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September <sup>9</sup> 8, 2022

VIA HAND DELIVERY

Mr. Adam Teitzman  
Commission Clerk  
Florida Public Service Commission  
2540 Shumard Oak Blvd.  
Tallahassee, FL 32399-0850

REDACTED

RECEIVED-FPSC  
2022 SEP -9 AM 11:17  
COMMISSION  
CLERK

Re: Docket No. 20220001-EI

Dear Mr. Teitzman:

I enclose for filing in the above docket Florida Power & Light Company's ("FPL") Second Request for Extension of Confidential Classification of certain material provided to the Staff of the Florida Public Service Commission pursuant to Audit Control No. 2017-048-4-1 ("the Audit"). The request includes Second Revised Exhibits A, B (two copies), C and D.

Second Revised Exhibit A consists of the confidential documents, wherein all the information that FPL asserts is entitled to confidential treatment has been highlighted, that is the subject of FPL's Request for Confidential Classification. Second Revised Exhibit B is an edited version of Exhibit A, in which the information FPL asserts is confidential has been redacted. For pages that are confidential in their entirety, only an insert page is provided. Second Revised Exhibit C is a justification table in support of FPL's Request for Confidential Classification. Second Revised Exhibit D contains the declaration in support of FPL's Request. In accordance with Rule 25-22.006(3)(d), FPL requests confidential treatment of the information in Exhibit A pending disposition of FPL's Request for Confidential Classification.

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

- COM \_\_\_\_\_
- AFD 1 Exh "B"
- APA \_\_\_\_\_
- ECO \_\_\_\_\_
- ENG \_\_\_\_\_
- GCL \_\_\_\_\_
- IDM \_\_\_\_\_
- CLK \_\_\_\_\_

Sincerely,  
  
David M. Lee

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

**BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

In re: Fuel and Purchased Power Cost Recovery Clause with Generating Performance Incentive Factor	Docket No: 20220001-EI 9 Date: September 8, 2022
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**FLORIDA POWER & LIGHT COMPANY'S SECOND  
REQUEST FOR EXTENSION OF CONFIDENTIAL CLASSIFICATION  
OF MATERIALS PROVIDED PURSUANT TO AUDIT NO. 2017-048-4-1**

Pursuant to Section 366.093, Florida Statutes, and Rule 25-22.006, Florida Administrative Code, Florida Power & Light Company ("FPL") hereby submits its Second Request for Extension of Confidential Classification of certain material provided to the Staff of the Florida Public Service Commission ("Staff") pursuant to the Commission's review of FPL's 2017 hedging activities, Audit No. 2017-048-4-1 ("Confidential Information"). In support of this Request, FPL states as follows:

1. On October 6, 2017, FPL filed a request for confidential classification of the Confidential Information (Document Nos. 08293-2017 and 07738-2017, Docket No. 20170001-EI) ("October 6, 2017 Request"). By Order No. PSC-2017-0425-CFO-EI, dated November 6, 2017 ("Order 0425"), the Commission granted FPL's October 6, 2017 Request. FPL adopts and incorporates by reference the October 6, 2017 Request and Order 0425.

2. On May 6, 2019, FPL filed a Request for Extension of Confidential Classification ("May 6, 2019 Request"). By Order No. PSC-2019-0340-CFO-EI, dated August 21, 2019 ("Order 0340"), the Commission granted FPL's May 6, 2019 Request. FPL adopts and incorporates by reference the May 6, 2019 Request and Order 0340.

3. The period of confidential treatment granted by Order 0340 is expiring. Some of the Confidential Information that was the subject of FPL's May 6, 2019 Request and Order 0340 remains confidential and warrants continued treatment as proprietary and confidential business

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

4. Included with this request are Second Revised Exhibit A, Second Revised Exhibit B (two copies), and Second Revised Exhibit C to reduce the number of pages for which confidential treatment is sought. FPL has identified in Second Revised Exhibits A, B and C all the information in work papers that warrants continued confidential treatment. Second Revised Exhibit C is a table that identifies the specific pages, lines or columns that remain confidential. The table also references the specific statutory basis for confidentiality and the declarant who supports the requested classification.

5. Included as Second Revised Exhibit D is the declaration of Andrew Dillman in support of this request.

6. The Confidential Information is intended to be and has been treated by pre-consolidation FPL and FPL as private, its confidentiality has been maintained, and its disclosure would cause harm to FPL and its customers. Pursuant to Section 366.093, Fla. Stat., 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.

5. As stated in FPL's original request and the declaration included as Second Revised Exhibit D, the Confidential Information contains information concerning bids or other contractual data, the disclosure of which would impair the efforts of the public utility or its affiliates to contract for goods or services on favorable terms, as well as information relating to competitive interests,

the disclosure of which would impair the competitive interests of FPL. Specifically, the documents contain or constitute proprietary FPL strategies, which allow FPL to procure 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. This information is protected by Sections 366.093(3)(d) and (e), Fla. Stat.

7. Nothing has changed since the Commission entered Order 0340 to render the information contained in Second Revised Exhibit A stale or public, such that continued confidential treatment would not be appropriate.

7. Pursuant to Section 366.093(4), F.S., the information for which confidential classification is granted remains protected from disclosure up to 18 months unless good cause is shown to grant protection from disclosure for a longer period. Currently, the Commission retains audit reports for period of seven years at which time the audit materials are returned to FPL unless Commission staff or another affected person requests that these audit materials continue to be retained. The nature of these materials will not change in the next three years. Therefore, to promote administrative efficiency, FPL requests confidential classification for a period of thirty-six (36) months. Upon a finding by the Commission that the Confidential Information remains proprietary and confidential business information, the information should not be declassified for at least an additional thirty-six (36) month period and should be returned to FPL as soon as it is no longer necessary for the Commission to conduct its business. See § 366.093(4), Fla. Stat.

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

Respectfully submitted,

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Senior Attorney  
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By: \_\_\_\_\_



David M. Lee  
Florida Bar No. 103152

**CERTIFICATE OF SERVICE**  
**Docket No. 20220001-EI**

I **HEREBY CERTIFY** that a true and correct copy of the foregoing\* has been furnished by electronic mail on this 8<sup>th</sup> day of September 2022 to the following:

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By:   
\_\_\_\_\_  
David M. Lee  
Florida Bar No. 103152

**\* Copies of Exhibits B, C and D are available upon request.**

**Docket No. 20220001-EI**

**SECOND REVISED EXHIBIT “B”**

**FPL’s MATERIALS PROVIDED PURSUANT  
TO AUDIT NO. 2017-048-4-1**



1/28/17  
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]

1 [REDACTED]  
2 [REDACTED] 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-EI: ACN 2017-048-4-1;  
Description: WP 16-DK Response # 6

**CONFIDENTIAL**

SOURCE  DB Response 6

# AUGUST 2016 SUMMARY

9/17  
PB

	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	\$ -

**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 - Hedging Activities

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

[ESTIMATED]

FOR PRIOR MONTH ADJUSTMENTS

7/17  
 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	
<b>Adjustment Below the Line (Refund to Customers for Gas Reserves Project - 3/15-6/16)</b>				
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				REFER TO FINANCIAL ATTACHMENT
Power Related Financial Activity				FORWARDS
Total Financial Activity Related to Fuel Expense			48-6	
Total Adjustments			48-6	REFER TO EXPENSE ATTACHMENT

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

FROM	CARMS INVOICE	UNIT PRICE [\$ /MMBTU]	AMT RECEIVED [\$]	COMMENTS
Sales			48-6.13	
Adjustments			48-6.13	REFER TO SALES TAB
Optimization Sales			48-6.16	REFER TO OPTIMIZATION SALES TAB (refer to tab for coding)

NET CASH FLOW (EXPENSES LESS RECEIPTS) FOR CURRENT MONTH

ENERGY RECEIVED (NET OF FUEL) DURING CURRENT MONTH [MMBTU] 249,535,373.32  
 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
64,830,884	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 [Redacted]

② [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**

August-2016

NATURAL GAS SALES SUMMARY

9/17  
DR

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

A	B	C	D
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
			7
	[REDACTED]		[REDACTED]

Note 1  
Note 1

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

ADJUSTMENTS/SALES

FGT	-	\$	-	\$	-	Note 2
FGT	-	\$	-	\$	-	Note 3
GULFSTREAM	-	\$	-	\$	-	Note 2
GULFSTREAM	-	\$	-	\$	-	Note 3
FGT	-		-	\$	-	Note 4
GULFSTREAM	-		-	\$	-	Note 4

This will change a bit  
if this is a credit move to the Expense tab

Subtotal	-	\$	-	Book to 2009900 I/O 6370000498 (Property Acctg. 143.450)
----------	---	----	---	---

GRAND TOTAL	E	[REDACTED]	F	[REDACTED]
-------------	---	------------	---	------------

48-6.15

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-Hedging Activities



SOURCE

DR Response 13

48-6.18

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)
<b>Total MMBTU</b>	<b>64,623,603 b</b>	<b>(\$4,076,742.41)</b>

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	7	\$ 3.959667
Gas Accrual Adjustment	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: d 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.

e 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. Patric 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: WP 48 - Hedging Activities

**CONFIDENTIAL**



# DECEMBER 2016 SUMMARY

9/17  
DB

PROCUREMENT PURCHASES	1	A 48-8.10 ██████████
GAS RESERVES		48-8.10
TRANSPORTATION	2	██████████
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
PHOENIX - TOTAL GAS		48-8.11 + \$ (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

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 - Hedging Activities

SOURCE  DB Response 13

48-8.9

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 (\$) B	ADJUSTMENTS	COMMENTS
FGT Financial Activity			48-8.17	48-8.9	REFER TO FINANCIAL ATTACHMENT
Power Related Financial Activity (correction Jan thru Dec 2016)					
Total Financial Activity Related to Fuel Expense					
<b>Total Adjustments</b>			48-8.13		REFER TO EXPENSE ATTACHMENT
<b>TOTAL</b>					

9/17  
AB

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

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

NET CASH FLOW (EXPENSES LESS RECEIPTS) FOR CURRENT MONTH \$ 194,208,808.51

ENERGY RECEIVED (NET OF FUEL) DURING CURRENT MONTH [MMBTU] 43,814,638

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/FtMyer
<b>Gulfstream deliveries to Manatee/Martin/West County for MONTH</b>	WEST PALM =	1.0220	PMR, PRV, PPE, PFL, PCU, PTF
17,548,949	GNCS =	1.0256	MANATEE
	GNCS =	1.0256	MARTIN
<b>43,651,785</b>	GNCS =	1.0256	WEST COUNTY

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

162,853

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

2  
A \$ E



Swamp forward per financial tab

WP 2.4

CONFIDENTIAL

0.78 immation

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  
FF

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]	Book to 3305000 I/O 6370000482 (Property Acctg. 232.135.611.790)
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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]	T Book to 2009900 I/O 6370000498 (Property Acctg. 143.450)
GRAND TOTAL	[REDACTED]	[REDACTED]	[REDACTED]

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

NOTES:

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

CONFIDENTIAL

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 - 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)
<b>Total MMBTU</b>	<b>43,761,855 b</b>	<b>(\$8,644,845.59)</b>

48-8.1E

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	
<b>Total Estimated Gas Accrual Adjustment</b>	<b>7</b>	<b>\$ 4.774639</b>
	<b>8</b>	<b>(0.010139)</b>
<b>Total Receiving Report</b>	<b>9</b>	<b>\$ 4.764500</b>
Adj: Sales/Refunds	<b>10</b>	<b>(0.197543)</b>
<b>Total Expense</b>	<b>\$ 199,858,501.50 f</b>	<b>\$ 4.566957</b>

48-8.1S

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-EI; ACN 2017-048-4-1;  
Description: WPLS - Hedging Activities

**CONFIDENTIAL**



# FEBRUARY 2017 SUMMARY

9/17  
PB

	A	
PROCUREMENT PURCHASES	1	48-10.11 ██████████
GAS RESERVES		
TRANSPORTATION	2	48-10.11 ██████████
STORAGE	3	48-10.11 ██████████
FINANCIAL SETTLEMENTS	4	48-10.12 ██████████
PROCUREMENT SALES - CURRENT MONTH ONLY	5	48-10.12 ██████████
MISCELLANEOUS		
OPTI SALES - CURRENT MONTH ONLY	6	48-10.12 ██████████
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

**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-Hedging Activities

SOURCE  OR Response 13

48-10.10

Gas Reserves - Physical	#DIV/0!	0.00
Gas Reserves - Transportation	#DIV/0!	0.00
Adjustment Below the Line (Refund to Customers for Gas Ret	Project - 3/15-8/16)	
TOTAL	0	0.00

9/17  
DB

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

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

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

FROM	CARMS INVOICE	UNIT PRICE (\$/MMBTU)	AMT RECEIVED (\$)	COMMENTS
Sales		48-10.16	48-10.10	REFER TO SALES TAB
Adjustments				
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, PCC
	PERRY STREAM 1 =	1.0268	Manatee/PtMyer
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  
 \$ (171,847,390.67) PHOENIX 48-10.10  
 \$ (606.06) prior month adjustment

E  
 (A)  
 (B)

F  
 (C)  
 2.6

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-E1; ACN 2017-048-4-1;  
 Description: WP 48 - Hedging Activities



SOURCE

DB Response 13

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

48-10.12

**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**

February-2017

NATURAL GAS SALES SUMMARY

9/17  
DB

NETTING OF SALES WITH PURCHASES      MMBTU      \$/MMBTU      AMT OWED TO FPL (\$)

A    B    C    D

[Redacted]

[Redacted]

Subtotal

Book to 2009900 I/O 6370000498  
(Property Acctg. 232.135.611.790)

48-10.12

ADJUSTMENTS/SALES

E    F    G

FGT  
GULFSTREAM  
FGT  
GULFSTREAM  
FGT  
GULFSTREAM

[Redacted]

Dec Underburn Accrual Reversal  
Jan Underburn Accrual Reversal  
Dec Underburn Actual  
Jan Underburn Actual  
Jan Underburn Accrual  
Feb Underburn Accrual

Subtotal

Book to 2009900 I/O 6370000498  
(Property Acctg. 143.450)

GRAND TOTAL

[Redacted]

NOTES:

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 - Hedging Activities



SOURCE

DB Response 13

D:\13-GCRA 2017 02xls.xlsx

48-10.16



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)
<b>Total MMBTU</b>	<b>41,106,755 b</b>	<b>(\$7,992,422.21)</b>

48-10.17

Estimated Payments for Month Plus Adjustment

	A	Unit Price (\$/MMBTU)
Natural Gas Supplied	1	d
Gas from Gas Reserves	2	
Gas Tolling/(Reverse Tolling)	3	
Natural Gas Transporter	4	e
Transportation on Gas Reserves	5	
Miscellaneous (Hedging Effect)	6	
<b>Total Estimated Gas Accrual Adjustment</b>	<b>7</b>	<b>\$ 4.533708</b>
	<b>8</b>	<b>(0.017295)</b>
<b>Total Receiving Report</b>	<b>9</b>	<b>\$ 4.516413</b>
Adj: Sales/Refunds	10	(0.194431)
<b>Total Expense</b>	<b>\$ 177,662,649.53 f</b>	<b>\$ 4.321982</b>

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 d 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-EI : ACN 2017-048-4-1;  
Description: WP 48 - Hedging Activities

**CONFIDENTIAL**

# April 2017 SUMMARY

9/17  
PB

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

CONFIDENTIAL

Florida Power & Light Company  
Hedging Activities  
For the Twelve Months Ended July 31, 2017  
Dkt. 20170091-EI; ACN 2017-048-4-1;  
Description: WP 48 - Hedging Activities

SOURCE 

DR. Response 13

48-12.10

Less: PPA Transportation (December True-up)  
 TOTAL

A B C

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	
<b>Adjustment Below the Line (Refund to Customers for Gas Reserves Project - 3/15-6/16)</b>				
TOTAL	0		0.00	

9/17  
 PBC

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				
<b>Total Adjustments</b>		48-12.19		REFER TO EXPENSE ATTACHMENT
TOTAL				

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

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

NET CASH FLOW (EXPENSES LESS RECEIPTS) FOR CURRENT MONTH

NET CASH FLOW (EXPENSES LESS RECEIPTS) FOR CURRENT MONTH \$ (19,115,429.94)  
 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:
33,263,577 [MMBTU]	BROOKER =	1.0250	PPN, PSN, PCC
	PERRY STREAM 1 =	1.0210	Manatee/FIMyer
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.xlsx]APR Report

#REF!

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

H

WP 28  
 Ⓜ



cap  
 price  
 item  
 financial  
 tab

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

**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**

**REDACTED VERSION OF CONFIDENTIAL DOCUMENTS**

**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**

April-2017

4/17  
PB

NATURAL GAS SALES SUMMARY

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

A                                  B                                  C                                  D

[REDACTED]			
------------	--	--	--

Subtotal	[REDACTED]	[REDACTED]	Book to 2009900 I/O 6370000498 (Property Acctg. 232,135,611.790)
----------	------------	------------	---

48-12.12

ADJUSTMENTS/SALES

		#DIV/0!			
FGT					Feb Underburn Accrual Reversal
GULFSTREAM	(51,147) \$	2.9600 \$	(151,395.12)		Mar Underburn Accrual Reversal
Florida Gas	21,670 \$	1.9500 \$	42,256.50		April 2016 Underburn Actual
GULFSTREAM	51,147 \$	2.9184 \$	149,268.43		Mar Underburn Actual
FGT	174,838 \$	3.0010 \$	524,688.84		Apr Underburn Accrual
GULFSTREAM	608,820 \$	3.3072 \$	2,013,471.24		Apr Underburn Accrual

Subtotal	805,328	\$	2,578,289.89	Book to 2009900 I/O 6370000498 (Property Acctg. 143,450)
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48-12.12

GRAND TOTAL      E      [REDACTED]

NOTES:

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-Hedging Activities

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

SOURCE  DR Response 13

48-12.16

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)
<b>Total MMBTU</b>	<b>51,391,271 b</b>	<b>(\$5,852,000.29)</b>

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	
<b>Total Estimated Gas Accrual Adjustment</b>	7	\$ 3.300308
	8	(0.000324)
<b>Total Receiving Report</b>	9	\$ 3.299984
Adj: Sales/Refunds	10	(0.113871)
<b>Total Expense</b>		<b>\$ 163,738,388.68 f</b>
		<b>\$ 3.186113</b>

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 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. Patric EMT/JB  
D. Rodriguez RAD/GO  
M. Kazadi RAD/GO  
C. Smith RAD/GO  
M. Vargas RAD/GO

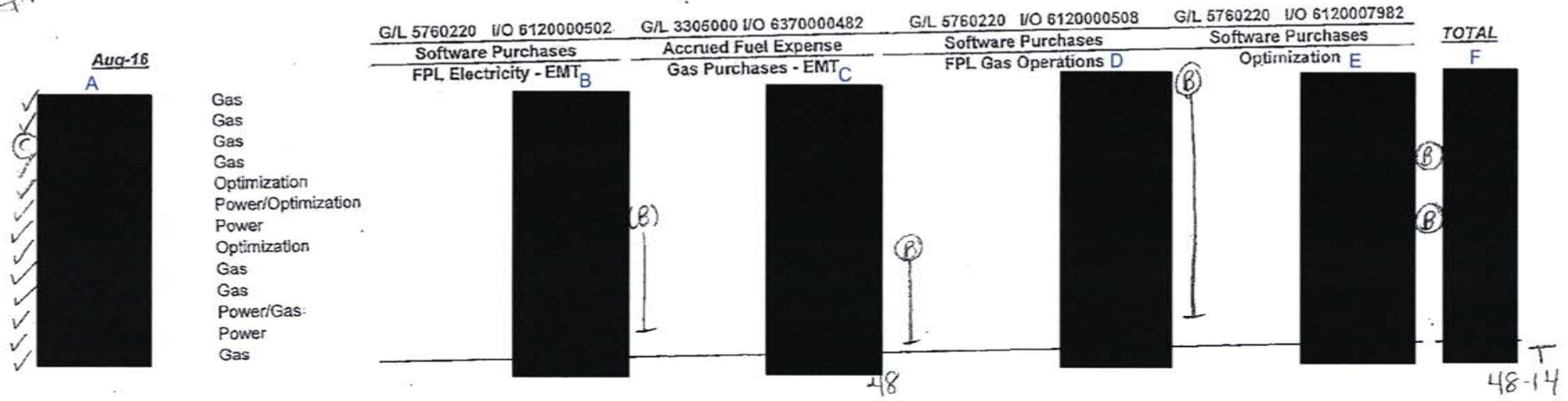
Florida Power & Light Company  
Hedging Activities  
For the Twelve Months Ended July 31, 2017  
Dkt. 20170001-EI; ACN 2017-048-4-1;  
Description: WK48-Hedging Activities

**CONFIDENTIAL**



8/17  
PB

93  
48-14.1



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 - Brokerage Fees

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

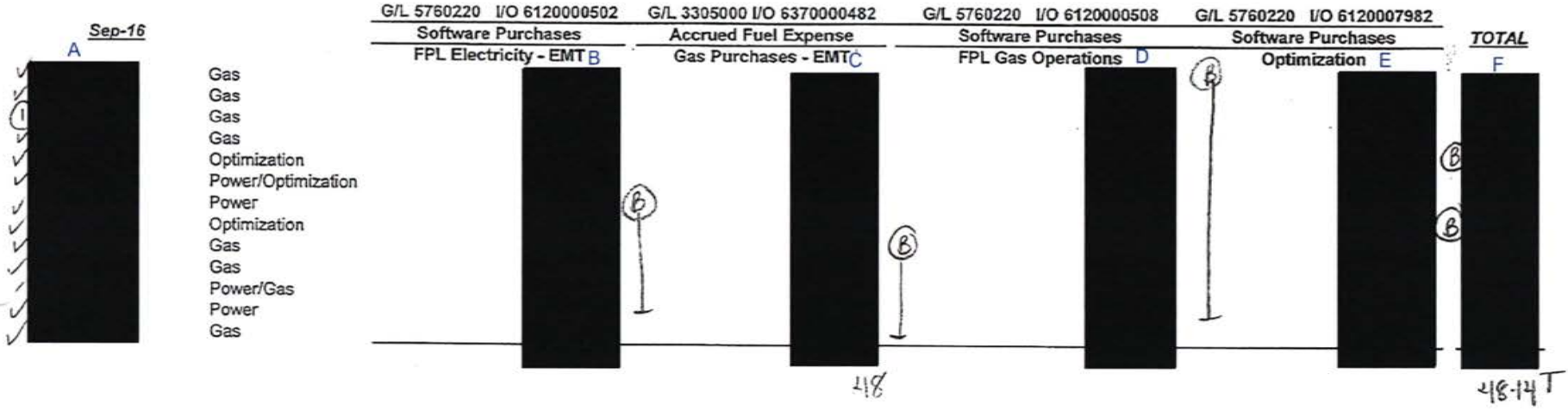
**CONFIDENTIAL**

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.

**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 - BioLerage Fees

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-b.2.

PBC

SOURCE: DR Response to

1703

48-14.3

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

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

Handwritten annotations: (A) next to Oct-16 bar; (B) in circles next to various bars; (P) in a circle next to a vertical line; 48 below the second bar.

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 10-16.2

SOURCE PBC OR Response to

117  
PB

# CONFIDENTIAL

48-14.4

Nov 16  
Oct 15

	G/L 5760220 I/O 6120000502 Software Purchases FPL Electricity - EMT B	G/L 3305000 I/O 6370000482 Accrued Fuel Expense Gas Purchases - EMT C	G/L 5760220 I/O 6120000508 Software Purchases FPL Gas Operations D	G/L 5760220 I/O 6120007982 Software Purchases Optimization E	TOTAL F
Gas					
Gas					
Gas					
Optimization					
Power/Optimization					
Power					
Optimization					
Gas					
Gas					
Power/Gas					
Power					
Gas					
		48			
					+1000.00
					9,000.00
					48-14

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 Trading and Risk Management Procedures Manual. ✓ (WP 48-16.20)

Note (B): See WP 10-16.2

PBC  
SOURCE  
PB Response 6

117 DB

48-14.2

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

Dec-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	Accrued Fuel Expense Gas Purchases - EMT	Software Purchases FPL Gas Operations	Software Purchases Optimization	F
Gas Gas Gas Gas Optimization Power/Optimization Power Optimization Gas Gas Power/Gas Power Gas		[Redacted] (B)	[Redacted] (B)	[Redacted] (B)	[Redacted] (B)	[Redacted] (B)
				48		

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



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		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	Accrued Fuel Expense	Software Purchases	Software Purchases	E
[Redacted]		FPL Electricity - EMT	Gas Purchases - EMT B	FPL Gas Operations C	Optimization D	
Gas			[Redacted]	[Redacted]	[Redacted]	[Redacted]
Gas						
Gas						
Optimization						
Optimization						
Gas						
Gas						
Gas						
			48			T 48-14

CONFIDENTIAL

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

Note (B): See WP 10-6.2



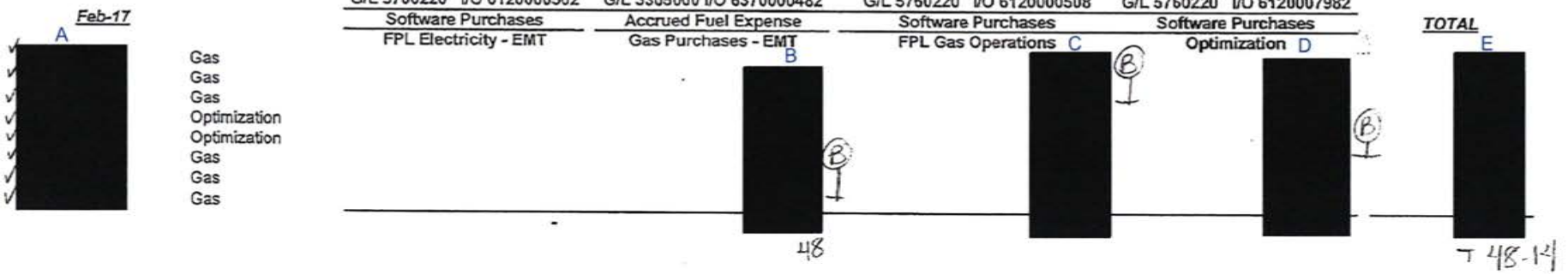
SOURCE DB Response 6

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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 Procedures Manual. ✓ (WP 48-16.20)

Note (B): See WP 10-16.2

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SOURCE OR RESPONSE to

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48-14.2

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

Mar-17		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	Accrued Fuel Expense	Software Purchases	Software Purchases	E
FPL Electricity - EMT		FPL Electricity - EMT	Gas Purchases - EMT	FPL Gas Operations	Optimization	
Gas						
Gas						
Gas						
Optimization						
Optimization						
Gas						
Gas						
Gas						
			48			48-14

CONFIDENTIAL

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

Note (B): See WP 10-6.2

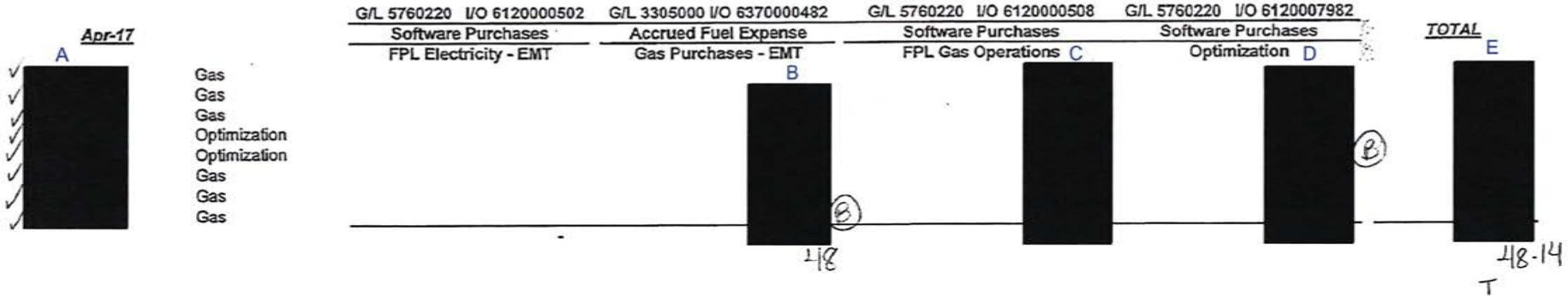
PBC

SOURCE: DR Response to

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48-14.9

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



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-b.2






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 SOURCE  
 PBC Response 6



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48-14.10

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

May-17	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	Accrued Fuel Expense	Software Purchases	Software Purchases	E
	FPL Electricity - EMT	Gas Purchases - EMT	FPL Gas Operations	Optimization	
 Gas Gas Gas Optimization Optimization Gas Gas Gas		 (B) 48		 (B)	 T 48-14

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 10-6.2

PBC

SOURCE DR Response 6

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QB

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

48-14.11

	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
Jun-17	Software Purchases	Accrued Fuel Expense	Software Purchases	Software Purchases	
A	FPL Electricity - EMT	Gas Purchases - EMT	FPL Gas Operations C	Optimization D	E
Gas					
Gas					
Gas					
Optimization					
Optimization					
Gas					
Gas					
Gas					
		48			
				(B)	
					T 48.14

CONFIDENTIAL

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

Note (B): See WP 10-6.2

SOURCE PBC QB Response 6

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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		B	C	D	E
Gas					
Gas					
Gas					
Optimization					
Optimization					
Gas					
Gas					
Gas					
		(P)			(B)
					T 48-14

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

CONFIDENTIAL

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

Note (B): See WP 10-6.2

SOURCE  
PBC DB Response 6

**REDACTED VERSION OF CONFIDENTIAL DOCUMENTS**

**Hedging Audit Workpaper Number 48-16.17**

**Unredacted copy of Appendix A – Forward and Spot Market Traders**

**REDACTED VERSION OF CONFIDENTIAL DOCUMENTS**

**Hedging Audit Workpaper Number 48-16.18**

**Unredacted copy of Appendix B – Authorized Confirmation Personnel**

**REDACTED VERSION OF CONFIDENTIAL DOCUMENTS**

**Hedging Audit Workpaper Number 48-16.19**

**Unredacted copy of Appendix C.1 – Authorization Limits**

**REDACTED VERSION OF CONFIDENTIAL DOCUMENTS**

**Hedging Audit Workpaper Number 48-16.20**

**Unredacted copy of Appendix C.2– EMT Authorized Trading Products**

**REDACTED VERSION OF CONFIDENTIAL DOCUMENTS**

**Hedging Audit Workpaper Number 48-16.21**

**Unredacted copy of Appendix D.1 – EMT Transaction Matrix Gas and Oil**



**REDACTED VERSION OF CONFIDENTIAL DOCUMENTS**

**Hedging Audit Workpaper Number 48-16.22**

**Unredacted copy of Appendix D.1 – EMT Transaction Matrix Gas and Oil**

**REDACTED VERSION OF CONFIDENTIAL DOCUMENTS**

**Hedging Audit Workpaper Number 48-16.23**

**Unredacted copy of Appendix D.2 – EMT Transaction Matrix Power Operations**

**REDACTED VERSION OF CONFIDENTIAL DOCUMENTS**

**Hedging Audit Workpaper Number 48-16.24**

**Unredacted copy of Appendix D.3 – EMT Transaction Matrix Hedge Program**

**REDACTED VERSION OF CONFIDENTIAL DOCUMENTS**

**Hedging Audit Workpaper Number 48-16.25**

**Unredacted copy of Appendix D.3 – EMT Transaction Matrix Asset Optimization**

**REDACTED VERSION OF CONFIDENTIAL DOCUMENTS**

**Hedging Audit Workpaper Number 48-16.26**

**Unredacted copy of Appendix D.3 – EMT Transaction Matrix Proprietary Trading**

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**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.

**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 - Sarbanes Oxley Compliance

SOURCE



DB Response 8

48-17.1

SECOND REVISED EXHIBIT C

COMPANY: Florida Power & Light Company  
 TITLE: List of Confidential Workpapers  
 AUDIT: FPL, Hedging Audit  
 AUDIT CONTROL NO: 2017-048-4-1  
 DOCKET NO: 20220001-EI  
 DATE: September 9, 2022

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

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	N			
2.1	Hedging Activity True-up Report filed on April 3, 2017 (January - December 2016)	1	N			
2.2	Hedging Activity True-up Report filed on April 3, 2017 (January - December 2016)	1	N			
2.3	Hedging Activity True-up Report filed on April 3, 2017 (January - December 2016)	1	N			
2.4	Hedging Activity True-up Report filed on April 3, 2017 (January - December 2016)	1	N			
2.5	Hedging Activities Supplemental Report Filed on August 18, 2017	1	N			
2.6	Hedging Activities Supplemental Report Filed on August 18, 2017	1	N			
2.7	Hedging Activities Supplemental Report Filed on August 18, 2017	1	N			
2.8	Hedging Activities Supplemental Report Filed on August 18, 2017	1	N			
2.9	Hedging Activities Supplemental Report Filed on August 18, 2017	1	N			
2.10	Hedging Activities Supplemental Report Filed on August 18, 2017	1	N			

<b>Workpaper No.</b>	<b>Description</b>	<b>No. of Pages</b>	<b>Conf Y/N</b>	<b>Column No./Line No.</b>	<b>Florida Statute 366.093 (3) Subsection</b>	<b>Declarant</b>
2.11	Hedging Activities Supplemental Report Filed on August 18, 2017	1	N			
10-6.2	List of all physical hedging transactions, Treatment of transaction costs and brokerage fees, Tolling Agreements, and hedging transactions with affiliate companies.	1	N			
10-6.3	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)	A. Dillman
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	N			
48-1	List of counterparties	1	N			
48-1.1	List of counterparties	1	N			
48-2	FPL Derivative Settlements Reports from August 2016 to most recent	1	N			
48-2.1	FPL Derivative Settlements Reports from August 2016 to most recent	1	N			
48-2.2	FPL Derivative Settlements Reports from August 2016 to most recent	1	N			



Workpaper No.	Description	No. of Pages	Conf Y/N	Column No./Line No.	Florida Statute 366.093 (3) Subsection	Declarant
48-2.3	FPL Derivative Settlements Reports from August 2016 to most recent	1	N			
48-2.4	FPL Derivative Settlements Reports from August 2016 to most recent	1	N			
48-2.5	FPL Derivative Settlements Reports from August 2016 to most recent	1	N			
48-2.6	FPL Derivative Settlements Reports from August 2016 to most recent	1	N			
48-2.7	FPL Derivative Settlements Reports from August 2016 to most recent	1	N			
48-2.8	FPL Derivative Settlements Reports from August 2016 to most recent	1	N			
48-2.9	FPL Derivative Settlements Reports from August 2016 to most recent	1	N			
48-2.10	FPL Derivative Settlements Reports from August 2016 to most recent	1	N			
48-2.11	FPL Derivative Settlements Reports from August 2016 to most recent	1	N			
48-3	FPL Derivative Settlements Reports from August 2016 to most recent	1	N			
48-3.1	FPL Derivative Settlements Reports from August 2016 to most recent	1	N			
48-3.2	FPL Derivative Settlements Reports from August 2016 to most recent	1	N			
48-3.3	FPL Derivative Settlements Reports from August 2016 to most recent	1	N			
48-3.4	FPL Derivative Settlements Reports from August 2016 to most recent	1	N			

Workpaper No.	Description	No. of Pages	Conf Y/N	Column No./Line No.	Florida Statute 366.093 (3) Subsection	Declarant
48-3.5	FPL Derivative Settlements Reports from August 2016 to most recent	1	N			
48-3.6	FPL Derivative Settlements Reports from August 2016 to most recent	1	N			
48-3.7	FPL Derivative Settlements Reports from August 2016 to most recent	1	N			
48-3.8	FPL Derivative Settlements Reports from August 2016 to most recent	1	N			
48-3.9	FPL Derivative Settlements Reports from August 2016 to most recent	1	N			
48-4	FPL Derivative Settlements Reports from August 2016 to most recent	1	N			
48-4.1	FPL Derivative Settlements Reports from August 2016 to most recent	1	N			
48-4.2	FPL Derivative Settlements Reports from August 2016 to most recent	1	N			
48-4.3	FPL Derivative Settlements Reports from August 2016 to most recent	1	N			
48-4.4	FPL Derivative Settlements Reports from August 2016 to most recent	1	N			
48-4.5	FPL Derivative Settlements Reports from August 2016 to most recent FPL	1	N			
48-4.6	FPL Derivative Settlements Reports from August 2016 to most recent	1	N			
48-4.7	FPL Derivative Settlements Reports from August 2016 to most recent	1	N			
48-5	FPL Derivative Settlements Reports from August 2016 to most recent	1	N			

Workpaper No.	Description	No. of Pages	Conf Y/N	Column No./Line No.	Florida Statute 366.093 (3) Subsection	Declarant
48-5.1	FPL Derivative Settlements Reports from August 2016 to most recent	1	N			
48-5.2	FPL Derivative Settlements Reports from August 2016 to most recent	1	N			
48-5.3	FPL Derivative Settlements Reports from August 2016 to most recent	1	N			
48-5.4	FPL Derivative Settlements Reports from August 2016 to most recent	1	N			
48-5.5	FPL Derivative Settlements Reports from August 2016 to most recent	1	N			
48-5.6	FPL Derivative Settlements Reports from August 2016 to most recent	1	N			
48-5.7	FPL Derivative Settlements Reports from August 2016 to most recent	1	N			
48-5.8	FPL Derivative Settlements Reports from August 2016 to most recent	1	N			
48-5.9	FPL Derivative Settlements Reports from August 2016 to most recent	1	N			
48-6	Invoices and Purchased Statements	1	N			
48-6.1	Invoices and Purchased Statements	1	N			
48-6.2	Invoices and Purchased Statements	1	N			
48-6.3	Invoices and Purchased Statements	1	N			
48-6.4	Invoices and Purchased Statements	1	N			
48-6.5	Deal ticket	1	N			
48-6.8	NYMEX Publication	1	N			
48-6.9	NYMEX Publication	1	N			
48-6.10	NYMEX Publication	1	N			
48-6.11	Gas Daily Support	1	N			

<b>Workpaper No.</b>	<b>Description</b>	<b>No. of Pages</b>	<b>Conf Y/N</b>	<b>Column No./Line No.</b>	<b>Florida Statute 366.093 (3) Subsection</b>	<b>Declarant</b>
48-6.12	Confirmation Notices trader verifications	1	N			
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)	A. Dillman
48-6.14	<b>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.</b>	<b>1</b>	<b>N</b>			
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)	A. Dillman
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)	A. Dillman

<b>Workpaper No.</b>	<b>Description</b>	<b>No. of Pages</b>	<b>Conf Y/N</b>	<b>Column No./Line No.</b>	<b>Florida Statute 366.093 (3) Subsection</b>	<b>Declarant</b>
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)	A. Dillman
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 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)	A. Dillman

Workpaper No.	Description	No. of Pages	Conf Y/N	Column No./Line No.	Florida Statute 366.093 (3) Subsection	Declarant
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	N			
48-7	Invoices and Purchased Statements	1	N			
48-7.1	Invoices and Purchased Statements	1	N			
48-7.2	Invoices and Purchased Statements	1	N			
48-7.3	Deal ticket	1	N			
48-7.5	NYMEX Publication	1	N			
48-7.6	Gas Daily Support	1	N			
48-7.7	Confirmation Notices trader verifications	1	N			
48-8	Invoices and Purchased Statements	1	N			
48-8.1	Invoices and Purchased Statements	1	N			
48-8.2	Invoices and Purchased Statements	1	N			
48-8.3	Deal ticket	1	N			
48-8.6	NYMEX Publication	1	N			
48-8.7	Gas Daily Support	1	N			
48-8.8	Confirmation Notices trader verifications	1	N			
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)	A. Dillman

Workpaper No.	Description	No. of Pages	Conf Y/N	Column No./Line No.	Florida Statute 366.093 (3) Subsection	Declarant
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	N			
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)	A. Dillman
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)	A. Dillman
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	N			

<b>Workpaper No.</b>	<b>Description</b>	<b>No. of Pages</b>	<b>Conf Y/N</b>	<b>Column No./Line No.</b>	<b>Florida Statute 366.093 (3) Subsection</b>	<b>Declarant</b>
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)	A. Dillman
48-8.15	<b>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.</b>	<b>1</b>	<b>N</b>			
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)	A. Dillman
48-8.17	<b>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.</b>	<b>1</b>	<b>N</b>			
48-9	Invoices and Purchased Statements	1	N			



Workpaper No.	Description	No. of Pages	Conf Y/N	Column No./Line No.	Florida Statute 366.093 (3) Subsection	Declarant
48-9.1	Invoices and Purchased Statements	1	N			
48-9.2	Invoices and Purchased Statements	1	N			
48-9.3	Invoices and Purchased Statements	1	N			
48-9.4	Deal ticket	1	N			
48-9.6	NYMEX Publication	1	N			
48-9.7	Gas Daily Support	1	N			
48-9.8	Confirmation Notices trader verifications	1	N			
48-10	Invoices and Purchased Statements	1	N			
48-10.1	Invoices and Purchased Statements	1	N			
48-10.2	Invoices and Purchased Statements	1	N			
48-10.3	Invoices and Purchased Statements	1	N			
48-10.4	Deal ticket	1	N			
48-10.7	NYMEX Publication	1	N			
48-10.8	Gas Daily Support	1	N			
48-10.9	Confirmation Notices trader verifications	1	N			
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	(d), (e)	A. Dillman
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	N			

<b>Workpaper No.</b>	<b>Description</b>	<b>No. of Pages</b>	<b>Conf Y/N</b>	<b>Column No./Line No.</b>	<b>Florida Statute 366.093 (3) Subsection</b>	<b>Declarant</b>
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)	A. Dillman
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)	A. Dillman
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)	A. Dillman
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			

Workpaper No.	Description	No. of Pages	Conf Y/N	Column No./Line No.	Florida Statute 366.093 (3) Subsection	Declarant
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)	A. Dillman
48-10.17	<b>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.</b>	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)	A. Dillman
48-10.19	<b>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</b>	1	N			
48-11	Invoices and Purchased Statements	1	N			

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	N			
48-11.2	Invoices and Purchased Statements	1	N			
48-11.3	Deal tickets and Copy of the related Gas Daily Support	1	N			
48-11.5	NYMEX Publication	1	N			
48-11.6	Gas Daily Support	1	N			
48-11.7	Confirmation Notices trader verifications	1	N			
48-12	Invoices and Purchased Statements	1	N			
48-12.1	Invoices and Purchased Statements	1	N			
48-12.2	Invoices and Purchased Statements	1	N			
48-12.3	Deal ticket	1	N			
48-12.6	NYMEX Publication	1	N			
48-12.7	NYMEX Publication	1	N			
48-12.8	Gas Daily Support	1	N			
48-12.9	Confirmation Notices trader verifications	1	N			
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)	A. Dillman
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	N			

<b>Workpaper No.</b>	<b>Description</b>	<b>No. of Pages</b>	<b>Conf Y/N</b>	<b>Column No./Line No.</b>	<b>Florida Statute 366.093 (3) Subsection</b>	<b>Declarant</b>
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)	A. Dillman
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)	A. Dillman
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)	A. Dillman
48-12.15	<b>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.</b>	<b>1</b>	<b>N</b>			

<b>Workpaper No.</b>	<b>Description</b>	<b>No. of Pages</b>	<b>Conf Y/N</b>	<b>Column No./Line No.</b>	<b>Florida Statute 366.093 (3) Subsection</b>	<b>Declarant</b>
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)	A. Dillman
48-12.17	<b>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.</b>	<b>1</b>	<b>N</b>			
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)	A. Dillman
48-12.19	<b>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.</b>	<b>1</b>	<b>N</b>			
48-13	Invoices and Purchased Statements	1	N			

Workpaper No.	Description	No. of Pages	Conf Y/N	Column No./Line No.	Florida Statute 366.093 (3) Subsection	Declarant
48-13.1	Invoices and Purchased Statements	1	N			
48-13.2	Invoices and Purchased Statements	1	N			
48-13.3	Invoices and Purchased Statements	1	N			
48-13.4	Deal ticket	1	N			
48-13.6	NYMEX Publication	1	N			
48-13.7	NYMEX Publication	1	N			
48-13.8	Gas Daily Support	1	N			
48-13.9	Confirmation Notices trader verifications	1	N			
48-14	List of transaction fees and brokerage fees	1	N			
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)	A. Dillman
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)	A. Dillman
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)	A. Dillman
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)	A. Dillman
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)	A. Dillman
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)	A. Dillman

<b>Workpaper No.</b>	<b>Description</b>	<b>No. of Pages</b>	<b>Conf Y/N</b>	<b>Column No./Line No.</b>	<b>Florida Statute 366.093 (3) Subsection</b>	<b>Declarant</b>
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)	A. Dillman
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)	A. Dillman
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)	A. Dillman
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)	A. Dillman
48-14.11	Derivative Settlement Reports, Brokerage Fees, and PPS support for June and July	1	Y	Cols. A-E	(d)	A. Dillman
48-14.12	Derivative Settlement Reports, Brokerage Fees, and PPS support for June and July	1	Y	Cols. A-E	(d)	A. Dillman
48-14.13	<b>Derivative Settlement Reports, Brokerage Fees, and PPS support for June and July</b>	<b>1</b>	<b>N</b>			
48-14.14	<b>Derivative Settlement Reports, Brokerage Fees, and PPS support for June and July</b>	<b>1</b>	<b>N</b>			
48-14.15	<b>Derivative Settlement Reports, Brokerage Fees, and PPS support for June and July</b>	<b>1</b>	<b>N</b>			
48-15	<b>Planned Position Strategy (PPS) reports, including applicable revisions</b>	<b>1</b>	<b>N</b>			
48-15.1	<b>Planned Position Strategy (PPS) reports, including applicable revisions</b>	<b>1</b>	<b>N</b>			



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	N			
48-15.3	Planned Position Strategy (PPS) reports, including applicable revisions	1	N			
48-15.4	Planned Position Strategy (PPS) reports, including applicable revisions	1	N			
48-15.5	Planned Position Strategy (PPS) reports, including applicable revisions	1	N			
48-15.6	Planned Position Strategy (PPS) reports, including applicable revisions	1	N			
48-15.7	Planned Position Strategy (PPS) reports, including applicable revisions	1	N			
48-15.8	Planned Position Strategy (PPS) reports, including applicable revisions	1	N			
48-15.9	Planned Position Strategy (PPS) reports, including applicable revisions	1	N			
48-15.10	Planned Position Strategy (PPS) reports, including applicable revisions	1	N			
48-15.11	Planned Position Strategy (PPS) reports, including applicable revisions	1	N			
48-15.12	Planned Position Strategy (PPS) reports, including applicable revisions	1	N			
48-15.13	Planned Position Strategy (PPS) reports, including applicable revisions	1	N			
48-15.14	Planned Position Strategy (PPS) reports, including applicable revisions	1	N			
48-15.15	Planned Position Strategy (PPS) reports, including applicable revisions	1	N			

Workpaper No.	Description	No. of Pages	Conf Y/N	Column No./Line No.	Florida Statute 366.093 (3) Subsection	Declarant
48-15.16	Planned Position Strategy (PPS) reports, including applicable revisions	1	N			
48-15.17	Planned Position Strategy (PPS) reports, including applicable revisions	1	N			
48-15.18	Planned Position Strategy (PPS) reports, including applicable revisions	1	N			
48-15.19	Planned Position Strategy (PPS) reports, including applicable revisions	1	N			
48-15.20	Planned Position Strategy (PPS) reports, including applicable revisions	1	N			
48-15.21	Planned Position Strategy (PPS) reports, including applicable revisions	1	N			
48-15.22	Planned Position Strategy (PPS) reports, including applicable revisions	1	N			
48-15.23	Planned Position Strategy (PPS) reports, including applicable revisions	1	N			
48-15.24	Planned Position Strategy (PPS) reports, including applicable revisions Planned Position Strategy (PPS) reports, including applicable revisions	1	N			
48-15.25	Planned Position Strategy (PPS) reports, including applicable revisions	1	N			
48-15.26	Planned Position Strategy (PPS) reports, including applicable revisions	1	N			
48-15.27	Derivative Settlement Reports, Brokerage Fees, and PPS support for June	1	N			
48-15.28	Planned Position Strategy (PPS) reports, including applicable revisions	1	N			

Workpaper No.	Description	No. of Pages	Conf Y/N	Column No./Line No.	Florida Statute 366.093 (3) Subsection	Declarant
48-15.29	Planned Position Strategy (PPS) reports, including applicable revisions	1	N			
48-15.30	Planned Position Strategy (PPS) reports, including applicable revisions	1	N			
48-15.31	Planned Position Strategy (PPS) reports, including applicable revisions	1	N			
48-15.32	Planned Position Strategy (PPS) reports, including applicable revisions	1	N			
48-15.33	Planned Position Strategy (PPS) reports, including applicable revisions	1	N			
48-15.34	Planned Position Strategy (PPS) reports, including applicable revisions	1	N			
48-15.35	Planned Position Strategy (PPS) reports, including applicable revisions	1	N			
48-15.36	Planned Position Strategy (PPS) reports, including applicable revisions	1	N			
48-15.37	Planned Position Strategy (PPS) reports, including applicable revisions	1	N			
48-15.38	Planned Position Strategy (PPS) reports, including applicable revisions	1	N			
48-15.39	Planned Position Strategy (PPS) reports, including applicable revisions	1	N			
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			

<b>Workpaper No.</b>	<b>Description</b>	<b>No. of Pages</b>	<b>Conf Y/N</b>	<b>Column No./Line No.</b>	<b>Florida Statute 366.093 (3) Subsection</b>	<b>Declarant</b>
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	N			
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	N			

<b>Workpaper No.</b>	<b>Description</b>	<b>No. of Pages</b>	<b>Conf Y/N</b>	<b>Column No./Line No.</b>	<b>Florida Statute 366.093 (3) Subsection</b>	<b>Declarant</b>
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			

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

<b>Workpaper No.</b>	<b>Description</b>	<b>No. of Pages</b>	<b>Conf Y/N</b>	<b>Column No./Line No.</b>	<b>Florida Statute 366.093 (3) Subsection</b>	<b>Declarant</b>
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)	A. Dillman
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)	A. Dillman
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)	A. Dillman
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)	A. Dillman
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)	A. Dillman

Workpaper 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)	A. Dillman
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)	A. Dillman
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)	A. Dillman
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)	A. Dillman
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)	A. Dillman
48-17.1	Sarbanes Oxley 404 Compliance - Process Narrative	1	Y	Lns. 1-10	(e)	A. Dillman



**SECOND REVISED EXHIBIT D**

**BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

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

Docket No: 20220001-EI

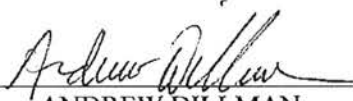
**DECLARATION OF ANDREW DILLMAN**

1. My name is Andrew Dillman. I am currently employed by Florida Power & Light Company ("FPL") as Manager, Regulatory 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 Second Revised Exhibit A to FPL's Request for Confidential Classification of information in connection with Audit No. 2017-048-4-1 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. Specifically, the documents contain bids or other contractual data or information that constitute proprietary FPL strategies, which allow FPL to procure its fuel purchases on favorable terms for FPL and its customers. The disclosure of this information would affect the competitive interests of FPL and/or its vendors and 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.

  
\_\_\_\_\_  
ANDREW DILLMAN

Date: 7 Sep 22