

Exhibit C

undkt/d

Justification Table

CMP 1
COM _____
DTR _____
EOP _____
EOL 1
EPC _____
EPA _____
EPI _____

1 conf records

DOCUMENT NUMBER-DATE
05708 JUL-18
FPSC-COMMISSION CLERK

EXHIBIT C

COMPANY: Florida Power & Light Company
TITLE: List of Confidential Work Papers
AUDIT PURPOSE: Electric IOU Hedging Procurement Review

Description	No. of Pages	Conf. Y/N	Line No./Col. No.	Florida Statute 366.093(3) Subsection	Affiant
Interview	1	N			
DR - 01	1	N			
DR - 02	1	N			
DR - 03	1	N			
PPS 8/30/07	3	Y	Pgs. 1-3, ALL	(d)	G. Yupp
PPS 6/27/07	3	Y	Pgs. 1-3, ALL	(d)	G. Yupp
PPS 5/4/07	2	Y	Pgs. 1-2, ALL	(d)	G. Yupp
PPS 4/13/07	2	Y	Pgs. 1-2, ALL	(d)	G. Yupp
PPS 2001-2003	24	N Y	Cover Page Pgs. 1-23, ALL	(d)	G. Yupp
PPS 2004	21	N Y	Cover Page Pgs. 1-20, ALL	(d)	G. Yupp
PPS 2005	26	N Y	Cover Page Pgs. 1-25, ALL	(d)	G. Yupp
PPS 2006	43	N Y	Cover Page Pgs. 1-42, ALL	(d)	G. Yupp
PPS 2007	6	N Y	Cover Page Pgs. 1-5, ALL	(d)	G. Yupp
PPS 10/31/06	15	Y	Pgs. 1-15, ALL	(d)	G. Yupp
BRR Work Plan	12	N Y N	Pg. 1, Pg. 2, Cols. D, E Pgs. 3-12	(d)	G. Yupp
BOP Analysis	6	N Y N	Pg. 1A, Pg. 2A, Ln. 6 Pgs. 3A-6A	(d)	G. Yupp
BOP Analysis	10	N Y Y Y N Y Y Y Y N	Pg. 1 Pg. 2, Lns 16-18 Pg. 3, Lns. 3-7, 19-20 Pg. 4, Lns. 9-14, 18-23 Pg. 5 Pg. 6, Lns. 17-19 Pg. 7, Lns. 15-19 Pg.8, Ln. 30 Pg. 9, Lns. 1, 3-4, 17-19 Pg. 10	(d)	G. Yupp
BOP Analysis	2	N	Pgs. 1-2		
BOP Analysis	11	N Y Y Y N Y Y N Y	Pgs. 1B-2B Pg. 3B, Lns. 14A-15, 32-33, 37 Pg. 4B, Lns. 1-4, 47 Pg. 5B, Ln. 1-2 Pgs. 6B-7B Pg. 8B, Graph Pg. 9B, Graph Pg. 10B, Graph Pg. 11B, Graph	(d)	G. Yupp

Exhibit D

AFFIDAVIT

EXHIBIT D

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

Undocketed Filings for 2008)
_____)

DOCKET NO. 080000

STATE OF FLORIDA)
)
PALM BEACH COUNTY)

AFFIDAVIT OF GERARD J. YUPP

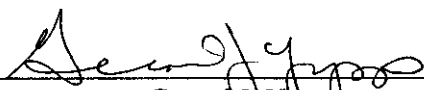
BEFORE ME, the undersigned authority, personally appeared Gerard J. Yupp who, being first duly sworn, deposes and says:

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

2. With respect to Exhibit C, I have reviewed the documents which are included in Exhibit A to FPL's Request for Confidential Classification of Information Obtained in Connection with the Electric IOU Hedging Procurement Review. 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, and vendor and supplier rates, the disclosure of which would impair the efforts of FPL to contract for gas and oil procurement on favorable terms for the benefit of its customers and would impair the competitive interests of FPL and its vendors. Certain of the information would also place FPL at a 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.

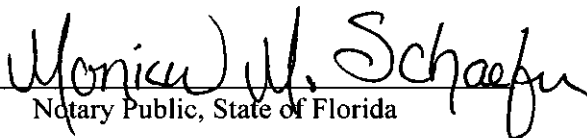
3. Consistent with the provisions of the Florida Administrative Code, such materials should remain confidential for a period of not less than 18 months. In addition, they should be returned to FPL as soon as the information is no longer necessary for the Commission to conduct its business so that FPL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

4. Affiant says nothing further.



Gerard J. Yupp

SWORN TO AND SUBSCRIBED before me this 30th day of June 2008, by Gerard J. Yupp, who is personally known to me or who has produced personally known (type of identification) as identification and who did take an oath.



Notary Public, State of Florida

My Commission Expires: 5/1/2010

