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October 13, 2017

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

Re: Docket No. 20170001-EI

FPL's Request for Confidential Classification (Audit No. 17-048-4-1)

Dear Ms. Stauffer:

FPL has identified minor errors in its Request for Confidential Classification for Audit No. 17-048-4-1 that was filed on October 6, 2017. Accordingly, FPL encloses for filing Corrected Exhibit C, which consists of a revised justification table, and is intended to replace the Exhibit C filed on October 6, 2017.

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

Sincerely,

s/ Maria J. Moncada Maria J. Moncada

Enclosures

cc: parties of record w/out enclosures

EXHIBIT C (Corrected)

Florida Power & Light Company List of Confidential Workpapers FPL, Hedging Audit COMPANY: TITLE:

AUDIT:

AUDIT CONTROL NO: 17-048-4-1 20170001-EI DOCKET NO: DATE: October 13, 2017

Work paper 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	1	N			

Work paper No.	Description	No. of Pages	Conf Y/N	Column No./Line No.	Florida Statute 366.093 (3) Subsection	Declarant
	costs and brokerage fees, Tolling Agreements, and 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	Z			
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	Z			
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	Υ	Cols. A-E	(d), (e)	G. Yupp
48-1	List of counterparties	1	Υ	ALL	(d), (e)	G. Yupp
48-1.1	List of counterparties	1	Υ	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
48-2.5	FPL Derivative Settlements Reports from August 2016 to most recent	1	Y	ALL	(d), (e)	G. Yupp

Work paper No.	Description	No. of Pages		Column No./Line No.	Florida Statute 366.093 (3) Subsection	Declarant
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	1	Υ	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
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

Work paper No.	Description	No. of Pages	Conf Y/N	Column No./Line No.	Florida Statute 366.093 (3) Subsection	Declarant
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
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	Υ	Blocks A-B Cols. C-O	(d), (e)	G. Yupp
48-6.1	Invoices and Purchased Statements	1	Υ	ALL	(d), (e)	G. Yupp
48-6.2	Invoices and Purchased Statements	1	Υ	Cols. A-P Lns. 1-3	(d), (e)	G. Yupp

Work paper No.	Description	No. of Pages	Conf Y/N	Column No./Line No.	Florida Statute 366.093 (3) Subsection	Declarant
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			
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

Work paper No.	Description	No. of Pages		Column No./Line No.	Florida Statute 366.093 (3)	Declarant
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, 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			
48-6.18	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	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	Z			

Work paper	Description	No. of Pages		Column No./Line No.	Florida Statute	Declarant
No.		i uges	1714		366.093 (3) Subsection	
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 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
48-6.21	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	Υ	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	Υ	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			

Work paper No.	Description	No. of Pages	Conf Y/N	Column No./Line No.	Florida Statute 366.093 (3) Subsection	Declarant
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, 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. 1-7	(d), (e)	G. Yupp
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

Work paper No.	Description	No. of Pages		Column No./Line No.	Florida Statute 366.093 (3) Subsection	Declarant
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 journal entries recording Gains/Losses for the specific month.	1	Z			
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

Work paper No.	Description	No. of Pages	Conf Y/N	Column No./Line No.	Florida Statute 366.093 (3) Subsection	Declarant
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
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	Ν			
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

Work paper No.	Description	No. of Pages		Column No./Line No.	Florida Statute 366.093 (3) Subsection	Declarant
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. 1-6	(e)	G. Yupp
48-10.11	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-C, except Line 1 Cols. D-F, except Line 2	(d), (e)	G. Yupp
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

Work paper No.	Description	No. of Pages		Column No./Line No.	Florida Statute 366.093 (3)	Declarant
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 journal entries recording Gains/Losses for the specific month.	1	N			
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	Z			

Work paper No.	Description	No. of Pages		Column No./Line No.	Florida Statute 366.093 (3) Subsection	Declarant
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
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	0-1- 4.0	(-1) (-)	0.14
48-11.7	Confirmation Notices trader verifications	1	Υ	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	Υ	ALL	(d), (e)	G. Yupp

Work paper No.	Description	No. of Pages		Column No./Line No.	Florida Statute 366.093 (3) Subsection	Declarant
48-12.8	Gas Daily Support	1	Ν			
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 Gains/Losses for the specific month.	1	Y	Cols. A-C, except Line 1 Cols. D-F	(d), (e)	G. Yupp
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

Work paper	Description	No. of Pages		Column No./Line No.	Florida Statute	Declarant
No.					366.093 (3) Subsection	
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, 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
48-12.17	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			

Work paper No.	Description	No. of Pages	Conf Y/N	Column No./Line No.	Florida Statute 366.093 (3) Subsection	Declarant
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
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	Υ	Cols. A-F	(d)	G. Yupp

Work paper No.	Description	No. of Pages		Column No./Line No.	Florida Statute 366.093 (3) Subsection	Declarant
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 hedging transactions with affiliate companies.	1	Y	Cols. A-E	(d)	G. Yupp
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

Work paper No.	Description	No. of Pages	Conf Y/N	Column No./Line No.	Florida Statute 366.093 (3) Subsection	Declarant
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	Υ	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
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

Work paper No.	Description	No. of Pages	Conf Y/N	Column No./Line No.	Florida Statute 366.093 (3) Subsection	Declarant
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	Υ	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
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

Work paper No.	Description	No. of Pages	Conf Y/N	Column No./Line No.	Florida Statute 366.093 (3) Subsection	Declarant
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
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			

Work paper No.	Description	No. of Pages	Conf Y/N	Column No./Line No.	Florida Statute 366.093 (3)	Declarant
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		Subsection	
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
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

Work paper No.	Description	No. of Pages	Conf Y/N	Column No./Line No.	Florida Statute 366.093 (3) Subsection	Declarant
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 Manual and NextEra-Energy Trading and Risk Management Policy	1	N			

Work paper	Description	No. of Pages		Column No./Line No.	Florida Statute	Declarant
No.					366.093 (3) Subsection	
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	Lns. 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	Lns. 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			

Work paper No.	Description	No. of Pages		Column No./Line No.	Florida Statute 366.093 (3) Subsection	Declarant
48-16.17	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
48-16.18	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

Work paper No.	Description	No. of Pages	Conf Y/N	Column No./Line No.	Florida Statute 366.093 (3) Subsection	Declarant
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
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