

EXHIBIT C

JUSTIFICATION TABLE

EXHIBIT C

COMPANY: Florida Power & Light Company
TITLE: FPL, Capacity Cost Recovery Clause
AUDIT CONTROL NO: 14-027-4-3
DOCKET NO: 140001-EI
DATE: May 21, 2014

Workpaper No.	Description	No. of Pages	Conf Y/N	Column No./Line No.	Florida Statute 366.093 (3) Subsection	Affiant
7-2	Analytical Review Explanation	1	N			
7-2/1	Analytical Review Documentation	1	N			
41-1/1	WCEC Factors	1	N			
41-1/1-1	WCEC Factors	1				
42-2	Schedule A-6 Back Up	1	N			
42-2/1	Oasis Report	8	N			
42-2/1-1	Recalculation of Oasis Rpt price	1	N			
42-2/1-2	Third Party Transmission	1	N			
42-2/1-2/1	Reservation Detail	1	N			
42-2/2	Additional Sales	1	Y	Cols. A, B, C	(d)	G. Yupp
42-2/2-1	Invoice	1	Y	Col. A, Lns 1, 2	(e)	G. Yupp
42-2/2-2	Purchase Statement	2	Y	Pg. 1, Cols. A-F, Line 5 Col. G, Lns. 1-4, 5-7 Pg. 2, Cols. A-E, Line 2 Col. F, Lns. 1-5	(d)	G. Yupp
42-2/2-2/1	Deal Documentation	1	Y	Col. A, Lns. 1, 2 Cols. B-I, Line 2	(d)	G. Yupp
42-3	Schedule A 6 Back Up	1	N			
42-3/1	Oasis Report	18	N			
42-3/1-1	Recalculation of Oasis Rpt price	1	N			
42-3/1-1/1	Deal Documentation	2	Y	Pg. 1, Col. A, Lns. 1, 3 Col. B, Lns. 3, 6 Col. C, Line 6 Col. D, Lns. 2, 4, 5 Col. E, Line 2 Pg. 2	(d)	G. Yupp
42-3/2	Transmission Sales	1	Y	Cols. A, B, C, D	(d)	G. Yupp
42-3/2-1	Invoice	1	Y	Col. A, Lns. 1, 2, 3	(e)	G. Yupp
42-3/2-2	Purchase Statement	2	Y	Pg. 1, Col. A, Line 1 Cols. B-E, Lns. 5-9 Col. F, Lns. 2, 3, 4 Col. G. Lns. 5-9 Pg. 2, Col. A, Line 1 Cols. B-C, Lns. 2-6, 7-9 Cols. D, F, Lns. 7-9 Col. E, Lns. 2-6 Col. G, Lns. 2-6, 7-9 Cols. H-I, Lns. 2-6, 7-12	(d)	G. Yupp

Workpaper No.	Description	No. of Pages	Conf Y/N	Column No./Line No.	Florida Statute 366.093 (3) Subsection	Affiant
42-3/2-2/1	Deal Documentation	1	Y	Col. A, Lns. 1, 2 Col. B, Line 2 Cols. C-I, Lns. 2-4	(d)	G. Yupp
42-3/3	Transmission Billed	1	N			
44-3	Sample	3	Y	Pg. 1, Cols. A, B, C, Lns. 3, 4 Pg. 2, Cols. A, B, Lns. 10, 17 Col. C, Ln. 10a Col. D, Lns. 10, 17 Pg. 3, Cols. A, B, Line 18 Col. C, Lns. 17a, 18a, 23a Col. D, Lns. 18, 21, 23	(c), (d), (e)	J. C. Bullock
44-3/1	Sample item	1	N			
44-3/2	Sample item	2	Y	Pg. 1, Lns 1A, 5.1B Pg. 2, Col. A Col. B, Line 7 Col. C, Lns. 10, 11, 13, 14 Col. D, Lns. 10, 13, 18, 19 Col. E, Lns. 8-10, 12, 15-17 Col. F, Line 21 Col. G, Line 20	(c), (d), (e)	J. C. Bullock
44-3/2-1	Sample item	1	N			
44-3/3	Sample item	1	Y	Col. A, Line 1 Cols. B-C, Lns. 2-4 Col. D, Lns. 5, 7, 10-17 Col. E, Lns. 6, 8, 11, 13, 15, 17 Col. F, Lns. 2-4 Col. G, Lns. 9, 14 Cols. H-I, Lns. 2-4	(c), (d), (e)	J. C. Bullock
44-3/3-1	Sample item	1	Y	Lns 1A, 5.1B, 5.2C, 5.3D, 7.1E	(c), (d), (e)	J. C. Bullock
45-2	Transmission Charges	1	N			
45-2/1	January Estimate	1	N			
45-2/1-1	Invoice	1	N			
45-2/1-1/1	Invoice Total	1	N			
45-2/1-2	Invoice	1	N			
45-2/1-2/1	Transmission Resales	1	N			
45-2/1-2/1-1	Transmission Resales	1	N			
45-2/2	December Actual/Estimate	2	N			
45-2/3	October Actual	1	N			
45-2/3-1	Invoice	1	N			
45-2/3-2	October Estimate	1	N			
45-2/3-3	Resales	1	N			
45-2/4	November Actual	1	N			
45-2/4-1	Invoice	1	N			
45-2/4-2	November Estimate	1	N			
45-2/4-3	November Resales	1	N			
45-2/5	Transmission True Up	1	Y	Col. A, Line 4 Col. B, Lns. 5-7 Cols. C-H, Lns. 1-3, 5-7	(d), (e)	G. Yupp

Workpaper No.	Description	No. of Pages	Conf Y/N	Column No./Line No.	Florida Statute 366.093 (3) Subsection	Affiant
45-2/5-1	Transmission Estimate	1	Y	Cols. A, B, C	(d)	G. Yupp
45-2/5-2	Invoice	1	N			
45-3	Transmission by Other Explanations	2	N			
46-2	A-12 Worksheet	1	N			
46-2/1	Invoice	1	N			
46-2/1-1	SJRPP Billing	1	N			
46-2/2	Purchased Power Accrual	1	N			
46-2/3	Invoice	1	N			
46-2/3-1	SJRPP Billing	1	N			
46-2/4	Purchased Power Accrual	1	N			
46-2/5	Invoice	1	N			
46-2/5-1	SJRPP Billing	1	N			
46-2/6	Purchased Power Accrual	1	N			
46-3	A-12 Worksheet	1	Y	Col. A & C, Lns. 1-52, 55-57, 58, 59, 60-62 Col. B, Lns. 4, 53-54	(d), (e)	G. Yupp
46-3/1	Billing Statement	1	Y	Lines 1-13	(e)	G. Yupp
46-3/1-1	Billing Statement	1	Y	Col. A	(d)	G. Yupp
46-3/1-2	Billing Statement	1	Y	Lines 1-13	(e)	G. Yupp
46-3/2	Billing Statement	1	Y	Lines 1-9	(e)	G. Yupp
46-3/2-1	Billing Statement	1	Y	Line 1	(e)	G. Yupp
46-3/2-2	Billing Statement	1	Y	Lines 1-9	(e)	G. Yupp
46-3/2-3	Contract Excerpt	1	Y	ALL	(d)	G. Yupp
46-3/2-3/1	Contract Excerpt	2	Y	ALL	(d)	G. Yupp
46-3/2-3/2	Contract Excerpt	1	Y	ALL	(d)	G. Yupp
46-3/3	Billing Statement	1	Y	Col. A, Lns. 1-11 Cols. B-C, Line 1	(e)	G. Yupp
46-3/3-1	Billing Statement	1	N			
46-3/3-2	Billing Statement	1	Y	Col. A, Lns. 1-11 Cols. B-C, Line 1	(e)	G. Yupp
46-3/3-3	Contract Excerpt	1	Y	ALL	(d)	G. Yupp
46-3/3-3/1	Contract Excerpt	1	Y	ALL	(d)	G. Yupp
46-3/4	Billing Statement	1	Y	Col. A, Lns. 1-11 Cols. B-C, Line 1	(e)	G. Yupp
46-3/4-1	Billing Statement	1	N			
46-3/4-2	Billing Statement	1	Y	Col. A, Lns. 1-11 Cols. B-C, Line 1	(e)	G. Yupp
46-3/5	Billing Statement	1	N			
46-3/5-1	Billing Statement	1	N			
46-3/5-2	Billing Statement	1	N			
46-4	Purchased Power Estimate	1	Y	Col. A Col. B, Lns. 15, 21, 26, 32, 34	(d), (e)	G. Yupp
46-4/1	Invoice	1	Y	Col. A, Lns. 1, 2, 5, 7, 10 Col. B, Lns. 2, 3, 4, 7-13 Col. C, Lns. 6, 14-17	(d), (e)	G. Yupp
46-4/1-1	Deal Summary	1	Y	Cols. A, B, C Line 1	(d)	G. Yupp
46-4/1-2	Purchase Statement	3	Y	Pg. 1, Line 1 Cols. A-E	(d)	G. Yupp

Workpaper No.	Description	No. of Pages	Conf Y/N	Column No./Line No.	Florida Statute 366.093 (3) Subsection	Affiant
				Pg. 2, Line 1 Cols. A-F Pg. 3, Line 1 Col. A		
46-4/2	CAPA	1	Y	ALL	(d)	G. Yupp
46-4/3	Contract Pymt Calculation	3	Y	ALL	(d)	G. Yupp
46-5	Purchased Power Estimate	1	Y	Col. A Col. B. Lns. 5, 9, 13, 18, 22, 27, 28	(d), (e)	G. Yupp
46-5/1	Invoice	1	Y	Col. A, Lns. 3, 5-9 Col. B, Lns. 1-12 Col. C, Lns. 13-16	(d), (e)	G. Yupp
46-5/1-1	CAA	1	Y	Cols. A, B, C, D, E	(d)	G. Yupp
46-5/1-2	Purchase Statement	3	Y	Pg. 1, Line 1 Cols. A, B, C, D, E Pg. 2, Line 1 Cols. A, B, C, D, E, F Pg. 3, Line 1 Col. A	(d)	G. Yupp
46-5/2	CAPA	1	Y	ALL	(d)	G. Yupp
46-5/3	Contract Pymt Calculation	3	Y	ALL	(d)	G. Yupp
46-6	ADA Calculation	1	Y	Lines 1-3, 4A Col. B	(d)	G. Yupp
48-2	Suspension Payment Schedule	1	N			
53-1	NRC Fees	1	N			
53-2	NRC Fees	1	N			
53-2/1	NRC Fees Explanations	1	N			

EXHIBIT D

AFFIDAVITS

EXHIBIT D

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

IN RE: Fuel and Purchase Power Cost Recovery
Clause with Generating Performance Incentive
Factor

Docket No. 140001-EI

STATE OF FLORIDA)
)
PALM BEACH COUNTY)

AFFIDAVIT OF J. CARINE BULLOCK

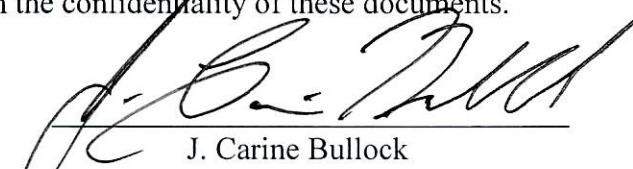
BEFORE ME, the undersigned authority, personally appeared J. Carine Bullock who, being first duly sworn, deposes and says:

1. My name is J. Carine Bullock. I am currently employed by Florida Power & Light Company ("FPL") as Vice President of Production Assurance and Business Services. I have personal knowledge of the matters stated in this affidavit.

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. 14-027-4-3. The documents or materials that I have reviewed and which are asserted by FPL to be proprietary confidential business information contain or constitute information concerning services provided for compliance with North American Electric Reliability Corporation Critical Infrastructure Protection requirements and amounts paid to vendors for those services. This information involves FPL's security measures. Additionally, the documents contain information relating to competitive interests, the disclosure of which would impair the competitive business of the provider of the information. Some documents also contain or constitute 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.

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.



J. Carine Bullock

SWORN TO AND SUBSCRIBED before me this 20th day of May 2014, by J. Carine Bullock, who is personally known to me and who did take an oath.

My Commission Expires: 9-14-17.



Notary Public, State of Florida

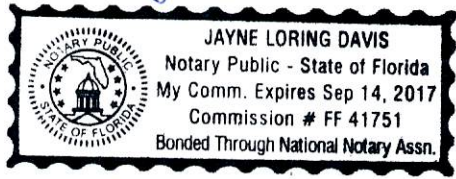


EXHIBIT D

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

IN RE: Fuel and Purchase Power Cost Recovery
Clause with Generating Performance Incentive
Factor

Docket No. 140001-EI

STATE OF FLORIDA)
)
PALM BEACH COUNTY)

AFFIDAVIT OF GERARD J. YUPP

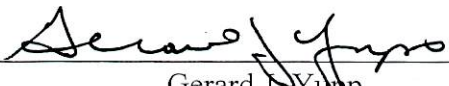
BEFORE ME, the undersigned authority, personally appeared Gerard J. Yupp who, being first duly sworn, deposes and says:

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

2. I have reviewed 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. 14-027-4-3, for which I am listed as the affiant. The documents or materials that I have reviewed and which are asserted by FPL to be proprietary confidential business information contain or constitute contractual data such as pricing and other terms, payment records, and vendor and supplier rates, the disclosure of which would impair the efforts of FPL to contract for capacity and energy on favorable terms for the benefit of its customers and would impair the competitive interests of FPL and its vendors. Certain information in these documents and materials would also place FPL at a disadvantage when coupled with other information that is publicly available. To the best of my knowledge, FPL has maintained the confidentiality of these documents and materials.

3. 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 19 day of May, 2014, by Gerard J. Yupp, who is personally known to me and who did take an oath.



Notary Public, State of Florida

My Commission Expires:

