



Ilan Kaufer
 Attorney for
 Florida Power & Light Company
 700 Universe Boulevard
 Juno Beach, FL 33408-0420
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October 21, 2009

VIA HAND DELIVERY

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

RECEIVED-FPSC
 09 OCT 21 PM 2:02
 COMMISSION
 CLERK

Re: Docket No. 090001-EI / Audit Control No. 09-190-4-1
 Environmental Cost Recovery Clause

Dear Ms. Cole:

Enclosed for filing on behalf of Florida Power & Light Company ("FPL") are an original and seven (7) copies of FPL's Request for Confidential Classification of information provided to Staff pursuant to Audit No. 09-190-4-1. The original includes Exhibits A, B, C and D. The seven (7) copies include Exhibits C and D.

Exhibit A contains confidential information that is subject to FPL's request for confidential classification and is marked "Exhibit A - Confidential." Exhibit B is an edited version of Exhibit A, in which the information FPL asserts is confidential has been redacted. Exhibit C contains the statutory justification for the request for confidential classification. Exhibit D contains the original affidavit of Gerard J. Yupp, Martin A. Garmendia, H. Antonio Cuba, and Edward S. Bowman.

Also included herewith is a computer CD containing FPL's Request for Confidential Classification and Exhibit C. The diskette is HD density, the operating system is Windows XP, and the processing software is Word. Please contact me should you or your Staff have any questions regarding this filing.

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

Sincerely,

Ilan Kaufer on behalf of
 Florida Power & Light Company

- COM _____
- ECR _____
- GCL 1+CD
- OPC _____
- RCP _____
- SSC _____
- SGA _____
- ADM _____
- CLK 1

Enclosures
 cc: parties of record (w/out exhibits)

DOCUMENT NUMBER-DATE

10750 OCT 21 8

**BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION**

In re: Fuel and Purchased Power)
Cost Recovery Clause and Generating)
Performance Incentive Factor)
_____)

DOCKET NO. 090001-EI

FILED: October 21, 2009

**REQUEST FOR CONFIDENTIAL CLASSIFICATION OF INFORMATION
PROVIDED PURSUANT TO AUDIT NO. 09-190-4-1**

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 information provided to the Florida Public Service Commission ("FPSC" or "Commission") staff ("Staff") in connection with its audit of FPL's Hedging Transactions (Audit Control No. 09-190-4-1; hereinafter the "2009 Hedging Audit") in this docket. In support of its Request, FPL states as follows:

1. During the 2009 Hedging Audit, Staff requested access to various FPL reports and other documents, portions of which became working papers of the auditors. By letter dated September 30, 2009, Staff indicated its intent to retain certain working papers for which confidential treatment previously had been requested (the "Working Papers"). Pursuant to Rule 25-22.006(3)(a), FPL was given 21 days from the date of that letter, or until October 21, 2009, to file a formal request for confidential classification with respect to the Working Papers. This Request is intended to request confidential classification of the confidential portions of the Working Papers consistent with Rule 25-22.006(3)(a).

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

DOCUMENT NUMBER-DATE

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a. Composite Exhibit A consists of copies of the Working Papers, on which all information that FPL asserts is entitled to confidential treatment has been highlighted.

b. Composite Exhibit B consists of an edited version of Exhibit A on which all information FPL asserts is entitled to confidential treatment has been redacted.

c. Exhibit C is a table containing a line-by-line and page-by-page identification of the information for which confidential classification is sought, and, with regard to each document or portions thereof, references to the specific statutory basis or bases for the claim of confidentiality and to the affidavits in support of the requested classification.

d. Exhibit D is comprised of the original affidavits of Gerard J. Yupp, Martin A. Garmendia, H. Antonio Cuba, and Edward S. Bowman.

3. FPL seeks confidential protection for the information highlighted in Exhibit A. The highlighted information is proprietary confidential business information within the meaning of Section 366.093(3), Florida Statutes. The information is intended to be, and has been, treated by FPL as private, and its confidentiality has been maintained.

4. Pursuant to Section 366.093, Florida Statutes, the information highlighted in Exhibit A 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.

5. The statutory bases for FPL's assertion of confidentiality with regard to each document or portion thereof are set forth in Exhibit C under the column titled "FLORIDA STATUTE 366.093(3) SUBSECTION." The letters in that column refer to the subsection(s) of

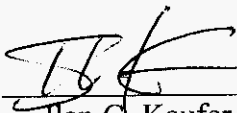
Section 366.093(3), Florida Statutes, that provide justification for FPL's request. Further support for FPL's request for confidential classification of the referenced information is provided through the affidavits that are included as Exhibit D to this Request. As the affidavits included in Exhibit D indicate, the information provided by FPL contains information concerning trade secrets. Such Information is protected by section 366.093(3)(a), Florida Statutes. The information provided by FPL also contains information concerning bids or other contractual data, the disclosure of which would impair FPL's efforts to contract for goods or services on favorable terms in the future. Such information is protected by section 366.093(3)(d), Florida Statutes. The information provided by FPL also includes information which is competitively sensitive, and its disclosure would impair the competitive interests of FPL or its vendors. Such information is protected by section 366.093(3)(e), Florida Statutes. A few of the competitively sensitive pages contain employee compensation information. The confidential nature of employee compensation information is currently the subject of an appeal by FPL in Florida's First District Court of Appeal. *See* Case No. 1D09-4779, Fla. 1st DCA.

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).

WHEREFORE, for the foregoing reasons, Florida Power & Light Company respectfully requests confidential classification of the documents identified in this Request be granted.

Respectfully submitted,

John T. Butler, Managing Attorney
Jessica A. Cano, Attorney
Ilan G. Kaufer, Attorney
Florida Power & Light Company
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Juno Beach, Florida 33408-0420
Telephone: 561-304-5675
Fax: 561-691-7135

By: 
Ilan G. Kaufer on behalf of
Florida Power & Light Company
Fla. Bar No. 65394

CERTIFICATE OF SERVICE
Docket No. 090001-EI

I HEREBY CERTIFY that a true and correct copy of the foregoing Request for Confidential Classification (*) has been furnished by overnight delivery (**) or U.S Mail on the 21st day of October, 2009, to the following:

Lisa Bennett, Esq.**
Division of Legal Services
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, Florida 32399-0850

J. R. Kelly, Esq.
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Charles J. Rehwinkel, Esq.
Office of Public Counsel
c/o The Florida Legislature
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John T. Burnett, Esq.
Progress Energy Service Company, LLC
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St. Petersburg, Florida 33733-4042

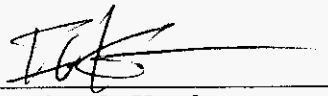
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Tallahassee, FL 32301

By: 
Ilan G. Kaufer
Fla. Bar No. 65394

* 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 C

Justification Table

DOCUMENT NUMBER-DATE

10750 OCT 21 8

FPSC-COMMISSION CLERK

EXHIBIT C

COMPANY: Florida Power & Light Company
TITLE: List of Confidential Work Papers
AUDIT: FPL, Hedging Transactions
AUDIT CONTROL NO: 09-190-4-1
DOCKET NO. 090001- EI

Work paper No.	Description	No. of Pages	Conf. Y/N	Line No./Col. No.	Florida Statute 366.093(3) Subsection	Affiant
2	Filing	12	Y	Pgs. 1 – 5, Lines 4 – 9, Cols. C - F	(a), (d), (e)	G. Yupp
			Y	Pgs. 6 – 12, Lines 4 – 9, Cols. C - F	(a), (d), (e)	
2-1	Filing	12	Y	Pgs. 1 – 5, Lns. 4 – 9, Cols. C - F	(a), (d), (e)	G. Yupp
			Y	Pgs. 6 – 12, Lns. 4 – 9, Cols. C - F	(a), (d), (e)	
9	External Audit	4	Y	Pgs. 1 – 4, All	(a)	H. Antonio Cuba
10-1	Response to Document Request	1	Y	Pg. 1, Lns. 34 -35	(e)	G. Yupp
12	Trial Balance	11	Y	Pg. 1, Lines 9, 17, 24	(d)	M. Garmendia
			Y	Pg. 2, Lines 7, 15, 23		
			Y	Pg. 3, Lines 10, 17		
			Y	Pg. 4, Lines 4, 11, 20		
			Y	Pg. 5, Line 9		
			Y	Pg. 6, Line 20		
			N	Pg. 7,		
			Y	Pg. 8, Line 4, 8		
			N	Pg. 9,		
			Y	Pg. 10, Lines 4, 14, 19		
Y	Pg. 11, Lines 5, 13, 24					
42-1	Risk Management Plan	11	N	Pgs. 1 -5	(e)	G. Yupp
			Y	Pg 6, Lines 15, 18, 20, 22, 23, 25, 26, 34 & 35		
			Y	Pg. 7, Lines 2, 11, 13, 15, 16, 18, 19, 27 & 28		
			Y	Pg. 8, Lines 7, 10, 12, 14, 15, 17, 18, 28 & 29		
			Y	Pg. 9, Lines 2, 6, 8, 9, 11, 12, 22, 23, 26 - 32		
			N	Pgs. 10 - 11		
42-2	Trading & Risk Management Policy	26	Y	Pgs. 1 – 26, All	(e)	G. Yupp
42-3	Trading & Risk Management Policy	78	Y	Pgs. 1 – 78, All	(e)	G. Yupp
42-3/1	Summary of Changes	1	Y	Pg 1, All	(e)	G. Yupp
43-3/2	Summary of Changes	1	Y	Pg. 1, All	(e)	G. Yupp
43	Summary	6	Y	Pg. 1, Lines 29, 31	(d), (e)	G. Yupp
			N	Pg 2		
			Y	Pg. 3, Lines 1 – 3, Cols. A - M		
			Y	Pg. 4, Lines 1 – 3, 7 – 8, 10, 11, 14, 15, 17 - 21		
			Y	Pg. 5, Lines. 11, 13 – 24, 26 - 27		
			Y	Pg. 6, Lines 4 - 5		
43-1	Hedging Gains/ (Losses)	2	Y	Pgs. 1 – 2, Cols. A - E	(d), (e)	G. Yupp

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Work paper No.	Description	No. of pgs.	Conf. Y/N	Line No./Col. No.	Line No./Col. No. Florida Statute 366.093(3) Subsection	Affiant
43-1/1	Lehman Brothers	2	N Y	Pg 1, Pg 2, Lines 3, 9, 11, 14 & 20	(d), (e)	G. Yupp
43-1/1-1	Lehman Brothers	1	Y	Pg. 1, Lines 5, 6, 9, 10, 12 - 19	(d), (e)	G. Yupp
43-1/1-2	Lehman Brothers	3	Y	Pg. 1, Cols. A - G	(d), (e)	G. Yupp
			Y	Pg. 2, Cols. A - G		
			Y	Pg. 3, Cols A - B		
43-1/1-3	Lehman Brothers	3	Y	Pgs. 1 - 3, All	(d), (e)	G. Yupp
43-1/1-3/1	Lehman Brothers	1	Y	Pg. 1, Lns 4 - 7	(d), (e)	G. Yupp
43-1/1-3/2	NYMEX	1	N	Pg. 1	(d), (e)	G. Yupp
43-1/1-3/3	Lehman Brothers	1	Y	Pg. 1, All	(d)	G. Yupp
43-1/1-3/4	Lehman Brothers	3	Y	Pg. 1, Cols. A - L	(d), (e)	G. Yupp
			Y	Pgs. 2 - 3, Cols. A - F, H - L		
43-1/1-4	Lehman Brothers	2	Y	Pgs. 1 - 2, All	(d), (e)	G. Yupp
43-1/1-4/2	Yield Curve	1	Y	Pg. 1, Lines 7 - 10, 13 - 22	(e)	G. Yupp
43-1/1-5	Lehman Brothers	3	Y	Pg. 1, Line 22	(d), (e)	G. Yupp
			N	Pg. 2		
			Y	Pg. 3, Cols. A - E		
43-1/1-5/1	Lehman Brothers	2	N	Pg. 1	(d), (e)	G. Yupp
			Y	Pg. 2, Cols. A & I		
43-1/1-6	Lehman Brothers	18	Y	Pgs. 1 - 18, All	(d), (e)	G. Yupp
43-1/1-7	Lehman Brothers	1	N	Pg. 1		
43-1/1-8	Lehman Brothers	1	N	Pg. 1		
43-1/1-8/1	Lehman Brothers	1	N	Pg. 1		
43-1/1-8/2	Lehman Brothers	4	Y	Pg. 1 - 4, All	(e)	E. Bowman
43-1/1-8/3	Lehman Brothers	5	Y	Pg. 1, Lns. 1 - 20, 22 - 25	(e)	E. Bowman
			Y	Pgs. 2 - 5, All		
43-1/1-9	Lehman Brothers	2	Y	Pg. 1, Lns.	(d), (e)	G. Yupp
			N	Pg. 2		
43-1/2	Lehman Brothers	1	Y	Pg. 1, Lines 3 - 5, 10, 18 - 20, 23 - 25, 28 - 32, 34 - 42	(d), (e)	G. Yupp
43-2	Filing	12	Y	Pgs. 1 - 12, Cols. C - F	(a), (d), (e)	G. Yupp
43-2/1	Sample	1	Y	Pg. 1, Cols. A - D	(d)	G. Yupp
43-2/2	Derivative Settlements	9	Y	Pgs. 1 - 9, All	(d), (e)	G. Yupp
43-2/2-1	Purchase Statement	2	Y	Pg. 1, Ln. 3, Cols. A - E	(d)	G. Yupp
			Y	Pg. 2, Ln 3, Cols. A - E		
43-2/2-2	Invoice	1	Y	Pg. 1, Lines 1, 9 - 29 & 35	(d)	G. Yupp
43-2/3	Gas Closing Report	2	Y	Pg. 1, Cols. A - D	(d), (e)	G. Yupp
			Y	Pg. 2, Cols. A - B		
43-2/3-1	Natural Gas Price Computations	2	Y	Pg. 1, Col. A	(d), (e)	G. Yupp
			N	Pg. 1		
43-3	Filing	12	Y	Pgs. 1 - 12, Cols. C - F	(a), (d), (e)	G. Yupp
43-3/1	Sample	1	Y	Pg. 1, Cols. A - D	(d)	G. Yupp

Work paper No.	Description	No. of Pages	Conf. Y/N	Line No./Col. No.	Florida Statute 366.093(3) Subsection	Affiant
43-3/2	Derivative Settlements	7	Y	Pgs. 1 – 7, All	(d), (e)	G. Yupp
43-3/2-1	Purchase Statement	2	Y	Pg. 1, Cols. A - E	(d)	G. Yupp
			Y	Pg. 2, Cols. A - C		
43-3/2-2	Invoice	1	Y	Pg. 1, Cols. A - F	(d)	G. Yupp
43-3/2-3	NYMEX	1	Y	Pg. 1, Ln. 3	(e)	G. Yupp
43-3/3	M&S Corrections & Adjustments	1	Y	Pg. 1, Col. H	(e)	G. Yupp
43-3/3-1	Financial Instrument	2	Y	Pgs. 1 – 2, Cols. A - C	(d), (e)	G. Yupp
43-4	Representation Letter	1	Y	Pg. 1, Lines 13, 15 & 18	(d)	G. Yupp
43-5	OTC	1	Y	Pg. 1, Col. A	(d)	G. Yupp
43-5/1	OTC	11	Y	Pg. 1 – 11, Cols. A - D	(d)	G. Yupp
43-5/2	OTC	1	Y	Pg. 1, Lines 11 – 13, 20 - 22	(e)	G. Yupp
43-6	Hedging Contracts	2	N	Pgs. 1 - 2		
43-6/1	Hedging Contracts	45	Y	Pgs. 1 – 45, All	(d)	G. Yupp
44-2	Payroll	2	Y	Pg. 1, Cols. C, F – G, I	(e)	G. Yupp
			Y	Pg. 2, Col. B		
44-2/1	Payroll	1	Y	Pg. 1, Cols. A - D	(e)	G. Yupp
44-2/1-1	Payroll	1	N	Pg. 1		
44-2/1-2	Payroll	1	N	Pg. 1		
44-2/1-3	Payroll	1	N	Pg. 1		
44-2/1-4	Payroll	2	Y	Pg. 1 – 2, Col. A	(e)	G. Yupp
44-2/2	Payroll	2	Y	Pg. 1, Lines 8 -12	(e)	G. Yupp
			N	Pg. 2		
44-2/3	Payroll	2	Y	Pg. 1, Lines 6 - 9	(e)	G. Yupp
			N	Pg. 2		
44-2/4	Payroll	2	Y	Pg. 1, Lines 8 - 13	(e)	G. Yupp
			N	Pg. 2		
44-2/5	Payroll	2	Y	Pg. 1, Lines 8 - 13	(e)	G. Yupp
			N	Pg. 2		
44-2/6	Payroll	2	Y	Pg. 1, Lines 8 - 13	(e)	G. Yupp
			N	Pg. 2		
44-2/7	Payroll	2	Y	Pg. 1, Lines 8 - 13	(e)	G. Yupp
			N	Pg. 2		
44-2/8	Payroll	2	Y	Pg. 1, Lines 8 - 13	(e)	G. Yupp
			N	Pg. 2		
44-2/9	Payroll	1	Y	Pg. 1, Cols. A - B	(e)	G. Yupp
44-2/11	Segregation of Duties	1	N	Pg. 1		
44-2/12	Segregation of Duties	8	Y	Pgs. 1 – 8, All	(e)	G. Yupp
44-2/13	Segregation of Duties	4	Y	Pgs. 1 – 4, All	(e)	G. Yupp
44-2/14	Segregation of Duties	6	Y	Pgs. 1 – 6, All	(e)	G. Yupp

Work paper No.	Description	No. of Pages	Conf Y/N	Line No./Col/ No.	Florida Statute 366.093(3) Subsection	Affiant
44- 2/15	Segregation of Duties	1	Y	Pg. 1, All	(e)	G. Yupp
45	Rebalancing	1	Y	Pg. 1, Lines 8, 16 - 17	(e)	G. Yupp
45-1	Rebalancing	1	Y	Pg. 1, Ln, 3, Cols. D - I	(e)	G. Yupp
45-2	Rebalancing	1	Y	Pg. 1, Lines 1 -2, Cols. B, D - K	(e)	G. Yupp
45-2/1	PPS	2	Y	Pgs. 1 - 2, All	(e)	G. Yupp
45-2/1-1	PPS	2	Y	Pgs. 1 - 2, All	(e)	G. Yupp
45-2/1-2	PPS	3	Y	Pgs. 1 - 3, All	(e)	G. Yupp
45-2/2	PPS	3	Y	Pgs. 1 - 3, All	(e)	G. Yupp
45-2/2-1	PPS	3	Y	Pgs. 1 -3, All	(e)	G. Yupp
45-2/2-2	PPS	3	Y	Pgs. 1 -3, All	(e)	G. Yupp
45-2/2-3	PPS	3	Y	Pgs. 1 -3, All	(e)	G. Yupp
45-2/2-4	PPS	2	Y	Pgs. 1 -2, All	(e)	G. Yupp
45-2/3	PPS	3	Y	Pgs. 1 -3, All	(e)	G. Yupp
45-2/3-1	PPS	3	Y	Pgs. 1 -3, All	(e)	G. Yupp
45-2/3-2	PPS	3	Y	Pgs. 1 -3, All	(e)	G. Yupp
45-2/3-3	PPS	3	Y	Pgs. 1 -3, All	(e)	G. Yupp
45-2/3-4	PPS	3	Y	Pgs. 1 -3, All	(e)	G. Yupp
45-2/4	PPS	3	Y	Pgs. 1 -3, All	(e)	G. Yupp
45-2/4-1	PPS	3	Y	Pgs. 1 -3, All	(e)	G. Yupp
45-2/4-2	PPS	3	Y	Pgs. 1 -3, All	(e)	G. Yupp
45-2/4-3	PPS	3	Y	Pgs. 1 -3, All	(e)	G. Yupp
45-2/5	Summary of PPS Changes	2	Y	Pg. 1, Lines 22 - 27	(e)	G. Yupp
			Y	Pg. 2, Lines 13 - 18		
45-3	Rebalancing	1	Y	Pg. 1, Lines 10, 11, 23 & 24	(e)	G. Yupp
45-3/1	Rebalancing	1	Y	Pg. 1, All	(d), (e)	G. Yupp
45-3/1-1	Rebalancing	3	Y	Pgs. 1 - 3, All	(d), (e)	G. Yupp
45-3/1-1/1	Rebalancing	3	Y	Pgs. 1 - 3, All	(d), (e)	G. Yupp
45-3/1-1/2	Rebalancing	3	Y	Pgs. 1 -3, All	(d), (e)	G. Yupp
45-3/2	Rebalancing	1	Y	Pg. 1, All	(e)	G. Yupp
45-3/2-1	Rebalancing	3	Y	Pgs. 1 - 3, All	(d), (e)	G. Yupp
45-3/2-2	Rebalancing	3	Y	Pgs. 1 - 3, All	(d), (e)	G. Yupp
45-3/2-3	Rebalancing	1	Y	Pg.1, Lines 8 - 10, 13 - 19, 21, 23 - 30, 32 - 33	(d), (e)	G. Yupp
45-3/2-3/1	Rebalancing	3	Y	Pgs. 1 - 3, All	(e)	G. Yupp
45-3/3	Rebalancing	1	N	Pg. 1		
45-3/3-1	Rebalancing	2	Y	Pgs. 1 -2, All	(e)	G. Yupp
45-3/3-2	Rebalancing	1	Y	Pgs.1, Lines 14 - 16	(e)	G. Yupp
45-3/3-2/1	Rebalancing	2	N	Pg. 1	(e)	G. Yupp
			Y	Pg. 2, Lines 14 - 15		
46-1	VaR	1	Y	Pg. 1, All	(d), (e)	G. Yupp
46-1/1	VaR	35	Y	Pgs. 1 - 35, All	(e)	G. Yupp
47-1	Sample Testing	1	Y	Pg. 1, Cols. E & J	(d), (e)	G. Yupp
47-1/1	Sample Testing	1	N	Pg. 1		
47-1/2	Sample Testing	1	Y	Pg. 1, Lines 5 & 15	(e)	G. Yupp
48	Testimony	4	N	Pgs. 1 - 4		
48-1	Testimony	4	N	Pgs. 1 - 4		

Exhibit D

AFFIDAVITS

DOCUMENT NUMBER-DATE
10750 OCT 21 8
FPSC-COMMISSION CLERK

EXHIBIT D

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

Fuel and Purchase Power Cost Recovery) DOCKET NO. 090001-EI
Clause with Generating Performance)
Incentive Factor)
_____)

STATE OF FLORIDA)
)
COUNTY OF PALM BEACH)

AFFIDAVIT OF EDWARD S. BOWMAN


BEFORE ME, the undersigned authority, personally appeared Edward S. Bowman who, being first duly sworn, deposes and says:

1. My name is Edward S. Bowman. I am currently employed by Florida Power & Light Company ("FPL") as Support Services Manager. I have personal knowledge of the matters stated in this affidavit.

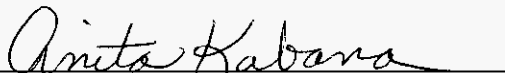
2. With respect to Exhibit C, I have reviewed the documents and information for which I am listed as Affiant and that are included in Exhibit A to FPL's Request for Confidential Classification of materials provided pursuant to Audit No. 09-190-4-1. Such documents or materials that I have reviewed and which are asserted by FPL to be proprietary confidential business information contain or constitute competitively sensitive data, the disclosure of which FPL's competitive interests. The documents also include information concerning bids or contractual data, the disclosure of which would impair FPL's efforts to contract for services on favorable terms in the future. Specifically, the documents include information relating to negotiated contractual terms and data pertaining to the procurement of legal services. To the best of my knowledge, FPL has maintained the confidentiality of these documents and materials.

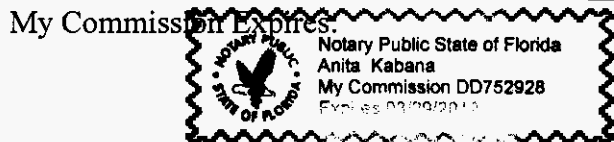
3. Consistent with the provisions of the Florida Administrative Code, such materials should remain confidential for a period of not less than 18 months. In addition, they should be returned to FPL as soon as the information is no longer necessary for the Commission to conduct its business so that FPL can continue to maintain the confidentiality of these documents.

4. Affiant says nothing further.


Edward S. Bowman

SWORN TO AND SUBSCRIBED before me this 15th day of October 2009, by Edward S. Bowman, who is personally known to me or who has produced _____ (type of identification) as identification and who did take an oath.


Notary Public, State of Florida



FILE NUMBER-DATE
10750 OCT 21 8

FPSC-COMMISSION CLERK

EXHIBIT D

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

Fuel and Purchased Power Cost Recovery)
Clause with Generating Performance)
Incentive Factor)
_____)

DOCKET NO. 090001-EI

STATE OF FLORIDA)
)
PALM BEACH COUNTY)

AFFIDAVIT OF GERARD J. YUPP


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

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

2. With respect to Exhibit C, I have reviewed the documents and information for which I am listed as Affiant and that are included in Exhibit A to FPL's Request for Confidential Classification of materials provided pursuant to Audit No. 09-190-4-1. 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 information regarding physical and financial details related to FPL's annual hedging program for natural gas and fuel oil. Additionally, the information contains monthly realized values for FPL's hedge positions and the resulting impact on the cost of natural gas and fuel oil. The disclosure of this information would impair the efforts of FPL to contract for goods and services on favorable terms for the benefit of its customers and would impair the competitive interests of FPL and its vendors. Certain of the information would also place FPL at a competitive disadvantage when coupled with other information that is publicly available. To the best of my knowledge, FPL has maintained the confidentiality of these documents and materials.

3. Consistent with the provisions of the Florida Administrative Code, such materials should remain confidential for a period of not less than 18 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. Affiant says nothing further.



Gerard J. Yupp

SWORN TO AND SUBSCRIBED before me this 5th day of October 2009, by Gerard J. Yupp, who is personally known to me or who has produced _____ (type of identification) as identification and who did take an oath.

DOCUMENT NUMBER-DATE

10750 OCT 21 8

FPSC-COMMISSION CLERK

Maritza Miranda Wise

Notary Public, State of Florida

My Commission Expires:



EXHIBIT D

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

Fuel and Purchase Power Cost Recovery) DOCKET NO. 090001-EI
Clause with Generating Performance)
Incentive Factor)

STATE OF FLORIDA)
COUNTY OF MIAMI-DADE)

AFFIDAVIT OF H. ANTONIO CUBA.

BEFORE ME, the undersigned authority, personally appeared H. Antonio Cuba who, being first duly sworn, deposes and says:

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

2. With respect to Exhibit C, I have reviewed the documents and information for which I am listed as Affiant and that are included in Exhibit A to FPL's Request for Confidential Classification of materials provided pursuant to Audit No. 09-190-4-1. Such documents or materials that I have reviewed and which are asserted by FPL to be proprietary confidential business information contain or constitute trade secrets. The documents or materials also contain information concerning bids or contractual data, the disclosure of which would impair FPL's efforts to contract for goods and services on favorable terms. Specifically, the information provided by FPL includes oil financial instruments, fuel status and inventory reports, contractual data, and negotiated agreements for services of FPL facilities. This information, if made public, would disclose certain competitively sensitive procedures to the detriment of FPL and its customers, and would impair FPL's efforts to enter into contracts on commercially favorable terms. To the best of my knowledge, FPL has maintained the confidentiality of these documents and materials.

3. Consistent with the provisions of the Florida Administrative Code, such materials should remain confidential for a period of not less than 18 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. Affiant says nothing further.

[Handwritten signature of H. Antonio Cuba]
H. Antonio Cuba

SWORN TO AND SUBSCRIBED before me this 15 day of October 2009, by H. Antonio Cuba, who is personally known to me or who has produced (type of identification) as identification and who did take an oath.

My Commission Expires:

[Notary Public Seal for Janet Hopkins, My Commission DD539404, Expires 06/27/2010]

DOCUMENT NUMBER - DATE
10750 OCT 21 09
FPSC-COMMISSION CLERK

EXHIBIT D

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

Fuel and Purchase Power Cost Recovery) DOCKET NO. 090001-EI
Clause with Generating Performance)
Incentive Factor)
_____)

STATE OF FLORIDA)
) **AFFIDAVIT OF MARTIN A. GARMENDIA**
COUNTY OF MIAMI-DADE)

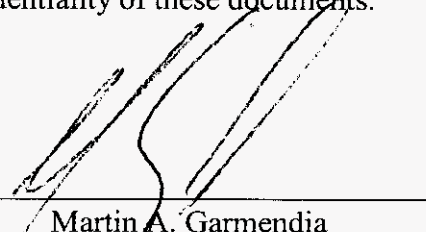
BEFORE ME, the undersigned authority, personally appeared Martin A. Garmendia who, being first duly sworn, deposes and says:

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

2. With respect to Exhibit C, I have reviewed the documents and information for which I am listed as Affiant and that are included in Exhibit A to FPL's Request for Confidential Classification of materials provided pursuant to Audit No. 09-190-4-1. Such documents or materials that I have reviewed and which, in whole or in part, are asserted by FPL to be proprietary confidential business information, contain or constitute contractual data, oil financial instruments, and fuel status and inventory reports, the disclosure of which would impair FPL's efforts to contract for goods or services on favorable terms in the future. To the best of my knowledge, FPL has maintained the confidentiality of these documents and materials.

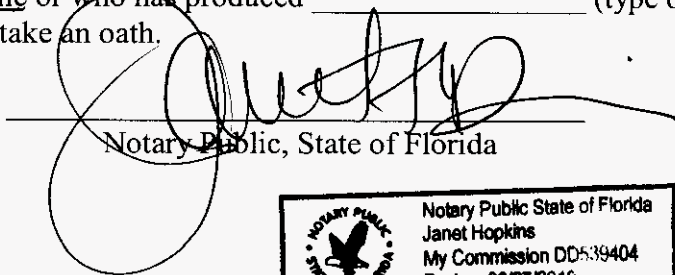
3. Consistent with the provisions of the Florida Administrative Code, such materials should remain confidential for a period of not less than 18 months. In addition, they should be returned to FPL as soon as the information is no longer necessary for the Commission to conduct its business so that FPL can continue to maintain the confidentiality of these documents.

4. Affiant says nothing further.



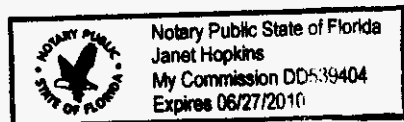
Martin A. Garmendia

SWORN TO AND SUBSCRIBED before me this 15 day of October 2009, by Martin A. Garmendia, who is personally known to me or who has produced _____ (type of identification) as identification and who did take an oath.



Notary Public, State of Florida

My Commission Expires:



DOCUMENT NUMBER - DATE
10750 OCT 21 09
FPSC-COMMISSION CLERK

STATE OF FLORIDA

COMMISSIONERS:
MATTHEW M. CARTER II, CHAIRMAN
LISA POLAK EDGAR
NANCY ARGENZIANO
NATHAN A. SKOP



OFFICE OF COMMISSION CLERK
ANN COLE
COMMISSION CLERK
(850) 413-6770

Public Service Commission

ACKNOWLEDGEMENT

DATE: October 21, 2009

TO: Ilan Kaufer, Esquire

FROM: Marguerite H. Mclean, Office of Commission Clerk

RE: Acknowledgement of Receipt of Confidential Filing

This will acknowledge receipt of a **CONFIDENTIAL DOCUMENT** filed in Docket Number 090001-EI or, if filed in an undocketed matter, concerning certain working papers provided to staff in connection with hedging transactions audit (Audit No. 09-190-4-1), and filed on behalf of FPL. The document will be maintained in locked storage.

If you have any questions regarding this document, please contact Marguerite Lockard, Deputy Clerk, at (850) 413-6770.

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