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August 20, 2015

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

**Re: Docket No. 150001-EI
FPL's Second Request for Extension of Confidential Classification
(Audit No. 10-130-4-1)**

Dear Ms. Stauffer:

FPL has identified minor errors in Exhibit C to its Second Request for Extension of Confidential Classification for Audit No. 10-130-4-1, which was filed on August 5, 2015. Accordingly, FPL submits for electronic filing Corrected Exhibit C, which consists of a revised justification table, and is intended to replace the Exhibit C filed on August 5, 2015.

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

Sincerely,

s/ Maria J. Moncada
Maria J. Moncada

Enclosures
cc: parties of records

:2819734

SECOND REVISED EXHIBIT C
(Corrected)

COMPANY: Florida Power & Light Company
TITLE: List of Confidential Work Papers
AUDIT: Hedging Audit
AUDIT CONTROL NO: 10-130-4-1
DOCKET NO. 150001-EI
DATE: August 20, 2015

Bold denotes revision to reduce the amount of confidential classification previously requested or a new affiant.

Workpaper No.	Description	No. of Pgs	Conf Y/N	Line No./Col. No.	Florida Statute 366.093 (3) Subsection	Affiant
2	Filing	24	Y	Pgs. 1, 3, 5, 7, 9, 11, 13, 15, 17, 19, 21, 23 Cols. C-F, Lns. 4-9	(d), (e)	G. Yupp
			N	Pgs. 2, 4, 6, 8, 10, 12, 14, 16, 18, 20, 22, 24		
9-1	Internal Audit Workpaper	9	Y	ALL	(b)	A. Maceo
9-2	External Audit Workpaper	4	Y	ALL	(b)	E. Fuentes
12	LFARS Fuel Transaction Register	23	N			
12-1	FINS Financial Report	5	N			
25	Organizational Chart	1	N			
42	2011 Hedging Strategy	2	Y	Pg. 1, Lns. 1A, 2B, 3C, 4D, 5, 6, 7E, 8F, 8G	(a), (d), (e)	G. Yupp
			N	Pg. 2		
42-1	Trading & Risk Management Policy	76	N	Pg. 1	(a), (d), (e)	G. Yupp
			Y	Pgs. 2-74, ALL		
42-2	Trading & Risk Management Policy	28	N	Pg. 1	(a), (d), (e)	G. Yupp
			Y	Pgs. 2-28, ALL		
42-3	Planned Position Strategy	7	Y	ALL	(a), (d), (e)	G. Yupp
43	Summary	1	N			
43-1	Natural Gas Swaps	1	Y	Cols. A-D, Lns. 1-13 Col. E, Lns. 2, 13 Line 14 Cols. F-I, Lns. 15-27 Cols. J-K, Lns. 28-29	(d), (e)	G. Yupp
43-2	Sample	1	Y	Cols. A-D	(d), (e)	G. Yupp
43-2/1	Derivative Settlements	9	Y	Pg. 1, Cols. A-Q, Lns. 1-8, 10 Pgs. 2-9, Cols. A-P	(d), (e)	G. Yupp
43-2/2	Trade Settlement Report	2	Y	Pg. 1, Lns. 1-18 Pg. 2, Cols. A-B Lns. 10, 11-25	(d), (e)	G. Yupp

Workpaper No.	Description	No. of Pgs	Conf Y/N	Line No./Col. No.	Florida Statute 366.093 (3) Subsection	Affiant
43-2/2-1	Purchase Settlement	3	Y	Pgs. 1-3, Ln. 3, Cols. A-D	(d)	G. Yupp
43-2/2-2	Natural Gas Swaps	1	Y	Line 2A	(e)	G. Yupp
43-2/3	NYMEX Henry Hub	1	N			
43-2/4	Invoice	17	Y	Pgs. 1-17, Cols. A-J	(d), (e)	G. Yupp
43-3	Heavy Oil Swaps	1	N			
43-3/1	Derivative Settlements	6	Y N	Pg. 1, Cols. A-O Pgs. 2-6	(d), (e)	G. Yupp
43-3/2	Invoice	2	N			
43-3/3	Purchase Statement	2	N			
43-3/4	Invoice	11	N			
43-3/5	ICE eConfirm	22	N Y	Pgs. 1-2 Pgs. 3-22, Lns. 1A-11A	(d)	G. Yupp
43-3/6	Oil Settlement Pricing	6	N			
43-3/6-1	Platts Pricing	5	N			
43-4	Power Sale	1	Y	Cols. A-O	(d)	G. Yupp
43-4/1	Power Sale	1	N			
43-5	Monthly Gas Closing Report	3	N Y	Pgs. 1-2 Pg. 3, Lns. 1C, 2B, 3A, 3B, 4B, 5B, 6C, 7B, 8B	(d), (e)	G. Yupp
43-5/1	Natural Gas Price Computation	2	N Y	Pg. 1 Pg. 2, Lns. 1A-6A	(d)	G. Yupp
43-5/2	Lehman Interest	1	Y	Col. A (4) Col. B (9, 10, 11) Col. C (2, 3, 4, 5, 7, 8) Col. D Col. E (1, 6)	(d), (e)	G. Yupp
43-5/2-1	Lehman Interest	1	Y	Lns. 1A-3A, 8A, 17A-18A, 22A, 23A, 23B, 24A, 28A-30A, 33A-36A, 38A-40A Cols. A-E	(d), (e)	G. Yupp
43-5/2-2	Lehman Interest	3	Y	ALL	(d), (e)	G. Yupp
43-5/2-3	Lehman Interest	1	Y	Cols. A-E	(d), (e)	G. Yupp
43-5/2-4	Lehman Interest	1	Y	Col. A	(d), (e)	G. Yupp
43-6	M&S Correction & Adjustment	3	N			
44 p.4	Payroll	1	N			

Workpaper No.	Description	No. of Pgs	Conf Y/N	Line No./Col. No.	Florida Statute 366.093 (3) Subsection	Affiant
44-1/1	Payroll	18	N Y Y Y	Pg. 1 Pg. 2, Col. A (except Line 1) Pgs. 3-4, Col. A (except Lns. 1-4) Pgs. 5-6, Col. A (except Lns. 1-6)	(e)	G. Yupp
44-1/1 (continued)	Payroll (continued)		Y Y Y Y Y N Y N	Pg. 7, Col. A (except Lns. 1-4) Pgs. 8-9, Col. A Pgs. 10-11, Col. A (except Lns. 1-4) Pg. 12, Col. A (except Lns. 1-12) Pg. 13, Col. A (except Lns. 1-13) Pgs. 14-15 Pgs. 16-17, Col. A Pg. 18	(e) (continued)	G. Yupp (continued)
44-1/1-2	Payroll	3	Y Y N	Pg. 1, Col. A (except Line 1) Pg. 2, Lns. 1A, 2A, 3A, 4A, 4B, 5A, 5B, 6 employee name and SSN redacted (not highlighted) Pg. 3	(e)	G. Yupp E. Horton
44-1/1-2/1	Payroll	10	Y N Y N Y N Y	Pg. 1, Lns. 1A, 2A, 3A, 4A, 4B, 5A, 5B, 6 employee name and SSN redacted (not highlighted) Pg. 2 Pg. 3, Lns. 1A, 2A, 3A, 4A, 4B, 5A, 5B, 6 employee name and SSN redacted (not highlighted) Pg. 4 Pg. 5, Lns. 1A, 2A, 3A, 4A, 4B, 5A, 5B, 6 employee name and SSN redacted (not highlighted) Pg. 6 Pg. 7, Lns. 1A, 2A, 3A, 4A, 4B, 5A, 5B, 6	(e)	E. Horton G. Yupp

Workpaper No.	Description	No. of Pgs	Conf Y/N	Line No./Col. No.	Florida Statute 366.093 (3) Subsection	Affiant
			N Y N	employee name and SSN redacted (not highlighted) Pg. 8 Pg. 9, Lns. 1A, 2A, 3A, 4A, 4B, 5A, 5B, 6 employee name and SSN redacted (not highlighted) Pg. 10		
44-1/1-3	Payroll	1	Y	Col. A (except Lns. 1-4)	(e)	G. Yupp
44-1/1-3/1	Payroll	3	Y	Pg. 1, Col A Col. B, Lns. 1-6 Pg. 2, Col. A, Lns. 1-2 Pg. 3, Col. A	(e)	E. Horton G. Yupp
44-1/1-4	Payroll	1	Y	Col. A (except Lns. 1-6)	(e)	G. Yupp
44-1/1-4/1	Payroll	2	N			
44-1/1-5	Payroll	1	Y	Col. A	(e)	G. Yupp
44-1/1-5/1	Payroll	6	Y N	Pg. 1, Cols. A-D Pgs. 2-6	(e)	G. Yupp
44-1/1-6	Payroll	1	Y	Col. A (except Lns. 1-4)	(e)	G. Yupp
44-1/1-6/1	Payroll	1	Y	Cols. A-M	(e)	E. Horton G. Yupp
44-1/1-7	Payroll	1	Y	Col. A (except Lns. 1-4)	(e)	G. Yupp
44-1/1-8	Payroll	1	Y	Col. A (except Lns. 1-12)	(e)	G. Yupp
44-1/1-8/1	Payroll	4	Y	Pg. 1, Col. A, Footnote 2A Pgs. 2-4, Lns. 1A & 7 employee name redacted (not highlighted)	(e)	E. Horton G. Yupp
44-1/2	Payroll	2	Y	Pg. 1, Col. A Pg. 2, Col. A (except Ln. 1)	(e)	G. Yupp
44-1/2-1	Payroll	1	Y	Col. A	(e)	G. Yupp
44-1/2-1/1	Payroll	2	Y N	Pg. 1, Cols. A-E Pg. 2	(e)	E. Horton G. Yupp
44-1/2-2	Payroll	1	Y	Col. A	(e)	G. Yupp
44-1/2-2/1	Payroll	2	Y N	Pg. 1, Cols. A-C Pg. 2	(e)	E. Horton G. Yupp
44-1/2-3	Payroll	1	Y	Col. A	(e)	E. Horton G. Yupp
44-1/2-3/1	Payroll	2	Y N	Pg. 1, Cols. A-C Pg. 2	(e)	E. Horton G. Yupp
44-1/2-3/1-1	Payroll	1	Y	Col. A Lns. 1B, 3C, 6D, 7E, 7F, 8G, 8H, 9-12 employee name and SSN redacted (not highlighted)	(e)	E. Horton G. Yupp

Workpaper No.	Description	No. of Pgs	Conf Y/N	Line No./Col. No.	Florida Statute 366.093 (3) Subsection	Affiant
44-1/2-3/1-2	Payroll	1	N			
44-1/2-4	Payroll	1	Y	Col. A	(e)	G. Yupp
44-1/2-4/1	Payroll	1	Y	Cols. A-D	(e)	E. Horton G. Yupp
44-1/2-4/1-1	Payroll	1	Y	Col. A	(e)	G. Yupp
44-1/2-4/1-2	Payroll	1	Y	Col. A Lns. 1B, 2C, 5D, 6E, 6F, 7G, 7H, 8 employee name and SSN redacted (not highlighted)	(e)	E. Horton G. Yupp
44-1/2-4/1-3	Payroll	1	Y	Col. A Lns. 1B, 3C, 5D, 6E, 6F, 7G, 7H, 8-10 employee name and SSN redacted (not highlighted)	(e)	E. Horton G. Yupp
44-1/2-4/1-4	Payroll	1	Y	Col. A Lns. 1B, 3C, 5D, 6E, 6F, 7G, 7H, 8-10 employee name and SSN redacted (not highlighted)	(e)	E. Horton G. Yupp
44-1/2-4/1-5	Payroll	1	Y	Lns. 1A, 2A, 3A, 4A, 4B, 5A, 5B, 6 employee name and SSN redacted (not highlighted)	(e)	E. Horton G. Yupp
44-1/2-4/1-6	Payroll	1	Y	Col. A Lns. 3B, 5C, 7D, 8E, 8F, 9G, 9H, 10-12 employee name and SSN redacted (not highlighted)	(e)	E. Horton G. Yupp
44-1/2-4/1-7	Payroll	1	Y	Lns. 1A, 2A, 3A, 4A, 4B, 5A, 5B, 6 employee name and SSN redacted (not highlighted)	(e)	E. Horton G. Yupp
44-1/2-4/2	Pension, Welfare, Taxes, & Insurance Rate	1	N			
44-2	Payroll	1	N			
44-3	Payroll	1	N			
45	Rebalancing	1	Y	Lns. 8A, 9B, 19C, 20D, 21E, 22F, 23G, 23H, 24I, 25J, 26K	(e)	G. Yupp
45-1	Rebalancing	2	Y N	Pg. 1, Lns. 22A, 22B Pg. 2	(e)	G. Yupp
45-2	Rebalancing	1	Y	Cols. A-F, Note (3)A & B	(d), (e)	G. Yupp
45-2/1	PPS	1	Y	Cols. A-H Lns. 1A, 2B	(a), (d), (e)	G. Yupp
45-2/1-1	PPS	3	Y	Pgs. 1-2, ALL Pg. 3, Lns. 1-9	(a), (d), (e)	G. Yupp
45-2/1-2	PPS	3	Y N	Pgs. 1-2, ALL Pg. 3	(a), (d), (e) (a), (d), (e)	G. Yupp
45-2/1-3	PPS	3	Y N	Pgs. 1-2, ALL Pg. 3	(a), (d), (e)	G. Yupp

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45-2/1-4	PPS	3	Y	Pgs. 1-2, ALL Pg. 3, Lns. 1-7	(a), (d), (e)	G. Yupp
45-2/1-5	PPS	3	Y	Pgs. 1-2, ALL Pg. 3, Lns. 1-7	(a), (d), (e)	G. Yupp
45-2/1-6	PPS	3	Y	Pgs. 1-2, ALL Pg. 3, Cols. A-E, Lns. 1-7	(a), (d), (e)	G. Yupp
45-2/1-7	PPS	3	Y	Pgs. 1-2, ALL Pg. 3, Cols. A-E, Lns. 1-7	(a), (d), (e)	G. Yupp
45-2/1-8	PPS	3	Y	Pgs. 1-2, ALL Pg. 3, Cols. A-E, Lns. 1-7	(a), (d), (e)	G. Yupp
45-2/1-9	PPS	3	Y	Pgs. 1-2, ALL Pg. 3, Lns. 1-7	(a), (d), (e)	G. Yupp
45-2/1-10	PPS	3	Y	Pgs. 1-2, ALL Pg. 3 Lns. 1-7	(a), (d), (e)	G. Yupp
45-2/1-11	PPS	3	Y	Pgs. 1-2, ALL Pg. 3, Cols. A-E, Lns. 1-15, 16-17	(a), (d), (e)	G. Yupp
45-2/1-12	PPS	4	Y	Pgs. 1-3, ALL Pg. 4, Lns. 1-7	(a), (d), (e)	G. Yupp
45-2/1-13	PPS	4	Y	Pgs. 1-3, ALL Pg. 4, Lns. 1-7	(a), (d), (e)	G. Yupp
45-2/1-14	PPS	3	Y	Pgs. 1-2, ALL Pg. 3, Lns. 1-7	(a), (d), (e)	G. Yupp
45-2/1-15	PPS	3	Y	Pgs. 1-2, ALL Pg. 3, Cols. A-E, Lns. 1-7	(a), (d), (e)	G. Yupp
45-2/1-16	PPS	3	Y	Pgs. 1-2, ALL Pg. 3, Cols. A-E, Lns. 1-7	(a), (d), (e)	G. Yupp
45-2/1-17	PPS	3	Y	Pgs. 1-2, ALL Pg. 3, Cols. A-E, Lns. 1-7	(a), (d), (e)	G. Yupp
45-2/1-18	PPS	3	Y	Pgs. 1-2, ALL Pg. 3, Lns. 1-7	(a), (d), (e)	G. Yupp
45-2/1-19	PPS	2	Y	Pg. 1, Lns. 21A, 22-25 Pg. 2, Lns. 6A, 7-8, 18A, 19-20	(a), (d), (e)	G. Yupp
45-3	Rebalancing	5	N Y	Pgs. 1-4 Pg. 5, Lns. 1A, 2B-10B, 12B, 13B, 13C	(d), (e)	G. Yupp
45-3/1	Rebalancing	1	Y	Cols. A-H	(e)	G. Yupp
45-3/2	Rebalancing	3	N			
45-3/3	Rebalancing	3	N			
45-3/4	Rebalancing	3	Y	ALL	(d), (e)	G. Yupp

Workpaper No.	Description	No. of Pgs	Conf Y/N	Line No./Col. No.	Florida Statute 366.093 (3) Subsection	Affiant
45-3/5	Rebalancing	3	Y N Y	Pg. 1, Lns. 10A-15A, 19A, 24A-26A, 30A, 31A, 31B, 33A-34A Pg. 2 Pg. 3, ALL	(e)	G. Yupp
46	VaR	1	Y	Line 9A	(e)	G. Yupp
46-1	VaR	23	Y	ALL	(e)	G. Yupp
47	Letter of Representation	1	Y	Lns. 5A, 15B, 17C	(d)	G. Yupp
48	Policies and Guideline Procedures	111	Y N Y	Pg. 1-35, ALL Pg. 36 Pg. 37-111, ALL	(a), (d), (e)	G. Yupp
49	International Swap Dealers Association, Inc. Master Agreement	2	N			
49-1	International Swap Dealers Association, Inc. Master Agreement	18	Y	Pgs. 1-17, ALL Pg. 18, Lns. 1-16	(d)	G. Yupp
49-2	International Swap Dealers Association, Inc. Master Agreement	11	Y	Pgs. 1-4, ALL Pg. 5, Lns. 1-22, 37 Pgs. 6-10, ALL Pg. 11, Ln. 1-36	(d)	G. Yupp
49-3	International Swap Dealers Association, Inc. Master Agreement	10	Y	ALL	(d)	G. Yupp
49-4	International Swap Dealers Association, Inc. Master Agreement	14	Y	Pgs. 1-7, ALL Pg. 8, Lns. 1-10, 18-32 bank account number redacted (not highlighted) Pg. 9, ALL Pg. 10, Lns. 1-14 Pgs. 11-13, ALL Pg. 14, Lns. 1-5, 7-38	(d)	G. Yupp
49-5	International Swap Dealers Association, Inc. Master Agreement	3	Y	Pg. 1, Lns. 1-2, 7-37 Pg. 2, ALL Pg. 3, Lns. 1-10	(d)	G. Yupp
50	Lehman Settlement	1	N			