



John T. Butler
 Attorney for
 Florida Power & Light Company
 700 Universe Boulevard
 Juno Beach, FL 33408-0420
 (561) 304-5639
 (561) 691-7135 (Facsimile)

RECEIVED-PPSC

11 SEP -8 PM 3: 38

COMMISSION
 CLERK

September 8, 2011

VIA HAND DELIVERY

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

Re: Docket No. 110001-EI

Dear Ms. Cole:

On October 21, 2008, Florida Power & Light Company ("FPL") filed in Docket No. 080001-EI a Request for Confidential Classification of Information Provided Pursuant to Audit No. 08-221-4-3 (the "October 2008 Request"). Recently, the Commission Staff has brought to FPL's attention that two of the audit work papers (*i.e.*, audit work paper nos. 43-2/2-1/1, page 1, and 45, page 3) which had been identified as confidential on Exhibit C to the October 2008 Request were not included in Exhibits A or B to the request.

FPL has reviewed the two work papers and has concluded that they should not have been identified as confidential in the October 2008 Request. Accordingly, I am enclosing for filing the original and seven (7) copies of a corrected Exhibit C to the October 2008 Request, reflecting that FPL is no longer seeking confidential classification for audit work paper nos. 43-2/2-1/1, page 1, and 45, page 3. For convenient reference, the entries on the corrected Exhibit C for these two work papers are bold-faced. Additionally enclosed is a CD containing the corrected Exhibit "C" in MS Word format.

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

- COM _____
- APA _____
- ECR _____
- GCL _____
- RAD _____
- SRC _____
- ADM _____
- OPC _____
- CLK _____

Enclosures
 cc: parties of record, w/out enclosures

Sincerely,

John T. Butler

DOCUMENT NUMBER-DATE

06494 SEP-8 =

FPL-PPSC-COMMISSION CLERK

REVISED EXHIBIT C

COMPANY: Florida Power & Light Company
TITLE: List of Confidential Work Papers
AUDIT: FPL, Hedging Audit
AUDIT CONTROL NO: 08-221-4-2
DOCKET NO. 080001- EI
PERIOD: JANUARY 2008- JULY 2008
DATE: September 8, 2011

| Work paper No. | Description | No. of Pages | Conf Y/N | Line No./Col No. | Florida Statute 366.093(3) Subsection | Affiant |
|----------------|---|--------------|-------------|---|---------------------------------------|---------|
| 1 | Findings | 3 | Y N Y | P.g 4, Lns. 4, 7, 11 Pg. 5 Pg. 6, Lns. 3, 7, 11 | (e) | G. Yupp |
| 1- Annotated | Findings | 3 | Y N Y | Pg. 4, Lns. 4, 7, 11 Pg. 5 Pg. 6, Lns. 3, 7, 11 | (e) | G. Yupp |
| 3 | Representation Letter | 1 | Y | Pg. 1, Lns. 11, 12, 15 | (d) | G. Yupp |
| 43 page 2 | Summary of Gains/Losses | 1 | Y | Pg. 1, Cols. A-C | (d), (e) | G. Yupp |
| 43 page 3 | Summary of Gas Gains/Losses | 1 | Y | Pg. 1, Cols. A-D, Ln. 1 | (d), (e) | G. Yupp |
| 43 page 4 | Summary of OTC Gains/Losses | 1 | Y | Pg. 1, Lns. 3-5 | (d), (e) | G. Yupp |
| 43 page 5 | Summary of July Swings | 1 | Y | Pg. 1, Cols. A-B | (d), (e) | G. Yupp |
| 43 page 6 | Explanations of Swing Swaps | 1 | N | | | |
| 43-1 p. 1 | Gains/ Losses- Natural Gas | 1 | Y | Pg. 1, Cols. C-F | (e) | G. Yupp |
| 43-1/1 | FPL Natural Gas Procurement | 7 | Y | Pg.s 1-7, Cols. C-F | (e) | G. Yupp |
| 43-1/1-1 | FPL Derivative Settlements- All | 15 | Y | Pgs. 1-15, ALL | (d) | G. Yupp |
| 43-2 | FPL Heavy Fuel Oil Procurement Jan.- July | 1 | Y | Pg. 1, Cols. C-F | (e) | G. Yupp |
| 43-2/1 | FPL Heavy Fuel Oil Procurement | 7 | Y | Pgs. 1-7, Cols. C-F | (e) | G. Yupp |
| 43-2/1-1 | FPL Derivative Settlements- All Instruments | 23 | Y N | Pgs. 1-22, ALL Pg. 23 | (d) | G. Yupp |

| Work paper No. | Description | No. of Pages | Conf Y/N | Line No./Col No. | Florida Statute 366.093(3) Subsection | Affiant |
|------------------|---|--------------|----------------------|--|---------------------------------------|---------|
| 43-2/2 | FPL Derivative Settlements- All (Samples) | 1 | Y | Pg. 1, ALL | (d) | G. Yupp |
| 43-2/2-1 | Index Values | 1 | N | Pg. 1 | | |
| 43-2/2-1/1 | Publication Price Printouts | 3 | N N | Pg. 1 Pg. 2-3 | | |
| 44 | Summary | 1 | Y | Pg. 1, Lns. 3, 15, 21 | (e) | G. Yupp |
| 44-1 p. 1 | Incremental Recap | 1 | N | Pg. 1 | | |
| 44-1 p. 2 | Incremental Costs | 1 | N | Pg. 1 | | |
| 44-1/1 | Acct 926.226 | 2 | Y | Pgs. 1-2, Col. A | (e) | G. Yupp |
| 44-1/1-1 | Payroll | 1 | N | Pg. 1 | | |
| 44-1/1-2 | Payroll | 4 | N | | | |
| 44-1/1-3 | Acct 926.226 | 4 | Y | Pg. 1, Col. A Pg. 2, Cols. A-D Pg. 3, Cols. A-B Pg. 4, Cols. A-B | (e) | G. Yupp |
| 44-1/1-4 | Acct 926.226 | 3 | Y | Pg. 1, Col. A Pg. 2, Cols. A-B Pg. 3, Cols. A-B | (d), (e) | G. Yupp |
| 44-1/2 | Acct 501.115- jv | 3 | Y | Pgs. 1-3, Col. A | (d), (e) | G. Yupp |
| 44-1/2-1 p. 1, 2 | Sample items | 2 | Y | Pg. 1, Lns. 1-6, 9, 11, 13-16, 21 Pg. 2, Lns. 5-8, 10, 17, 19, 20, 22, 23, 25 | (d), (e) | G. Yupp |
| 44-1/2-1 p. 3 | Sample items | 1 | Y | Pg. 1, Lns. 1-3, 5-6 | (d), (e) | G. Yupp |
| 44-1/2-1 p. 4 | Sample items | 1 | N | Pg. 1 | | |
| 44-1/2-1 p. 5 | Sample items | 1 | Y | Pg. 1, Col. A | (e) | G. Yupp |
| 44-1/2-1/1 | Sample items | 1 | Y | Pg. 1, Cols. A-C | (e) | G. Yupp |
| 44-1/2-1/1-1 | Sample items | 3 | Y N | Pgs. 1, Ln. 11 Pgs. 2-3 | (e) | G. Yupp |
| 44-1/2-1/2 | Sample items | 1 | Y | Pg. 1, Col. A | (e) | G. Yupp |
| 44-1/2-1/3 | Sample items | 1 | N | Pg. 1 | | |
| 44-1/2-1/3-1 | Sample items | 3 | N | Pgs. 1-3 | | |
| 44-1/2-1/4 | Sample items | 1 | Y | Pg. 1, Col. A | (e) | G. Yupp |
| 44-1/2-1/5 | Sample items | 3 | Y Y N | Pg. 1, Lns. 1-2, 17-21 Pg. 2, Lns. 1-5 Pg. 3 | (d) | G. Yupp |
| 44-1/2-1/7 | Sample items | 1 | Y | Pg. 1, Lns. 2-3, 16-22 | (e) | G. Yupp |
| 44-1/2-1/8 | Sample items | 1 | Y | Pg. 1, Lns. 1-18 | (e) | G. Yupp |

| Work paper No. | Description | No. of Pages | Conf Y/N | Line No./Col No. | Florida Statute 366.093(3) Subsection | Affiant |
|------------------|-------------------------------------|--------------|-----------------------|---|---------------------------------------|---------|
| 44-1/2-1/9 | Sample items | 1 | Y | Pg. 1, Lns. 1-18 | (d), (e) | G. Yupp |
| 44-1/2-1/10 | Sample items | 2 | Y | Pg. 1-2, Cols. A-G | (d), (e) | G. Yupp |
| 44-1/2-1/11 | Sample items | 3 | Y | Pg. 1, Cols. A-C Pg. 2, Cols. A-D Pg. 3, Cols. A-D | (d), (e) | G. Yupp |
| 44-1/2-1/12 | Sample items | 1 | Y | Pg. 1, Cols. A-B | (d), (e) | G. Yupp |
| 44-1/2-1/13 | Sample items | 1 | Y | Pg. 1, Lns. 1-3 | (d), (e) | G. Yupp |
| 44-1/2-1/14 | Sample items | 1 | Y | Pg. 1, Lns. 1-6 | (d), (e) | G. Yupp |
| 44-1/3 | Acct 501.115- cv | 3 | Y N | Pgs. 1-2, Col. A Pg. 3 | (d), (e) | G. Yupp |
| 44-1/4 | Acct 501.115- pr | 5 | Y Y Y Y N | Pg. 1, Cols. A-C Pg. 2, Cols. A-C Pg. 3, Cols. A-C Pg. 4, Cols. A-C Pg. 5 | (e) | G. Yupp |
| 44-1/4-1 | Payroll | 6 | Y | Pgs. 1-6, ALL | (e) | G. Yupp |
| 44-1/4-2 | Payroll | 5 | Y | Pgs. 1-5, ALL | (e) | G. Yupp |
| 44-1/4-2/1-1 | Payroll | 1 | N | Pg. 1 | | |
| 44-1/4-3 | Payroll | 1 | Y | Pg. 1, ALL | (e) | G. Yupp |
| 44-1/4-4 | Payroll | 2 | Y | Pgs. 1-2, ALL | (e) | G. Yupp |
| 44-1/4-5 | Payroll | 2 | Y Y | Pg. 1, Cols. A-B Pg. 2, Lns. 1, 7-8 | (e) | G. Yupp |
| 44-2/2 | Procedures | 6 | Y Y | Pg. 1, Lns. 1-39 Pgs. 2-6, ALL | (e) | G. Yupp |
| 44-2/2-1 | Procedures | 4 | Y Y | Pg. 1, Lns. 1-41 Pgs. 2-4, ALL | (e) | G. Yupp |
| 44-2/2-2 | Procedures | 9 | Y | Pg. 1, Lns. 1-40 Pgs. 2-9, ALL | (e) | G. Yupp |
| 45 page 1 | Calculation of Hedged Percents | 1 | Y | Pg. 1, Cols. A-F | (e) | G. Yupp |
| 45 page 3 | Explanation of Percent Rates | 1 | N | Pg. 1 | | |
| 45 page 4 | Explanation of Percent Rates | 1 | Y | Pg. 1, Lns. 1-7, Cols. A-C | (e) | G. Yupp |
| 45 page 5 | Explanation of Percent Rates | 1 | Y | Pg. 1, Lns. 6-7, 9-10 | (e) | G. Yupp |
| 45-1 | Planned Position Strategy (PPS) | 2 | Y | Pgs. 1-2, ALL | (e) | G. Yupp |
| 45-1/1 | Planned Position Strategy (PPS) | 2 | Y | Pgs. 1-2, ALL | (e) | G. Yupp |
| 45-1/2 | Planned Position Strategy (PPS) | 3 | Y | Pgs. 1-3, ALL | (e) | G. Yupp |
| 45-2 | Planned Position Strategy (PPS) | 3 | Y | Pgs. 1-2, ALL Pg. 3, Lns. 1-9 | (e) | G. Yupp |
| 45-2/1 | Planned Position Strategy (PPS) | 3 | Y | Pgs. 1-2, ALL Pg. 3, Lns. 1-6 | (e) | G. Yupp |

| Work paper No. | Description | No. of Pages | Conf Y/N | Line No./Col No. | Florida Statute 366.093(3) Subsection | Affiant |
|----------------|--|--------------|----------|-------------------------------|---------------------------------------|---------|
| 45-2/2 | Planned Position Strategy (PPS) | 3 | Y | Pgs. 1-2, ALL Pg. 3, Lns. 1-6 | (e) | G. Yupp |
| 45-3 | EMT Trading and Risk Management Procedures | 1 | Y | Pg. 1, Lns. 1-44 | (e) | G. Yupp |
| 46 | Transactions Costs | 1 | N | Pg. 1 | | |