		BROKER FEES				
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10						48
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✓ = traced to the Derivative Settlement Report without exception. P/B

Florida Power & Light Company
Hedging Activities
For the Twelve Months Ended July 31, 2017
Dkt. 20170001-EI : ACN 2017-048-4-1;
Description: WP 2-utility filing

2017 Hedging Activity Supplemental Report
Exhibit GJV-4, Page 4 of 8

20170001-EI
PBC
SOURCE DB Response 10

8/17
DB

CONFIDENTIAL

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A	B	FPL NATURAL GAS PROCUREMENT				F
PERIOD	INSTRUMENT	VOLUME (MMBTU)		OPTION PREMIUMS	SAVINGS/(COSTS)	
		PURCHASES	SALES			
April-2017	FIXED PRICE TRANSACTIONS					
	SWAPS					
	OVER-THE-COUNTER OPTIONS					
	BROKER FEES					



48-12.12
48

✓ = traced to the Derivative Settlement Report
without exception. DB

Florida Power & Light Company
Hedging Activities
For the Twelve Months Ended July 31, 2017
Dkt. 20170001-EI; ACN 2017-048-4-1;
Description: WP 2- Utility Filing

2017 Hedging Activity Supplemental Report
Exhibit GJY-4, Page 5 of 8
Docket No. 20170001-EI
PBC
SOURCE DB Response 10

8/17
DB

2.9

CONFIDENTIAL

1	A	B	FPL NATURAL GAS PROCUREMENT			
			C	D	E	F
2			VOLUME (MMBTU)			
3	<u>PERIOD</u>	<u>INSTRUMENT</u>	<u>PURCHASES</u>	<u>SALES</u>	<u>OPTION PREMIUMS</u>	<u>SAVINGS/(COSTS)</u>
4	May-2017	FIXED PRICE TRANSACTIONS				
5		SWAPS				
6		OVER-THE-COUNTER OPTIONS				
7		BROKER FEES				
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10						48
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✓ = traced to the Derivative Settlement Report without exception. DB

Florida Power & Light Company
Hedging Activities
For the Twelve Months Ended July 31, 2017
Dkt. 20170001-E1; ACN 2017-048-4-1;
Description: VIP 2 - Utility Filing

8/17 DB

2.10

CONFIDENTIAL

	A	B	FPL NATURAL GAS PROCUREMENT				F
			VOLUME (MMBTU)				
	<u>PERIOD</u>	<u>INSTRUMENT</u>	<u>PURCHASES</u>	<u>SALES</u>	<u>OPTION PREMIUMS</u>	<u>SAVINGS/(COSTS)</u>	
1							
2							
3							
4	June-2017	FIXED PRICE TRANSACTIONS					
5		SWAPS					
6		OVER-THE-COUNTER OPTIONS					
7		BROKER FEES					
8							
9							
10							48
11							

✓ = traced to the Derivative Settlement Report without exception. DB

Florida Power & Light Company
Hedging Activities
For the Twelve Months Ended July 31, 2017
Dkt. 20170001-E1; ACN 2017-048-4-1;
Description: WP 2-Utility Filing

Docket No. 20170001-E1
2017 Hedging Activity Supplemental Report
Exhibit G.Y.4, Page 7 of 8

SOURCE DB Response 10

8/17
PB

2.11

CONFIDENTIAL

	A	B	C	D	E	F
	FPL NATURAL GAS PROCUREMENT					
	VOLUME (MMBTU)					
	<u>PERIOD</u>	<u>INSTRUMENT</u>	<u>PURCHASES</u>	<u>SALES</u>	<u>OPTION PREMIUMS</u>	<u>SAVINGS/(COSTS)</u>
1						
2						
3	July-2017	FIXED PRICE TRANSACTIONS				
4		SWAPS				
5		OVER-THE-COUNTER OPTIONS				
6		BROKER FEES				
7						
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10						48
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✓ = traced to the Derivative Settlement Report without exception. PB

Florida Power & Light Company
Hedging Activities
For the Twelve Months Ended July 31, 2017
Dkt. 20170001-E1; ACN 2017-048-4-1;
Description: NR 2-Utility filing

2017 Hedging Activity Supplemental Report
Exhibit GJY-4, Page 8 of 8
Docket No. 20170001-E1



NR Reference 10

SOURCE

7/28/17
DB

Hedging Audit 2017 – Docket No. 170001
Audit Request No. 6 (Part No. 2)

Q:

2) Please provide: a statement explaining the treatment of transaction costs and brokerage fees. Please provide the related invoices.

A:

2) Currently, the only transaction costs incurred by FPL's financial hedging program are Intercontinental Exchange, Inc. (ICE) brokerage charges. Users are charged a monthly minimum commission of [REDACTED] ^A

1 [REDACTED]
2 [REDACTED] ^A Total broker fees are included on the Hedging Activity reports filed each April and August. Individual user traded commissions, if any, are netted against his or her individual monthly minimum commission regardless of the OTC market traded. Commissions are expensed in the month incurred. These costs flow through account 3305000 to G/L account 2300000 directly and are not included in the FPL Derivative Settlements reports. G/L account 2300000 is the FPL Fuel Inventory account.

WP 48-14.1
to 48-14.9

Florida Power & Light Company
Hedging Activities
For the Twelve Months Ended July 31, 2017
Dkt. 20170001-E1; ACN 2017-048-4-1;
Description: WP 16 - DR Response # 6

CONFIDENTIAL

SOURCE (PBC) DR Response 6

9/16/17
AB

Florida Power & Light Company
Hedging August 2016 - July 2017
Dkt No.: 20170001-EI ACN: 17-048-4-1

Auditor: Donna Brown
File: Reconciliation of Derivative Reports to Filing

Month	Year	Derivatives Report			Gains/Losses Per	
		Gains/Losses	Broker Fees	Gas Reserves	Filing	Brokers Fees Difference
		A	B	C	D	E
August	2016					
September	2016					
October	2016					
November	2016					
December	2016					
Total						
January	2017					
February	2017					
March	2017					
April	2017					
May	2017					
June	2017					
July	2017					
Total						

Note (1): Derivatives Report Gains/Losses amounts were obtained from document request #1.
 Note (2): Gas reserves activity has been removed from FPL's hedging program.
 Note (3): FPL discontinued fuel oil hedging during 2013.

i = immaterial, Pass AB

CONFIDENTIAL

SOURCE AS REFERENCED

REDACTED VERSION OF CONFIDENTIAL DOCUMENTS

Hedging Audit Workpaper Number 48-1

[Page 1]

List of counterparties

REDACTED VERSION OF CONFIDENTIAL DOCUMENTS

Hedging Audit Workpaper Number 48-1.1

[Page 1]

List of counterparties

REDACTED VERSION OF CONFIDENTIAL DOCUMENTS

**Hedging Audit Workpaper Numbers
48-2 through 48-2.11**

FPL Derivative Settlements Reports from August 2016 to most recent

REDACTED VERSION OF CONFIDENTIAL DOCUMENTS

Hedging Audit Workpaper Numbers
48-3 through 48-3.9

FPL Derivative Settlements Reports from August 2016 to most recent

REDACTED VERSION OF CONFIDENTIAL DOCUMENTS

Hedging Audit Workpaper Numbers
48-4 through 48-4.7

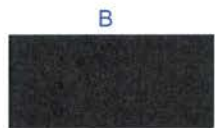
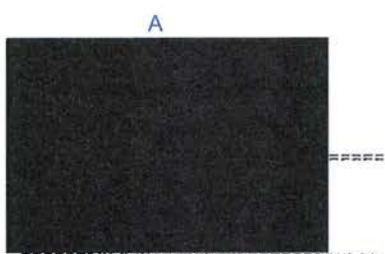
FPL Derivative Settlements Reports from August 2016 to most recent

REDACTED VERSION OF CONFIDENTIAL DOCUMENTS

Hedging Audit Workpaper Numbers
48-5 through 48-5.9

FPL Derivative Settlements Reports from August 2016 to most recent

2/17 DE



The 20th of July 2016 16:06:37

Ref: F_NGUSD1198

Counterpart: FPLCPBI
FLORIDA POWER & LIGHT COMPANY
Attn.: BO Settlement
Fax: 0015516257663
Email: Sharon.Patle@FPL.com

Counterpart: FPLCPBI
FLORIDA POWER & LIGHT COMPANY
Attn.: BO Settlements
Fax:
Email: Pamelopo.campos@fpl.com

INVOICE DUE ON 03rd of August 2016
SETTLEMENTS FOR NAT GAS

RE: Invoice for Commodity Swap In USD

INTERESTS/PERFORMANCES Settlements For Nat Gas

C	D	E	F	G	H	I	J	K	L	M	N	O	
Trade Date	Internal Number	External Number	Instrument	Buy/Sell	First Date	Last Date	Fixing Date	Rate Leg 0	Rate Leg 1	Period Quantity	Unit	We Pay	We Receive
											MMBTU		
											/ DAY		
											MMBTU		
											/ DAY		
											MMBTU		
											/ DAY		
											MMBTU		
											/ DAY		

Invoice ref: F_RGUSD1106

Page 1 of 4

Florida Power & Light Company
Hedging Activities
For the Twelve Months Ended July 31, 2017
Dkt. 20170001-E1; ACN 2017-048-4-1;
Description: 2/17 - invoices and settlements

CONFIDENTIAL

P2

SOURCE



DR Response 11

48-6

REDACTED VERSION OF CONFIDENTIAL DOCUMENTS

Hedging Audit Workpaper Number 48.6.1

[Page 1]

Invoices and Purchased Statements

8/17
RP

A	B	C	D	E	F	G	H	I	J	K	L	M
[REDACTED]											MMBTU / DAY	[REDACTED]
											MMBTU / DAY	
											MMBTU / DAY	
											MMBTU / DAY	
											MMBTU / DAY	

	<input checked="" type="radio"/> We Pay	<input type="radio"/> We Receive
Total Pay/Receive in USD	[REDACTED]	
Net Settlements in USD	[REDACTED]	

PH, P5, P8

1 [REDACTED]

2 [REDACTED]

P [REDACTED]

YOUR WIRING INSTRUCTIONS:
 FLORIDA POWER & LIGHT COMPANY
 A/C: 3750132070
 Florida Power and Light Company

[Signature]

Michelle Doery
 Manager, Power & Fuels Accounting

Intermediary:

By SWIFT:
 BOFAUS33XXX
 ABA 111000012
 Intermediary:

Per our previous agreement, Payables and Receivables have been netted together.

Sincerely yours.

3 [REDACTED]

Invoice ref: F_NOUSD1308

Page 3 of 4

ENTERED BY: Michael Klein DATE: 8/11/16
 PENELOPE DAMPOS
 PHONE: (561) 691-7764 COMPANY CODE: 1500
 AUTHORIZED BY: 7632

REQUIRED IF UNDER \$200
 BAP DOCUMENT #(S): 1900451662
 ACCY NUMBER: 250000016370001498

V: 228785

CONFIDENTIAL

Q

P1

SOURCE **PBC** DB Response 11

Florida Power & Light Company
 Hedging Activities
 For the Twelve Months Ended July 31, 2017
 Dkt. 20170001-E1; ACN 2017-048-4-1;
 Description: WP48 Invoices and Statements

48-6.2

5/17
AB

Purchase Statement



Florida Power & Light Company
Tax ID # 59-0247775
ARMS Processing (PPC/GO)
General Mail Facility
Miami, FL 33188-001

Purchase Statement: 328347 A
Counterparty: [REDACTED]
Date: [REDACTED]
Period: [REDACTED]
Amount: [REDACTED]
Due Date: Aug 03, 2016

PS

48-6.3

B
Pay To: [REDACTED]

Summary

Deal Type	Deal Direction	Amount Due	Currency
SWPS	Buy	[REDACTED]	USD
SWPS Subtotal		[REDACTED]	USD
TOTAL		48-6.4	USD
		48-2.8	USD

91, 94, 98

Details

Deal #	Type	Trade Dt	Term	Index	Volume	UoM	Deal Price	Float Price	Pay Price	Amount Due	Currency
48-6.5	Buy				48-6.5		48-6.5	48-6.6		48-2.7	USD
											USD
											USD
											USD
											USD
											USD
											USD

DB Reference II



SOURCE

v = traced to deal tickets
⊗ = traced to 48-6.7

⊙ = traced to confirmation notices
See WP 48-6.12

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8/17 AB

You are not authorized to edit this deal

1 [Status: Saved-Locked-eConf-MATCHED(CP)-ConfirmSent-ConfirmExecuted-Involved]

2 Number 1434595 **48-63** Ticket []
 Trade Date [] Trader Lystra Loutan (REG)
 Portfolio FPL Hedge Gas 2016 -Inactive
 Agent for []
 3 Counterparty []
 Base Contract FPL-ISDA-03-062 Deal Type Swap
 Credit Limit [] Available []
 Direction Buy FAS Hedge MTM Non-Qualifying
 Exchange OTC Strategy HDGE10061B

Product Dodd-Frank Composites by contracts
 Category NG Fin, FP for LD1 Custom Capacity
 Product Henry Hub Nymex Swap (NN)
 Pay Formula []
 Receive Formula (NG(FS))
 Risk Commodity NG
 Risk Location HENRY/HUB Deal SubType []
 Currency USD Volume UOM MMBTU
 Legacy Deal Type SWPS Type []
 Settlement Freq Monthly Iso Price Type None
 Contract Vol Freq [] Hour Type Sun-Sat

4 Start Date []
 Exec Method IM Exec Time 14:12

Internal Notes IM confirmed @ 2:12 Manual Confirm
 Special Terms [] Include In Notional Calculation
 Pricing Notes [] DF Reportable Swap

Tier	Contract Month	Expiration Date	Volume per Contract	Price	Daily Contracts	Daily Volume	Monthly Contracts	Notional Volume	Inv

Commission:

Type	Broker	Freq	Fee	Cur	Inv

48-63

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Florida Power & Light Company
 Hedging Activities
 For the Twelve Months Ended July 31, 2017
 Dkt. 20170001-E1; ACN 2017-048-4-1;
 Description: WP 48-Deal Ticket

SOURCE **PBC** DB Response 14

48-65

REDACTED VERSION OF CONFIDENTIAL DOCUMENTS

Hedging Audit Workpaper Number 48-6.8

[Page 1]

NYMEX Publication

REDACTED VERSION OF CONFIDENTIAL DOCUMENTS

Hedging Audit Workpaper Number 48-6.9

[Page 1]

NYMEX Publication

REDACTED VERSION OF CONFIDENTIAL DOCUMENTS

Hedging Audit Workpaper Number 48-6.10

[Page 1]

NYMEX Publication

9/17 JB

Florida Power & Light Company
Hedging August 2016 - July 2017
Dkt No.: 20170001-EI ACN: 17-048-4-1

Auditor: Donna Brown

48-6-12

Deal	Buyer	A Seller	B Invoice Number	C Fixed Price	Trader	Reference
1434595	Florida Power & Light Company				Lystra Loutan	WP 48-6.3
1436419	Florida Power & Light Company				Lystra Loutan	WP 48-6.3
1446906	Florida Power & Light Company				Lystra Loutan	WP 48-6.3
1451013	Florida Power & Light Company				Rajgopalan Iyer	WP 48-6.3
1460032	Florida Power & Light Company				Rajgopalan Iyer	WP 48-6.3
1471267	Florida Power & Light Company				Lystra Loutan	WP 48-6.3
1473546	Florida Power & Light Company				Rajgopalan Iyer	WP 48-6.4
1477641	Florida Power & Light Company				Rajgopalan Iyer	WP 48-6.4
1479615	Florida Power & Light Company				Harley Li	WP 48-6.4
1481523	Florida Power & Light Company				Harley Li	WP 48-6.4
1484284	Florida Power & Light Company				Harley Li	WP 48-6.4
1493715	Florida Power & Light Company				Harley Li	WP 48-6.4
1504770	Florida Power & Light Company				Rajgopalan Iyer	WP 48-6.4
1507943	Florida Power & Light Company				Harley Li	WP 48-6.4
1514877	Florida Power & Light Company				Rajgopalan Iyer	WP 48-6.4
1522108	Florida Power & Light Company				Rajgopalan Iyer	WP 48-6.4
1527885	Florida Power & Light Company				Harley Li	WP 48-6.4
1532085	Florida Power & Light Company				Harley Li	WP 48-6.4
1537624	Florida Power & Light Company				Rajgopalan Iyer	WP 48-6.4
1551469	Florida Power & Light Company				Rajgopalan Iyer	WP 48-6.4
1556667	Florida Power & Light Company				Rajgopalan Iyer	WP 48-6.4
1561437	Florida Power & Light Company				Rajgopalan Iyer	WP 48-6.4
1562342	Florida Power & Light Company				Harley Li	WP 48-6.4

I-verified that the trader was authorized

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RCE As referenced


AUGUST 2016 SUMMARY

9/17
AB

	A
PROCUREMENT PURCHASES	48-6.14 1 [REDACTED]
GAS RESERVES	
TRANSPORTATION	48-6.14 2 [REDACTED]
STORAGE	48-6.14 3 [REDACTED]
FINANCIAL SETTLEMENTS	48-6.15 4 [REDACTED]
PROCUREMENT SALES - CURRENT MONTH ONLY	48-6.15 5 [REDACTED]
OPTI SALES - CURRENT MONTH ONLY	48-6.15 6 [REDACTED]
<hr/>	
TOTAL	\$ 247,684,881.42
PHOENIX - TOTAL GAS	48-6.15 T \$(247,684,881.42)
<hr/>	
DIFFERENCE	\$ -

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Florida Power & Light Company
Hedging Activities
For the Twelve Months Ended July 31, 2017
Dkt. 20170001-EI; ACN 2017-048-4-1;
Description: WP 48 - Hedging Activities

SOURCE  AB Response 13

48-6.13

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REPORT PREPARED BY: Michael Ieiner PC

August-2016

PHONE #: 561-691-7632

MONTHLY GAS CLOSING REPORT

\$ 241,386,238.91

(TO BE PAID IN FOLLOWING MONTH)

SUMMARY BY NATURAL GAS SUPPLIER

SUPPLIER NAME	QNTY (MMBTU)	UNIT PRICE (\$/MMBTU)	INVOICE AMT (\$)	COMMENTS
Anadarko Energy Services				
BP Energy Company				
Castleton Commodities Merchant Trading				
Chevron Natural Gas				
City of Lakeland				
ConocoPhillips				
Continental Resources				
Cross Timbers Energy Services				
Devon Gas Services				
Direct Energy Business Marketing				
DTE Energy Trading				
EnCana Marketing				
Enl Trading & Shipping				
Enstor Energy Services				
Enterprise Products				
EOG Resources, Inc				
EQT Energy				
ETC Marketing LTD				
Exelon Generation				
Houston Pipe Line Co., LP				
Infinite Energy				
Intercontinental Exchange				
Koch Energy				
Laclede Energy				
Mercuria Energy				
NJR Energy Services				
Orlando Utilities				
Peoples Gas System				
Rainbow Energy				
Range Resources				
Sabine Pass				
Seminole Electric Cooperative				
Sempra Midstream				
Sequent Energy				
Shell Energy				
SWN Energy				
Targa Gas Marketing				
Tenaska Marketing				
Texla Energy				
The Energy Authority				
TrailStone				
Adj: between Proc and Opti				
Subtotal for Gas Purchases			48-6.13	
BAY GAS STORAGE - JUNE PROCUREMENT ACTIVITY				
BAY GAS STORAGE - JUNE OPTI ACTIVITY				
Subtotal for Storage Inventory				

9/17
DB

Florida Power & Light Company
 Hedging Activities
 For the Twelve Months Ended July 31, 2017
 Dkt. 20170001-EI : ACN 2017-048-441
 Description: WPT 48 - Hedging Activities

TOTAL - SUPPLY Line 1 68,875,845 2.6907 \$ 185,324,590.63

SUMMARY BY NATURAL GAS TRANSPORTER

August-2016

TRANSPORT TYPE & CONTRACT NUMBER	D QNTY (MMBTU)	E UNIT PRICE (\$/MMBTU)	F INVOICE AMT (\$)	COMMENTS
FGT - FTS1 RESERVATION CHARGE (# 3247)				FTS1 - FIRM TRANSPORT 11/01/89 thru 07/31/2025
FGT - FTS1 USAGE CHARGE (# 3247)				FTS1 - FIRM TRANSPORT 11/01/89 thru 07/31/2025
FGT - FTS2 RESERVATION CHARGE (# 3623)				FTS2 - FIRM TRANSPORT 10/14/94 thru 02/28/2025
FGT - FTS2 USAGE CHARGE (# 3623)				FTS2 - FIRM TRANSPORT 10/14/94 thru 02/28/2025
FGT - FTS2 USAGE CHARGE (# 102139)				
FGT - FTS3 RESERVATION (#111145)				Contract Term - Effective 4/1/11 for 25 years.
FGT - FTS3 USAGE CHARGE (#111145)				Contract Term - Effective 4/1/11 for 25 years.
FGT - (#5496)				
FGT - FTS3 RESERVATION (#117453)				Contract Term - April 2016
FGT - FTS3 USAGE CHARGE (#117453)				Contract Term - April 2016
GULFSTREAM RESERVATION CHARGE (#09028411)				Contract Term Feb 8, 2008 through Oct 01, 2032
GULFSTREAM USAGE CHARGE (#09028411)				Contract Term Feb 8, 2008 through Oct 01, 2032
GULFSTREAM RESERVATION CHARGE (#9000828)				Contract Term June 1 2005 through June 2028
GULFSTREAM USAGE (#9000828)				Firm Transport per Gulfstream Transportation Journal
GULFSTREAM USAGE (#9008626)				
GULF SOUTH PIPELINE RESERVATION CHARGE (#41618)				Contract Term Apr 1, 2015 through Mar 31, 2025
GULF SOUTH PIPELINE USAGE CHARGE (#41618)				Contract Term Apr 1, 2015 through Mar 31, 2025
GULF SOUTH PIPELINE RESERVATION CHARGE (#41619)				Contract Term Apr 1, 2015 through Mar 31, 2025
GULF SOUTH PIPELINE USAGE CHARGE (#41619)				Contract Term Apr 1, 2015 through Mar 31, 2025
GULF SOUTH PIPELINE RESERVATION CHARGE (#40097)				Contract Term Apr 1, 2015 through Oct 31, 2016
GULF SOUTH PIPELINE USAGE CHARGE (#40097)				Contract Term Apr 1, 2015 through Oct 31, 2016
SESH RESERVATION CHARGE (#840001)				Contract Term Sep 6, 2008 through Sep 5, 2020
SESH USAGE CHARGE (#840001)				Contract Term Sep 6, 2008 through Sep 5, 2020
SESH RESERVATION CHARGE (#840002)				Contract Term Sep 6, 2008 through Sep 5, 2020
SESH USAGE CHARGE (#840002)				Contract Term Sep 6, 2008 through Sep 5, 2020
SESH RESERVATION CHARGE (#840097-R2)				Contract Term Sep 6, 2008 through Sep 5, 2020
SESH USAGE CHARGE (#840097-R2)				Contract Term Sep 6, 2008 through Sep 5, 2020
TRANSCONTINENTAL USAGE CHARGE (#9108621)				Contract Term Jan 1, 2012 through Dec 31, 2017
TRANSCONTINENTAL RESERVATION CHARGE (#9114388)				Contract Term Jan 1, 2012 through Dec 31, 2017
TRANSCONTINENTAL USAGE CHARGE (#9114388)				
TRANSCONTINENTAL RESERVATION CHARGE (#9101646)				Contract Term May 1, 2011 through Apr 30, 2016
TRANSCONTINENTAL USAGE CHARGE (#9101646)				Contract Term May 1, 2011 through Apr 30, 2016
REBUNDLED - FGT				REBUNDLED FIRM TRANSPORT
Imbalance - Gulfstream				REBUNDLED FIRM TRANSPORT
Subtotal for Transportation			48-6.13	
BAY GAS STORAGE - Monthly Charge on 2.5 MM Capacity including				
Subtotal for Storage Inventory				

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SOURCE: [Circular Stamp] Response 13

48-6.13

48-6.14

FGT - Turkey Point Compressor Station #22
 FGT - Cape Canaveral Compressor Station #32
 FGT - Pompano Beach Compressor Station #21.5

[ESTIMATED]

FOR PRIOR MONTH ADJUSTMENTS

9/17
 JB

Subtotal for Adjustments

TOTAL 174,465,812 0.3213 \$ 56,061,648.28

GAS RESERVES

OWED TO QNTY [MMBTU] UNIT PRICE \$/MMBTU CUMULATIVE REDUCTION [\$] COMMENTS

Gas Reserves - Physical #DIV/0! 0.00
 Gas Reserves - Transportation #DIV/0! 0.00

Adjustment Below the Line (Refund to Customers for Gas Reserves Project - 3/15-6/16)

TOTAL 0 0.00

OTHER MISCELLANEOUS EXPENSES INCURRED FOR CURRENT MONTH:
 [TO BE PAID IN FOLLOWING MONTH, UNLESS NOTED OTHERWISE]

OWED TO QNTY [MMBTU] UNIT PRICE \$/MMBTU INVOICE AMT [\$] COMMENTS

FGT Financial Activity
 Power Related Financial Activity
 Total Financial Activity Related to Fuel Expense

48-6.13
 48-6.13

REFER TO FINANCIAL ATTACHMENT FORWARDS
 REFER TO EXPENSE ATTACHMENT

Total Adjustments

TOTAL

CARMS (MISC. BILLS) FOR MONEY RECEIVED DURING CURRENT MONTH:

FROM CARMS INVOICE UNIT PRICE \$/MMBTU AMT RECEIVED [\$] COMMENTS

Sales
 Adjustments
 Optimization Sales

TOTAL

NET CASH FLOW (EXPENSES LESS RECEIPTS) FOR CURRENT MONTH

ENERGY RECEIVED (NET OF FUEL) DURING CURRENT MONTH [MMBTU] #REF!

EQUIVALENT UNIT PRICE FOR CURRENT MONTH \$/MMBTU #REF!

FGT "GAS DAY" ENERGY MEASURED for MONTH	FGT STATION	AVG HEAT VALUE [MMBTU/MCF]	HEAT VALUE APPLICABLE TO:
43,397,767 [MMBTU]	BROOKER =	1.0280	PPN, PSN, PCC
	PERRY STREAM 1 =	1.0230	Manatee/FtMyer
Gulfstream deliveries to Manatee/Martin/West County for MONTH	WEST PALM =	1.0270	PMR, PRV, PPE, PFL, PCU, PTF
PENELOPE WILL SUPPLY 21,433,117	GNGS =	1.0300	MANATEE
64,530,884	GNGS =	1.0300	MARTIN
	GNGS =	1.0298	WEST COUNTY

D:\13-GCR 2016 08.xls[AUG RPT

#REF!

PROOF \$ 247,676,820.47 AL GCR
 \$ (247,684,881.42) PHOENIX - 48-6.13
 \$ (8,060.95) July Opti Revenue Adjustments corrected on GAS

1
 (A) [Redacted]

J
 [Redacted]

Forward

48-6.13

CONFIDENTIAL

2

Florida Power & Light Company
 Hedging Activities
 For the Twelve Months Ended July 31, 2017
 Dkt. 20170001-E1; ACN 2017-048-4-1;
 Description: WP 48-Hedging Activities



48-6.15

REDACTED VERSION OF CONFIDENTIAL DOCUMENTS

Hedging Audit Workpaper Number 48-6.16

[Page 1]

Monthly Gas Closing Reports, Natural Gas Sales Summary, Natural Gas Price Computation Worksheets, Natural Gas Consumption and Estimated Cost Reports, Natural Gas Options/Swaps included in the current month. The journal entries recording Gains/Losses for the specific month

d This amount excludes FPL's portion of natural gas consumed at St. John's River Power Park, reconciling item for A/C 501.120.

8/17 DB

Florida Power & Light Company
Natural Gas Price Computations

August 2016

Total GAS Used During Month	MMBTU	Credit/Refund Allocation
Cutler	0	\$0.00
Riviera	4,391,455	(\$277,032.39)
Putnam	0	\$0.00
Sanford	6,720,814	(\$423,978.64)
Ft Lauderdale	2,509,886	(\$158,334.70)
Port Everglades - Steam	4,851,646	(\$306,063.27)
Lauderdale/Pt Everglades GT	138,225	(\$8,719.84)
Cape Canaveral	4,398,555	(\$277,480.28)
Martin Blr 1 & 2	2,249,871	(\$141,931.80)
Turkey Point Units 1, 2 & 5	4,739,154	(\$298,966.77)
Martin Units 3, 4 & 8	8,097,908	(\$510,851.82)
Ft. Myers Units 2 & 3	6,759,920	(\$426,445.62)
Manatee	6,832,509	(\$431,024.86)
West County	12,933,660	(\$815,912.42)
Total MMBTU	64,623,603 b	(\$4,076,742.41)

48-6.19

Estimated Payments for Month Plus Adjustment

	A	Unit Price (\$/MMBTU)
Natural Gas Supplied	1	
Gas from Gas Reserves	2	
Gas Tolling/(Reverse Tolling)	3	
Natural Gas Transporter	4	
Transportation on Gas Reserves	5	
Miscellaneous (Hedging Effect)	6	
Total Estimated Gas Accrual Adjustment	7	\$ 3.959667
	8	0.008765
Total Receiving Report	9	\$ 3.968432 T
Adj: Sales/Refunds	10	(0.063084)
Total Expense		\$ 252,377,647.76 f
		\$ 3.905348 T

48-6.19

Notes: Obtained from the Monthly Gas Closing Report - from Michelle Doery, EMT. This is the total amount of natural gas supplied for the month by all suppliers.

Obtained from the Monthly Gas Closing Report - provided by Michelle Doery, Energy Marketing & Trading Group. This is the total amount of costs associated with the transport of natural gas for the month.

f Agrees to the total expense for all plants per above tickmark 'c' with an Immaterial difference due to rounding. No exceptions noted.

Distribution

J. Walker EMT/JB
M. Collier EPM/JB
M. Doery EMT/JB
S. Patrlle EMT/JB
D. Rodriguez RAD/GO
M. Kazadi RAD/GO
C. Smith RAD/GO
M. Vargas RAD/GO

Florida Power & Light Company
Hedging Activities
For the Twelve Months Ended July 31, 2017
Dkt. 20170001-E1; ACN 2017-048-4-1;
Description: WP 48-Hedging Activities

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2/17

48-6.15

G/L Account Line Item Display

Navigation icons: Home, Back, Forward, Print, Refresh, etc. | Selections | Extended Document Change | Dispute Case

G/L Account: 2500000 CURRENT DERIVATIVE ASSET: Commodity
 Company Code: 1500

48-6.15

Document No	BusA	Type	Doc. Date	Qty	Prng Date	Amount in local cur.	Curr	Text	Order	
						A		B		
<input type="checkbox"/>	2151598	A11 SA	08/31/2016		08/31/2016	1	USD	To record mark to market regulatory asset/liabilit	63700	
<input type="checkbox"/>	2151598	A11 SA	08/31/2016		08/31/2016	2	USD	To record Exercised/expired FGI gas options and sw	63700	
<input type="checkbox"/>	2151598	A11 SA	08/31/2016		08/31/2016	3	USD	To reclassify correct balances between accounts	63700	
<input type="checkbox"/>	00008806	A11 KA	06/29/2016		08/03/2016	4	USD		63700	
<input type="checkbox"/>	00008807	A11 KA	06/29/2016		08/03/2016	5	USD		63700	
<input type="checkbox"/>	00115946	A11 ZN	08/05/2016		08/05/2016	6	USD		63700	
<input type="checkbox"/>	00451653	A11 ZM	07/29/2016		08/01/2016	7	USD		63700	
<input type="checkbox"/>	00451654	A11 ZM	07/29/2016		08/01/2016	8	USD		63700	
<input type="checkbox"/>	00451655	A11 ZM	07/29/2016		08/01/2016	9	USD		63700	
<input type="checkbox"/>	00451656	A11 ZM	07/28/2016		08/01/2016	10	USD		63700	
<input type="checkbox"/>	00451657	A11 ZM	07/28/2016		08/01/2016	11	USD		63700	
<input type="checkbox"/>	00451658	A11 ZM	07/28/2016		08/01/2016	12	USD		63700	
<input type="checkbox"/>	00451659	A11 ZM	07/28/2016		08/01/2016	13	USD		63700	
<input type="checkbox"/>	00451660	A11 ZM	07/28/2016		08/01/2016	14	USD		63700	
<input type="checkbox"/>	00451661	A11 ZM	07/28/2016		08/01/2016	15	USD		63700	
<input type="checkbox"/>	00451662	A11 ZM	07/28/2016		08/01/2016	16	USD		63700	
<input type="checkbox"/>	00451663	A11 ZM	07/28/2016		08/01/2016	17	USD		63700	
<input type="checkbox"/>	00451664	A11 ZM	07/28/2016		08/01/2016	18	USD		63700	
<input type="checkbox"/>	00451665	A11 ZM	07/28/2016		08/01/2016	19	USD		63700	
<input type="checkbox"/>	00451667	A11 ZM	07/28/2016		08/01/2016	20	USD		63700	
<input type="checkbox"/>	00451668	A11 ZM	07/28/2016		08/01/2016	21	USD		63700	
<input type="checkbox"/>	00452347	A11 ZM	08/02/2016		08/05/2016	22	USD		63700	
*						23	USD			
**						3,622,816.00	USD			

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Florida Power & Light Company
 Hedging Activities
 For the Twelve Months Ended July 31, 2017
 Dkt. 20170001-E1; ACN 2017-048-4-1;
 Description: WP 48-Hedging Activities

PBC

OR Response 13

SOURCE

8/17
AB

Florida Power & Light Company
Hedging Activities
For the Twelve Months Ended July 31, 2017

Dkt. 20170001-EI; ACN 2017-048-4-1;
Description: WP 48 - Invoices and Statements

A [Redacted]		B	
Invoice Ref: Invoice Date: From: Telephone: Fax: Email:	[Redacted]	Counterparty: Florida Power and Light Company 700 Universe Blvd. EPM-JB, 4th Flr 33408 June Beach, United States	Description: Standard Settlement Instructions CHASUS33 ABA 021000021 For A/C: [Redacted] C
Payment Date: 03-Aug-2016			

Commodity Type: Nymex

D	E	F	G	H	I	J	K	L
Trade Date	Deal #	Trade Type	Filed Price	Trade Price	Start Date	End Date	Quantity	Settlement Amount
[Redacted Table Content]								
								Subtotal USD

P3, P4, P7

ENTERED BY: Michelle
PENELOPE CAMPOS DATE: 8/1/16
 PHONE: (601) 691-7764 COMPANY CODE: 1500
 AUTHORIZED BY: 7632

REQUIRED IF UNDER \$250
 SAP DOCUMENT #(S): 1900451655
 ACCT NUMBER: 250000016370001498

V: 235336

[Signature]

Michelle Doory
Manager, Power & Fuels Accounting

CONFIDENTIAL

P1

SOURCE **PBC** DR Response II

8/17

48-7.1

Purchase Statement



Florida Power & Light Company
Tax ID # 59-0247775
ARMS Processing (PPC/GO)
General Mail Facility
Miami, FL 33188-001

Purchase Statement: 328357 A

Counterparty: [REDACTED]
Date: [REDACTED]
Period: [REDACTED]
Amount: [REDACTED]
Due Date: Aug 03, 2016

Florida Power & Light Company
Hedging Activities
For the Twelve Months Ended July 31, 2017
Dkt. 20170001-EI ; ACN 2017-048-41;
Description: WP 48 - Invoices and Statements

B

Pay To [REDACTED]

Summary

Deal Type	Deal Direction	Amount Due	Currency
SWPS	Buy	C	USD
SWPS Subtotal		[REDACTED]	USD
TOTAL		48-7.2	48-2.9 USD

DI: P 317

Details

Deal #	Type	Trade Dt	Term	Index	Volume	UoM	Deal Price	Float Price	Pay Price	Amount Due	Currency
D	Buy	E	F	G	H	I	J	K	L	M	
48-7.3	Buy				48-7.3	MMBTU	48-7.3	48-6.6		48-2.9	USD
						MMBTU					USD
						MMBTU					USD
						MMBTU					USD
						MMBTU					USD
						MMBTU					USD

48-7.3 ✓

✓

✓ = traced to the deal tickets
⊗ = traced to 48-7.4

CONFIDENTIAL

⊗ = traced to confirmation notices. See WP 48-7.7



SOURCE DR Response II

8/17 DB

Purchase Statement



Florida Power & Light Company
Tax ID # 59-0247775

Purchase Statement: 328357 A

Counterparty: [Redacted]
Date: [Redacted]
Period: [Redacted]
Amount: [Redacted]
Due Date: Aug 03, 2016

PS
48-7.2

Deal #	Type	Trade Dt	Term	Index	Volume	UoM	Deal Price	Float Price	Pay Price	Amount Due	Currency	
SWPS												
B Buy	C	D	E	F	G		H	I	J	K		
✓	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	MMBTU	[Redacted]	48-6.6	[Redacted]	[Redacted]	USD	
											MMBTU (X)	USD
											MMBTU	USD
											MMBTU	USD
											MMBTU (X)	USD
											MMBTU	USD
											MMBTU	USD
											MMBTU	USD
											MMBTU	USD
											MMBTU (X)	USD
											MMBTU	USD
											MMBTU (X)	USD
											MMBTU	USD
										Buy Subtotal	USD	
										SWPS Subtotal	USD	
										TOTAL	USD	

√ = traced to deal ticket
(X) = traced to 48-7.4

(O) = traced to confirmation notices.
See WP 48-7.7

48-7.1

Florida Power & Light Company
Hedging Activities
For the Twelve Months Ended July 31, 2017
Dkt. 20170001-E1; ACN 2017-048-4-1;
Description: WP 48 - Invoices and Statements

CONFIDENTIAL

PBC DR Response II
SOURCE

8/17

You are not authorized to edit this deal

[Status: Saved-Locked-eConf:MATCHED(CP)-ConfirmSent-ConfirmExecuted-Involved]

1 Number 188888 48-7.1 Ticket 5

2 Trade Date 8/17/17 Trader Rajgopalan Iyer (REG)

Portfolio FPL Hedge Gas 2016 --inactive

Agent for 8

3 Counterparty A

Base Contract FPL-ISDA-04-032 Deal Type Swap

Credit Limit Available

Direction Buy FAS Hedge MTH Non-Qualifying

Exchange OTC Strategy HDGE10061B

Product Dodd-Frank Composite Product

Category NG Fin, FP for LD1 Custom Capacity

Product Henry Hub Nymex Swap [NN]

Pay Formula (NG(FS))

Receive Formula (NG(FS))

Risk Commodity HG

Risk Location HENRY/HUB Deal SubType

Currency USD Volume UOM HMBTU

Legacy Deal Type SWPS Type

Settlement Freq Monthly Iso Price Type None

Contract Vol Freq Hour Type Sun-Sat

Tiers	C	D	E	F	G	H	I	J	Inv
B Tier	Contract Month	Expiration Date	Volume per Contract	Price	Daily Contracts	Daily Volume	Monthly Contracts	Notional Volume	

4 Start Date 8/17/17

Exec Method IM Exec Time 10:18

Internal Notes 10:18 AM through IM Manual Confirm

Special Terms Include in Notional Calculation

Pricing Notes DF Reportable Swap

Close

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Florida Power & Light Company
 Hedging Activities
 For the Twelve Months Ended July 31, 2017
 Dkt. 20170001-E1; ACN 2017-048-4-1;
 Description: NP 48 - Deal Ticket



SOURCE DR Response 14

48-7.3

REDACTED VERSION OF CONFIDENTIAL DOCUMENTS

Hedging Audit Workpaper Number 48-7.5

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NYMEX Publication

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FB

Florida Power & Light Company
Hedging August 2016 - July 2017
Dkt No.: 20170001-EI ACN: 17-048-4-1

Auditor: Donna Brown

48-7.7

Deal	Buyer	A Seller	B Invoice Number	C Fixed Price	Trader	Reference
1434353	Florida Power & Light Company				Rajgopalan Iyer ✓	WP 48-7.1
1442857	Florida Power & Light Company				Rajgopalan Iyer	WP 48-7.1
1459249	Florida Power & Light Company				Rajgopalan Iyer	WP 48-7.1
1470043	Florida Power & Light Company				Rajgopalan Iyer	WP 48-7.1
1484884	Florida Power & Light Company				Rajgopalan Iyer	WP 48-7.2
1490623	Florida Power & Light Company				Harley Li	WP 48-7.2
1507301	Florida Power & Light Company				Harley Li	WP 48-7.2
1520563	Florida Power & Light Company				Harley Li ↓	WP 48-7.2

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✓ = verified that the trader was authorized

SOURCE AS REFERENCED

8/17

418-8

Invoice Date: November 28, 2016
FLORIDA POWER AND LIGHT COMPANY
700 University Blvd.,
Juno Beach, Florida
33408

Attn: Penelope Campos
Tel:
Fax:
Email: Penelope.Campos@fpl.com

Florida Power & Light Company
Hedging Activities
For the Twelve Months Ended July 31, 2017
Dkt. 20170001-EI; ACN 2017-048, 4-1;
Description: WP 48 - Invoices and Statements

TRADE SETTLEMENTS REPORT FOR December 05, 2016

Currency: USD

Trade Ref / Comp	Trade Date	Period Start Date	Period End Date	Quantity	Unit	Price/Strike Basis	Buy/Sell Put/Call	Commodity	Settlement Price	Settlement Price 2	Flow	Due to (Counterparty)	GST
A	B	C	D	E		F	G	H	I	J	K	L	M

ENGY-SWAP

					MMBTU								
					MMBTU								
					MMBTU								
					MMBTU								

Subtotal for ENGY-SWAP: USD USD 1

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PBC DR Response II
SOURCE

8/17
JP

40-8.1

Invoice



Florida Power & Light Company
Tax ID # 59-0247775
ARMS Processing (PPC/GO)
General Mail Facility
Miami, FL 33188-001

Florida Power & Light Company
Hedging Activities
For the Twelve Months Ended July 31, 2017
Dkt. 20170001-EI; ACN 2017-948.4.1;
Description: WP 48 - Invoices and Statements

Invoice: 346896 A
Counterparty: [Redacted]
Date: [Redacted]
Period: [Redacted]
Amount: [Redacted]
Due Date: Dec 05, 2016

ENTERED BY: Erica McCarthey DATE: 12/2/16
PHONE: (561) 691-7754 COMPANY CODE: 1500
AUTHORIZED BY: _____

REQUIRED IF UNDER \$200
SAP DOCUMENT # [Redacted] 1800123729
ACCT NUMBER: 25000016370001498
C.6800019586

B

Invoice To
[Redacted]

Summary

Michelle Doery
Manager, Power & Fuels Accounting

Deal Type	Deal Direction	Amount Due	Currency
SWPS	Buy	[Redacted]	USD
	Sell	[Redacted]	USD
	SWPS Subtotal	[Redacted]	USD
	TOTAL	48-8.2	48-3.5

Details

Deal #	Type	Trade Dt	Term	Index	Volume	UoM	Deal Price	Float Price	Pay Price	Amount Due	Currency
48-8.3	Buy					MMBTU	48-8.4 ^K				USD
						MMBTU					USD
						MMBTU					USD
					48-8.3		48-8.3				USD
									Buy Subtotal	48-3.5	USD

⊗ = traced to 48-8.5
√ = traced to deal ticket

⊙ = traced to confirmation notices
See WP 48-8.8.

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PBC OR Response 11
SOURCE

8/17

Invoice



Florida Power & Light Company
Tax ID # 59-0247775

Invoice: 346896 A
Counterparty: [Redacted]
Date: [Redacted]
Period: [Redacted]
Amount: [Redacted]
Due Date: Dec 05, 2016

48-8.2

Deal # Type Trade Dt Term Index Volume UoM Deal Price Float Price Pay Price Amount Due Currency

SWPS

B Sell C D E F G H I J K

[Redacted] MMBTU (K) 48-8.4 [Redacted] USD

Sell Subtotal [Redacted] USD
SWPS Subtotal [Redacted] USD
TOTAL [Redacted] USD

48-8.1

⊙ = traced to 48-8.5
√ = traced to deal ticket

⊙ = traced to confirmation notices. See WP 48-8.8.

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Florida Power & Light Company
Hedging Activities
For the Twelve Months Ended July 31, 2017
Dkt. 20170001-EI ; ACN 2017-048-4-1
Description: WP 48 - Invoices and Statements

PBC OR Response // SOURCE

8/17
FB

You are not authorized to edit this deal

1 [Status: Saved-Locked-eConf:MATCHED(CP)-ConfirmSent-ConfirmExecuted-Invoiced] [Redacted]

2 Trade Date [Redacted] Ticket [Redacted] 5
Trader Harley LI (REG) 6
Portfolio FPL Hedge Gas 2016 --Inactive 7
Agent for [Redacted] 8

3 Counterparty [Redacted]
Base Contract FPL-ISDA-06-007 Deal Type Swap
Credit Limit Available
Direction Buy FAS Hedge MTM Non-Qualifying
Exchange OTC Strategy HDGE10061B

Tier	Contract Month	Expiration Date	Volume per Contract	Price	Daily Contracts	Daily Volume	Monthly Contracts	Notional Volume	Invo
9	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]

48-8.1

Product Dodd-Frank Composite Products
Category NG Fin, FP for LD1 Custom Capacity
Product Henry Hub Nymex Swap [NN]
Pay Formula
Receive Formula (NG(FS))
Risk Commodity NG
Risk Location HENRY/HUB Deal SubType
Currency USD Volume UOM HMBTU
Legacy Deal Type SWPS Type
Settlement Freq Monthly Iso Price Type None
Contract Vol Freq Hour Type Sun-Sat

4 Start Date [Redacted]
Exec Method IM Exec Time 10:00

Type	Broker	Freq	Fee	Cur	Inv
Commission:					

Internal Notes IM 10:00AM [Manual Confirm]
Special Terms [Include in Notional Calculation]
Pricing Notes [DF Reportable Swap]

Close

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Florida Power & Light Company
Hedging Activities
For the Twelve Months Ended July 31, 2017
Dkt. 20170001-EI; ACN 2017-048-4-1;
Description: WP 48 - Deal Ticket

SOURCE **PBC** DB Response 14

48-8.2

REDACTED VERSION OF CONFIDENTIAL DOCUMENTS

Hedging Audit Workpaper Number 48-8.6

[Page 1]

NYMEX Publication

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DB

Florida Power & Light Company
Hedging August 2016 - July 2017

Auditor: Donna Brown

48-8.8

Dkt No.: 20170001-EI ACN: 17-048-4-1

Deal	Buyer	Seller	Invoice Number	Fixed Price	Trader	Reference
1562833	Florida Power & Light Company				Harley Li ✓	WP 48-8.1
1562900	Florida Power & Light Company				Rajgopalan Iyer	WP 48-8.1
1567949	Florida Power & Light Company				Harley Li	WP 48-8.1
1660758					Rajgopalan Iyer ↓	WP 48-8.2

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✓ = verified that the trader was authorized

SOURCE As referenced

DECEMBER 2016 SUMMARY

9/17
PB

		A
PROCUREMENT PURCHASES	1	48-8.10 ██████████
GAS RESERVES		
TRANSPORTATION	2	48-8.10 ██████████
STORAGE	3	48-8.10 ██████████
FINANCIAL SETTLEMENTS	4	48-8.11 ██████████
PROCUREMENT SALES - CURRENT MONTH ONLY	5	48-8.11 ██████████
NOX ALLOWANCES*	6	██████████
OPTI SALES - CURRENT MONTH ONLY	7	48-8.11 ██████████
<hr/>		
TOTAL		\$ 190,725,428.79 48-8.11 +
PHOENIX - TOTAL GAS		\$ (190,725,429.20)
<hr/>		
DIFFERENCE		\$ (0.41) i

*Note: Nox Allowances are not part of fuel, these deals are under the Electric Commodity in Phoenix

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Florida Power & Light Company
Hedging Activities
For the Twelve Months Ended July 31, 2017
Dkt. 20170001-EI; ACN 2017-048-4-1;
Description: WP 48 - Hedging Activities

SOURCE  PB Response 13

48-8.9

[TO BE PAID IN FOLLOWING MONTH]

SUMMARY BY NATURAL GAS SUPPLIER

SUPPLIER NAME	QNTY (MMBTU)	UNIT PRICE (\$/MMBTU)	INVOICE AMT (\$)	COMMENTS
	A	B	C	
1 BP Energy Company				
2 Chevron Natural Gas				
3 ConocoPhillips				
4 Continental Resources				
5 Cross Timbers Energy Services				
6 Devon Gas Services				
7 Direct Energy Business Marketing				
8 DTE Energy Trading				
9 EnCana Marketing				
10 Enl Trading & Shipping				
11 Enstor Energy Services				
13 Enterprise Products				
14 EQT Energy				
16 ETC Marketing LTD				
16 Exelon Generation				
17 Houston Pipe Line				
18 Macquarie Energy				
19 Mercuria Energy				
20 NJR Energy Services				
21 Noble Energy Inc				
22 Occidental Energy Marketing				
23 Range Resources				
24 Sempra Gas & Power Marketing				
25 Sequent Energy				
26 Shell Energy North America (US), L.P. [SENA (US)]				
27 Spire Marketing, Inc. [LERI]				
28 Tampa Electric Company [TEC]				
29 Targas Gas Marketing				
30 Tenaska Marketing				
31 Texla Energy				
32 TrailStone NA Logistics				
Adj: between Proc and Opti				
Subtotal for Gas Purchases			48-8.9	
BAY GAS STORAGE - DEC PROCUREMENT ACTIVITY				
BAY GAS STORAGE - DEC OPTI ACTIVITY				
Subtotal for Storage Inventory				

TOTAL - SUPPLY Line 1 49,346,374 3.2371 \$ 159,736,668.10

SUMMARY BY NATURAL GAS TRANSPORTER

TRANSPORT TYPE & CONTRACT NUMBER	QNTY (MMBTU)	UNIT PRICE (\$/MMBTU)	INVOICE AMT (\$)	COMMENTS
	D	E	F	
FGT - FTS1 RESERVATION CHARGE (# 3247)				FTS1 - FIRM TRANSPORT 11/01/89 thru 07/31/2025
FGT - FTS1 USAGE CHARGE (# 3247)				FTS1 - FIRM TRANSPORT 11/01/89 thru 07/31/2025
FGT - FTS2 RESERVATION CHARGE (# 3623)				FTS2 - FIRM TRANSPORT 10/14/84 thru 02/28/2025
FGT - FTS2 USAGE CHARGE (# 3623)				FTS2 - FIRM TRANSPORT 10/14/84 thru 02/28/2025
FGT - FTS3 RESERVATION (#111145)				Contract Term - Effective 4/1/11 for 25 years.
FGT - FTS3 USAGE CHARGE (#111145)				Contract Term - Effective 4/1/11 for 25 years.
FGT - (#5498)				
GULFSTREAM RESERVATION CHARGE (#09028411)				Contract Term Feb 8, 2008 through Oct 01, 2032
GULFSTREAM USAGE CHARGE (#09028411)				Contract Term Feb 8, 2008 through Oct 01, 2032
GULFSTREAM RESERVATION CHARGE (#9000828)				Contract Term June 1 2005 through June 2028
GULFSTREAM USAGE (#9000828)				Firm Transport per Gulfstream Transportation Journal
GULFSTREAM USAGE (#9000828)				
GULF SOUTH PIPELINE RESERVATION CHARGE (#40097)				Apr thru Oct Only - Through 2017
GULF SOUTH PIPELINE USAGE CHARGE (#40097)				Apr thru Oct Only - Through 2017
GULFSTREAM USAGE (#9000828)				
GULF SOUTH PIPELINE RESERVATION CHARGE (#41618)				Contract Term Apr 1, 2015 through Mar 31, 2025
GULF SOUTH PIPELINE USAGE CHARGE (#41618)				Contract Term Apr 1, 2015 through Mar 31, 2025
GULF SOUTH PIPELINE RESERVATION CHARGE (#41619)				Contract Term Apr 1, 2015 through Mar 31, 2025
GULF SOUTH PIPELINE USAGE CHARGE (#41619)				Contract Term Apr 1, 2015 through Mar 31, 2025
SESH RESERVATION CHARGE (#840001)				Contract Term Sep 6, 2008 through Sep 5, 2020
SESH USAGE CHARGE (#840001)				Contract Term Sep 6, 2008 through Sep 5, 2020
SESH RESERVATION CHARGE (#840002)				Contract Term Sep 6, 2008 through Sep 5, 2020
SESH USAGE CHARGE (#840002)				Contract Term Sep 6, 2008 through Sep 5, 2020
SESH RESERVATION CHARGE (#840097-R2)				Contract Term Sep 6, 2008 through Sep 5, 2020
SESH USAGE CHARGE (#840097-R2)				Contract Term Jan 1, 2012 through Dec 31, 2017
TRANSCONTINENTAL USAGE CHARGE (#9108621)				Contract Term Jan 1, 2012 through Dec 31, 2017
TRANSCONTINENTAL RESERVATION CHARGE (#9114388)				
TRANSCONTINENTAL USAGE CHARGE (#9114388)				
TRANSCONTINENTAL USAGE CHARGE (#9108621)				
REBUNDLED - FGT				REBUNDLED FIRM TRANSPORT
Imbalance - Gulfstream				REBUNDLED FIRM TRANSPORT
Subtotal for Transportation			48-8.9	
BAY GAS STORAGE (Monthly Charge on 2.6 MM Capacity including				
Subtotal for Storage Costs			48-8.9	
FGT - Turkey Point Compressor Station #22				
FGT - Cape Canaveral Compressor Station #32				
FGT - Pompano Beach Compressor Station #21.5				
Subtotal for Adjustments				
Less: PPA Transportation (December True-up)				Desoto contract expires December 31, 2012
TOTAL Line 2	132,655,932	0.3718	\$ 49,316,323.00	

OWED TO	QNTY (MMBTU)	UNIT PRICE (\$/MMBTU)	CUMULATIVE REDUCTION (\$)	COMMENTS
Gas Reserves - Physical		#DIV/0!	0.00	
Gas Reserves - Transportation		#DIV/0!	0.00	
Adjustment Refund With Dns (Refund to Customers for Gas Reserves Project - 3/15-4/16)			-	
TOTAL			0.00	

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Florida Power & Light Company
 Hedging Activities
 For the Twelve Months Ended July 31, 2017
 Dkt: 20170001-EI - ACN 2017-048-4-1
 Description: WP 48 - Hedging Activities

SOURCE

PBC DB Response 13

48-8.10

CONFIDENTIAL MONTHLY GAS CLOSING REPORT

OTHER MISCELLANEOUS EXPENSES INCURRED FOR CURRENT MONTH: (TO BE PAID IN FOLLOWING MONTH, UNLESS NOTED OTHERWISE)

OWED TO	QNTY (MMBTU)	UNIT PRICE (\$/MMBTU)	INVOICE AMT (\$)	COMMENTS
FGT Financial Activity			48-8.17	
Power Related Financial Activity (correction Jan thru Dec 2016)			48-8.9	REFER TO FINANCIAL ATTACHMENT
Total Financial Activity Related to Fuel Expense				
Total Adjustments			48-8.17	REFER TO EXPENSE ATTACHMENT

9/17
AB

CARMS (MISC. BILLS) FOR MONEY RECEIVED DURING CURRENT MONTH:

FROM	CARMS INVOICE	UNIT PRICE (\$/MMBTU)	AMT RECEIVED (\$)	COMMENTS
Sales			48-8.9	
Adjustments			48-8.14	REFER TO SALES TAB
Optimization Sales			48-8.9	REFER TO OPTIMIZATION SALES TAB (refer to tab for coding)
TOTAL			48-8.12	

NET CASH FLOW (EXPENSES LESS RECEIPTS) FOR CURRENT MONTH \$ 194,208,908.51

ENERGY RECEIVED (NET OF FUEL) DURING CURRENT MONTH (MMBTU) 43,614,638

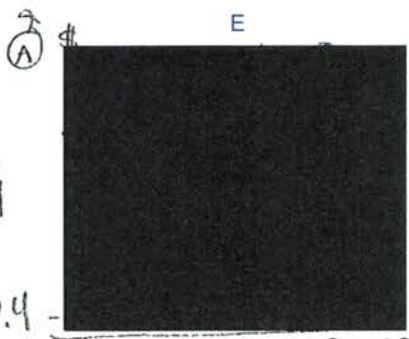
EQUIVALENT UNIT PRICE FOR CURRENT MONTH (\$/MMBTU) 4.4325

FGT "GAS DAY" ENERGY MEASURED for MONTH	FGT STATION	AVG HEAT VALUE (MMBTU/MCF)	HEAT VALUE APPLICABLE TO:
26,102,836 (MMBTU)	BROOKER =	1.0230	PPN, PSN, PCC
	PERRY STREAM 1 =	1.0230	Manatee/FIMyer
Gulfstream deliveries to Manatee/Martin/West County for MONTH	WEST PALM =	1.0220	PMR, PRV, PPE, PFL, PCU, PTF
17,548,949	GNGS =	1.0256	MANATEE
43,651,785	GNGS =	1.0256	MARTIN
	GNGS =	1.0256	WEST COUNTY

D:\13-GCRA 2016 12.xls.xlsx]DEC Report

162,853

PROOF \$ 190,725,428.79 AL GCR
\$ (190,725,429.20) PHOENIX 48-8.9
\$ (0.41)



Surp-forward per financial tab

WP2.4 -
CONFIDENTIAL

0.78 immateri

Florida Power & Light Company
Hedging Activities
For the Twelve Months Ended July 31, 2017
Dkt. 20170001-EI; ACN 2017-048-4-1;
Description: WP 48 - Hedging Activities

REDACTED VERSION OF CONFIDENTIAL DOCUMENTS

Hedging Audit Workpaper Number 48-8.12

[Page 1]

Monthly Gas Closing Reports, Natural Gas Sales Summary, Natural Gas Price Computation Worksheets, Natural Gas Consumption and Estimated Cost Reports, Natural Gas Options/Swaps included in the current month. The journal entries recording Gains/Losses for the specific month

December-2016

9/17/17

NATURAL GAS SALES SUMMARY

NETTING OF SALES WITH PURCHASES MMBTU [\$/MMBTU] AMT OWED TO FPL [\$]

A	B	C	D
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
			T

Note 1
Note 1
Note 1

Subtotal	[REDACTED]	[REDACTED]	[REDACTED]	Book to 3305000 I/O 6370000482 (Property Acctg. 232.135.611.790)
----------	------------	------------	------------	---

ADJUSTMENTS/SALES

	E	F	G
FGT	[REDACTED]	[REDACTED]	[REDACTED]
FGT	[REDACTED]	[REDACTED]	[REDACTED]
GULFSTREAM	[REDACTED]	[REDACTED]	[REDACTED]
GULFSTREAM	[REDACTED]	[REDACTED]	[REDACTED]
FGT	[REDACTED]	[REDACTED]	[REDACTED]
GULFSTREAM	[REDACTED]	[REDACTED]	[REDACTED]
Subtotal	[REDACTED]	[REDACTED]	[REDACTED]
			T

Note 2
Note 3
Note 2
Note 3
Note 4
Note 4

Subtotal	[REDACTED]	[REDACTED]	[REDACTED]	Book to 2009900 I/O 6370000498 (Property Acctg. 143.450)
----------	------------	------------	------------	---

GRAND TOTAL

NOTES:

- 1 Netting Purchases
- 2 Nov Underburn Accrual Reversal
- 3 Nov Underburn Actual
- 4 Dec Underburn Accrual

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Florida Power & Light Company
Hedging Activities
For the Twelve Months Ended July 31, 2017
Dkt. 20170001-EI; ACN 2017-048-4-1;
Description: WP 48 - Hedging Activities

d This amount excludes FPL's portion of natural gas consumed at St. John's River Power Park, reconciling item for A/C 501.120.

8/17/16

Florida Power & Light Company
Natural Gas Price Computations

December 2016

Total GAS Used During Month	MMBTU	Credit/Refund Allocation
Riviera	3,399,684	(\$671,583.58)
Sanford	2,601,959	(\$513,998.64)
Ft Lauderdale	693,187	(\$136,934.20)
Port Everglades - Steam	4,475,699	(\$884,142.75)
Lauderdale/Pt Everglades GT	299,872	(\$59,237.60)
Cape Canaveral	3,890,970	(\$768,633.66)
Martin Blr 1 & 2	0	\$0.00
Turkey Point Units 1, 2 & 5	3,568,346	(\$704,901.57)
Martin Units 3, 4 & 8	3,451,914	(\$681,901.25)
Ft. Myers Units 2 & 3	5,669,864	(\$1,120,041.61)
Manatee	4,012,270	(\$792,595.62)
West County	11,698,090	(\$2,310,875.11)
Total MMBTU	43,761,855 b	(\$8,644,845.59)

48-8.15

Estimated Payments for Month Plus Adjustment

	A	Unit Price (\$/MMBTU)
Natural Gas Supplied	1	
Gas from Gas Reserves	2	
Gas Tolling/(Reverse Tolling)	3	
Natural Gas Transporter	4	
Transportation on Gas Reserves	5	
Miscellaneous (Hedging Effect)	6	
Total Estimated Gas Accrual Adjustment	7	\$ 4.774639
	8	(0.010139)
Total Receiving Report	9	\$ 4.764500
Adj: Sales/Refunds	10	(0.197543)
Total Expense		\$ 199,858,501.50 f
		\$ 4.566957

48-8.15

Notes: Obtained from the Monthly Gas Closing Report - from Michelle Doery, EMT. This is the total amount of natural gas supplied for the month by all suppliers.

Obtained from the Monthly Gas Closing Report - provided by Michelle Doery, Energy Marketing & Trading Group. This is the total amount of costs associated with the transport of natural gas for the month.

f Agrees to the total expense for all plants per above tickmark 'c' with an immaterial difference due to rounding. No exceptions noted.

Distribution

J. Walker	EMT/JB
M. Collier	EPN/JB
M. Doery	EMT/JB
S. Patre	EMT/JB
D. Rodriguez	RAD/GO
M. Kazadi	RAD/GO
C. Smith	RAD/GO
M. Vargas	RAD/GO

Florida Power & Light Company
Hedging Activities
For the Twelve Months Ended July 31, 2017
Dkt. 20170001-EI; ACN 2017-048-4-1;
Description: NP 16 - Hedging Activities

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48-8.17

G/L Account Line Item Display

Navigation icons: Home, Back, Forward, Print, Refresh, etc. | Selections | Extended Document Change | Dispute Case

G/L Account: 2500000 CURRENT DERIVATIVE ASSET: Commodity
Company Code: 1500

48-8.11

CoCd	St	PK	Assignment	Account	DocumentNo	BusA	Type	Doc. Date	TTy	Pstrng Date	Amount in local cur.	LCurr	Text
1500	✓	40	20161231	2500000	113070271	A11	SA	12/31/2016		12/31/2016	1	USD	Rcls Jan SWA
1500	✓	40	20161231	2500000	113092490	A11	SA	12/31/2016		12/31/2016	2	USD	To record ma
1500	✓	40	20161231	2500000	113092490	A11	SA	12/31/2016		12/31/2016	3	USD	To record Ex
1500	✓	40	20161231	2500000	113092490	A11	SA	12/31/2016		12/31/2016	4	USD	To reclassif
1500	✓	50	676503	2500000	1800123552	A11	YN	11/30/2016		12/01/2016	5	USD	
1500	✓	50	676503	2500000	1800123554	A11	YN	11/30/2016		12/01/2016	6	USD	
1500	✓	50	676503	2500000	1800123555	A11	YN	11/29/2016		12/01/2016	7	USD	
1500	✓	50	676503	2500000	1800123556	A11	YN	11/29/2016		12/01/2016	8	USD	
1500	✓	50	676503	2500000	1800123599	A11	YN	11/29/2016		12/01/2016	9	USD	
1500	✓	50	676503	2500000	1800123620	A11	YN	11/29/2016		12/01/2016	10	USD	
1500	✓	50	676503	2500000	1800123636	A11	YN	11/29/2016		12/01/2016	11	USD	
1500	✓	50	676503	2500000	1800123637	A11	YN	11/29/2016		12/01/2016	12	USD	
1500	✓	50	676503	2500000	1800123638	A11	YN	11/29/2016		12/01/2016	13	USD	
1500	✓	50	676503	2500000	1800123639	A11	YN	11/30/2016		12/01/2016	14	USD	
1500	✓	50	676503	2500000	1800123640	A11	YN	11/30/2016		12/01/2016	15	USD	
1500	✓	50	676503	2500000	1800123641	A11	YN	11/30/2016		12/01/2016	16	USD	
1500	✓	50	676503	2500000	1800123707	A11	YN	11/29/2016		12/01/2016	17	USD	
1500	✓	50	676503	2500000	1800123729	A11	YN	11/28/2016		12/02/2016	18	USD	
1500	✓	40	676503	2500000	1800123729	A11	YN	11/28/2016		12/02/2016	19	USD	
1500	✓	50	676503	2500000	1800123772	A11	YN	12/01/2016		12/02/2016	20	USD	
1500	✓	50	676503	2500000	1800123924	A11	YN	12/05/2016		12/06/2016	21	USD	
1500	✓	50	676503	2500000	1800125446	A11	YN	12/29/2016		12/29/2016	22	USD	
1500	✓	40	20161201	2500000	1900469207	A11	ZM	11/29/2016		12/01/2016	23	USD	
1500	✓	40	20161202	2500000	1900470063	A11	ZM	12/02/2016		12/02/2016	24	USD	
1500	✓	40	20161202	2500000	1900470064	A11	ZM	12/02/2016		12/02/2016	25	USD	
1500	✓	40	20161205	2500000	1900470271	A11	ZM	12/02/2016		12/05/2016	26	USD	
				2500000							27	USD	
											114,811,758.00	USD	

CONFIDENTIAL

Florida Power & Light Company
Hedging Activities
For the Twelve Months Ended July 31, 2017
Dkt. 20170001-EI; ACN 2017-048-4-1;

PBC DE RESPONSE 13
SOURCE

REDACTED VERSION OF CONFIDENTIAL DOCUMENTS

Hedging Audit Workpaper Number 48-9.1

[Page 1]

Invoices and Purchased Statements

8/17 JP

409.2

Invoice



Florida Power & Light Company
Tax ID # 59-0247775
ARMS Processing (PPC/GO)
General Mail Facility
Miami, FL 33188-001

Invoice: 346545 A
Counterparty: [REDACTED]
Date: [REDACTED]
Period: [REDACTED]
Amount: [REDACTED]
Due Date: Dec 05, 2016

Erica McGarvey 11/30/16
ENTERED BY: [REDACTED] DATE: 11/30/16
PHONE: (561) 891- [REDACTED] COMPANY CODE: 1500
AUTHORIZED BY: Tla32

REQUIRED IF UNDER \$250
SAP DOCUMENT #(S): 1800123641
ACCT NUMBER: 200000016370001P8 EE. 11/20/16
C-6800019573

B

Invoice To

[REDACTED]

Summary

Michelle Dicer
Michelle Dicer
Manager, Power & Fuel Accounting

Deal Type	Deal Direction	Amount Due	Currency
SWPS	Buy	[REDACTED]	USD
SWPS Subtotal		[REDACTED]	USD
TOTAL		489.3	USD

Details

Deal #	Type	Trade Dt	Term	Index	Volume	UoM	Deal Price	Float Price	Pay Price	Amount Due	Currency
D Buy	E	F	G	H	I		J 488.4 ^K	L	M		
[REDACTED]						MMBTU	[REDACTED]				USD
[REDACTED]						MMBTU	[REDACTED]				USD
[REDACTED]						MMBTU	[REDACTED]				USD
[REDACTED]						MMBTU	[REDACTED]				USD
[REDACTED]						MMBTU	[REDACTED]				USD
[REDACTED]						MMBTU	[REDACTED]				USD
[REDACTED]						MMBTU	[REDACTED]				USD

√ = traced to deal ticket

X = traced to 48-95 **CONFIDENTIAL**

⊙ = traced to confirmation notices. See WP 48-98

PBC DB Response 11 SOURCE

8/17 JB

48-9.3

Invoice



Florida Power & Light Company
Tax ID # 59-0247775

Invoice: 346545 A
Counterparty: [Redacted]
Date: [Redacted]
Period: [Redacted]
Amount: [Redacted]
Due Date: Dec 05, 2016

Deal # Type Trade Dt Term Index Volume JoM Deal Price Float Price Pay Price Amount Due Currency

SWPS

B Buy C D E F G H 48-8.4¹ J K

✓	[Redacted]	MMBTU	(X)	[Redacted]	USD
✓	[Redacted]	MMBTU		[Redacted]	USD
✓	[Redacted]	MMBTU	(X)	[Redacted]	USD
✓	[Redacted]	MMBTU		[Redacted]	USD
✓	[Redacted]	MMBTU	(X)	[Redacted]	USD
	[Redacted]	MMBTU		[Redacted]	USD
	[Redacted]	MMBTU		[Redacted]	USD
	[Redacted]	MMBTU		[Redacted]	USD
✓	[Redacted]	MMBTU	(X)	[Redacted]	USD
	[Redacted]	MMBTU		[Redacted]	USD

48-9.4

48-9.4

48-9.4

48-3.5

Buy Subtotal	[Redacted]	USD
SWPS Subtotal	[Redacted]	USD
TOTAL	[Redacted]	USD

48-9.2

CONFIDENTIAL

X = traced to 48-9.5
✓ = traced to deal ticket

⊙ = traced to confirmation notices, see WP 48-9.8

PBC DB Response 11
SOURCE

8/17 DB

You are not authorized to edit this deal

1 [Status: Saved-Locked-eConf-MATCHED(CP)-ConfirmSent-ConfirmExecuted-Invoiced]

Number: 48-9.3 Ticket: [Redacted] 5

2 Trade Date: [Redacted] Trader: Rajgopalan Iyer (REG) 6

Portfolio: FPL Hedge Gas 2016 -inactive 7

Agent for: [Redacted] 8

3 Counterparty: [Redacted] A

Base Contract: FPL-ISDA-02-162 Deal Type: Swap

Credit Limit: Available

Direction: Buy FAS Hedge MTM Non-Qualifying

Exchange: OTC Strategy: HDGE10061B

Product: Dodd-Frank Composite Products

Category: NG Fin, FP for LD1 Custom Capacity

Product: Henry Hub Nymex Swap (NN)

Pay Formula: [Redacted]

Receive Formula: (NG(FS))

Risk Commodity: NG

Risk Location: HENRY/HUB Deal SubType: [Redacted]

Currency: USD Volume UOM: MMBTU

Legacy Deal Type: SWPS Type: [Redacted]

Settlement Freq: Monthly Iso Price Type: None

Contract Vol Freq: [Redacted] Hour Type: Sun-Sat

Tier	Contract Month	Expiration Date	Volume per Contract	Price	Daily Contracts	Daily Volume	Monthly Contracts	Notional Volume	Invo
9	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]
10	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]
11	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]

48-9.3

Type	Broker	Freq	Fee	Cur	Inv

4 Start Date: [Redacted]

Exec Method: IM Exec Time: 14:30

Internal Notes: 2:30 PM Manual Confirm

Special Terms: Include in Notional Calculation

Pricing Notes: DF Reportable Swap

Close

CONFIDENTIAL

Florida Power & Light Company
 Hedging Activities
 For the Twelve Months Ended July 31, 2017
 Dkt. 20170001-E1; ACN 2017-048-4-1;
 Description: WP 48-Deal Ticket



SOURCE DB Response 14

48-9.4

REDACTED VERSION OF CONFIDENTIAL DOCUMENTS

Hedging Audit Workpaper Number 48-9.6

[Page 1]

NYMEX Publication

9/17
ps

Florida Power & Light Company
Hedging August 2016 - July 2017
Dkt No.: 20170001-EI ACN: 17-048-4-1

Auditor: Donna Brown

48-9.8

Deal	Buyer	A Seller	B Invoice Number	C Fixed Price	Trader	Reference
1449911	Florida Power & Light Company	[REDACTED]	[REDACTED]	[REDACTED]	Rajgopalan Iyer ✓	WP 48-9.2
1471685	Florida Power & Light Company				Rajgopalan Iyer	WP 48-9.2
1481006	Florida Power & Light Company				Rajgopalan Iyer	WP 48-9.3
1486031	Florida Power & Light Company				Harley Li	WP 48-9.3
1495838	Florida Power & Light Company				Rajgopalan Iyer	WP 48-9.3
1533887	Florida Power & Light Company				Harley Li	WP 48-9.3
1563559	Florida Power & Light Company				Rajgopalan Iyer ↓	WP 48-9.3

CONFIDENTIAL

✓ = verified that the trader was authorized.

SOURCE As referenced

A



8/17
DB

INVOICE

FLORIDA POWER & LIGHT COMPANY
Brent IOVENE / Rebecca DWYER
Analyst
700 UNIVERSE BLVD.
33408 JUNO BEACH FL
USA - UNITED STATES OF AMERICA

Date : 1 [Redacted]

To: FLORIDA POWER & LIGHT COMPANY(or the 'Counterparty')

Attention : Brent IOVENE / Rebecca DWYER
Analyst

From : 2 [Redacted]
3 [Redacted]
4 [Redacted]
5 [Redacted]
6 [Redacted]

	Contacts	Telephone	Fax	E-mail
7	[Redacted]			
8	[Redacted]			
9	[Redacted]			

10 [Redacted]

Dear Client,

We hereby confirm the settlements concerning the Transactions at maturity.

11 [Redacted]

Each party has concluded the present Transaction after having carried out its own analysis of the Transaction, particularly in the light of its financial capacity and its objectives.

Florida Power & Light Company
Hedging Activities
For the Twelve Months Ended July 31, 2017
Dkt. 20170001-E1; ACN 2017-048-4-1;
Description: wp 48 - invoices and statements

CONFIDENTIAL



If this document does not concern you, please destroy it promptly, keep it secret, and inform the sender, thank you.

1/2 Internal Reference 1947584



SOURCE

DB Response 11

48-10

PRODUCT : NATURAL GAS NYMEX

	Trade Date	Ref.	SG is	Type	Quantity (MMBtu)	Contract Price (USD/MMBtu)	Reference Price (USD/MMBtu)	Settlement (in USD)
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								

11 TOTAL [REDACTED] A

12 [REDACTED]

13 TOTAL USD : [REDACTED] USD A

VAT Exempt (1)

Due to FLORIDA POWER & LIGHT CO

Payment Instructions

14 [REDACTED]
15 [REDACTED]
16 [REDACTED]

(i) if the counterparty has the energy dealer status, the supplies are subject to the reverse charge procedure - Directive 2006/112/CE, Article 38 and 195 (ii) if the counterparty is an energy user/consumer, the supplies are subject to the reverse charge procedure - Directive 2006/112/CE, Article 39 and 195

B

[REDACTED]

Florida Power & Light Company
Hedging Activities
For the Twelve Months Ended July 31, 2017
Dkt. 20170001-E1; ACN 2017-048-4-1;
Description: WP 48 - Invoices and Statements

CONFIDENTIAL

8/17 JB

48-10.2

Invoice



Florida Power & Light Company
Tax ID # 59-0247775
ARMS Processing (PPC/GO)
General Mail Facility
Miami, FL 33188-001

Invoice: 355621 A
Counterparty: [Redacted]
Date: [Redacted]
Period: [Redacted]
Amount: [Redacted]
Due Date: Feb 03, 2017

Erica McCartney
SHARON PATRIE
DATE: 2/1/17
PNC
AUTHORIZED BY: T632
REQUIRED IF UNDER \$250

Traced to
Confirmation Notice,
Sec WP 48-10.9

B
Invoice To: SAP DOCUMENT #(S): 1800127810
ACCT NUMBER: 2500000 / 08700001498
Summary: C: 6800019568

Michelle Doery
Manager, Power & Fuels Accounting

Deal Type	Deal Direction	Amount Due	Currency
SWPS	Buy	[Redacted]	USD
SWPS Subtotal		[Redacted]	USD
TOTAL		48-10.3	USD
		48-4.7	USD

Deal #	Type	Trade Dt	Term	Index	Volume	UoM	Deal Price	Float Price	Pay Price	Amount Due	Currency
--------	------	----------	------	-------	--------	-----	------------	-------------	-----------	------------	----------

SWPS	D	Buy	E	F	G	H	I	J	K	L	M
MMBTU	✓							48-10.5 ^K			USD
MMBTU											USD
MMBTU											USD
MMBTU											USD
MMBTU											USD
MMBTU											USD
MMBTU											USD
MMBTU											USD

48-10.4

48-4.7

✓ = traced to deal ticket

⊙ = traced to 48-10.1 Description: WP 48 - Invoices and Statements

Florida Power & Light Company
Hedging Activities
For the Twelve Months Ended July 31, 2017
Dkt. 20170001-E1; ACN 2017-048-4-1

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PBC DR Response 11

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8/11

48-10.3

Invoice



Florida Power & Light Company
Tax ID # 59-0247775

Invoice: 355621 A
Counterparty: [REDACTED]
Date: [REDACTED]
Period: [REDACTED]
Amount: [REDACTED]
Due Date: Feb 03, 2017

Deal #	Type	Trade Dt	Term	Index	Volume	UoM	Deal Price	Float Price	Pay Price	Amount Due	Currency
SWPS	B	C	D	E	F	G	H	48-10.5 ¹	J	K	
Buy											
						MMBTU	X√⊙				USD
						MMBTU	X√⊙				USD
									Buy Subtotal		USD
									SWPS Subtotal		USD
									TOTAL		USD
										48-10.2	

√=traced to deal ticket.

⊙=traced to 48-10.6

⊙=traced to confirmation notices
See WP 48-10.9

Florida Power & Light Company
Hedging Activities
For the Twelve Months Ended July 31, 2017
Dkt. 20170001-EI; ACN 2017-048-44
Description: WP 48 - Invoices and Statements

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PBC
DR Response 11
SOURCE

8/17 DB

You are not authorized to edit this deal

1 [Status: Saved-Locked-eConf-MATCHED(CP)-ConfirmSent-ConfirmExecuted-Invoiced]

Number: 1521878 48-10.2 Ticket: [redacted] 5
 2 Trade Date: [redacted] A Trader: Harley Li (REG) 6
 Portfolio: FPL Hedge Gas 2017 7
 Agent for: [redacted] 8

3 Counterparty: [redacted] A
 Base Contract: FPL-ISDA-03-090 Deal Type: Swap
 Credit Limit: [redacted] Available: [redacted]
 Direction: Buy FAS Hedge MTM Non-Qualifying
 Exchange: OTC Strategy: HDGE10063B
 Product: Dodd-Frank Composite Products
 Category: NG Fin, FP for LD1 Custom Capacity
 Product: Henry Hub Nymex Swap (NN)
 Pay Formula: [redacted]
 Receive Formula: (NG(FS))
 Risk Commodity: HG
 Risk Location: HENRY/HUB Deal SubType: [redacted]
 Currency: USD Volume UOM: HMBTU
 Legacy Deal Type: SWPS Type: [redacted]
 Settlement Freq: Monthly Iso Price Type: None
 Contract Vol Freq: [redacted] Hour Type: Sun-Sat

Tier	Contract Month	Expiration Date	Volume per Contract	Price	Daily Contracts	Daily Volume	Monthly Contracts	Notional Volume	Invc
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									

Commission: [redacted]

Type	Broker	Freq	Fee	Cur	Inv

48-10.2

4 Start Date: [redacted]
 Exec Method: IM ExecTime: 10:02
 Internal Notes: IM 10:02AM Manual Confirm
 Special Terms: [redacted] Include in Notional Calculation
 Pricing Notes: [redacted] DF Reportable: Swap

Close

Florida Power & Light Company
 Hedging Activities
 For the Twelve Months Ended July 31, 2017
 Dkt. 20170001-EI ACN 2017-048-4-1;
 Description: WP48-Deal ticket

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SOURCE DB Response 14

48-10.4

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Hedging Audit Workpaper Number 48-10.7

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NYMEX Publication

9/17 DB

Florida Power & Light Company
Hedging August 2016 - July 2017
Dkt No.: 20170001-EI ACN: 17-048-4-1

Auditor: Donna Brown

48-10.9

Deal	Buyer	A Seller	B Invoice Number	C Fixed Price	Trader	Reference
1602492	Florida Power & Light Company				Rajgopalan Iyer ✓	WP 48-10.2
1664980	Florida Power & Light Company				Rajgopalan Iyer	WP 48-10.2
1698322	Florida Power & Light Company				Harley Li	WP 48-10.3
1733141	Florida Power & Light Company				Rajgopalan Iyer	WP 48-10.3

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✓= verified that the trader was authorized

SOURCE As referenced

FEBRUARY 2017 SUMMARY

9/17
RB

	A
PROCUREMENT PURCHASES	1 48-10.11 [REDACTED]
GAS RESERVES	
TRANSPORTATION	2 48-10.11 [REDACTED]
STORAGE	3 48-10.11 [REDACTED]
FINANCIAL SETTLEMENTS	4 48-10.12 [REDACTED]
PROCUREMENT SALES - CURRENT MONTH ONLY	5 48-10.12 [REDACTED]
MISCELLANEOUS	
OPTI SALES - CURRENT MONTH ONLY	6 48-10.12 [REDACTED]
TOTAL	\$ 171,847,380.67
PHOENIX - TOTAL GAS	48-10.12 T \$(171,847,380.67)
DIFFERENCE	\$ -

*Note: Nox Allowances are not part of fuel, these deals are under the Electric Commodity in Phoenix

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Florida Power & Light Company
Hedging Activities
For the Twelve Months Ended July 31, 2017
Dkt. 20170001-E1; ACN 2017-048-4-1;
Description: WP48-Hedging Activities

SOURCE  OR Response 13

48-10.10

[TO BE PAID IN FOLLOWING MONTH]

\$ 195,316,363.06

SUMMARY BY NATURAL GAS SUPPLIER

SUPPLIER NAME	QNTY (MMBTU)	UNIT PRICE (\$/MMBTU)	INVOICE AMT (\$)	COMMENTS
	A	B	C	
1 Antero Resources Corporation				
2 BP Energy Company				
3 Chevron Natural Gas				
4 City of Lakeland				
5 ConocoPhillips				
6 Continental Resources				
7 Cross Timbers Energy Services				
8 Devon Gas Services				
9 Direct Energy Business Marketing				
10 DTE Energy Trading				
11 EnCana Marketing				
12 Eni Trading & Shipping				
13 Enstor Energy Services				
14 Enterprise Products				
15 EOG Resources				
16 EQT Energy				
17 Exelon Generation				
18 Houston Pipe Line				
19 Koch Energy Services				
20 Macquarie Energy				
21 Mercuria Energy				
22 NJR Energy Services				
23 Noble Energy Inc				
24 PNG Marketing				
25 Rainbow Energy Marketing Corporation				
26 Range Resources				
27 Sabine Pass Liquefaction				
28 Seminole Electric Cooperative				
29 Sempra Gas & Power Marketing				
30 Sequent Energy				
31 Spire Marketing, Inc.				
32 Targas Gas Marketing				
33 Tenaska Marketing				
34 Texta Energy				
35 TrailStone NA Logistics				
Adj: between Proc and Opti				
Subtotal for Gas Purchases			48-10.10	
BAY GAS STORAGE - FEB PROCUREMENT ACTIVITY				
BAY GAS STORAGE - FEB OPTI ACTIVITY				
Subtotal for Storage Inventory				
TOTAL - SUPPLY	Line 1 46,882,629	3.2105 \$	150,518,079.39	

9/17
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Florida Power & Light Company
Hedging Activities
For the Twelve Months Ended July 31, 2017
Doc: 20170001-ET : AON 2017-048-441:
Description: WP 48 - Hedging Activities

SUMMARY BY NATURAL GAS TRANSPORTER

TRANSPORT TYPE & CONTRACT NUMBER	QNTY (MMBTU)	UNIT PRICE (\$/MMBTU)	INVOICE AMT (\$)	COMMENTS
	D	E	F	
FGT - FTS1 RESERVATION CHARGE (# 3247)				FTS1 - FIRM TRANSPORT 11/01/89 thru 07/31/2025
FGT - FTS1 USAGE CHARGE (# 3247)				FTS1 - FIRM TRANSPORT 11/01/89 thru 07/31/2025
FGT - FTS2 RESERVATION CHARGE (# 3623)				FTS2 - FIRM TRANSPORT 10/14/94 thru 02/28/2025
FGT - FTS2 USAGE CHARGE (# 3623)				FTS2 - FIRM TRANSPORT 10/14/94 thru 02/28/2025
FGT - FTS2 USAGE CHARGE (# 102139)				
FGT - FTS3 RESERVATION (#111145)				Contract Term - Effective 4/1/11 for 25 years.
FGT - FTS3 USAGE CHARGE (#111145)				Contract Term - Effective 4/1/11 for 25 years.
GULF SOUTH PIPELINE RESERVATION CHARGE (#40097)				Apr thru Oct Only - Through 2017
GULF SOUTH PIPELINE USAGE CHARGE (#40097)				Apr thru Oct Only - Through 2017
GULF SOUTH PIPELINE RESERVATION CHARGE (#41618)				Contract Term Apr 1, 2015 through Mar 31, 2025
GULF SOUTH PIPELINE USAGE CHARGE (#41618)				Contract Term Apr 1, 2015 through Mar 31, 2025
GULF SOUTH PIPELINE RESERVATION CHARGE (#41619)				Contract Term Apr 1, 2015 through Mar 31, 2025
GULF SOUTH PIPELINE USAGE CHARGE (#41619)				Contract Term Apr 1, 2015 through Mar 31, 2025
GULFSTREAM RESERVATION CHARGE (#09000828)				Contract Term June 1 2005 through June 2028
GULFSTREAM USAGE (#09000828)				Firm Transport per Gulfstream Transportation Journal
GULFSTREAM RESERVATION CHARGE (#09028411)				Contract Term Feb 8, 2008 through Oct 01, 2032
GULFSTREAM USAGE CHARGE (#09028411)				Contract Term Feb 8, 2008 through Oct 01, 2032
SESH RESERVATION CHARGE (#840001)				Contract Term Sep 6, 2008 through Sep 5, 2020
SESH USAGE CHARGE (#840001)				Contract Term Sep 6, 2008 through Sep 5, 2020
SESH RESERVATION CHARGE (#840002)				Contract Term Sep 6, 2008 through Sep 5, 2020
SESH USAGE CHARGE (#840002)				Contract Term Sep 6, 2008 through Sep 5, 2020
SESH RESERVATION CHARGE (#840097-R2)				Contract Term Jan 1, 2012 through Dec 31, 2017
SESH USAGE CHARGE (#840097-R2)				Contract Term Jan 1, 2012 through Dec 31, 2017
TRANSCONTINENTAL RESERVATION CHARGE (#9114388)				
TRANSCONTINENTAL USAGE CHARGE (#9114388)				
REBUNDLED - FGT Imbalance - Gulfstream				REBUNDLED FIRM TRANSPORT
Subtotal for Transportation			48-10.10	REBUNDLED FIRM TRANSPORT
BAY GAS STORAGE (Monthly Charge on 2.5 MM Capacity Including)				
Subtotal for Storage Costs			48-10.10	
FGT - Turkey Point Compressor Station #22				
FGT - Cape Canaveral Compressor Station #32				
FGT - Pompano Beach Compressor Station #21.5				
Subtotal for Adjustments				
Less: PPA Transportation (December True-up)				
TOTAL	Line 2 126,094,115	0.3553 \$	44,798,283.67	

GAS RESERVES

OWED TO	QNTY (MMBTU)	UNIT PRICE (\$/MMBTU)	CUMULATIVE 2017 RESERVATION (\$)	COMMENTS
---------	--------------	-----------------------	----------------------------------	----------



Gas Reserves - Physical #DIV/01 0.00
 Gas Reserves - Transportation #DIV/01 0.00

Adjustment Below the Line (Refund to Customers for Gas Ret Project - 3/15-6/16) 0 0.00

9/17
 AB

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

OWED TO	QNTY [MMBTU]	UNIT PRICE [\$/MMBTU]	INVOICE AMT [B]	COMMENTS
FGT Financial Activity			48-10.10	REFER TO FINANCIAL ATTACHMENT
Total Financial Activity Related to Fuel Expense			[REDACTED]	
Total Adjustments				REFER TO EXPENSE ATTACHMENT
TOTAL				

CARMS (MISC. BILLS) FOR MONEY RECEIVED DURING CURRENT MONTH: \$ [REDACTED] C

FROM	CARMS INVOICE	UNIT PRICE [\$/MMBTU]	AMT RECEIVED [D]	COMMENTS
Sales			48-10.16	48-10.10
Adjustments			[REDACTED]	REFER TO SALES TAB
Optimization Sales			48-10.14	REFER TO OPTIMIZATION SALES TAB (refer to tab for coding)
TOTAL				

NET CASH FLOW (EXPENSES LESS RECEIPTS) FOR CURRENT MONTH \$ 171,355,568.81
 ENERGY RECEIVED (NET OF FUEL) DURING CURRENT MONTH [MMBTU] #REF!
 EQUIVALENT UNIT PRICE FOR CURRENT MONTH [\$/MMBTU] #REF!

FGT "GAS DAY" ENERGY MEASURED for MONTH	FGT STATION	AVG HEAT VALUE [MMBTU/MCF]	HEAT VALUE APPLICABLE TO:
25,488,621 [MMBTU]	BROOKER =	1.0290	PPN, PSN, PCG
	PERRY STREAM 1 =	1.0268	Manatee/FtMyer
Gulfstream deliveries to Manatee/Martin/West County for MONTH	WEST PALM =	1.0280	PMR, PRV, PPE, PFL, PCU, PTF
15,017,854	GNGS =	1.0205	MANATEE
	GNGS =	1.0202	MARTIN
40,506,475	GNGS =	1.0206	WEST COUNTY

D:\13-GCRA 2017 02.xls.xlsx\FEB Report

#REF!

PROOF \$ 171,846,774.61 AL GCR
 \$ (171,847,380.67) PHOENIX 48-10.10
 \$ (606.06) prior month adjustment

E
 [REDACTED]

F
 [REDACTED]

48-10.10
 CONFIDENTIAL

forward swaps per financial tab

Florida Power & Light Company
 Hedging Activities
 For the Twelve Months Ended July 31, 2017
 Dkt. 20170001-EI; ACN 2017-048-4-1;
 Description: WP 48 - Hedging Activities



REDACTED VERSION OF CONFIDENTIAL DOCUMENTS

Hedging Audit Workpaper Number 48-10.13

[Page 1]

Monthly Gas Closing Reports, Natural Gas Sales Summary, Natural Gas Price Computation Worksheets, Natural Gas Consumption and Estimated Cost Reports, Natural Gas Options/Swaps included in the current month. The journal entries recording Gains/Losses for the specific month

REDACTED VERSION OF CONFIDENTIAL DOCUMENTS

Hedging Audit Workpaper Number 48-10.14

[Page 1]

Monthly Gas Closing Reports, Natural Gas Sales Summary, Natural Gas Price Computation Worksheets, Natural Gas Consumption and Estimated Cost Reports, Natural Gas Options/Swaps included in the current month. The journal entries recording Gains/Losses for the specific month

d This amount excludes FPL's portion of natural gas consumed at St. John's River Power Park, reconciling item for A/C 501.120.

8/17
DB

Florida Power & Light Company
Natural Gas Price Computations

February 2017

Total GAS Used During Month	MMBTU	Credit/Refund Allocation
Riviera	3,760,961	(\$731,246.93)
Sanford	4,484,735	(\$871,970.94)
Ft Lauderdale	909,619	(\$176,858.02)
Port Everglades - Steam	1,475,245	(\$286,833.17)
Lauderdale/Pt Everglades GT	162,389	(\$31,573.43)
Cape Canaveral	4,125,504	(\$802,125.34)
Martin Blr 1 & 2	424,025	(\$82,443.55)
Turkey Point Units 1, 2 & 5	3,568,544	(\$693,835.12)
Martin Units 3, 4 & 8	1,688,258	(\$328,249.47)
Ft. Myers Units 2 & 3	5,463,527	(\$1,062,278.32)
Manatee	4,060,592	(\$789,504.44)
West County	10,983,356	(\$2,135,503.48)
Total MMBTU	41,106,755 b	(\$7,992,422.21)

48-10.17

Estimated Payments for Month Plus Adjustment

	A	Unit Price (\$/MMBTU)
Natural Gas Supplied	1	
Gas from Gas Reserves	2	
Gas Tolling/(Reverse Tolling)	3	
Natural Gas Transporter	4	
Transportation on Gas Reserves	5	
Miscellaneous (Hedging Effect)	6	
Total Estimated	7	\$ 4.533708
Gas Accrual Adjustment	8	(0.017295)
Total Receiving Report	9	\$ 4.516413
Adj: Sales/Refunds	10	(0.194431)
Total Expense		<u>\$ 4.321982</u>

\$ 177,662,649.53 f

48-10.17

- Notes:
- Obtained from the Monthly Gas Closing Report - from Michelle Doery, EMT. This is the total amount of natural gas supplied for the month by all suppliers.
 - Obtained from the Monthly Gas Closing Report - provided by Michelle Doery, Energy Marketing & Trading Group. This is the total amount of e costs associated with the transport of natural gas for the month.
 - f Agrees to the total expense for all plants per above tickmark 'c' with an Immaterial difference due to rounding. No exceptions noted.

Distribution

J. Walker	EMT/JB
M. Collier	EPM/JB
M. Doery	EMT/JB
S. Patrie	EMT/JB
D. Rodriguez	RAD/GO
M. Kazadi	RAD/GO
C. Smith	RAD/GO
M. Vargas	RAD/GO

Florida Power & Light Company
Hedging Activities
For the Twelve Months Ended July 31, 2017
Dkt. 20170001-E1; ACN 2017-048-4-1;
Description: WP 48 - Hedging Activities

CONFIDENTIAL



9/17/03

CONFIDENTIAL

48-10.19

G/L Account Line Item Display

Navigation icons: back, forward, search, print, etc. | Selections | Extended Document Change | Dispute Case

G/L Account: 2500000 CURRENT DERIVATIVE ASSET: Commodity
Company Code: 1500

48-10.12

CoCd	St	PK	Assignment	Account	DocumentNo	BusA	Type	Doc. Date	Qty	Pstng Date	Amount in local cur.	LCurr	Text
<input type="checkbox"/>	1500	✓	50 20170228	2500000	113506445	A11	SA	02/28/2017		02/28/2017		USD	To record ma
<input type="checkbox"/>	1500	✓	40 20170228	2500000	113541183	A11	SA	02/28/2017		02/28/2017		USD	To record ma
<input type="checkbox"/>	1500	✓	40 20170228	2500000	113541183	A11	SA	02/28/2017		02/28/2017		USD	To record Ex
<input type="checkbox"/>	1500	✓	50 676503	2500000	1800127792	A11	YN	02/01/2017		02/01/2017		USD	
<input type="checkbox"/>	1500	✓	50 676503	2500000	1800127793	A11	YN	01/30/2017		02/01/2017		USD	
<input type="checkbox"/>	1500	✓	50 676503	2500000	1800127794	A11	YN	01/31/2017		02/01/2017		USD	
<input type="checkbox"/>	1500	✓	50 676503	2500000	1800127795	A11	YN	01/30/2017		02/01/2017		USD	
<input type="checkbox"/>	1500	✓	50 676503	2500000	1800127796	A11	YN	01/30/2017		02/01/2017		USD	
<input type="checkbox"/>	1500	✓	50 676503	2500000	1800127797	A11	YN	01/31/2017		02/01/2017		USD	
<input type="checkbox"/>	1500	✓	50 676503	2500000	1800127799	A11	YN	01/31/2017		02/01/2017		USD	
<input type="checkbox"/>	1500	✓	50 676503	2500000	1800127801	A11	YN	01/30/2017		02/01/2017		USD	
<input type="checkbox"/>	1500	✓	50 676503	2500000	1800127803	A11	YN	01/30/2017		02/01/2017		USD	
<input type="checkbox"/>	1500	✓	50 676503	2500000	1800127804	A11	YN	01/31/2017		02/01/2017		USD	
<input type="checkbox"/>	1500	✓	50 676503	2500000	1800127806	A11	YN	01/30/2017		02/01/2017		USD	
<input type="checkbox"/>	1500	✓	50 676503	2500000	1800127807	A11	YN	01/30/2017		02/01/2017		USD	
<input type="checkbox"/>	1500	✓	50 676503	2500000	1800127808	A11	YN	01/31/2017		02/01/2017		USD	
<input type="checkbox"/>	1500	✓	50 676503	2500000	1800127809	A11	YN	01/31/2017		02/01/2017		USD	
<input type="checkbox"/>	1500	✓	50 676503	2500000	1800127810	A11	YN	01/31/2017		02/01/2017		USD	
<input type="checkbox"/>	1500	✓	50 676503	2500000	1800127925	A11	YN	02/02/2017		02/02/2017		USD	
<input type="checkbox"/>	1500	✓	50 676503	2500000	1800127926	A11	YN	02/01/2017		02/02/2017		USD	
<input type="checkbox"/>	1500	✓	40 20170202	2500000	1900479346	A11	ZM	02/01/2017		02/02/2017		USD	
<input type="checkbox"/>	1500	✓	40 20170202	2500000	1900479347	A11	ZM	02/01/2017		02/02/2017		USD	
<input type="checkbox"/>	1500	✓	40 20170209	2500000	1900480759	A11	ZM	02/09/2017		02/09/2017		USD	
				2500000								USD	
											117,984,966.36	USD	

PBC

SOURCE Dr. Response 13

Florida Power & Light Company
Hedging Activities
For the Twelve Months Ended July 31, 2017
Dkt. 20170001-EI; ACN 2017-048-4-1;
Description: WP 48-Hedging Activities

PAYMENT COUPON

8/17 DB

/4115006765036800019086180012780870028182000

4,1,1500,676503,6800019086,1800127808,7,0028182000

1800127808 1 of 1

A



Cust. No.: 6800019086	Inv. No.: 1800127808
This Month's Charges Past Due After 02/04/2017	Amount Due This Invoice 1 [REDACTED]

Make Wire or ACH Payment to FPL in USD using banking information below:

Account Name (Wire & ACH): Florida Power & Light Co.
 Bank Name (Wire & ACH): Bank of America
 Account Number (Wire & ACH): 3750132076
 WIRES ONLY - City/State: New York, NY 10001 ABA No.: 026009593
 ACH ONLY - City/State: Dallas, TX ABA No.: 111000012

Florida Power & Light Company

Invoice

Customer Name and Address

B



Federal Tax Id.#: 59-0247775

Customer Number: 6800019086

Invoice Number: 1800127808

Invoice Date: 02/01/2017

4,1,1500,676503,6800019086,1800127808,7,0028182000

Please retain this invoice for your records

CURRENT CHARGES AND CREDITS

Customer No: 6800019086 Invoice No: 1800127808

Description	Amount
2 [REDACTED]	[REDACTED]
For Inquiries Contact: ERICA MCCARTNEY 561-691-7632	Total Amount Due ³ [REDACTED] This Month's Charges Past Due After 02/04/2017

48-4.7

CONFIDENTIAL

Florida Power & Light Company
 Hedging Activities
 For the Twelve Months Ended July 31, 2017
 Dkt. 20170001-EI; ACN 2017-048-4-1;
 Description: WP 48 - Invoices and Purchases

1800127808 1 of 1



SOURCE

DB Response 11

48-11

8/17 DP

48-11.2

Invoice



Florida Power & Light Company
Tax ID # 59-0247775

Invoice: 355628 A
Counterparty: [REDACTED]
Date: [REDACTED]
Period: [REDACTED]
Amount: [REDACTED]
Due Date: Feb 03, 2017

Deal # Type Trade Dt Term Index Volume UoM Deal Price Float Price Pay Price Amount Due Currency

SWPS

Buy

SWPS Subtotal	[REDACTED]	USD
TOTAL	[REDACTED]	USD

48-11.1

CONFIDENTIAL

Florida Power & Light Company
Hedging Activities
For the Twelve Months Ended July 31, 2017
Dkt. 20170001-E1; ACN 2017-048-11;
Description: WP 48 - Invoices and Purchases

PBC
SOURCE DB Response 11

8/17
DB

You are not authorized to edit this deal

1 [Status: Saved-Locked-ConfirmSent-ConfirmExecuted-Invoiced]

2 Number: 1731262 48-11.1 Ticket: [Redacted]

3 Trade Date: [Redacted] Trader: Rajgopalan Iyer (REG)

Portfolio: FPL Hedge Gas 2017

Agent for: [Redacted]

Counterparty: [Redacted]

Base Contract: FPL-ISWG-16-002 Deal Type: Swap

Credit Limit: [Redacted] Available: [Redacted]

Direction: Buy FAS Hedge MTM Non-Qualifying

Exchange: OTC Strategy: HDGE10063B

Product: Dodd-Frank Composite Products

Category: NG Fin, FP for LDI Custom Capacity

Product: Henry Hub Nymex Swap [NN]

Pay Formula: [Redacted]

Receive Formula: (NG(FS))

Risk Commodity: NG

Risk Location: HENRY/HUB Deal SubType: [Redacted]

Currency: USD VolumeUOM: HMBTU

Legacy Deal Type: SWPS Type: [Redacted]

Settlement Freq: Monthly Iso Price Type: None

Contract Vol Freq: [Redacted] Hour Type: Sun-Sat

4 Start Date: [Redacted]

Exec Method: JM Exec Time: 14:04

Internal Notes: 2:04 PM [Redacted] Manual Confirm

Special Terms: [Redacted] Include in Notional Calculation

Pricing Notes: [Redacted] DF Reportable Swap

Commission: [Redacted]

Tier	Contract Month	Expiration Date	Volume per Contract	Price	Daily Contracts	Daily Volume	Monthly Contracts	Notional Volume	Invo
9	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]
10	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]
11	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]

Commission: [Redacted]

Type	Broker	Freq	Fee	Cur	Inv
[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]

Close

48-11.1

CONFIDENTIAL

Florida Power & Light Company
 Hedging Activities
 For the Twelve Months Ended July 31, 2017
 Dkt. 20170001-E1; ACN 2017-048-4-1;
 Description: WP48-Deal Ticket

SOURCE  DB Response 14

48-11.3

REDACTED VERSION OF CONFIDENTIAL DOCUMENTS

Hedging Audit Workpaper Number 48-11.5

[Page 1]

NYMEX Publication

all 7 PB

Florida Power & Light Company

Hedging August 2016 - July 2017

Dkt No.: 20170001-EI ACN: 17-048-4-1

Auditor: Donna Brown

48-117

Deal	Buyer	Seller	Invoice Number	Fixed Price	Trader	Reference
1684971	Florida Power & Light Company				Rajgopalan Iyer ✓	WP 48-11.1
1689876	Florida Power & Light Company				Rajgopalan Iyer	WP 48-11.1
1708169	Florida Power & Light Company				Rajgopalan Iyer	WP 48-11.1
1712474	Florida Power & Light Company				Rajgopalan Iyer	WP 48-11.1
1735992	Florida Power & Light Company				Rajgopalan Iyer	WP 48-11.2
1737374	Florida Power & Light Company				Harley Li	WP 48-11.2
1751262	Florida Power & Light Company				Rajgopalan Iyer ↓	WP 48-11.2

CONFIDENTIAL

✓ = verified that the trader was authorized.

SOURCE As referenced

8/17
LB

48-12.1

Invoice



Florida Power & Light Company
Tax ID # 59-0247775
ARMS Processing (PPC/GO)
General Mail Facility
Miami, FL 33188-001

Invoice: 364843 A
Counterparty: [Redacted]
Date: [Redacted]
Period: [Redacted]
Amount: [Redacted]
Due Date: Apr 05, 2017

Florida Power & Light Company
Hedging Activities
For the Twelve Months Ended July 31, 2017
Dkt. 20170001-EI; ACN 2017-048-4-1;
Description: WP 48 - Invoices and Statements

B
Invoice To



Summary

Deal Type	Deal Direction	Amount Due	Currency
SWPS	Buy	[Redacted]	USD
SWPS Subtotal		[Redacted]	USD
TOTAL		48-12.2	48-5.7

Details

Deal #	Type	Trade Dt	Term	Index	Volume	UoM	Deal Price	Float Price	Pay Price	Amount Due	Currency
SWPS											
D Buy	E	F	G	H	I		J 48-12.4 ^K		L	M	
✓						MMBTU	⊙				USD
✓						MMBTU	✓				USD
✓						MMBTU	48-12.3				USD
✓						MMBTU	✓				USD
✓						MMBTU	✓				USD
✓						MMBTU	✓				USD

48-12.3

⊙ = traced to 48-12.5
✓ = traced to deal ticket

CONFIDENTIAL ⊙ = traced to confirmation notices. See WP 48-12.9

PBC OR Reprise 11
SOURCE

8/17
JB

48-12.2

Invoice



Florida Power & Light Company
Tax ID # 59-0247775

Invoice: 364843 A
Counterparty: [Redacted]
Date: [Redacted]
Period: [Redacted]
Amount: [Redacted]
Due Date: Apr 05, 2017

Deal #	Type	Trade Dt	Term	Index	Volume	UoM	Deal Price	Flat Price	Pay Price	Amount Due	Currency
SWPS											
B Buy	C	D	E	F	G		(X) 48-12.4		J	K	
✓						MMBTU	✓				USD
✓						MMBTU	✓				USD
✓						MMBTU	✓				USD
✓						MMBTU	✓				USD
								Buy Subtotal			USD
								SWPS Subtotal			USD
								TOTAL			USD
										48-12.1	

✓ = traced to deal ticket
(X) = traced to

(O) = traced to confirmation notices. See WP

Florida Power & Light Company
Hedging Activities
For the Twelve Months Ended July 31, 2017
Dkt. 20170001-E1; ACN 2017-048, 4-1;
Description: WP 48 - Invoices and Statements

CONFIDENTIAL

PBC DB Response II
SOURCE

8/17 DB

You are not authorized to edit this deal

1 [Status: Saved-Locked-ConfirmSent-ConfirmExecuted-Invoiced]

Number: 1024418 48-12.1 Ticket: [Redacted]

2 Trade Date: [Redacted] Trader: Harley LJ (REG)

Portfolio: FPL Hedge Gas 2017

Agent for: [Redacted]

3 Counterparty: [Redacted]

Base Contract: FPL-ISDA-10-015 Deal Type: Swap

Credit Limit: [Redacted] Available: [Redacted]

Direction: Buy FAS Hedge MTM Non-Qualifying

Exchange: OTC Strategy: HDGE10063B

Product: Dodd-Frank Composite Product:

Category: NG Fin, FP for LD1 Custom Capacity

Product: Henry Hub Nymex Swap [NN]

Pay Formula: [Redacted]

Receive Formula: {NG(FS)}

Risk Commodity: NG

Risk Location: HENRY/HUB Deal SubType: [Redacted]

Currency: USD VolumeUOM: HMBTU

Legacy Deal Type: SWPS Type: [Redacted]

Settlement Freq: Monthly Iso Price Type: None

Contract Vol Freq: [Redacted] Hour Type: Sun-Sat

Tier	Contract Month	Expiration Date	Volume per Contract	Price	Daily Contracts	Daily Volume	Monthly Contracts	Notional Volume	Inv
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									

48-12.1

4 Start Date: [Redacted]

Exec Method: IM Exec Time: 10:19

Internal Notes: 10:19AM IM Manual Confirm

Special Terms: Include in Notional Calculation

Pricing Notes: DF Reportable Swap

Close

CONFIDENTIAL

Florida Power & Light Company
 Hedging Activities
 For the Twelve Months Ended July 31, 2017
 Dkt. 20170001-E1; ACN 2017-048-4-1;
 Description: WP 48- Deal Ticket

SOURCE  DB Response 14

48-12.3

REDACTED VERSION OF CONFIDENTIAL DOCUMENTS

Hedging Audit Workpaper Number 48-12.6

[Page 1]

NYMEX Publication

REDACTED VERSION OF CONFIDENTIAL DOCUMENTS

Hedging Audit Workpaper Number 48-12.7

[Page 1]

NYMEX Publication

Florida Power & Light Company
 Hedging August 2016 - July 2017
 Dkt No.: 20170001-EI ACN: 17-048-4-1

Auditor: Donna Brown

48-12.9

Deal	Buyer	A Seller	B Invoice Number	C Fixed Price	Trader	Reference
1621075	Florida Power & Light Company	[REDACTED]	[REDACTED]	[REDACTED]	Rajgopalan Iyer ✓	WP 48-12.1
1622966	Florida Power & Light Company				Rajgopalan Iyer	WP 48-12.1
1624219	Florida Power & Light Company				Rajgopalan Iyer	WP 48-12.1
1634602	Florida Power & Light Company				Rajgopalan Iyer	WP 48-12.1
1639160	Florida Power & Light Company				Rajgopalan Iyer	WP 48-12.1
1683950	Florida Power & Light Company				Rajgopalan Iyer	WP 48-12.1
1692595	Florida Power & Light Company				Rajgopalan Iyer	WP 48-12.2
16898736	Florida Power & Light Company				Rajgopalan Iyer	WP 48-12.2
1721468	Florida Power & Light Company				Rajgopalan Iyer	WP 48-12.2
1732867	Florida Power & Light Company				Rajgopalan Iyer	WP 48-12.2

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✓ = verified that the trader was authorized

SOURCE As referred

April 2017 SUMMARY

9/17
FB

	A
PROCUREMENT PURCHASES	1 48-12.11 [REDACTED]
GAS RESERVES	
TRANSPORTATION	2 48-12.11 [REDACTED]
STORAGE	3 48-12.11 [REDACTED]
FINANCIAL SETTLEMENTS	4 48-12.12 [REDACTED]
PROCUREMENT SALES - CURRENT MONTH ONLY	5 48-12.12 [REDACTED]
MISCELLANEOUS	
OPTI SALES - CURRENT MONTH ONLY	6 48-12.12 [REDACTED]
TOTAL	<u>\$ 212,302,294.40</u>
PHOENIX - TOTAL GAS	48-12.12 T
Jan overburn adjustment	\$(212,302,294.40)
March SWAP adjustment	(4,915.98)
	77,384.16
DIFFERENCE	<u>\$ 72,468.18</u>

*Note: Nox Allowances are not part of fuel, these deals are under the Electric Commodity in Phoenix

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Florida Power & Light Company
Hedging Activities
For the Twelve Months Ended July 31, 2017
Dkt. 20170001-EI; ACN 2017-048-4-1;
Description: WPLS - Hedging Activities



1/17
 [Signature]

[TO BE PAID IN FOLLOWING MONTH]

SUMMARY BY NATURAL GAS SUPPLIER

SUPPLIER NAME	QNTY (MMBTU)	UNIT PRICE (\$/MMBTU)	INVOICE AMT (\$)	COMMENTS
	A	B	C	
1 BP Energy Company				
2 Castleton Commodities Merchant				
3 City of Lakeland				
4 ConocoPhillips				
5 Continental Resources				
6 Devon Gas Services				
7 Direct Energy Business Marketing				
8 DTE Energy Trading				
9 EDF Trading				
10 EnCana Marketing				
11 Eni Trading & Shipping				
12 Enstor Energy Services				
13 Enterprise Products				
14 EOG Resources				
15 EQT Energy				
16 Exelon Generation				
17 Houston Pipe Line				
18 Indigo Minerals				
19 JERA Energy America				
20 Macquarie Energy				
21 Mercuria Energy				
22 Mitsui & Co.				
23 NJR Energy Services				
24 Noble Energy Inc				
25 People Gas				
26 Range Resources				
27 Seminole Electric Cooperative				
28 Semptra Gas & Power Marketing				
29 Sequent Energy				
30 Shell Energy North America				
31 Spire Marketing, Inc.				
32 Targas Gas Marketing				
33 Tenaska Marketing				
34 Texla Energy				
35 TrallStone NA Logistics				
36 XTO Energy				
Adj: between Proc and Opti				
Subtotal for Gas Purchases			48-12.10	
BAY GAS STORAGE - APR PROCUREMENT ACTIVITY				
BAY GAS STORAGE - APR OPTI ACTIVITY				
Subtotal for Storage Inventory				

Hedging Activities
 For the Twelve Months Ended July 31, 2017
 Dec 20170001-EL: ACN 2017048-4-1
 Description: WP 48-Hedging Activities
CONFIDENTIAL

TOTAL - SUPPLY Line 1 56,614,616 3.0881 \$ 174,832,252.54

SUMMARY BY NATURAL GAS TRANSPORTER	D	E	F	COMMENTS
TRANSPORT TYPE & CONTRACT NUMBER	QNTY (MMBTU)	\$/MMBTU	INVOICE AMT (\$)	
FGT - FTS2 RESERVATION CHARGE (# 3623)				FTS2 - FIRM TRANSPORT 10/14/94 thru 02/28/2025
FGT - FTS2 USAGE CHARGE (# 3623)				FTS2 - FIRM TRANSPORT 10/14/94 thru 02/28/2025
FGT - FTS1 RESERVATION CHARGE (# 3247)				FTS1 - FIRM TRANSPORT 11/01/89 thru 07/31/2025
FGT - FTS1 USAGE CHARGE (# 3247)				FTS1 - FIRM TRANSPORT 11/01/89 thru 07/31/2025
FGT - FTS2 USAGE CHARGE (#)				
FGT - FTS3 RESERVATION (#111145)				Contract Term - Effective 4/1/11 for 25 years.
FGT - FTS3 USAGE CHARGE (#111145)				Contract Term - Effective 4/1/11 for 25 years.
FGT - FTS3 RESERVATION (#119233)				Contract Term - April only
FGT - FTS3 USAGE CHARGE (#119233)				Contract Term - April only
GULF SOUTH PIPELINE RESERVATION CHARGE (#40097)				Apr thru Oct Only - Through 2017
GULF SOUTH PIPELINE USAGE CHARGE (#40097)				Apr thru Oct Only - Through 2017
GULF SOUTH PIPELINE RESERVATION CHARGE (#41618)				Contract Term Apr 1, 2015 through Mar 31, 2025
GULF SOUTH PIPELINE USAGE CHARGE (#41618)				Contract Term Apr 1, 2015 through Mar 31, 2025
GULF SOUTH PIPELINE RESERVATION CHARGE (#41619)				Contract Term Apr 1, 2015 through Mar 31, 2025
GULF SOUTH PIPELINE USAGE CHARGE (#41619)				Contract Term Apr 1, 2015 through Mar 31, 2025
GULF SOUTH PIPELINE RESERVATION CHARGE (#41619)				Contract Term Apr 1, 2015 through Mar 31, 2025
GULF SOUTH PIPELINE USAGE CHARGE (#41619)				Contract Term Apr 1, 2015 through Mar 31, 2025
GULFSTREAM RESERVATION CHARGE (#09000828)				Contract Term June 1 2005 through June 2028
GULFSTREAM USAGE (#09000828)				Firm Transport per Gulfstream Transportation Journal
GULFSTREAM RESERVATION CHARGE (#09028411)				Contract Term Feb 8, 2008 through Oct 01, 2032
GULFSTREAM USAGE CHARGE (#09028411)				Contract Term Feb 8, 2008 through Oct 01, 2032
SESH RESERVATION CHARGE (#840001)				Contract Term Sep 6, 2008 through Sep 5, 2020
SESH USAGE CHARGE (#840001)				Contract Term Sep 6, 2008 through Sep 5, 2020
SESH RESERVATION CHARGE (#840002)				Contract Term Sep 6, 2008 through Sep 5, 2020
SESH USAGE CHARGE (#840002)				Contract Term Sep 6, 2008 through Sep 5, 2020
SESH RESERVATION CHARGE (#840097-R2)				Contract Term Sep 6, 2008 through Sep 5, 2020
SESH USAGE CHARGE (#840097-R2)				Contract Term Sep 6, 2008 through Sep 5, 2020
TRANSCONTINENTAL RESERVATION CHARGE (#9114388)				Contract Term Jan 1, 2012 through Dec 31, 2017
TRANSCONTINENTAL USAGE CHARGE (#9114388)				Contract Term Jan 1, 2012 through Dec 31, 2017
REBUNDLED - FGT				
Imbalance - Gulfstream				
Subtotal for Transportation			48-12.10	
BAY GAS STORAGE (Monthly Charge on 2.5 MM Capacity including				
Subtotal for Storage Costs			48-12.10	
FGT - Turkey Point Compressor Station #22				
FGT - Cape Canaveral Compressor Station #32				
FGT - Pompano Beach Compressor Station #21.5				
Subtotal for Adjustments				

Demand
 Usage & Demand
 Demand
 Usage & Demand

SOURCE PBC
 OR Response 13

48-12.11

Less: PPA Transportation (December True-up)

TOTAL

GAS RESERVES

OWED TO

	QNTY [MMBTU]	UNIT PRICE [\$/MMBTU]	CUMULATIVE REDUCTION [\$]	COMMENTS
Gas Reserves - Physical		#DIV/0!	0.00	
Gas Reserves - Transportation		#DIV/0!	0.00	

Adjustment Below the Line (Refund to Customers for Gas Reserves Project - 3/15-5/16)

	QNTY [MMBTU]	UNIT PRICE [\$/MMBTU]	CUMULATIVE REDUCTION [\$]	COMMENTS
TOTAL	0		0.00	

OTHER MISCELLANEOUS EXPENSES INCURRED FOR CURRENT MONTH: [TO BE PAID IN FOLLOWING MONTH, UNLESS NOTED OTHERWISE]

OWED TO

	QNTY [MMBTU]	UNIT PRICE [\$/MMBTU]	INVOICE AMT [\$]	COMMENTS
FGT Financial Activity		48-12.19		REFER TO FINANCIAL ATTACHMENT
March Swap adjustment				Adjust for Feb Swap picked up in March Swap closing
Total Financial Activity Related to Fuel Expense				

Total Adjustments

	QNTY [MMBTU]	UNIT PRICE [\$/MMBTU]	INVOICE AMT [\$]	COMMENTS
TOTAL			48-12.19	REFER TO EXPENSE ATTACHMENT

CARMS (MISC. BILLS) FOR MONEY RECEIVED DURING CURRENT MONTH:

FROM

	CARMS INVOICE	UNIT PRICE [\$/MMBTU]	AMT RECEIVED [\$]	COMMENTS
Sales		48-12.10		REFER TO SALES TAB
Adjustments				REFER TO OPTIMIZATION SALES TAB (refer to tab for coding)
Optimization Sales		48-12.10		48-12.10
TOTAL				

NET CASH FLOW (EXPENSES LESS RECEIPTS) FOR CURRENT MONTH

ENERGY RECEIVED (NET OF FUEL) DURING CURRENT MONTH [MMBTU]

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

FGT "GAS DAY" ENERGY MEASURED for MONTH	FGT STATION	AVG HEAT VALUE [MMBTU/MCF]	HEAT VALUE APPLICABLE TO:
33,263,577 [MMBTU]	BROOKER =	1.0250	PPN, PSN, PCC
	PERRY STREAM 1 =	1.0210	Manatee/FtMyer
Gulfstream deliveries to Manatee/Martin/West County for MONTH	WEST PALM =	1.0210	PMR, PRV, PPE, PFL, PCU, PTF
18,829,953	GNGS =	1.0217	MANATEE
	GNGS =	1.0217	MARTIN
52,093,530	GNGS =	1.0217	WEST COUNTY

D:\13-GCRA 2017 04.xls\APR Report

#REF!

PROOF \$ 212,302,294.40 AL GCR
 \$ (212,302,294.40) PHOENIX 48-12.10

WP 2.8

Ⓜ

Florida Power & Light Company
 Hedging Activities
 For the Twelve Months Ended July 31, 2017
 Dkt. 20170001-EI; ACN 2017-048-4-1;

Description: WP 48 - Hedging Activities

CONFIDENTIAL

SOURCE



DB Response 13

D:\13-GCRA 2017 04.xls.xlsx

48-12.12

9/17
AP

cap
w/price
tab
finger
tab

REDACTED VERSION OF CONFIDENTIAL DOCUMENTS

Hedging Audit Workpaper Number 48-12.13

[Page 1]

Monthly Gas Closing Reports, Natural Gas Sales Summary, Natural Gas Price Computation Worksheets, Natural Gas Consumption and Estimated Cost Reports, Natural Gas Options/Swaps included in the current month. The journal entries recording Gains/Losses for the specific month

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Hedging Audit Workpaper Number 48-12.14

[Page 1]

Monthly Gas Closing Reports, Natural Gas Sales Summary, Natural Gas Price Computation Worksheets, Natural Gas Consumption and Estimated Cost Reports, Natural Gas Options/Swaps included in the current month. The journal entries recording Gains/Losses for the specific month

d This amount excludes FPL's portion of natural gas consumed at St. John's River Power Park, reconciling item for A/C 501.120.

8/17 DB

Florida Power & Light Company
Natural Gas Price Computations

April 2017

Total GAS Used During Month	MMBTU	Credit/Refund Allocation
Riviera	3,730,168	(\$424,759.77)
Sanford	6,855,685	(\$780,667.02)
Ft Lauderdale	1,579,956	(\$179,911.93)
Port Everglades - Steam	4,844,811	(\$551,685.82)
Lauderdale/Pt Everglades GT	525,540	(\$59,844.02)
Cape Canaveral	3,239,452	(\$368,881.21)
Martin Blr 1 & 2	2,114,166	(\$240,743.22)
Turkey Point Units 1, 2 & 5	4,134,048	(\$470,750.18)
Martin Units 3, 4 & 8	4,118,863	(\$469,021.04)
Ft. Myers Units 2 & 3	6,499,461	(\$740,103.27)
Manatee	3,227,390	(\$367,507.69)
West County	10,521,731	(\$1,198,125.12)
Total MMBTU	51,391,271 b	(\$5,852,000.29)

48-12.17

Estimated Payments for Month Plus Adjustment

	A	Unit Price (\$/MMBTU)
Natural Gas Supplied	1	
Gas from Gas Reserves	2	
Gas Tolling/(Reverse Tolling)	3	
Natural Gas Transporter	4	
Transportation on Gas Reserves	5	
Miscellaneous (Hedging Effect)	6	
Total Estimated	7	\$ 3.300308
Gas Accrual Adjustment	8	(0.000324)
Total Reconciling Report	9	\$ 3.299984
Adj: Sales/Refunds	10	(0.113871)
Total Expense		\$ 163,738,388.68 f \$ 3.186113

48-12.17

Notes: Obtained from the Monthly Gas Closing Report - from Michelle Doery, EMT. This is the total amount of natural gas supplied for the month by all suppliers.

Obtained from the Monthly Gas Closing Report - provided by Michelle Doery, Energy Marketing & Trading Group. This is the total amount of costs associated with the transport of natural gas for the month.

f Agrees to the total expense for all plants per above tickmark 'c' with an immaterial difference due to rounding. No exceptions noted.

Distribution

J. Walker EMT/JB
M. Collier EPM/JB
M. Doery EMT/JB
S. Patrie EMT/JB
D. Rodriguez RAD/GO
M. Kazadi RAD/GO
C. Smith RAD/GO
M. Vargas RAD/GO

Florida Power & Light Company
Hedging Activities
For the Twelve Months Ended July 31, 2017
Dkt. 20170001-EI; ACN 2017-048-4-1;
Description: W 48-Hedging Activities

CONFIDENTIAL



8/17 DB

48-13.1

Customer Details:

Florida Power & Light Company

Settlement Payment Details:

1 [Redacted]
2 [Redacted]

Invoice Details:

Payment Due On: 04/05/2017
Invoice No: 370446
Date: 3/30/2017
Contact: 3 [Redacted]

Trade Date	Deal Type	Trade ID	Tran#	Start Date	End Date	Buy/Sell	Index 1	Index 2	Quantity	UOM	Strike/Basis Price	Fixed Price	Float Price	Settlement Price	Amount Due
A	B	C	D	E	F	G	H	I	J		K	L	M	N	O
[Redacted]										MMBTU	[Redacted]				
[Redacted]										MMBTU	[Redacted]				

Invoice Total USD 4 ✓ [Redacted]

CONFIDENTIAL

[Redacted]



DB Response //

SOURCE

8/17 DB

48-13.2

Invoice



Florida Power & Light Company
Tax ID # 59-0247775
ARMS Processing (PPC/GO)
General Mail Facility
Miami, FL 33188-001

Invoice: 364850 A
Counterparty: [Redacted]
Date: [Redacted]
Period: [Redacted]
Amount: [Redacted]
Due Date: Apr 05, 2017

Florida Power & Light Company
Hedging Activities
For the Twelve Months Ended July 31, 2017
Dkt. 20170001, E1; ACN 2017-048-1;
Description: WP 48 - Invoices and Statements

B
Invoice To [Redacted]

Summary

Deal Type	Deal Direction	Amount Due	Currency
SWPS	Buy	[Redacted]	USD
SWPS Subtotal		[Redacted]	USD
TOTAL		48-13.3	48-5.8

Details

Deal #	Type	Trade Dt	Term	Index	Volume	UoM	Deal Price	Float Price	Pay Price	Amount Due	Currency
48-13.4	D Buy	E	F	G	H	48-13.4	48-13.4	K 48-12.4	L	M 48-5.7	USD
✓						MMBTU	✓				USD
✓						MMBTU	✓				USD
✓						MMBTU	✓				USD
✓						MMBTU	✓				USD
✓						MMBTU	✓				USD
✓						MMBTU	✓				USD

✓ traced to deal ticket

CONFIDENTIAL

⊙ = traced to confirmation notices. See WP 48-13.9

⊙ = traced to 48-13.5

PBC DB Response 11 SOURCE

8/17
AB

410-133

Invoice



Florida Power & Light Company
Tax ID # 59-0247775

Invoice: 364850 - A
Counterparty: [Redacted]
Date: [Redacted]
Period: [Redacted]
Amount: [Redacted]
Due Date: Apr 05, 2017

Deal # Type Trade Dt Term Index Volume UoM Deal Price Float Price Pay Price Amount Due Currency

SWPS

B	C	D	E	F	G	H	I	J	K
Buy							48-12.4		
✓					MMBTU	⊙			USD
✓					MMBTU	✓			USD
✓					MMBTU	✓			USD
✓					MMBTU	✓			USD
✓					MMBTU	✓			USD
✓					MMBTU	✓			USD
✓					MMBTU	✓			USD
✓					MMBTU	✓			USD
								Buy Subtotal	USD
								SWPS Subtotal	USD
								TOTAL	USD

48-13.2

✓ = traced to deal ticket ⊙ = traced to

Florida Power & Light Company
Hedging Activities
For the Twelve Months Ended July 31, 2017
Dkt. 20170001-E1; ACN 2017-048-11;
Description: WP 48 - Invoices and Statements

⊙ = traced to Confirmation
Notices. See WP

CONFIDENTIAL

PBC
DB Response 11
SOURCE

8/17 DB

You are not authorized to edit this deal

1 [Status: Saved-Locked-eConf:MATCHED(CP)-ConfirmSent-ConfirmExecuted-Involved]

Number 1011892 48-13.2 Ticket

2 Trade Date Trader Rajgopalan Iyer (REG)

Portfolio FPL Hedge Gas 2017

Agent for

3 Counterparty

Base Contract FPL-JSPW-06-043 Deal Type Swap

Credit Limit Available

Direction Buy FAS Hedge MTM Non-Qualifying

Exchange OTC Strategy HDGE10063B

Product Dodd-Frank Composite Products

Category NG Fin, FP for LD1 Custom Capacity

Product Henry Hub Nymex Swap (NN)

Pay Formula

Receive Formula (NG(FS))

Risk Commodity NG

Risk Location HENRY/HUB Deal SubType

Currency USD Volume UOM HMBTU

Legacy Deal Type SWPS Type

Settlement Freq Monthly Iso Price Type none

Contract Vol Freq Hour Type Sun-Sat

4 Start Date

Exec Method IM Exec Time 09:33

5 Internal Notes 9:33 AM: with Manual Confirm

Special Terms Include In Notional Calculation

Pricing Notes DF Reportable Swap

Tier	Contract Month	Expiration Date	Volume per Contract	Price	Daily Contracts	Daily Volume	Monthly Contracts	Notional Volume	Inv
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									

48-13.2

Commission:						
Type	Broker	Freq	Fee	Cur	Inv	

Close

CONFIDENTIAL

Florida Power & Light Company
Hedging Activities
For the Twelve Months Ended July 31, 2017
Dkt. 20170001-E1; ACN 2017-048-4-1
Description: W4S-Invoices and Statements

SOURCE **PBC** DB Response 14

48-13.A

REDACTED VERSION OF CONFIDENTIAL DOCUMENTS

Hedging Audit Workpaper Number 48-13.6

[Page 1]

NYMEX Publication

REDACTED VERSION OF CONFIDENTIAL DOCUMENTS

Hedging Audit Workpaper Number 48-13.7

[Page 1]

NYMEX Publication

9/17
10/8

Florida Power & Light Company
Hedging August 2016 - July 2017
Dkt No.: 20170001-EI ACN: 17-048-4-1

Auditor: Donna Brown

48-13.9

		A	B	C		
Deal	Buyer	Seller	Invoice Number	Fixed Price	Trader	Reference
1611892	Florida Power & Light Company	[REDACTED]	[REDACTED]	[REDACTED]	Rajgopalan Iyer	WP 48-13.2
1617749	Florida Power & Light Company				Rajgopalan Iyer	WP 48-13.2
1620482	Florida Power & Light Company				Rajgopalan Iyer	WP 48-13.2
1647287	Florida Power & Light Company				Rajgopalan Iyer	WP 48-13.2
1665768	Florida Power & Light Company				Rajgopalan Iyer	WP 48-13.2
1680518	Florida Power & Light Company				Rajgopalan Iyer	WP 48-13.2
1682516	Florida Power & Light Company				Rajgopalan Iyer	WP 48-13.3
1693759	Florida Power & Light Company				Harley Li	WP 48-13.3
1705765	Florida Power & Light Company				Harley Li	WP 48-13.3
1715476	Florida Power & Light Company				Rajgopalan Iyer	WP 48-13.3
1722484	Florida Power & Light Company				Rajgopalan Iyer	WP 48-13.3
1726078	Florida Power & Light Company				Rajgopalan Iyer	WP 48-13.3
1734233	Florida Power & Light Company				Rajgopalan Iyer	WP 48-13.3
1738685	Florida Power & Light Company				Harley Li	WP 48-13.3

CONFIDENTIAL

✓ verified that the trader was authorized.

SOURCE As referenced

9/17 DB

17-18-14

Florida Power & Light Company
Hedging August 2016 - July 2017
Dkt No.: 20170001-EI ACN: 17-048-4-1

Auditor: Donna Brown
File: List of Transaction Fees and Brokerage Fees

Month	Amount	WP
August	\$ [REDACTED]	48-14.1
September	\$ [REDACTED]	48-14.2
October	\$ [REDACTED]	48-14.3
November	\$ [REDACTED]	48-14.4
December	\$ [REDACTED]	48-14.5
January	\$ [REDACTED]	48-14.6
February	\$ [REDACTED]	48-14.7
March	\$ [REDACTED]	48-14.8
April	\$ [REDACTED]	48-14.9
May	48-14.13 \$ [REDACTED]	48-14.10
June	48-14.15 \$ [REDACTED]	48-14.11
July	\$ [REDACTED]	48-14.12
Total	[REDACTED]	

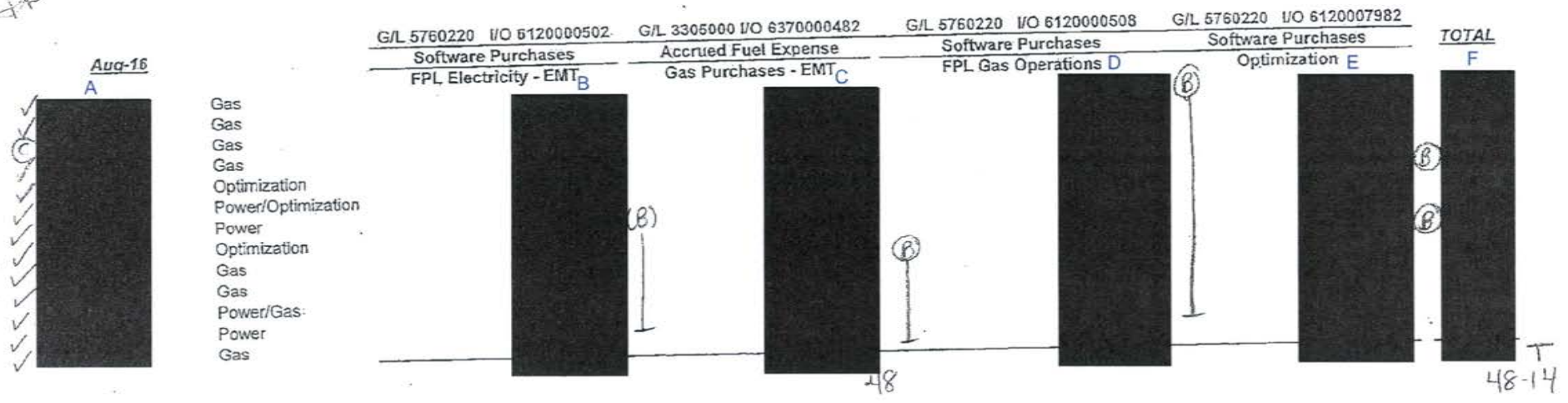
v: traced to invoice

CONFIDENTIAL

SOURCE As referenced

8/17
AB

PS
48-14.1



Florida Power & Light Company
 Hedging Activities
 For the Twelve Months Ended July 31, 2017
 Dkt. 20170001-EI; ACN 2017-048-4-1;
 Description: WP 48 - Brokerage: FCCS

Note (A): Name of trader traced to Appendix A of the EMT Trading and Risk Management Procedures Manual. ✓ (48-14.2C)

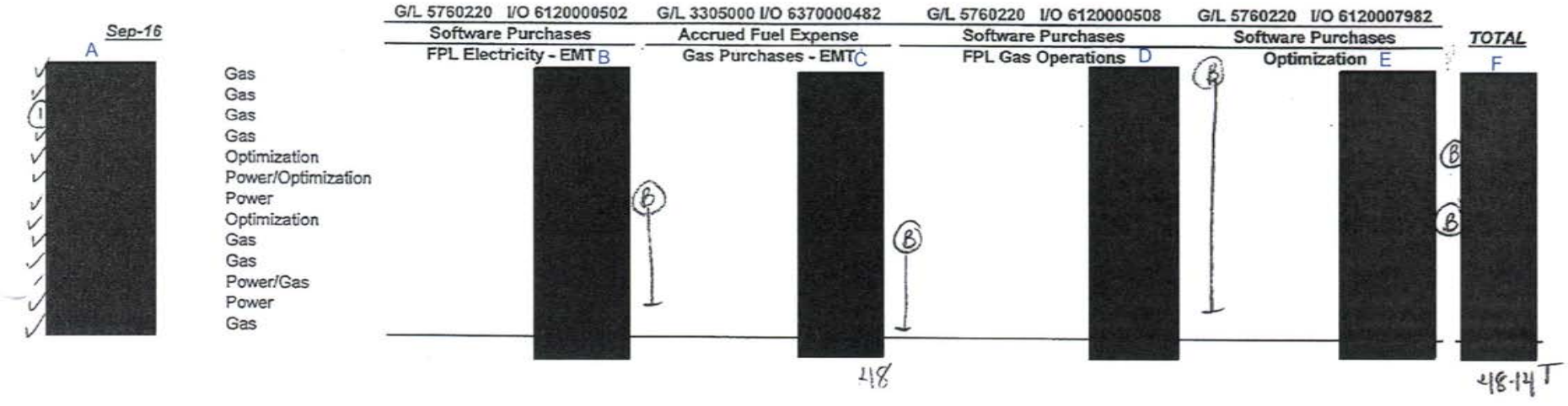
Note (B): See WP 10-6.2.

Note (C): See WP 10-17.1 **CONFIDENTIAL**

PBC OR Response 6
 SOURCE

2/17
AB

48-14.2



Note (1): See WP 10-17.1 for detailed explanation as to why name not listed in Manual.

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Florida Power & Light Company
Hedging Activities
For the Twelve Months Ended July 31, 2017
Dkt. 20170001-E1; ACN 2017-048-4-1;
Description: WP 48 - Brokerage Fees

Note (A): Name of trader traced to Appendix A of the EMT Trading and Risk Management Procedures Manual. ✓ (WP 48-10.20)

Note (B): See WP 10-b.2.

PBC

DP Response to

SOURCE

PJB

48-143

Florida Power & Light Company
 Hedging Activities
 For the Twelve Months Ended July 31, 2017
 Dkt. 20170001-E1; ACN 2017-048-4-1;
 Description: WP 48 - Brokerage REC

Oct-16	G/L 5760220 I/O 6120000502	G/L 3305000 I/O 6370000482	G/L 5760220 I/O 6120000508	G/L 5760220 I/O 6120007982	TOTAL
A	Software Purchases FPL Electricity - EMT B	Accrued Fuel Expense Gas Purchases - EMT C	Software Purchases FPL Gas Operations D	Software Purchases Optimization E	F
Gas					
Gas					
Gas					
Gas					
Optimization					
Power/Optimization					
Power					
Optimization					
Gas					
Gas					
Power/Gas					
Power					
Gas					

Handwritten annotations: (A) on bar A; (B) on bars B, C, D, E, and F; (P) on bar B; 48 below bar C.

Note (D): See WP 10-17.1 for detailed explanation as to why name not listed in Manual

CONFIDENTIAL

Note (A): Name of trader to Appendix A of the EMT Trading and Risk Management Procedures Manual, ✓ (WP 48-10.20)

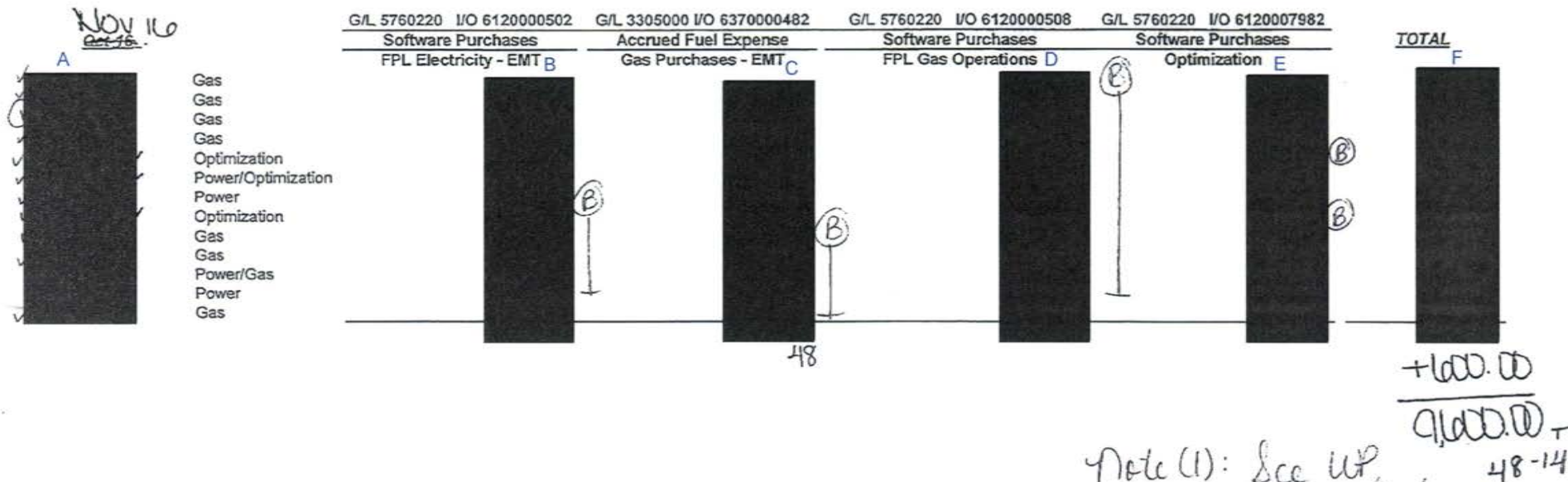
Note (B): See WP 10-6.2

SOURCE PBC OR Response 6

117
PBC

CONFIDENTIAL

48-14.4



Note (1): See WP 10-17.1 for detailed explanation as to why name not listed in Manual.

Florida Power & Light Company
Hedging Activities
For the Twelve Months Ended July 31, 2017
Dkt. 20170001-EL; ACN 2017-048-4-1;
Description: WP 48 - Brokerage Fees

Note (A): Name of trader traced to Appendix A of the EMT Hedging and Risk Management Procedures Manual. ✓ (WP 48-16.20)

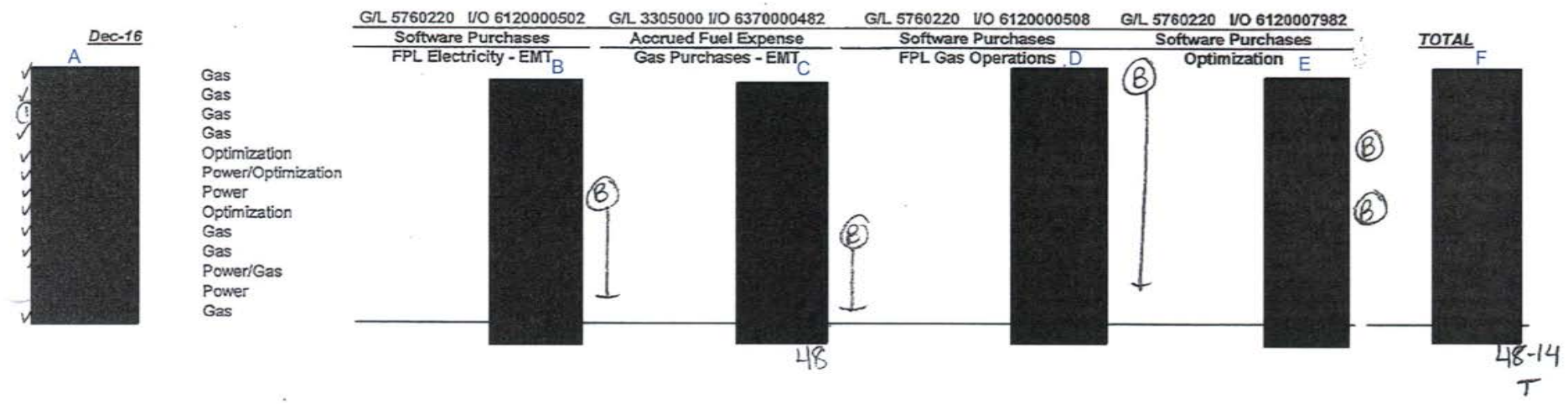
Note (B): See WP 10-6.2

PBC
SOURCE
PBC Response 6

117
DB

48-14.E

Florida Power & Light Company
Hedging Activities
For the Twelve Months Ended July 31, 2017
Dkt. 20170001-EI; ACN 2017-048-L-1;
Description: WP 48 - Brokerage Fees



Note (1): See WP 10-17.1 for detailed explanation as to why name not listed in Manual.

CONFIDENTIAL

Note (A): Name of trader traced to Appendix A of the EMT Trading and Risk Management Procedures Manual. ✓ (WP 48-16.20)

Note (B): See WP 10-16.2

PBC

SOURCE DB Response 4

117 DB

48-14.6

Florida Power & Light Company
 Hedging Activities
 For the Twelve Months Ended July 31, 2017
 Dkt. 20170001-EL; ACN 2017-048-4-1;
 Description: WP 48 - Brokerage Fees

Jan-17
 A
 [Redacted]

Gas
 Gas
 Gas
 Optimization
 Optimization
 Gas
 Gas
 Gas

G/L 5760220 I/O 6120000502	G/L 3305000 I/O 6370000482	G/L 5760220 I/O 6120000508	G/L 5760220 I/O 6120007982	TOTAL
Software Purchases	Accrued Fuel Expense	Software Purchases	Software Purchases	E
FPL Electricity - EMT	Gas Purchases - EMT B	FPL Gas Operations C	Optimization D	
[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]
	48			T 48-14

CONFIDENTIAL

Note (A): Name of trader traced to Appendix A of the EMT
 Hedging and Risk Management Procedures Manual. ✓ (WP 48-16.20)

Note (B): See WP 10-6.2



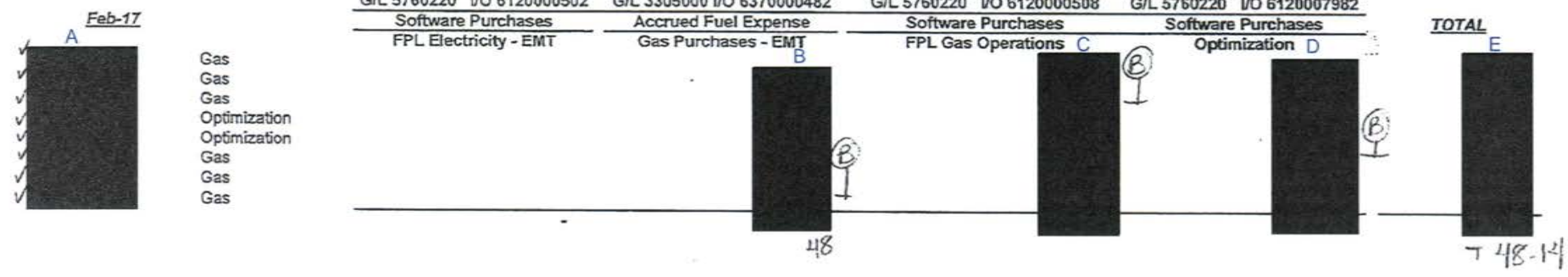
SOURCE DB Resource Co

0117
OK

48-14.7

Florida Power & Light Company
Hedging Activities
For the Twelve Months Ended July 31, 2017
Dkt. 20170001-E1; ACN 2017-048-4-1;

Description: WP 48 - Brokerage Fees



CONFIDENTIAL

Note (A): Name of trader traced to Appendix A of the EMT's Trading and Risk Management Procedure Manual. ✓ (WP 48-16.20)

Note (B): See WP 10-16.2

PBC SOURCE CR RESPONSE 6

117
R3

48-14.12

Jul-17	G/L 5760220 I/O 6120000502 Software Purchases FPL Electricity - EMT	G/L 3305000 I/O 6370000482 Accrued Fuel Expense Gas Purchases - EMT	G/L 5760220 I/O 6120000508 Software Purchases FPL Gas Operations	G/L 5760220 I/O 6120007982 Software Purchases Optimization	TOTAL
A	Gas Gas Gas Optimization Optimization Gas Gas Gas	B	C	D	E
		P		B	T 48-14

Florida Power & Light Company
Hedging Activities
For the Twelve Months Ended July 31, 2017
Dkt. 20170001-E1; ACN 2017-048-4-1;
Description: WP48-Pro-Kerage, FOS

CONFIDENTIAL

Note (A): Name of trader placed to Appendix of the EMT
Trading and Risk Management Procedures Manual ✓
(WP 48-16.20)

Note (B): See WP 10-6.2

SOURCE PBC On Response to



Invoice

8/17
JB

ICE US OTC Commodity Mkts LLC

Florida Power & Light Company
Florida Power & Light Company
700 Universe Blvd
Juno Beach, FL 33408
U.S.A.

Invoice Date : 06/09/2017
Due Date : 07/09/2017
Invoice No : 0517000193088
Charge From : 05/01/2017
Charge To : 05/31/2017
1 Total Amount Due : XXXXXXXXXX A

Customer ID : 000193

Description	Currency	Amount B
Minimum Commission Fees for REVENUE LINE	USD	
Minimum Commission Fees for REVENUE LINE	USD	

Sub Total :

Sales/Excise Tax Total :

Invoice Total :

48-14,14

48-14

Michelle Doory
Michelle Doory

Manager, Power & Fuels Accounting

Erica McCarty 6/19/17

ENTERED BY: _____ DATE: _____
PHONE: (561) 891-2751 COMPANY CODE: 1609
AUTHORIZED BY: *Erica*

REQUIRED IF UNDER \$250

BAP DOCUMENT # (S): 1900501691
ACCT NUMBER: 200 79.3 for distribution

V. 60000 24228.

Florida Power & Light Company
Hedging Activities
For the Twelve Months Ended July 31, 2017
Dkt. 20170001-EJ; ACN 2017-048-4-1;
Description: WP 48- BioEnergy Fees

To review and download invoice details, please log onto www.theice.com. For information regarding your user ID and password, please contact the ICE helpdesk at 770-738-2101.

Please remit the amount due within 30 days. Make sure to reference your Customer ID and/or your invoice number when making a payment. Please ensure bank charges are not deducted from the amount due. Payments should be made in one of the following methods:

Send Check To
ICE US OTC Commodity Markets, LLC
P.O. Box 935278
Atlanta, GA 31193-5278

OR

Via Wire Transfer / ACH
Beneficiary Name
Receiving Bank Name
Receiving Bank City and State
SWIFT Code
Receiving Banks ABA #
Crediting Account
Reference (Invoice #)

ICE US OTC Commodity Markets, LLC
Wells Fargo
Atlanta, GA 31193-5278
WFBIUS6S
121000248
2000048123918
0517000193088

Questions? Email Accounting at Iceaccounting@theice.com

SOURCE



DB Response 6

CONFIDENTIAL

48-14, 13



Invoice

8/17
RB

ICE US OTC Commodity Mkts LLC

Florida Power & Light Company
Florida Power & Light Company
700 Universe Blvd
Juno Beach, FL 33408
U.S.A.

Invoice Date : 06/09/2017
Due Date : 07/09/2017
Invoice No : 0517000193006
Charge From : 05/01/2017
Charge To : 05/31/2017

Customer ID : 000193

1 Total Amount Due : [REDACTED] A

Description
Bilateral Physical Gas Fee

Currency
USD

B
Amount

Sub Total :

Sales/Excise Tax Total :

Invoice Total :

48-14.13

Note (1): Bilateral Physical Gas Fee is an exchange membership fee.

Florida Power & Light Company
Hedging Activities
For the Twelve Months Ended July 31, 2017
Dkt. 20170001-EI; ACN 2017-048-4-1;
Description: WP 48 - Brokerage Fees

To review and download invoice details, please log onto www.theice.com. For information regarding your user ID and password, please contact the ICE helpdesk at 770-738-2101.

Please remit the amount due within 30 days. Make sure to reference your Customer ID and/or your Invoice number when making a payment. Please ensure bank charges are not deducted from the amount due. Payments should be made in one of the following methods:

Send Check To
ICE US OTC Commodity Markets, LLC
P.O. Box 935278
Atlanta, GA 31193-5278

OR

Via Wire Transfer / ACH
Beneficiary Name
Receiving Bank Name
Receiving Bank City and State
SWIFT Code
Receiving Banks ABA #
Crediting Account
Reference (Invoice #)

ICE US OTC Commodity Markets, LLC
Wells Fargo
Atlanta, GA 31193-5278
WFBUS6S
121000248
2000048123918
0517000193006

Questions? Email Accounting at iceaccounting@theice.com



SOURCE

DB Response 6

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48-14.14



Invoice

8/17 PB

ICE US OTC Commodity Mkts LLC

Florida Power & Light Company
Florida Power & Light Company
700 Universe Blvd
Juno Beach, FL 33408
U.S.A.

Invoice Date : 07/12/2017
Due Date : 08/11/2017
Invoice No : 0617000193088
Charge From : 06/01/2017
Charge To : 06/30/2017
1 Total Amount Due : [REDACTED] A

Customer ID : 000193

Description

Minimum Commission Fees for REVENUE LINE

Minimum Commission Fees for REVENUE LINE

Currency USD
USD
Michelle Doory
Manager: Power & Fuels Accounting

B Amount

Sales/Excise Tax Total :

Invoice Total :

48-14

Florida Power & Light Company
Hedging Activities
For the Twelve Months Ended July 31, 2017
Dkt. 20170001-E1 ; ACN 2017-048-4-1;

Description: WP 48-Brokerage Fees

ENTERED BY: Erica McCorday 7/13/17
PHONE: (681) 891-3224 COMPANY CODE: 1600
AUTHORIZED BY: 71632

SAP DOCUMENT #(S): 1900500324
ACCT NUMBER: See pg. 3 for distribution

V. Le0000 24222

To review and download Invoice details, please log onto www.theice.com. For information regarding your user ID and password, please contact the ICE helpdesk at 770-738-2101.

Please remit the amount due within 30 days. Make sure to reference your Customer ID and/or your Invoice number when making a payment. Please ensure bank charges are not deducted from the amount due. Payments should be made in one of the following methods:

Send Check To
ICE US OTC Commodity Markets, LLC
P.O. Box 935278
Atlanta, GA 31193-5278

OR
Via Wire Transfer / ACH
Beneficiary Name
Receiving Bank Name
Receiving Bank City and State
SWIFT Code
Receiving Banks ABA #
Crediting Account
Reference (Invoice #)

ICE US OTC Commodity Markets, LLC
Wells Fargo
Atlanta, GA 31193-5278
WFBUS6S
121000248
2000048123918
0617000193088

Questions? Email Accounting at iceaccounting@theice.com



CONFIDENTIAL

SOURCE

DB Response 6

48-14.15

REDACTED VERSION OF CONFIDENTIAL DOCUMENTS

Hedging Audit Workpaper Numbers

48-15 through 48-15.26

Planned Position Strategy (PPS) reports, including applicable revisions

117
125

18-15.27

ENHANCED HEDGING PROGRAM POSITIONS				
Latest Projection Date	NATURAL GAS			
	Financial Hedged (1) MMBtu	Financial Hedged (2) Dollars	Financial Hedge (Avg Price) Dollar/MMBtu	Hedged % (3)/(4) Target=60% (+/- 8%)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				

(A), (C)

NATURAL GAS	
GenTrader Projection	MMBtu
A	
B	
	from 48-15.28
	from 48-15.29
	from 48-15.30
	from 48-15.31
	from 48-15.32
	from 48-15.33
	from 48-15.34
	from 48-15.35
	from 48-15.36
	from 48-15.37
	from 48-15.38
	from 48-15.39

GENERATING SYSTEM DATA (A3)			
	NATURAL GAS		
	ACTUAL (A3) MMBtu	ACTUAL (A3) Dollars	AVERAGE COST (A3) Dollar/ MMBtu
August-16	64,629,720	\$250,142,654	\$3.87
September-16	59,422,007	\$236,418,934	\$3.98
October-16	56,109,111	\$225,831,783	\$4.02
November-16	40,051,768	\$165,396,135	\$4.13
December-16	44,234,342	\$195,685,892	\$4.42
January-17	42,173,947	\$192,279,558	\$4.56
February-17	41,111,205	\$170,681,152	\$4.15
March-17	48,946,920	\$189,001,257	\$3.86
April-17	51,394,991	\$209,877,422	\$4.08
May-17	57,623,054	\$237,732,328	\$4.13
June-17	57,639,310	\$246,187,681	\$4.27
July-17	65,557,642	\$279,928,743	\$4.27

Note (D): For rebalancing activity, normal program targets a range for the hedge throughout the year. If in range, nothing required.

V= faced to monthly derivative settlement reports.

Note (A): Percentages were calculated by dividing the financial hedged MMBtu by the GenTrader Projection MMBtu.

C



Note (C): Items are within the targets of the tolerance bands. Although there was no 2017 Risk Management Plan as it will be withdrawn, audit staff noted the hedge limits for 2017 were similar to those in 2016.

SOURCE OR Reference 9/1/Jan 2 (revised)



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Hedging Audit Workpaper Numbers

48-15.28 through 48-15.39

Planned Position Strategy (PPS) reports, including applicable revisions

8/17
[Signature]

FPL traders generally execute trades with counterparties offering the best price for a given instrument. However, in a case where two or more counterparties are offering similar pricing, the traders will attempt to execute trades with the counterparty that has the least amount of credit exposure with FPL. This is done primarily to allow FPL to spread its risk among as many counterparties as possible, but also affords the advantage of preventing the inadvertent telegraphing of FPL's commercial intentions to the market, thus helping to ensure favorable pricing for FPL's hedges.

2016 Hedging Strategy (TFB-4, Items 2 and 8)

Effective July 1, 2016, FPL's hedging strategy for its projected 2017 natural gas requirements will no longer include the Woodford Gas Reserves Project ("Woodford Project") that was approved in Order No. PSC-15-0038-FOF-EI, issued on January 12, 2015. Projected production volumes from the Woodford Project will not be incorporated as such in the percentage of natural gas that FPL hedges for the 2017 period.

Absent special circumstances (e.g. a hurricane that FPL concludes will substantially impair market functions); FPL will implement its hedging program within the following parameters:

- 1) FPL will hedge approximately [redacted]^A of its projected 2017 natural gas requirements within the Hedging Window during 2016 using financial swaps, and/or physical fixed price transactions. This hedge percentage is consistent with the 2016 hedge level and is within FPL's system base load requirements.
- 2) FPL will hedge approximately [redacted]^A of each individual month's projected natural gas requirements. FPL will not financially hedge its projected natural gas requirements beyond the end of calendar year 2017.
- 3) FPL will execute its natural gas hedges for 2017 from [redacted]^A through [redacted]^A ("the Hedging Window"). This Hedging Window represents an expansion from previous Risk Management Plans.
- 4) During each month of the Hedging Window, FPL will hedge between [redacted]^A and [redacted]^A of the target monthly volumes. This percentage range has been expanded from previous Risk Management Plans. FPL is expanding this range to provide more flexibility to make any necessary hedging adjustments. FPL will have flexibility within any given month to determine the appropriate timing for executing hedges.
- 5) FPL intends to rebalance its natural gas hedge positions during the year based on changes in forecasted market prices, projected unit outage schedules or changes in FPL's load forecast. Once the initial monthly target volumes have been hedged, rebalancing will be executed to maintain the hedge percentages inside approved tolerance bands. FPL will maintain an overall hedge

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 Description: WPH - Risk Management Plan



- 1 percentage that falls within a [redacted] tolerance band. Therefore, the minimum
 2 and maximum monthly hedge percentages are [redacted] and [redacted] respectively.
- 5) FPL does not intend to hedge heavy fuel oil for 2017. FPL discontinued fuel oil hedging in 2013 and the factors that influenced that decision still remain.

48-15.25, 48-15.27

8/17
 DB

Reporting System for Fuel Procurement Activities (TFB-4, Items 13 and 14)

FPL reporting systems comprehensively identify, measure, and monitor all forms of risk associated with fuel procurement activities.

FPL's philosophy on reporting is that it should be timely, consistent, flexible, and transparent. Timely and consistent reporting of risk information is critical to the effective management of risk. The utility has sufficient systems capability for identifying, measuring, and monitoring all types of risk associated with fuel procurement activities. These systems include: deal capture, current and historical pricing database, deal information, valuation models, and a reporting system that utilizes the information in the trade capture system and the database.

Specifically, several reports are available at FPL to monitor risk:

Daily Management Report

For each business day there is a formal report produced in hard copy or electronically, for distribution to business and desk heads and members of the EMC. This report details the current Mark to Market (spot and forward), unrealized Mark to Market changes, and VaR. This report is published only after proper and thorough discussion between Risk Management and desk heads, if necessary for clarification, and resolution of any issues raised.

Credit Exposure Reporting

For each business day there is a formal report produced in hard copy or electronically, for distribution to business and desk heads and members of the EMC. This report details:

- Allowable deal types by counterparty
- Restrictions on counterparties

EMC Update

The Vice President Trading Risk Management provides a formal update to the EMC on a monthly basis. The agenda for the update will be agreed in advance with the EMC Chairman, but at a minimum contains the following items:

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 Description: WP48 Risk Management Plan



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Absent special circumstances (e.g. a hurricane that FPL concludes will substantially impair market functions); FPL will implement its hedging program within the following parameters:

- 1) FPL will hedge approximately [redacted]^A of its projected 2017 natural gas requirements within the Hedging Window during 2016 using financial swaps, physical fixed price transactions, and/or the output of gas reserves projects. This hedge percentage is consistent with the 2016 hedge level and is within FPL's system base load requirements. FPL will hedge approximately [redacted]^A of each individual month's projected natural gas requirements.
- 2) FPL will execute its natural gas hedges for 2017 from [redacted]^A through [redacted]^A ("the Hedging Window"). This Hedging Window represents an expansion from previous Risk Management Plans. FPL is expanding its hedging window to allow more time to make any necessary hedging adjustments related to the hedge target that may be required to accommodate potential gas reserves transactions.
- 3) Guideline I.C
The aggregate output of all gas reserves projects will be netted against the [redacted]^A target and the resulting net balance will be hedged utilizing financial swaps. For the 2017 period, the current projections for the percentage of financial swaps and gas reserves hedges are shown in the table below:

Month-Year	Target Hedge Percentage	Gas Reserves Percentage	Financial Swaps Net Percentage
January-2017	[redacted]	2.9%	[redacted]
February-2017	[redacted]	2.9%	[redacted]
March-2017	[redacted]	2.3%	[redacted]
April-2017	[redacted]	2.2%	[redacted]
May-2017	[redacted]	1.9%	[redacted]
June-2017	[redacted]	1.7%	[redacted]
July-2017	[redacted]	1.6%	[redacted]
August-2017	[redacted]	1.5%	[redacted]
September-2017	[redacted]	1.6%	[redacted]
October-2017	[redacted]	1.6%	[redacted]
November-2017	[redacted]	2.2%	[redacted]
December-2017	[redacted]	2.0%	[redacted]

- 4) During each month of the Hedging Window, FPL will financially hedge between [redacted]^A and [redacted]^B of the target monthly volumes minus the projected aggregate output of gas reserves ("the Net Remaining Monthly Volume"). This percentage range has been expanded from previous Risk Management Plans. FPL is expanding this range to provide more flexibility to make any necessary hedging adjustments related to the hedge target that may be required to accommodate potential gas reserves transactions. FPL will have flexibility within any given month to determine the appropriate timing for executing hedges.

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48-16.13

SOURCE **PBC** DB Response 3, Item 1

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AC

- 5) To the extent that FPL's projected natural gas requirements change or the level of gas reserves output changes, the Net Remaining Monthly Volume will be updated.
- 1 6) FPL will maintain an overall hedge percentage that falls within a [redacted] A tolerance band. Therefore, the minimum and maximum monthly hedge
2 percentages are [redacted] A and [redacted] B respectively.
- 3 7) If FPL enters into additional gas reserves projects during 2016 for the 2017 period, the projected volumes of the additional gas reserves for 2017 will be aggregated with the existing gas reserves volumes for 2017 and netted against the hedge target of [redacted] A. The net remaining monthly volumes will be adjusted accordingly.
- 8) To the extent that the projected output of any additional gas reserves projects, when aggregated with existing gas reserves output, pushes any month above the upper tolerance band on a forecasted basis, FPL will rebalance its financial hedges as appropriate. Depending on the specific circumstances, rebalancing can be accomplished by selling existing financial hedges or adjusting the monthly hedge percentages for any remaining months in the Hedging Window.
- 9) FPL will apply the same rebalancing methodology on an intra-year basis (during 2017) based on changes in the projected output of existing gas reserves projects and the addition of gas reserves projects. Additionally, FPL will maintain its long-standing practice of intra-year rebalancing based on changes in forecasted market prices, projected unit outage schedules or changes in FPL's load forecast. The intra-year monthly tolerance bands are the same as described above.
- 10) FPL does not intend to hedge heavy fuel oil for 2017. FPL discontinued fuel oil hedging in 2013 and the factors that influenced that decision still remain.

Reporting System for Fuel Procurement Activities (TFB-4, Items 13 and 14)

FPL reporting systems comprehensively identify, measure, and monitor all forms of risk associated with fuel procurement activities.

FPL's philosophy on reporting is that it should be timely, consistent, flexible, and transparent. Timely and consistent reporting of risk information is critical to the effective management of risk. The utility has sufficient systems capability for identifying, measuring, and monitoring all types of risk associated with fuel procurement activities. These systems include: deal capture, current and historical pricing database, deal information, valuation models, and a reporting system that utilizes the information in the trade capture system and the database.

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Description: 112 48 - Risk Management Plan

REDACTED VERSION OF CONFIDENTIAL DOCUMENTS

Hedging Audit Workpaper Numbers

48-16.17 through 48-16.26

Unredacted copy of the Risk Management Plan for Fuel Procurement. FPL's Energy Marketing and Trading-Trading and Risk Management Procedures Manual and NextEra-Energy Trading and Risk Management Policy

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AB

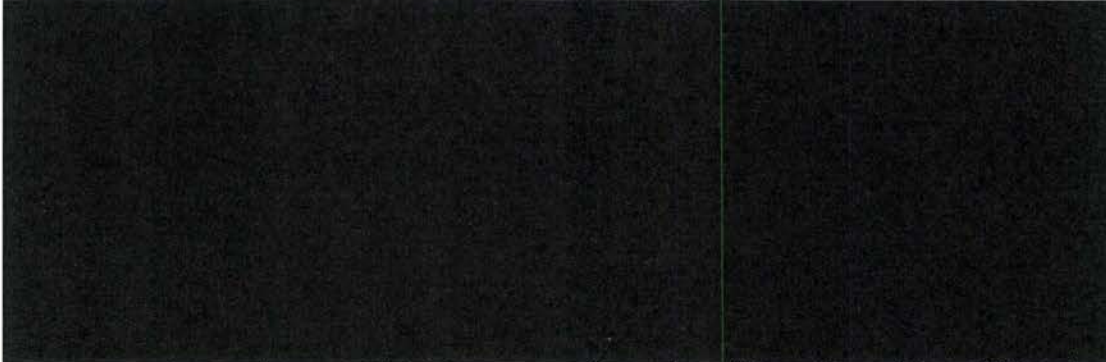
Q: Please provide Sarbanes Oxley 404 Compliance – Process Narrative and a statement explaining the compliance with separation of duties (front, middle and back office) is met.

A:

1) The process narratives associated with hedging activities have been included as part of this response

2) FPL incorporates proper separation of duties into all of its hedging activities. Separation of duties is specifically addressed in the NextEra Energy, Inc. Energy Trading

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In addition, the Trading and Risk Management Procedures Manual provides additional detail, description, and explanation for the various activities outlined in the Policy. Compliance requirements, both individual and supervisory, are addressed within the Policy and Procedures documents. The Policy and Procedures manuals were provided in response to Hedging Audit Request No. 3.

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Florida Power & Light Company
Hedging Activities
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Description: WP 48 - Sarbanes Oxley Compliance

EXHIBIT C

JUSTIFICATION TABLE

EXHIBIT C

COMPANY: Florida Power & Light Company
TITLE: List of Confidential Workpapers
AUDIT: FPL, Hedging Audit
AUDIT CONTROL NO: 17-048-4-1
DOCKET NO: 20170001-EI
DATE: October 6, 2017

Workpaper No.	Description	No. of Pages	Conf Y/N	Column No./Line No.	Florida Statute 366.093 (3) Subsection	Declarant
2	Hedging Activity True-up Report filed on April 3, 2017 (January - December 2016)	1	Y	Col. C-F, Lns. 4-8	(d), (e)	G. Yupp
2.1	Hedging Activity True-up Report filed on April 3, 2017 (January - December 2016)	1	Y	Col. C-F, Lns. 4-8	(d), (e)	G. Yupp
2.2	Hedging Activity True-up Report filed on April 3, 2017 (January - December 2016)	1	Y	Col. C-F, Lns. 4-8	(d), (e)	G. Yupp
2.3	Hedging Activity True-up Report filed on April 3, 2017 (January - December 2016)	1	Y	Col. C-F, Lns. 4-8	(d), (e)	G. Yupp
2.4	Hedging Activity True-up Report filed on April 3, 2017 (January - December 2016)	1	Y	Col. C-F, Lns. 4-8	(d), (e)	G. Yupp
2.5	Hedging Activities Supplemental Report Filed on August 18, 2017	1	Y	Col. C-F, Lns. 4-8	(d), (e)	G. Yupp
2.6	Hedging Activities Supplemental Report Filed on August 18, 2017	1	Y	Col. C-F, Lns. 4-8	(d), (e)	G. Yupp
2.7	Hedging Activities Supplemental Report Filed on August 18, 2017	1	Y	Col. C-F, Lns. 4-8	(d), (e)	G. Yupp
2.8	Hedging Activities Supplemental Report Filed on August 18, 2017	1	Y	Col. C-F, Lns. 4-8	(d), (e)	G. Yupp
2.9	Hedging Activities Supplemental Report Filed on August 18, 2017	1	Y	Col. C-F, Lns. 4-8	(d), (e)	G. Yupp
2.10	Hedging Activities Supplemental Report Filed on August 18, 2017	1	Y	Col. C-F, Lns. 4-8	(d), (e)	G. Yupp
2.11	Hedging Activities Supplemental Report Filed on August 18, 2017	1	y	Col. C-F, Lns. 4-8	(d), (e)	G. Yupp
10-6.2	List of all physical hedging transactions, Treatment of transaction costs and brokerage fees, Tolling Agreements, and	1	N			

Workpaper No.	Description	No. of Pages	Conf Y/N	Column No./Line No.	Florida Statute 366.093 (3) Subsection	Declarant
	hedging transactions with affiliate companies.					
10-6.3	List of all physical hedging transactions, Treatment of transaction costs and brokerage fees, Tolling Agreements, and hedging transactions with affiliate companies.	1	Y	Lns. 1A-2A	(d), (e)	G. Yupp
10-6.4	List of all physical hedging transactions, Treatment of transaction costs and brokerage fees, Tolling Agreements, and hedging transactions with affiliate companies.	1	N			
10-6.5	List of all physical hedging transactions, Treatment of transaction costs and brokerage fees, Tolling Agreements, and hedging transactions with affiliate companies.	1	N			
10-7.1	Organization chart for the hedging activities personnel, the names, titles, duties of the personnel, and any changes of personnel since the last audit.	1	N			
48	Reconciliation to the Filing	1	Y	Cols. A-E	(d), (e)	G. Yupp
48-1	List of counterparties	1	Y	ALL	(d), (e)	G. Yupp
48-1.1	List of counterparties	1	Y	ALL	(d), (e)	G. Yupp
48-2	FPL Derivative Settlements Reports from August 2016 to most recent	1	Y	ALL	(d), (e)	G. Yupp
48-2.1	FPL Derivative Settlements Reports from August 2016 to most recent	1	Y	ALL	(d), (e)	G. Yupp
48-2.2	FPL Derivative Settlements Reports from August 2016 to most recent	1	Y	ALL	(d), (e)	G. Yupp
48-2.3	FPL Derivative Settlements Reports from August 2016 to most recent	1	Y	ALL	(d), (e)	G. Yupp
48-2.4	FPL Derivative Settlements Reports from August 2016 to most recent	1	Y	ALL	(d), (e)	G. Yupp

Workpaper No.	Description	No. of Pages	Conf Y/N	Column No./Line No.	Florida Statute 366.093 (3) Subsection	Declarant
48-2.5	FPL Derivative Settlements Reports from August 2016 to most recent	1	Y	ALL	(d), (e)	G. Yupp
48-2.6	FPL Derivative Settlements Reports from August 2016 to most recent	1	Y	ALL	(d), (e)	G. Yupp
48-2.7	FPL Derivative Settlements Reports from August 2016 to most recent	1	Y	ALL	(d), (e)	G. Yupp
48-2.8	FPL Derivative Settlements Reports from August 2016 to most recent FPL Derivative Settlements Reports from August 2016 to most recent	1	Y	ALL	(d), (e)	G. Yupp
48-2.9	FPL Derivative Settlements Reports from August 2016 to most recent	1	Y	ALL	(d), (e)	G. Yupp
48-2.10	FPL Derivative Settlements Reports from August 2016 to most recent	1	Y	ALL	(d), (e)	G. Yupp
48-2.11	FPL Derivative Settlements Reports from August 2016 to most recent	1	Y	ALL	(d), (e)	G. Yupp
48-3	FPL Derivative Settlements Reports from August 2016 to most recent	1	Y	ALL	(d), (e)	G. Yupp
48-3.1	FPL Derivative Settlements Reports from August 2016 to most recent	1	Y	ALL	(d), (e)	G. Yupp
48-3.2	FPL Derivative Settlements Reports from August 2016 to most recent	1	Y	ALL	(d), (e)	G. Yupp
48-3.3	FPL Derivative Settlements Reports from August 2016 to most recent	1	Y	ALL	(d), (e)	G. Yupp
48-3.4	FPL Derivative Settlements Reports from August 2016 to most recent	1	Y	ALL	(d), (e)	G. Yupp
48-3.5	FPL Derivative Settlements Reports from August 2016 to most recent	1	Y	ALL	(d), (e)	G. Yupp

Workpaper No.	Description	No. of Pages	Conf Y/N	Column No./Line No.	Florida Statute 366.093 (3) Subsection	Declarant
48-3.6	FPL Derivative Settlements Reports from August 2016 to most recent	1	Y	ALL	(d), (e)	G. Yupp
48-3.7	FPL Derivative Settlements Reports from August 2016 to most recent	1	Y	ALL	(d), (e)	G. Yupp
48-3.8	FPL Derivative Settlements Reports from August 2016 to most recent	1	Y	ALL	(d), (e)	G. Yupp
48-3.9	FPL Derivative Settlements Reports from August 2016 to most recent	1	Y	ALL	(d), (e)	G. Yupp
48-4	FPL Derivative Settlements Reports from August 2016 to most recent	1	Y	ALL	(d), (e)	G. Yupp
48-4.1	FPL Derivative Settlements Reports from August 2016 to most recent	1	Y	ALL	(d), (e)	G. Yupp
48-4.2	FPL Derivative Settlements Reports from August 2016 to most recent	1	Y	ALL	(d), (e)	G. Yupp
48-4.3	FPL Derivative Settlements Reports from August 2016 to most recent	1	Y	ALL	(d), (e)	G. Yupp
48-4.4	FPL Derivative Settlements Reports from August 2016 to most recent	1	Y	ALL	(d), (e)	G. Yupp
48-4.5	FPL Derivative Settlements Reports from August 2016 to most recent FPL	1	Y	ALL	(d), (e)	G. Yupp
48-4.6	FPL Derivative Settlements Reports from August 2016 to most recent	1	Y	ALL	(d), (e)	G. Yupp
48-4.7	FPL Derivative Settlements Reports from August 2016 to most recent	1	Y	ALL	(d), (e)	G. Yupp
48-5	FPL Derivative Settlements Reports from August 2016 to most recent	1	Y	ALL	(d), (e)	G. Yupp
48-5.1	FPL Derivative Settlements Reports from August 2016 to most recent	1	Y	ALL	(d), (e)	G. Yupp

Workpaper No.	Description	No. of Pages	Conf Y/N	Column No./Line No.	Florida Statute 366.093 (3) Subsection	Declarant
48-5.2	FPL Derivative Settlements Reports from August 2016 to most recent	1	Y	ALL	(d), (e)	G. Yupp
48-5.3	FPL Derivative Settlements Reports from August 2016 to most recent	1	Y	ALL	(d), (e)	G. Yupp
48-5.4	FPL Derivative Settlements Reports from August 2016 to most recent	1	Y	ALL	(d), (e)	G. Yupp
48-5.5	FPL Derivative Settlements Reports from August 2016 to most recent	1	Y	ALL	(d), (e)	G. Yupp
48-5.6	FPL Derivative Settlements Reports from August 2016 to most recent	1	Y	ALL	(d), (e)	G. Yupp
48-5.7	FPL Derivative Settlements Reports from August 2016 to most recent	1	Y	ALL	(d), (e)	G. Yupp
48-5.8	FPL Derivative Settlements Reports from August 2016 to most recent	1	Y	ALL	(d), (e)	G. Yupp
48-5.9	FPL Derivative Settlements Reports from August 2016 to most recent	1	Y	ALL	(d), (e)	G. Yupp
48-6	Invoices and Purchased Statements	1	Y	Blocks A-B Cols. C-O	(d), (e)	G. Yupp
48-6.1	Invoices and Purchased Statements	1	Y	ALL	(d), (e)	G. Yupp
48-6.2	Invoices and Purchased Statements	1	Y	Cols. A-P Lns. 1-3	(d), (e)	G. Yupp
48-6.3	Invoices and Purchased Statements	1	Y	Blocks A-B Cols. C-M	(d), (e)	G. Yupp
48-6.4	Invoices and Purchased Statements	1	Y	Block A Cols. B-K	(d), (e)	G. Yupp
48-6.5	Deal ticket	1	Y	Lns. 1A-4A, 5-8 Cols. B-J	(d)	G. Yupp
48-6.8	NYMEX Publication	1	Y	ALL	(d), (e)	G. Yupp
48-6.9	NYMEX Publication	1	Y	ALL	(d), (e)	G. Yupp
48-6.10	NYMEX Publication	1	Y	ALL	(d), (e)	G. Yupp
48-6.11	Gas Daily Support	1	N			

Workpaper No.	Description	No. of Pages	Conf Y/N	Column No./Line No.	Florida Statute 366.093 (3) Subsection	Declarant
48-6.12	Confirmation Notices trader verifications	1	Y	Cols. A-C	(d), (e)	G. Yupp
48-6.13	Monthly Gas Closing Reports, Natural Gas Sales Summary, Natural Gas Price Computation Worksheets, Natural Gas Consumption and Estimated Cost Reports, Natural Gas Options/Swaps included in the current month. The journal entries recording Gains/Losses for the specific month.	1	Y	Col. A, Lns. 1-6	(d), (e)	G. Yupp
48-6.14	Monthly Gas Closing Reports, Natural Gas Sales Summary, Natural Gas Price Computation Worksheets, Natural Gas Consumption and Estimated Cost Reports, Natural Gas Options/Swaps included in the current month. The journal entries recording Gains/Losses for the specific month.	1	Y	Cols. A-F, except Line 1	(d), (e)	G. Yupp
48-6.15	Monthly Gas Closing Reports, Natural Gas Sales Summary, Natural Gas Price Computation Worksheets, Natural Gas Consumption and Estimated Cost Reports, Natural Gas Options/Swaps included in the current month. The journal entries recording Gains/Losses for the specific month.	1	Y	Cols. A-H Blocks I-J	(d), (e)	G. Yupp
48-6.16	Monthly Gas Closing Reports, Natural Gas Sales Summary, Natural Gas Price Computation Worksheets, Natural Gas Consumption and Estimated Cost Reports, Natural Gas Options/Swaps included in the current month. The journal entries recording Gains/Losses for the specific month.	1	Y	ALL	(d), (e)	G. Yupp
48-6.17	Monthly Gas Closing Reports, Natural Gas Sales Summary,	1	N			

Workpaper No.	Description	No. of Pages	Conf Y/N	Column No./Line No.	Florida Statute 366.093 (3) Subsection	Declarant
	Natural Gas Price Computation Worksheets, Natural Gas Consumption and Estimated Cost Reports, Natural Gas Options/Swaps included in the current month. The journal entries recording Gains/Losses for the specific month.					
48-6.18	Monthly Gas Closing Reports, Natural Gas Sales Summary, Natural Gas Price Computation Worksheets, Natural Gas Consumption and Estimated Cost Reports, Natural Gas Options/Swaps included in the current month. The journal entries recording Gains/Losses for the specific month. Monthly Gas Closing Reports, Natural Gas Sales Summary, Natural Gas Price Computation Worksheets, Natural Gas Consumption and Estimated Cost Reports, Natural Gas Options/Swaps included in the current month. The journal entries recording Gains/Losses for the specific month.	1	Y	Cols. A-F	(d), (e)	G. Yupp
48-6.19	Monthly Gas Closing Reports, Natural Gas Sales Summary, Natural Gas Price Computation Worksheets, Natural Gas Consumption and Estimated Cost Reports, Natural Gas Options/Swaps included in the current month. The journal entries recording Gains/Losses for the specific month.	1	N			
48-6.20	Monthly Gas Closing Reports, Natural Gas Sales Summary, Natural Gas Price Computation Worksheets, Natural Gas Consumption and Estimated Cost Reports, Natural Gas	1	Y	Col. A, Lns. 1-10	(d), (e)	G. Yupp

Workpaper No.	Description	No. of Pages	Conf Y/N	Column No./Line No.	Florida Statute 366.093 (3) Subsection	Declarant
	Options/Swaps included in the current month. The journal entries recording Gains/Losses for the specific month.					
48-6.21	Monthly Gas Closing Reports, Natural Gas Sales Summary, Natural Gas Price Computation Worksheets, Natural Gas Consumption and Estimated Cost Reports, Natural Gas Options/Swaps included in the current month. The journal entries recording Gains/Losses for the specific month.	1	Y	Col. A, Lns. 1-23 Col. B, Lns. 4-22	(d), (e)	G. Yupp
48-7	Invoices and Purchased Statements	1	Y	Blocks A-C Cols. D-L	(d), (e)	G. Yupp
48-7.1	Invoices and Purchased Statements	1	Y	Blocks A-B Cols. C-M	(d), (e)	G. Yupp
48-7.2	Invoices and Purchased Statements	1	Y	Block A Cols. B-K	(d), (e)	G. Yupp
48-7.3	Deal ticket	1	Y	Lns. 1A-4A, 5-8 Cols. B-J	(d), (e)	G. Yupp
48-7.5	NYMEX Publication	1	Y	ALL	(d), (e)	G. Yupp
48-7.6	Gas Daily Support	1	N			
48-7.7	Confirmation Notices trader verifications	1	Y	Cols. A-C	(d), (e)	G. Yupp
48-8	Invoices and Purchased Statements	1	Y	Cols. A-M Line 1	(d), (e)	G. Yupp
48-8.1	Invoices and Purchased Statements	1	Y	Blocks A-B Cols. C-M	(d), (e)	G. Yupp
48-8.2	Invoices and Purchased Statements	1	Y	Block A Cols. B-K	(d), (e)	G. Yupp
48-8.3	Deal ticket	1	Y	Lns. 1A-4A, 5-9	(d), (e)	G. Yupp
48-8.6	NYMEX Publication	1	Y	ALL	(d), (e)	G. Yupp
48-8.7	Gas Daily Support	1	N			
48-8.8	Confirmation Notices trader verifications	1	Y	Col. A, Line 1 Cols. B-D	(d), (e)	G. Yupp
48-8.9	Monthly Gas Closing Reports, Natural Gas Sales Summary, Natural Gas Price Computation Worksheets,	1	Y	Col. A, Lns. 1-7	(d), (e)	G. Yupp

Workpaper No.	Description	No. of Pages	Conf Y/N	Column No./Line No.	Florida Statute 366.093 (3) Subsection	Declarant
	Natural Gas Consumption and Estimated Cost Reports, Natural Gas Options/Swaps included in the current month. The journal entries recording Gains/Losses for the specific month.					
48-8.10	Monthly Gas Closing Reports, Natural Gas Sales Summary, Natural Gas Price Computation Worksheets, Natural Gas Consumption and Estimated Cost Reports, Natural Gas Options/Swaps included in the current month. The journal entries recording Gains/Losses for the specific month.	1	Y	Cols. A-C, except Line 1 Cols. D-F, except Line 2	(d), (e)	G. Yupp
48-8.11	Monthly Gas Closing Reports, Natural Gas Sales Summary, Natural Gas Price Computation Worksheets, Natural Gas Consumption and Estimated Cost Reports, Natural Gas Options/Swaps included in the current month. The journal entries recording Gains/Losses for the specific month.	1	Y	Cols. A-E	(d), (e)	G. Yupp
48-8.12	Monthly Gas Closing Reports, Natural Gas Sales Summary, Natural Gas Price Computation Worksheets, Natural Gas Consumption and Estimated Cost Reports, Natural Gas Options/Swaps included in the current month. The journal entries recording Gains/Losses for the specific month.	1	Y	ALL	(d), (e)	G. Yupp
48-8.13	Monthly Gas Closing Reports, Natural Gas Sales Summary, Natural Gas Price Computation Worksheets, Natural Gas Consumption and Estimated Cost Reports, Natural Gas Options/Swaps included in the current month. The	1	N			

Workpaper No.	Description	No. of Pages	Conf Y/N	Column No./Line No.	Florida Statute 366.093 (3) Subsection	Declarant
	journal entries recording Gains/Losses for the specific month.					
48-8.14	Monthly Gas Closing Reports, Natural Gas Sales Summary, Natural Gas Price Computation Worksheets, Natural Gas Consumption and Estimated Cost Reports, Natural Gas Options/Swaps included in the current month. The journal entries recording Gains/Losses for the specific month.	1	Y	Cols. A-G	(d), (e)	G. Yupp
48-8.15	Monthly Gas Closing Reports, Natural Gas Sales Summary, Natural Gas Price Computation Worksheets, Natural Gas Consumption and Estimated Cost Reports, Natural Gas Options/Swaps included in the current month. The journal entries recording Gains/Losses for the specific month.	1	N			
48-8.16	Monthly Gas Closing Reports, Natural Gas Sales Summary, Natural Gas Price Computation Worksheets, Natural Gas Consumption and Estimated Cost Reports, Natural Gas Options/Swaps included in the current month. The journal entries recording Gains/Losses for the specific month.	1	Y	Col. A, Lns. 1-10	(d), (e)	G. Yupp
48-8.17	Monthly Gas Closing Reports, Natural Gas Sales Summary, Natural Gas Price Computation Worksheets, Natural Gas Consumption and Estimated Cost Reports, Natural Gas Options/Swaps included in the current month. The journal entries recording Gains/Losses for the specific month.	1	Y	Col. A, Lns. 1-27 Col. B, Lns. 5-26	(d), (e)	G. Yupp

Workpaper No.	Description	No. of Pages	Conf Y/N	Column No./Line No.	Florida Statute 366.093 (3) Subsection	Declarant
48-9	Invoices and Purchased Statements	1	Y	Line 1 Blocks A-C Cols. D-O	(d), (e)	G. Yupp
48-9.1	Invoices and Purchased Statements	1	Y	ALL	(d), (e)	G. Yupp
48-9.2	Invoices and Purchased Statements	1	Y	Blocks A-B Cols. C-M	(d), (e)	G. Yupp
48-9.3	Invoices and Purchased Statements	1	Y	Block A Cols. B-K	(d), (e)	G. Yupp
48-9.4	Deal ticket	1	Y	Lns. 1A-4A, 5-11	(d), (e)	G. Yupp
48-9.6	NYMEX Publication	1	Y	ALL	(d), (e)	G. Yupp
48-9.7	Gas Daily Support	1	N			
48-9.8	Confirmation Notices trader verifications	1	Y	Cols. A-C	(d), (e)	G. Yupp
48-10	Invoices and Purchased Statements	1	Y	Block A Lns. 1-11 Block B	(d), (e)	G. Yupp
48-10.1	Invoices and Purchased Statements	1	Y	Lns. 1-10, 11A, 12, 13A, 14-16 Block B	(d), (e)	G. Yupp
48-10.2	Invoices and Purchased Statements	1	Y	Blocks A-B Cols. C-M	(d), (e)	G. Yupp
48-10.3	Invoices and Purchased Statements	1	Y	Block A Cols. B-K	(d), (e)	G. Yupp
48-10.4	Deal ticket	1	Y	Lns. 1A-4A, 5-20	(d), (e)	G. Yupp
48-10.7	NYMEX Publication	1	Y	ALL	(d), (e)	G. Yupp
48-10.8	Gas Daily Support	1	N			
48-10.9	Confirmation Notices trader verifications	1	Y	Cols. A-C	(d), (e)	G. Yupp
48-10.10	Monthly Gas Closing Reports, Natural Gas Sales Summary, Natural Gas Price Computation Worksheets, Natural Gas Consumption and Estimated Cost Reports, Natural Gas Options/Swaps included in the current month. The journal entries recording Gains/Losses for the specific month.	1	Y	Col. A, Lns. 1A-4	(e)	G. Yupp
48-10.11	Monthly Gas Closing Reports, Natural Gas Sales Summary, Natural Gas Price Computation Worksheets,	1	Y	Cols. A-C, except Line 1 Cols. D-F, except Line 2	(d), (e)	G. Yupp

Workpaper No.	Description	No. of Pages	Conf Y/N	Column No./Line No.	Florida Statute 366.093 (3) Subsection	Declarant
	Natural Gas Consumption and Estimated Cost Reports, Natural Gas Options/Swaps included in the current month. The journal entries recording Gains/Losses for the specific month.					
48-10.12	Monthly Gas Closing Reports, Natural Gas Sales Summary, Natural Gas Price Computation Worksheets, Natural Gas Consumption and Estimated Cost Reports, Natural Gas Options/Swaps included in the current month. The journal entries recording Gains/Losses for the specific month.	1	Y	Cols. A-D Blocks E-F	(d), (e)	G. Yupp
48-10.13	Monthly Gas Closing Reports, Natural Gas Sales Summary, Natural Gas Price Computation Worksheets, Natural Gas Consumption and Estimated Cost Reports, Natural Gas Options/Swaps included in the current month. The journal entries recording Gains/Losses for the specific month.	1	Y	ALL	(d), (e)	G. Yupp
48-10.14	Monthly Gas Closing Reports, Natural Gas Sales Summary, Natural Gas Price Computation Worksheets, Natural Gas Consumption and Estimated Cost Reports, Natural Gas Options/Swaps included in the current month. The journal entries recording Gains/Losses for the specific month.	1	Y	ALL	(d), (e)	G. Yupp
48-10.15	Monthly Gas Closing Reports, Natural Gas Sales Summary, Natural Gas Price Computation Worksheets, Natural Gas Consumption and Estimated Cost Reports, Natural Gas Options/Swaps included in the current month. The	1	N			

Workpaper No.	Description	No. of Pages	Conf Y/N	Column No./Line No.	Florida Statute 366.093 (3) Subsection	Declarant
	journal entries recording Gains/Losses for the specific month.					
48-10.16	Monthly Gas Closing Reports, Natural Gas Sales Summary, Natural Gas Price Computation Worksheets, Natural Gas Consumption and Estimated Cost Reports, Natural Gas Options/Swaps included in the current month. The journal entries recording Gains/Losses for the specific month.	1	Y	Cols. A-G	(d), (e)	G. Yupp
48-10.17	Monthly Gas Closing Reports, Natural Gas Sales Summary, Natural Gas Price Computation Worksheets, Natural Gas Consumption and Estimated Cost Reports, Natural Gas Options/Swaps included in the current month. The journal entries recording Gains/Losses for the specific month.	1	N			
48-10.18	Monthly Gas Closing Reports, Natural Gas Sales Summary, Natural Gas Price Computation Worksheets, Natural Gas Consumption and Estimated Cost Reports, Natural Gas Options/Swaps included in the current month. The journal entries recording Gains/Losses for the specific month.	1	Y	Col. A, Lns. 1-10	(d), (e)	G. Yupp
48-10.19	Monthly Gas Closing Reports, Natural Gas Sales Summary, Natural Gas Price Computation Worksheets, Natural Gas Consumption and Estimated Cost Reports, Natural Gas Options/Swaps included in the current month. The journal entries recording Gains/Losses for the specific month.	1	Y	Col. A, Lns. 1-24 Col. B, Lns. 4-23	(d), (e)	G. Yupp
48-11	Invoices and Purchased Statements	1	Y	Blocks A-B Lns. 1-3	(d), (e)	G. Yupp

Workpaper No.	Description	No. of Pages	Conf Y/N	Column No./Line No.	Florida Statute 366.093 (3) Subsection	Declarant
48-11.1	Invoices and Purchased Statements	1	Y	Blocks A-B Cols. C-M	(d), (e)	G. Yupp
48-11.2	Invoices and Purchased Statements	1	Y	Block A Col. B	(d), (e)	G. Yupp
48-11.3	Deal tickets and Copy of the related Gas Daily Support	1	Y	Lns. 1A-4A, 5-11	(d), (e)	G. Yupp
48-11.5	NYMEX Publication	1	Y	ALL	(d), (e)	G. Yupp
48-11.6	Gas Daily Support	1	N			
48-11.7	Confirmation Notices trader verifications	1	Y	Cols. A-C	(d), (e)	G. Yupp
48-12	Invoices and Purchased Statements	1	Y	Block A Cols. B-L Lns. 1-4	(d), (e)	G. Yupp
48-12.1	Invoices and Purchased Statements	1	Y	Blocks A-B Cols. C-M	(d), (e)	G. Yupp
48-12.2	Invoices and Purchased Statements	1	Y	Block A Cols. B-K	(d), (e)	G. Yupp
48-12.3	Deal ticket	1	Y	Lns. 1A-4A, 5-20	(d), (e)	G. Yupp
48-12.6	NYMEX Publication	1	Y	ALL	(d), (e)	G. Yupp
48-12.7	NYMEX Publication	1	Y	ALL	(d), (e)	G. Yupp
48-12.8	Gas Daily Support	1	N			
48-12.9	Confirmation Notices trader verifications	1	Y	Cols. A-C	(d), (e)	G. Yupp
48-12.10	Monthly Gas Closing Reports, Natural Gas Sales Summary, Natural Gas Price Computation Worksheets, Natural Gas Consumption and Estimated Cost Reports, Natural Gas Options/Swaps included in the current month. The journal entries recording Gains/Losses for the specific month.	1	Y	Col. A, Lns. 1-6	(d), (e)	G. Yupp
48-12.11	Monthly Gas Closing Reports, Natural Gas Sales Summary, Natural Gas Price Computation Worksheets, Natural Gas Consumption and Estimated Cost Reports, Natural Gas Options/Swaps included in the current month. The journal entries recording	1	Y	Cols. A-C, except Line 1 Cols. D-F	(d), (e)	G. Yupp

Workpaper No.	Description	No. of Pages	Conf Y/N	Column No./Line No.	Florida Statute 366.093 (3) Subsection	Declarant
	Gains/Losses for the specific month.					
48-12.12	Monthly Gas Closing Reports, Natural Gas Sales Summary, Natural Gas Price Computation Worksheets, Natural Gas Consumption and Estimated Cost Reports, Natural Gas Options/Swaps included in the current month. The journal entries recording Gains/Losses for the specific month.	1	Y	Cols. A-G Block H	(d), (e)	G. Yupp
48-12.13	Monthly Gas Closing Reports, Natural Gas Sales Summary, Natural Gas Price Computation Worksheets, Natural Gas Consumption and Estimated Cost Reports, Natural Gas Options/Swaps included in the current month. The journal entries recording Gains/Losses for the specific month.	1	Y	ALL	(d), (e)	G. Yupp
48-12.14	Monthly Gas Closing Reports, Natural Gas Sales Summary, Natural Gas Price Computation Worksheets, Natural Gas Consumption and Estimated Cost Reports, Natural Gas Options/Swaps included in the current month. The journal entries recording Gains/Losses for the specific month.	1	Y	ALL	(d), (e)	G. Yupp
48-12.15	Monthly Gas Closing Reports, Natural Gas Sales Summary, Natural Gas Price Computation Worksheets, Natural Gas Consumption and Estimated Cost Reports, Natural Gas Options/Swaps included in the current month. The journal entries recording Gains/Losses for the specific month.	1	N			
48-12.16	Monthly Gas Closing Reports, Natural Gas Sales Summary,	1	Y	Cols. A-F	(d), (e)	G. Yupp

Workpaper No.	Description	No. of Pages	Conf Y/N	Column No./Line No.	Florida Statute 366.093 (3) Subsection	Declarant
	Natural Gas Price Computation Worksheets, Natural Gas Consumption and Estimated Cost Reports, Natural Gas Options/Swaps included in the current month. The journal entries recording Gains/Losses for the specific month.					
48-12.17	Monthly Gas Closing Reports, Natural Gas Sales Summary, Natural Gas Price Computation Worksheets, Natural Gas Consumption and Estimated Cost Reports, Natural Gas Options/Swaps included in the current month. The journal entries recording Gains/Losses for the specific month.	1	N			
48-12.18	Monthly Gas Closing Reports, Natural Gas Sales Summary, Natural Gas Price Computation Worksheets, Natural Gas Consumption and Estimated Cost Reports, Natural Gas Options/Swaps included in the current month. The journal entries recording Gains/Losses for the specific month.	1	Y	Col. A, Lns. 1-10	(d), (e)	G. Yupp
48-12.19	Monthly Gas Closing Reports, Natural Gas Sales Summary, Natural Gas Price Computation Worksheets, Natural Gas Consumption and Estimated Cost Reports, Natural Gas Options/Swaps included in the current month. The journal entries recording Gains/Losses for the specific month.	1	Y	Col. A, Lns. 1-21 Col. B, Lns. 6-20	(d), (e)	G. Yupp
48-13	Invoices and Purchased Statements	1	Y	Blocks A-C Cols. D-R Line 1	(d), (e)	G. Yupp
48-13.1	Invoices and Purchased Statements	1	Y	Lns. 1-5 Cols. A-O	(d), (e)	G. Yupp

Workpaper No.	Description	No. of Pages	Conf Y/N	Column No./Line No.	Florida Statute 366.093 (3) Subsection	Declarant
48-13.2	Invoices and Purchased Statements	1	Y	Blocks A-B Cols. C-M	(d), (e)	G. Yupp
48-13.3	Invoices and Purchased Statements	1	Y	Block A Cols. B-K	(d), (e)	G. Yupp
48-13.4	Deal ticket	1	Y	Lns. 1A-5A, 6-21	(d), (e)	G. Yupp
48-13.6	NYMEX Publication	1	Y	ALL	(d), (e)	G. Yupp
48-13.7	NYMEX Publication	1	Y	ALL	(d), (e)	G. Yupp
48-13.8	Gas Daily Support	1	N			
48-13.9	Confirmation Notices trader verifications	1	Y	Cols. A-C	(d), (e)	G. Yupp
48-14	List of transaction fees and brokerage fees	1	Y	Col. A	(d)	G. Yupp
48-14.1	List of all physical hedging transactions, Treatment of transaction costs and brokerage fees, Tolling Agreements, and hedging transactions with affiliate companies.	1	Y	Cols. A-F	(d)	G. Yupp
48-14.2	List of all physical hedging transactions, Treatment of transaction costs and brokerage fees, Tolling Agreements, and hedging transactions with affiliate companies.	1	Y	Cols. A-F	(d)	G. Yupp
48-14.3	List of all physical hedging transactions, Treatment of transaction costs and brokerage fees, Tolling Agreements, and hedging transactions with affiliate companies.	1	Y	Cols. A-F	(d)	G. Yupp
48-14.4	List of all physical hedging transactions, Treatment of transaction costs and brokerage fees, Tolling Agreements, and hedging transactions with affiliate companies.	1	Y	Cols. A-F	(d)	G. Yupp
48-14.5	List of all physical hedging transactions, Treatment of transaction costs and brokerage fees, Tolling Agreements, and hedging transactions with affiliate companies.	1	Y	Cols. A-F	(d)	G. Yupp
48-14.6	List of all physical hedging transactions, Treatment of transaction costs and brokerage fees, Tolling Agreements, and	1	Y	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	Declarant
	hedging transactions with affiliate companies.					
48-14.7	List of all physical hedging transactions, Treatment of transaction costs and brokerage fees, Tolling Agreements, and hedging transactions with affiliate companies.	1	Y	Cols. A-E	(d)	G. Yupp
48-14.8	List of all physical hedging transactions, Treatment of transaction costs and brokerage fees, Tolling Agreements, and hedging transactions with affiliate companies.	1	Y	Cols. A-E	(d)	G. Yupp
48-14.9	List of all physical hedging transactions, Treatment of transaction costs and brokerage fees, Tolling Agreements, and hedging transactions with affiliate companies.	1	Y	Cols. A-E	(d)	G. Yupp
48-14.10	List of all physical hedging transactions, Treatment of transaction costs and brokerage fees, Tolling Agreements, and hedging transactions with affiliate companies.	1	Y	Cols. A-E	(d)	G. Yupp
48-14.11	Derivative Settlement Reports, Brokerage Fees, and PPS support for June and July	1	Y	Cols. A-E	(d)	G. Yupp
48-14.12	Derivative Settlement Reports, Brokerage Fees, and PPS support for June and July	1	Y	Cols. A-E	(d)	G. Yupp
48-14.13	Derivative Settlement Reports, Brokerage Fees, and PPS support for June and July	1	Y	Line 1A Col. B	(d)	G. Yupp
48-14.14	Derivative Settlement Reports, Brokerage Fees, and PPS support for June and July	1	Y	Line 1A Col. B	(d)	G. Yupp
48-14.15	Derivative Settlement Reports, Brokerage Fees, and PPS support for June and July	1	Y	Line 1A Col. B	(d)	G. Yupp
48-15	Planned Position Strategy (PPS) reports, including applicable revisions	1	Y	ALL	(e)	G. Yupp
48-15.1	Planned Position Strategy (PPS) reports, including applicable revisions	1	Y	ALL	(e)	G. Yupp

Workpaper No.	Description	No. of Pages	Conf Y/N	Column No./Line No.	Florida Statute 366.093 (3) Subsection	Declarant
48-15.2	Planned Position Strategy (PPS) reports, including applicable revisions	1	Y	ALL	(d)	G. Yupp
48-15.3	Planned Position Strategy (PPS) reports, including applicable revisions	1	Y	ALL	(d)	G. Yupp
48-15.4	Planned Position Strategy (PPS) reports, including applicable revisions	1	Y	ALL	(d)	G. Yupp
48-15.5	Planned Position Strategy (PPS) reports, including applicable revisions	1	Y	ALL	(d)	G. Yupp
48-15.6	Planned Position Strategy (PPS) reports, including applicable revisions	1	Y	ALL	(d)	G. Yupp
48-15.7	Planned Position Strategy (PPS) reports, including applicable revisions	1	Y	ALL	(d)	G. Yupp
48-15.8	Planned Position Strategy (PPS) reports, including applicable revisions	1	Y	ALL	(d)	G. Yupp
48-15.9	Planned Position Strategy (PPS) reports, including applicable revisions	1	Y	ALL	(d)	G. Yupp
48-15.10	Planned Position Strategy (PPS) reports, including applicable revisions	1	Y	ALL	(d)	G. Yupp
48-15.11	Planned Position Strategy (PPS) reports, including applicable revisions	1	Y	ALL	(d)	G. Yupp
48-15.12	Planned Position Strategy (PPS) reports, including applicable revisions	1	Y	ALL	(d)	G. Yupp
48-15.13	Planned Position Strategy (PPS) reports, including applicable revisions	1	Y	ALL	(d)	G. Yupp
48-15.14	Planned Position Strategy (PPS) reports, including applicable revisions	1	Y	ALL	(d)	G. Yupp
48-15.15	Planned Position Strategy (PPS) reports, including applicable revisions	1	Y	ALL	(d)	G. Yupp
48-15.16	Planned Position Strategy (PPS) reports, including applicable revisions	1	Y	ALL	(d)	G. Yupp
48-15.17	Planned Position Strategy (PPS) reports, including applicable revisions	1	Y	ALL	(d)	G. Yupp
48-15.18	Planned Position Strategy (PPS) reports, including applicable revisions	1	Y	ALL	(d)	G. Yupp
48-15.19	Planned Position Strategy (PPS) reports, including applicable revisions	1	Y	ALL	(d)	G. Yupp
48-15.20	Planned Position Strategy (PPS) reports, including applicable revisions	1	Y	ALL	(d)	G. Yupp

Workpaper No.	Description	No. of Pages	Conf Y/N	Column No./Line No.	Florida Statute 366.093 (3) Subsection	Declarant
48-15.21	Planned Position Strategy (PPS) reports, including applicable revisions	1	Y	ALL	(d)	G. Yupp
48-15.22	Planned Position Strategy (PPS) reports, including applicable revisions	1	Y	ALL	(d)	G. Yupp
48-15.23	Planned Position Strategy (PPS) reports, including applicable revisions	1	Y	ALL	(d)	G. Yupp
48-15.24	Planned Position Strategy (PPS) reports, including applicable revisions Planned Position Strategy (PPS) reports, including applicable revisions	1	Y	ALL	(d)	G. Yupp
48-15.25	Planned Position Strategy (PPS) reports, including applicable revisions	1	Y	ALL	(d)	G. Yupp
48-15.26	Planned Position Strategy (PPS) reports, including applicable revisions	1	Y	ALL	(d)	G. Yupp
48-15.27	Derivative Settlement Reports, Brokerage Fees, and PPS support for June	1	Y	Lns. 1-16 Cols. A-B Block C	(e)	G. Yupp
48-15.28	Planned Position Strategy (PPS) reports, including applicable revisions	1	Y	ALL	(e)	G. Yupp
48-15.29	Planned Position Strategy (PPS) reports, including applicable revisions	1	Y	ALL	(e)	G. Yupp
48-15.30	Planned Position Strategy (PPS) reports, including applicable revisions	1	Y	ALL	(e)	G. Yupp
48-15.31	Planned Position Strategy (PPS) reports, including applicable revisions	1	Y	ALL	(e)	G. Yupp
48-15.32	Planned Position Strategy (PPS) reports, including applicable revisions	1	Y	ALL	(e)	G. Yupp
48-15.33	Planned Position Strategy (PPS) reports, including applicable revisions	1	Y	ALL	(e)	G. Yupp
48-15.34	Planned Position Strategy (PPS) reports, including applicable revisions	1	Y	ALL	(e)	G. Yupp
48-15.35	Planned Position Strategy (PPS) reports, including applicable revisions	1	Y	ALL	(e)	G. Yupp
48-15.36	Planned Position Strategy (PPS) reports, including applicable revisions	1	Y	ALL	(e)	G. Yupp
48-15.37	Planned Position Strategy (PPS) reports, including applicable revisions	1	Y	ALL	(e)	G. Yupp

Workpaper No.	Description	No. of Pages	Conf Y/N	Column No./Line No.	Florida Statute 366.093 (3) Subsection	Declarant
48-15.38	Planned Position Strategy (PPS) reports, including applicable revisions	1	Y	ALL	(e)	G. Yupp
48-15.39	Planned Position Strategy (PPS) reports, including applicable revisions	1	Y	ALL	(e)	G. Yupp
48-16.1	Unredacted copy of the Risk Management Plan for Fuel Procurement. FPL's Energy Marketing and Trading-Trading and Risk Management Procedures Manual and NextEra-Energy Trading and Risk Management Policy	1	N			
48-16.2	Unredacted copy of the Risk Management Plan for Fuel Procurement. FPL's Energy Marketing and Trading-Trading and Risk Management Procedures Manual and NextEra-Energy Trading and Risk Management Policy	1	N			
48-16.3	Unredacted copy of the Risk Management Plan for Fuel Procurement. FPL's Energy Marketing and Trading-Trading and Risk Management Procedures Manual and NextEra-Energy Trading and Risk Management Policy	1	N			
48-16.4	Unredacted copy of the Risk Management Plan for Fuel Procurement. FPL's Energy Marketing and Trading-Trading and Risk Management Procedures Manual and NextEra-Energy Trading and Risk Management Policy	1	N			
48-16.5	Unredacted copy of the Risk Management Plan for Fuel Procurement. FPL's Energy Marketing and Trading-Trading and Risk Management Procedures Manual and NextEra-Energy Trading and Risk Management Policy	1	Y	Lns. 1A-6A	(e)	G. Yupp

Workpaper No.	Description	No. of Pages	Conf Y/N	Column No./Line No.	Florida Statute 366.093 (3) Subsection	Declarant
48-16.6	Unredacted copy of the Risk Management Plan for Fuel Procurement. FPL's Energy Marketing and Trading-Trading and Risk Management Procedures Manual and NextEra-Energy Trading and Risk Management Policy	1	Y	Lns. 1A, 2A, 2B	(e)	G. Yupp
48-16.7	Unredacted copy of the Risk Management Plan for Fuel Procurement. FPL's Energy Marketing and Trading-Trading and Risk Management Procedures Manual and NextEra-Energy Trading and Risk Management Policy	1	N			
48-16.8	Unredacted copy of the Risk Management Plan for Fuel Procurement. FPL's Energy Marketing and Trading-Trading and Risk Management Procedures Manual and NextEra-Energy Trading and Risk Management Policy	1	N			
48-16.9	Unredacted copy of the Risk Management Plan for Fuel Procurement. FPL's Energy Marketing and Trading-Trading and Risk Management Procedures Manual and NextEra-Energy Trading and Risk Management Policy	1	N			
48-16.10	Unredacted copy of the Risk Management Plan for Fuel Procurement. FPL's Energy Marketing and Trading-Trading and Risk Management Procedures Manual and NextEra-Energy Trading and Risk Management Policy	1	N			
48-16.11	Unredacted copy of the Risk Management Plan for Fuel Procurement. FPL's Energy Marketing and Trading-Trading and Risk Management Procedures	1	N			

Workpaper No.	Description	No. of Pages	Conf Y/N	Column No./Line No.	Florida Statute 366.093 (3) Subsection	Declarant
	Manual and NextEra-Energy Trading and Risk Management Policy					
48-16.12	Unredacted copy of the Risk Management Plan for Fuel Procurement. FPL's Energy Marketing and Trading-Trading and Risk Management Procedures Manual and NextEra-Energy Trading and Risk Management Policy	1	N			
48-16.13	Unredacted copy of the Risk Management Plan for Fuel Procurement. FPL's Energy Marketing and Trading-Trading and Risk Management Procedures Manual and NextEra-Energy Trading and Risk Management Policy	1	Y	Ln. 1A-6A, 6B Cols. A-B	(e)	G. Yupp
48-16.14	Unredacted copy of the Risk Management Plan for Fuel Procurement. FPL's Energy Marketing and Trading-Trading and Risk Management Procedures Manual and NextEra-Energy Trading and Risk Management Policy	1	Y	Ln. 1A, 2A, 2B, 3A	(e)	G. Yupp
48-16.15	Unredacted copy of the Risk Management Plan for Fuel Procurement. FPL's Energy Marketing and Trading-Trading and Risk Management Procedures Manual and NextEra-Energy Trading and Risk Management Policy	1	N			
48-16.16	Unredacted copy of the Risk Management Plan for Fuel Procurement. FPL's Energy Marketing and Trading-Trading and Risk Management Procedures Manual and NextEra-Energy Trading and Risk Management Policy	1	N			
48-16.17	Unredacted copy of the Risk Management Plan for Fuel Procurement. FPL's	1	Y	ALL	(e)	G. Yupp

Workpaper No.	Description	No. of Pages	Conf Y/N	Column No./Line No.	Florida Statute 366.093 (3) Subsection	Declarant
	Energy Marketing and Trading-Trading and Risk Management Procedures Manual and NextEra-Energy Trading and Risk Management Policy					
48-16.18	Unredacted copy of the Risk Management Plan for Fuel Procurement. FPL's Energy Marketing and Trading-Trading and Risk Management Procedures Manual and NextEra-Energy Trading and Risk Management Policy	1	Y	ALL	(e)	G. Yupp
48-16.19	Unredacted copy of the Risk Management Plan for Fuel Procurement. FPL's Energy Marketing and Trading-Trading and Risk Management Procedures Manual and NextEra-Energy Trading and Risk Management Policy	1	Y	ALL	(e)	G. Yupp
48-16.20	Unredacted copy of the Risk Management Plan for Fuel Procurement. FPL's Energy Marketing and Trading-Trading and Risk Management Procedures Manual and NextEra-Energy Trading and Risk Management Policy	1	Y	ALL	(e)	G. Yupp
48-16.21	Unredacted copy of the Risk Management Plan for Fuel Procurement. FPL's Energy Marketing and Trading-Trading and Risk Management Procedures Manual and NextEra-Energy Trading and Risk Management Policy	1	Y	ALL	(e)	G. Yupp
48-16.22	Unredacted copy of the Risk Management Plan for Fuel Procurement. FPL's Energy Marketing and Trading-Trading and Risk Management Procedures Manual and NextEra-Energy Trading and Risk Management Policy	1	Y	ALL	(e)	G. Yupp

Workpaper No.	Description	No. of Pages	Conf Y/N	Column No./Line No.	Florida Statute 366.093 (3) Subsection	Declarant
48-16.23	Unredacted copy of the Risk Management Plan for Fuel Procurement. FPL's Energy Marketing and Trading-Trading and Risk Management Procedures Manual and NextEra-Energy Trading and Risk Management Policy	1	Y	ALL	(e)	G. Yupp
48-16.24	Unredacted copy of the Risk Management Plan for Fuel Procurement. FPL's Energy Marketing and Trading-Trading and Risk Management Procedures Manual and NextEra-Energy Trading and Risk Management Policy	1	Y	ALL	(e)	G. Yupp
48-16.25	Unredacted copy of the Risk Management Plan for Fuel Procurement. FPL's Energy Marketing and Trading-Trading and Risk Management Procedures Manual and NextEra-Energy Trading and Risk Management Policy	1	Y	ALL	(e)	G. Yupp
48-16.26	Unredacted copy of the Risk Management Plan for Fuel Procurement. FPL's Energy Marketing and Trading-Trading and Risk Management Procedures Manual and NextEra-Energy Trading and Risk Management Policy	1	Y	ALL	(e)	G. Yupp
48-17.1	Sarbanes Oxley 404 Compliance - Process Narrative	1	Y	Lns. 1-10	(e)	G. Yupp

EXHIBIT D

DECLARATION

EXHIBIT D

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

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

Docket No: 20170001-EI

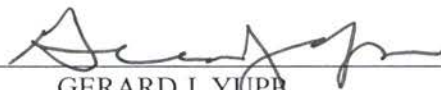
DECLARATION OF GERARD J. YUPP

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 written declaration.

2. I have reviewed Exhibit C and the documents that are included in Exhibit A to FPL's Request for Confidential Classification of Information Obtained in Connection with Audit No. 17-048-4-1 for which I am designated as the declarant. The documents or materials that I have reviewed, and which are asserted by FPL to be proprietary confidential business information, contain or constitute data pertinent to FPL's procurement activities and hedging program. Specifically, the documents contain or constitute proprietary FPL strategies, which allow FPL to hedge its fuel purchases on favorable terms for FPL and its customers. The disclosure of this information would provide other market participants insight into FPL's marketing and trading practices, as well as internal policy and procedure that would allow them, to anticipate FPL's marketing and trading decisions, and/or impair FPL's ability to negotiate, to the detriment of FPL and its customers.

3. Consistent with the provisions of the Florida Administrative Code, such materials should remain confidential for a period of not less than 36 months. In addition, they 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. Under penalties of perjury, I declare that I have read the foregoing declaration and that the facts stated in it are true to the best of my knowledge and belief.


GERARD J. YUPP

Date: 9/26/17