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May 6, 2019

-VIA ELECTRONIC FILING -

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

REDACTED

RECEIVED-FPSC
2019 MAY -6 PM 1:58
COMMISSION
CLERK

Re: Docket No. 20190001-EI

Dear Mr. Teitzman:

I enclose for filing in the above docket Florida Power & Light Company's ("FPL") First Request for Extension of Confidential Classification of Materials Provided Pursuant to Audit No. 17-048-4-1. The request includes Exhibits A, B (two copies), C and D.

Exhibit A consists of the confidential documents, and all the information that FPL asserts is entitled to confidential treatment has been highlighted. Exhibit B is an edited version of Exhibit A, in which the information FPL asserts is confidential has been redacted. Exhibit C is a justification table in support of FPL's Request for Confidential Classification. Exhibit D is the declaration in support of FPL's Request for Confidential Classification.

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

Sincerely,

Maria J. Moncada

COM
AFD Exh B
APA
ECO
ENG
GCL
IDM
CLK

Enclosure

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

:7276832

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Fuel and purchase power cost recovery
clause with generating performance incentive
factor

Docket No: 20190001-EI

Date: May 6, 2019

**FLORIDA POWER & LIGHT COMPANY'S FIRST REQUEST
FOR EXTENSION OF CONFIDENTIAL CLASSIFICATION OF
MATERIALS PROVIDED PURSUANT TO AUDIT NO. 17-048-4-1**

Pursuant to Section 366.093, Florida Statutes ("Section 366.093") and Rule 25-22.006, Florida Administrative Code, Florida Power & Light Company ("FPL") hereby submits its First Request for Extension of Confidential Classification of Information Provided Pursuant to Audit No. 17-048-4-1 ("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, which included Exhibits A, B, C and D ("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. The period of confidential treatment granted by Order 0425 will soon expire. Some of the Confidential Information that was the subject of FPL's October 6, 2017 Request and Order 0425 warrants continued treatment as proprietary and confidential business information within the meaning of Section 366.093(3). Accordingly, FPL hereby submits its First Request for Extension of Confidential Classification.

3. Included with this request are First Revised Exhibit A, First Revised Exhibit B, together with First Revised Exhibit C to reduce the number of pages for which confidential treatment is sought. FPL has identified in First Revised Exhibits A, B and C all of the information in work papers that warrants continued confidential treatment. First 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.

4. Also included as First Revised Exhibit D is the declaration of Gerard J. Yupp in support of this request.

5. The Confidential Information is intended to be and has been treated by FPL as private, its confidentiality has been maintained, and its disclosure would cause harm to FPL and its customers. Pursuant to Section 366.093, such materials are entitled to confidential treatment and are 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.

6. As explained more fully in the declaration included as First Revised Exhibit D, certain documents contain information concerning bids or other contractual data, the disclosure of which would impair the efforts of FPL to contract for goods or services on favorable terms. This information is protected by Section 366.093(3)(d), Fla. Stat.

7. Also, certain documents contain information relating to competitive interests, the disclosure of which would impair the competitive business of FPL and its vendors. This information is protected by Section 366.093(3)(e), Fla. Stat.

8. Nothing has changed since the Commission entered Order 0425 to render the Confidential Information stale or public, such that continued confidential treatment would not be appropriate.

9. 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

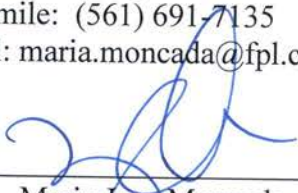
shown to grant protection from disclosure for a longer period. Currently, the Commission retains audit reports for period of seven years at which time the audit materials are returned to FPL unless Commission staff or another affected person requests that these audit materials continue to be retained. 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 included with or incorporated in this Request, Florida Power & Light Company respectfully requests that its First Request for Extension of Confidential Classification be granted.

Respectfully submitted,

Maria Jose Moncada
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Florida Power & Light Company
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Juno Beach, FL 33408
Telephone: (561) 304-5795
Facsimile: (561) 691-7135
Email: maria.moncada@fpl.com

By: _____


Maria Jose Moncada
Florida Bar No. 0773301

CERTIFICATE OF SERVICE

Docket No. 20190001-EI

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished

by electronic service on this 6th day of May 2019 to the following:

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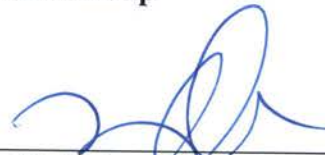
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By: _____



Maria Jose Moncada
Florida Bar No. 0773301

EXHIBIT B

REDACTED COPIES

7/28/17
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]

[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-E1 ACN 2017-048-4-1;
Description: WP 16-DB 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	<u>\$ 247,684,881.42</u>	
PHOENIX - TOTAL GAS	48-6.15 T <u>\$ (247,684,881.42)</u>	
<hr/>		
DIFFERENCE	<u>\$ -</u>	

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:  PB Response 13

48-6.13

CONFIDENTIAL

REPORT PREPARED BY: Michael Leiner PC
PHONE #: 561-691-7632

MONTHLY GAS CLOSING REPORT

August-2016

(TO BE PAID IN FOLLOWING MONTH)

\$ 241,386,238.91

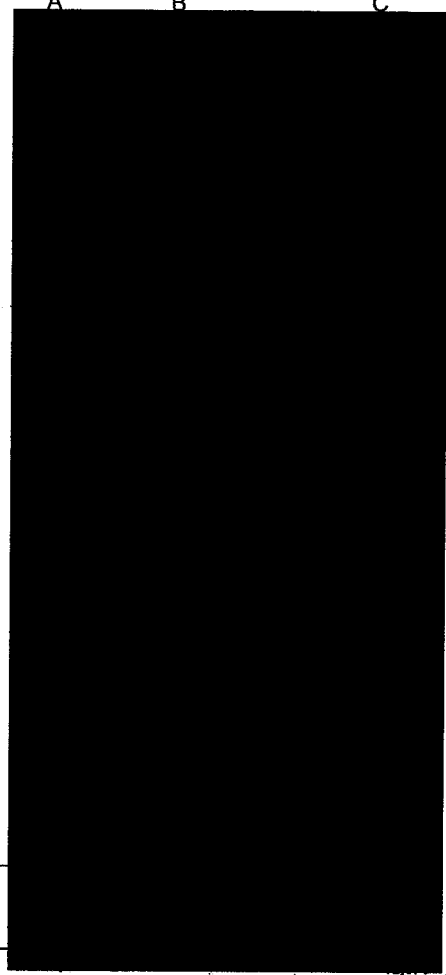
SUPPLIER NAME	QNTY (MMBTU)	UNIT PRICE (\$/MMBTU)	INVOICE AMT (\$)	COMMENTS
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Anadarko Energy Services
 BP Energy Company
 Castleton Commodities Merchant Trading
 Chevron Natural Gas
 City of Lakeland
 ConocoPhillips
 Continental Resources
 Cross Timbers Energy Services
 Devon Gas Services
 Direct Energy Business Marketing
 DTE Energy Trading
 EnCana Marketing
 EnI Trading & Shipping
 Enstor Energy Services
 Enterprise Products
 EOG Resources, Inc
 EQT Energy
 ETC Marketing LTD
 Exelon Generation
 Houston Pipe Line Co., LP
 Infinite Energy
 Intercontinental Exchange
 Koch Energy
 Laclede Energy
 Mercuria Energy
 NJR Energy Services
 Orlando Utilities
 Peoples Gas System
 Rainbow Energy
 Range Resources
 Sabine Pass
 Seminole Electric Cooperative
 Sempra Midstream
 Sequent Energy
 Shell Energy
 SWN Energy
 Targa Gas Marketing
 Tenaska Marketing
 Texla Energy
 The Energy Authority
 TrailStone
 Adj: between Proc and Opti

Subtotal for Gas Purchases

BAY GAS STORAGE - JUNE PROCUREMENT ACTIVITY
 BAY GAS STORAGE - JUNE OPTI ACTIVITY

Subtotal for Storage Inventory



48-6.13

9/17 DB

Florida Power & Light Company
 Hedging Activities
 For the Twelve Months Ended July 31, 2017
 Dkt. 20170001-EI; ACN 2017-048-4-1;
 W-218-Hedging Activities

TOTAL - SUPPLY Line 1 68,875,845 2.6907 \$ 185,324,690.63

SUMMARY BY NATURAL GAS TRANSPORTER

TRANSPORT TYPE & CONTRACT NUMBER	D QNTY (MMBTU)	E UNIT PRICE (\$/MMBTU)	F INVOICE AMT (\$)	COMMENTS
FGT - FT81 RESERVATION CHARGE (# 3247)				August-2016
FGT - FT81 USAGE CHARGE (# 3247)				FTS1 - FIRM TRANSPORT 11/01/89 thru 07/31/2025
FGT - FT82 RESERVATION CHARGE (# 3623)				FTS1 - FIRM TRANSPORT 11/01/89 thru 07/31/2025
FGT - FT82 USAGE CHARGE (# 3623)				FTS2 - FIRM TRANSPORT 10/14/84 thru 02/28/2025
FGT - FT82 USAGE CHARGE (# 102139)				FTS2 - FIRM TRANSPORT 10/14/84 thru 02/28/2025
FGT - FT83 RESERVATION (#111145)				Contract Term - Effective 4/1/11 for 25 years.
FGT - FT83 USAGE CHARGE (#111145)				Contract Term - Effective 4/1/11 for 25 years.
FGT - (#5486)				Contract Term - April 2016
FGT - FTS3 RESERVATION (#117453)				Contract Term - April 2016
FGT - FTS3 USAGE CHARGE (#117453)				Contract Term Feb 8, 2008 through Oct 01, 2032
GULFSTREAM RESERVATION CHARGE (#08028411)				Contract Term Feb 8, 2008 through Oct 01, 2032
GULFSTREAM USAGE CHARGE (#08028411)				Contract Term June 1 2005 through June 2028
GULFSTREAM RESERVATION CHARGE (#9000828)				Firm Transport per Gulfstream Transportation Journal
GULFSTREAM USAGE (#9000828)				
GULFSTREAM USAGE (#9006628)				
GULF SOUTH PIPELINE RESERVATION CHARGE (#41618)				Contract Term Apr 1, 2015 through Mar 31, 2025
GULF SOUTH PIPELINE USAGE CHARGE (#41618)				Contract Term Apr 1, 2015 through Mar 31, 2025
GULF SOUTH PIPELINE RESERVATION CHARGE (#41619)				Contract Term Apr 1, 2015 through Mar 31, 2025
GULF SOUTH PIPELINE USAGE CHARGE (#41619)				Contract Term Apr 1, 2015 through Mar 31, 2025
GULF SOUTH PIPELINE RESERVATION CHARGE (#40097)				Contract Term Apr 1, 2015 through Oct 31, 2016
GULF SOUTH PIPELINE USAGE CHARGE (#40097)				Contract Term Apr 1, 2015 through Oct 31, 2016
SESH RESERVATION CHARGE (#840001)				Contract Term Sep 5, 2008 through Sep 5, 2020
SESH USAGE CHARGE (#840001)				Contract Term Sep 5, 2008 through Sep 5, 2020
SESH RESERVATION CHARGE (#840002)				Contract Term Sep 5, 2008 through Sep 5, 2020
SESH USAGE CHARGE (#840002)				Contract Term Sep 5, 2008 through Sep 5, 2020
SESH RESERVATION CHARGE (#840097-R2)				Contract Term Sep 5, 2008 through Sep 5, 2020
SESH USAGE CHARGE (#840097-R2)				Contract Term Jan 1, 2012 through Dec 31, 2017
TRANSCONTINENTAL USAGE CHARGE (#9108621)				Contract Term Jan 1, 2012 through Dec 31, 2017
TRANSCONTINENTAL RESERVATION CHARGE (#9114388)				
TRANSCONTINENTAL USAGE CHARGE (#9114388)				
TRANSCONTINENTAL RESERVATION CHARGE (#9101648)				
TRANSCONTINENTAL USAGE CHARGE (#9101648)				
REBUNDLED - FGT Imbalance - Gulfstream				Contract Term May 1, 2011 through Apr 30, 2016
				Contract Term May 1, 2011 through Apr 30, 2016
				REBUNDLED FIRM TRANSPORT
				REBUNDLED FIRM TRANSPORT

Subtotal for Transportation

BAY GAS STORAGE Monthly Charge on 2.5 MM Capacity including
 SOURCE



48-6.13

48-6.13

CONFIDENTIAL

48-6.14

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

[ESTIMATED]

PRIOR H ADJUSTMENTS

9/17
 JB

TOTAL 174,465,612 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

Adjustment Below the Line (Refund to Customers for Gas Reserves Project - 3/15-6/16)

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 48-6.13 REFER TO FINANCIAL ATTACHMENT
 Power Related Financial Activity FORWARDS
 Total Financial Activity Related to Fuel Expense

Total Adjustments 48-6.13 REFER TO EXPENSE ATTACHMENT
 TOTAL

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

FROM SALES CARMS INVOICE UNIT PRICE [\$/MMBTU] AMT RECEIVED (\$) COMMENTS

Adjustments 48-6.13 REFER TO SALES TAB
 Optimization Sales 48-6.13 REFER TO OPTIMIZATION SALES TAB (refer to tab for coding)
 TOTAL

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

MMBTU	FGT STATION	AVG HEAT VALUE [MMBTU/MCF]	HEAT VALUE APPLICABLE TO:
43,397,767	BROOKER =	1.0280	PPN, PSN, PCC
	PERRY STREAM 1 =	1.0230	Manatee/FiMyer
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
	GNGS =	1.0300	MARTIN
64,530,884	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 Optl Revenue Adjustments corrected on GAS

A [Redacted]

J [Redacted]

Forward

48-6.13 CONFIDENTIAL

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-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
OP

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

A	B	C	D
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
			T
	[REDACTED]		[REDACTED]

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

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)
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GRAND TOTAL	E	[REDACTED]	F	[REDACTED]
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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: NP 48-Hedging Activities



SOURCE

OR Response 13

48-6.18

DECEMBER 2016 SUMMARY

9/17 DB

PROCUREMENT PURCHASES	1	A 48-8.10 ██████████
GAS RESERVES		
TRANSPORTATION	2	48-8.10 ██████████
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 ██████████
TOTAL		\$ 190,725,428.79
PHOENIX - TOTAL GAS		48-8.11 + \$ (190,725,429.20)
DIFFERENCE		\$ (0.41)

*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 **PBC** DB Response 13

48-8.9

CONFIDENTIAL

REPORT PREPARED BY: JennWen Chen

PHONE #: 561-694-4949

MONTHLY GAS CLOSING REPORT

December-2016

[TO BE PAID IN FOLLOWING MONTH]

\$

209,052,991.10

9/17
DB

SUPPLIER NAME	QNTY (MMBTU)	UNIT PRICE (\$/MMBTU)	INVOICE AMT (\$)	COMMENTS
	A	B	C	
1 BP Energy Company				
2 Chevron Natural Gas				
3 ConocoPhillips				
4 Continental Resources				
5 Cross Timbers Energy Services				
6 Devon Gas Services				
7 Direct Energy Business Marketing				
8 DTE Energy Trading				
9 EnCana Marketing				
10 Enl Trading & Shipping				
11 Enstor Energy Services				
13 Enterprise Products				
14 EQT Energy				
15 ETC Marketing LTD				
16 Exelon Generation				
17 Houston Pipe Line				
18 Macquarie Energy				
19 Mercuria Energy				
20 NJR Energy Services				
21 Noble Energy Inc				
22 Occidental Energy Marketing				
23 Range Resources				
24 Semptra Gas & Power Marketing				
25 Sequent Energy				
26 Shell Energy North America (US), L.P. [SENA (US)]				
27 Spire Marketing, Inc. [LERI]				
28 Tampa Electric Company [TEC]				
29 Targas Gas Marketing				
30 Tenaska Marketing				
31 Texta Energy				
32 TrillStone NA Logistics				
Adj: between Proc and Opti				
Subtotal for Gas Purchases			48-8.9	
BAY GAS STORAGE - DEC PROCUREMENT ACTIVITY				
BAY GAS STORAGE - DEC OPTI ACTIVITY				
Subtotal for Storage Inventory				

CONFIDENTIAL

TOTAL - SUPPLY Line 1 49,346,374 3.2371 \$ 159,736,666.10

TRANSPORT TYPE & CONTRACT NUMBER	D QNTY (MMBTU)	E (\$/MMBTU)	F INVOICE AMT (\$)	COMMENTS
FGT - FTS1 RESERVATION CHARGE (# 3247)				FTS1 - FIRM TRANSPORT 11/01/09 thru 07/31/2025
FGT - FTS1 USAGE CHARGE (# 3247)				FTS1 - FIRM TRANSPORT 11/01/09 thru 07/31/2025
FGT - FTS2 RESERVATION CHARGE (# 3623)				FTS2 - FIRM TRANSPORT 10/14/04 thru 02/28/2025
FGT - FTS2 USAGE CHARGE (# 3623)				FTS2 - FIRM TRANSPORT 10/14/04 thru 02/28/2025
FGT - FT82 RESERVATION CHARGE (# 102139)				Contract Term - Effective 4/1/11 for 25 years.
FGT - FT82 USAGE CHARGE (# 102139)				Contract Term - Effective 4/1/11 for 25 years.
FGT - FT83 RESERVATION CHARGE (#111145)				Contract Term Feb 6, 2008 through Oct 01, 2032
FGT - FT83 USAGE CHARGE (#111145)				Contract Term Feb 6, 2008 through Oct 01, 2032
FGT - (#5496)				Contract Term June 1 2005 through June 2028
GULFSTREAM RESERVATION CHARGE (#09028411)				Firm Transport per Gulfstream Transportation Journal
GULFSTREAM USAGE CHARGE (#09028411)				Apr thru Oct Only - Through 2017
GULFSTREAM RESERVATION CHARGE (#9000828)				Apr thru Oct Only - Through 2017
GULFSTREAM USAGE CHARGE (#9000828)				
GULF SOUTH PIPELINE RESERVATION CHARGE (#40097)				Contract Term Apr 1, 2015 through Mar 31, 2025
GULF SOUTH PIPELINE USAGE CHARGE (#40097)				Contract Term Apr 1, 2015 through Mar 31, 2025
GULF SOUTH PIPELINE RESERVATION CHARGE (#41618)				Contract Term Apr 1, 2015 through Mar 31, 2025
GULF SOUTH PIPELINE USAGE CHARGE (#41618)				Contract Term Apr 1, 2015 through Mar 31, 2025
GULF SOUTH PIPELINE RESERVATION CHARGE (#41619)				Contract Term Apr 1, 2015 through Mar 31, 2025
GULF SOUTH PIPELINE USAGE CHARGE (#41619)				Contract Term Sep 6, 2008 through Sep 5, 2020
SESH RESERVATION CHARGE (#840001)				Contract Term Sep 6, 2008 through Sep 5, 2020
SESH USAGE CHARGE (#840001)				Contract Term Sep 6, 2008 through Sep 5, 2020
SESH RESERVATION CHARGE (#840002)				Contract Term Sep 6, 2008 through Sep 5, 2020
SESH USAGE CHARGE (#840002)				Contract Term Sep 6, 2008 through Sep 5, 2020
SESH RESERVATION CHARGE (#840097-R2)				Contract Term Jan 1, 2012 through Dec 31, 2017
SESH USAGE CHARGE (#840097-R2)				Contract Term Jan 1, 2012 through Dec 31, 2017
TRANSCONTINENTAL RESERVATION CHARGE (#9114388)				
TRANSCONTINENTAL USAGE CHARGE (#9114388)				
TRANSCONTINENTAL RESERVATION CHARGE (#9108621)				
TRANSCONTINENTAL USAGE CHARGE (#9108621)				
REBUNDLED - FGT Imbalance - Gulfstream				REBUNDLED FIRM TRANSPORT
Subtotal for Transportation			48-8.9	REBUNDLED FIRM TRANSPORT
BAY GAS STORAGE (Monthly Charge on 2.5 MM Capacity including)				
Subtotal for Storage Costs			48-8.9	
FGT - Turkey Point Compressor Station #22				
FGT - Cape Canaveral Compressor Station #32				
FGT - Pompano Beach Compressor Station #21.5				
Subtotal for Adjustments				

Less: PPA Transportation (December True-up) TOTAL Line 2 132,656,932 0.3718 \$ 49,316,923.00

OWED TO	QNTY (MMBTU)	UNIT PRICE (\$/MMBTU)	CUMULATIVE REDUCTION (\$)	COMMENTS
Gas Reserves - Physical		#DIV/0!		0.00
Gas Reserves - Transportation		#DIV/0!		0.00
Adjustment Payment Due (Refund to Customers for Gas Reserves Project - 3/15-6/16)				
TOTAL				0.00

Desolo contract expires December 31, 2012

Florida Power & Light Company
Hedging Activities
For the Twelve Months Ended July 31, 2017
Doc 20170001-01: ACN 2017-048-4-1
Description: MW 48 - Hedging Activities

SOURCE: DB Response 13

48-8.10

CONFIDENTIAL
 OTHER MISCELLANEOUS EXPENSES INCURRED FOR CURRENT MONTH:
 (TO BE PAID IN FOLLOWING MONTH, UNLESS NOTED OTHERWISE)

MONTHLY GAS CLOSING REPORT

OWED TO	QNTY (MMBTU)	UNIT PRICE (\$/MMBTU)	INVOICE AMT (\$)	COMMENTS
FGT Financial Activity			48-8.17	
Power Related Financial Activity (correction Jan thru Dec 2016)			48-8.9	REFER TO FINANCIAL ATTACHMENT
Total Financial Activity Related to Fuel Expense				
Total Adjustments			48-8.13	REFER TO EXPENSE ATTACHMENT

9/17
 AB

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

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

NET CASH FLOW (EXPENSES LESS RECEIPTS) FOR CURRENT MONTH	\$	124,208,808.51
ENERGY RECEIVED (NET OF FUEL) DURING CURRENT MONTH (MMBTU)		43,651,628
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
Gulfstream deliveries to Manatee/Martin/West County for MONTH	WEST PALM =	1.0220	PMR, PRV, PPE, PFL, PCU, PTF
17,548,949	GNCS =	1.0256	MANATEE
	GNCS =	1.0256	MARTIN
43,651,785	GNCS =	1.0256	WEST COUNTY

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

162,853

PROOF \$ 180,725,428.79 AL GCR
 \$ (180,726,429.20) PHOENIX 48-8.9
 \$ (0.41)

7
 A \$ [REDACTED] E

Surp forward per financial tab

WP 2.4

CONFIDENTIAL

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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 - Hedging Activities

PBC OR Response 13

48-8.11

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

9/17/17

NATURAL GAS SALES SUMMARY

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

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

Note 1
Note 1
Note 1

			T
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

Subtotal	[REDACTED]	[REDACTED]	[REDACTED]	Book to 3305000 I/O 6370000482 (Property Acctg. 232,135,611.790)
----------	------------	------------	------------	---

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]

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

Subtotal	[REDACTED]	[REDACTED]	[REDACTED]	T Book to 2009900 I/O 6370000498 (Property Acctg. 143,450)
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GRAND TOTAL

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: WP 48 - Hedging Activities

FEBRUARY 2017 SUMMARY

9/17
RB

	A	
PROCUREMENT PURCHASES	1	48-10.11 [REDACTED]
GAS RESERVES		
TRANSPORTATION	2	48-10.11 [REDACTED]
STORAGE	3	48-10.11 [REDACTED]
FINANCIAL SETTLEMENTS	4	48-10.12 [REDACTED]
PROCUREMENT SALES - CURRENT MONTH ONLY	5	48-10.12 [REDACTED]
MISCELLANEOUS		
OPTI SALES - CURRENT MONTH ONLY	6	48-10.12 [REDACTED]
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-EI; ACN 2017-048-4-1;
Description: WP48-Hedging Activities

SOURCE  OR Response 13

48-10.10

\$ 195,216,362.06

[TO BE PAID IN FOLLOWING MONTH]

SUPPLIER NAME	QNTY (MMBTU)	UNIT PRICE (\$/MMBTU)	INVOICE AMT (\$)	COMMENTS
A	B	C		
1 Antero Resources Corporation				
2 BP Energy Company				
3 Chevron Natural Gas				
4 City of Lakeland				
5 ConocoPhillips				
6 Continental Resources				
7 Cross Timbers Energy Services				
8 Devon Gas Services				
9 Direct Energy Business Marketing				
10 DTE Energy Trading				
11 EnCana Marketing				
12 Eni Trading & Shipping				
13 Enstor Energy Services				
14 Enterprise Products				
15 EOG Resources				
16 EQT Energy				
17 Exelon Generation				
18 Houston Pipe Line				
19 Koch Energy Services				
20 Macquarie Energy				
21 Mercuria Energy				
22 NJR Energy Services				
23 Noble Energy Inc				
24 PNG Marketing				
25 Rainbow Energy Marketing Corporation				
26 Range Resources				
27 Sabine Pass Liquefaction				
28 Seminole Electric Cooperative				
29 Sempra Gas & Power Marketing				
30 Sequent Energy				
31 Spire Marketing, Inc.				
32 Targas Gas Marketing				
33 Tenaska Marketing				
34 Texla Energy				
35 TrailStone NA Logistics				
Adj: between Proc and Opt				
Subtotal for Gas Purchases			48-10.10	
BAY GAS STORAGE - FEB PROCUREMENT ACTIVITY				
BAY GAS STORAGE - FEB OPTI ACTIVITY				
Subtotal for Storage Inventory				

TOTAL - SUPPLY Line 1 46,882,629 3.2105 \$ 150,518,079.39

TRANSPORT TYPE & CONTRACT NUMBER	QNTY (MMBTU)	UNIT PRICE (\$/MMBTU)	INVOICE AMT (\$)	COMMENTS
D	E	F		February-2017
FGT - FTS1 RESERVATION CHARGE (# 3247)				FTS1 - FIRM TRANSPORT 11/01/89 thru 07/31/2025
FGT - FTS1 USAGE CHARGE (# 3247)				FTS1 - FIRM TRANSPORT 11/01/89 thru 07/31/2025
FGT - FTS2 RESERVATION CHARGE (# 3623)				FTS2 - FIRM TRANSPORT 10/14/84 thru 02/28/2025
FGT - FTS2 USAGE CHARGE (# 3623)				FTS2 - FIRM TRANSPORT 10/14/84 thru 02/28/2025
FGT - FTS2 USAGE CHARGE (# 102139)				
FGT - FTS3 RESERVATION (#111145)				Contract Term - Effective 4/1/11 for 25 years.
FGT - FTS3 USAGE CHARGE (#111145)				Contract Term - Effective 4/1/11 for 25 years.
GULF SOUTH PIPELINE RESERVATION CHARGE (#40097)				Apr thru Oct Only - Through 2017
GULF SOUTH PIPELINE USAGE CHARGE (#40097)				Apr thru Oct Only - Through 2017
GULF SOUTH PIPELINE RESERVATION CHARGE (#41618)				Contract Term Apr 1, 2015 through Mar 31, 2025
GULF SOUTH PIPELINE USAGE CHARGE (#41618)				Contract Term Apr 1, 2015 through Mar 31, 2025
GULF SOUTH PIPELINE RESERVATION CHARGE (#41619)				Contract Term Apr 1, 2015 through Mar 31, 2025
GULF SOUTH PIPELINE USAGE CHARGE (#41619)				Contract Term Apr 1, 2015 through Mar 31, 2025
GULFSTREAM RESERVATION CHARGE (#09000828)				Contract Term June 1 2005 through June 2028
GULFSTREAM USAGE CHARGE (#09000828)				Firm Transport per Gulfstream Transportation Journal
GULFSTREAM RESERVATION CHARGE (#09028411)				Contract Term Feb 8, 2008 through Oct 01, 2032
GULFSTREAM USAGE CHARGE (#09028411)				Contract Term Feb 8, 2008 through Oct 01, 2032
SESH RESERVATION CHARGE (#840001)				Contract Term Sep 6, 2008 through Sep 5, 2020
SESH USAGE CHARGE (#840001)				Contract Term Sep 6, 2008 through Sep 5, 2020
SESH RESERVATION CHARGE (#840002)				Contract Term Sep 6, 2008 through Sep 5, 2020
SESH USAGE CHARGE (#840002)				Contract Term Sep 6, 2008 through Sep 5, 2020
SESH RESERVATION CHARGE (#840097-R2)				Contract Term Sep 6, 2008 through Sep 5, 2020
SESH USAGE CHARGE (#840097-R2)				Contract Term Jan 1, 2012 through Dec 31, 2017
TRANSCONTINENTAL RESERVATION CHARGE (#8114388)				Contract Term Jan 1, 2012 through Dec 31, 2017
TRANSCONTINENTAL USAGE CHARGE (#8114388)				
REBUNDLED - FGT Imbalance - Gulfstream				REBUNDLED FIRM TRANSPORT
Subtotal for Transportation			48-10.10	REBUNDLED FIRM TRANSPORT
BAY GAS STORAGE (Monthly Charge on 2.5 MM Capacity Including)				
Subtotal for Storage Costs			48-10.10	14,144,605.91
FGT - Turkey Point Compressor Station #22				
FGT - Cape Canaveral Compressor Station #32				
FGT - Pompano Beach Compressor Station #21.5				
Subtotal for Adjustments				
Less: PPA Transportation (December True-up)				
TOTAL	Line 2	126,094,115	0.3653 \$	44,799,283.67

GAZ RESERVES	QNTY (MMBTU)	UNIT PRICE (\$/MMBTU)	CUMULATIVE (\$/MMBTU)	COMMENTS
OWNED TO				

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Florida Power & Light Company
 Hedging Activities
 For the Twelve Months Ended July 31, 2017
 Description: WPT - Hedging Activities
 Date: 2/17/2017
 ACN: 2017-048-1-1

48-10.11

Gas Reserves - Physical #DIV/01 0.00
 Gas Reserves - Transportation #DIV/01 0.00

Adjustment Below the Line (Refund to Customers for Gas Res) (Project: 3/15-9/16)
 TOTAL 0 0.00

9/17
 JB

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			48-10.10	48-10.10
Adjustments				REFER TO SALES TAB
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/FtMyer
Guifstream deliveries to Manatee/Martin/West County for MONTH	WEST PALM =	1.0280	PMR, PRV, PPE, PFL, PCU, PTF
16,017,854	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!

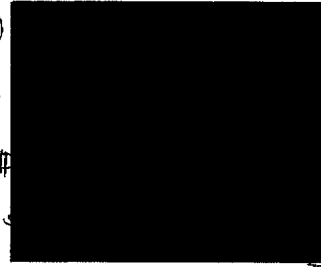
PROOF \$ 171,347,320.67 AL GCR
 \$ 171,347,320.67 PHOENIX 48-10.10
 \$ (606.06) prior month adjustment

E
 (A)
 (B)



48-10.10
 CONFIDENTIAL

F
 (C)
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forward swaps per financial tab

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

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

April 2017 SUMMARY

9/17
PB

		A
PROCUREMENT PURCHASES	1	48-12.11 [REDACTED]
GAS RESERVES		
TRANSPORTATION	2	48-12.11 [REDACTED]
STORAGE	3	48-12.11 [REDACTED]
FINANCIAL SETTLEMENTS	4	48-12.12 [REDACTED]
PROCUREMENT SALES - CURRENT MONTH ONLY	5	48-12.12 [REDACTED]
MISCELLANEOUS		
OPTI SALES - CURRENT MONTH ONLY	6	48-12.12 [REDACTED]
<hr/>		
TOTAL		<u>\$ 212,302,294.40</u>
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>\$ 72,466.18</u>

*Note: Nox Allowances are not part of fuel, these deals are under the Electric Commodity in Phoenix

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



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[TO BE PAID IN FOLLOWING MONTH]

SUPPLIER NAME	QNTY (MMBTU)	UNIT PRICE (\$/MMBTU)	INVOICE AMT (\$)	COMMENTS
	A	B	C	
1 BP Energy Company				
2 Castleton Commodities Merchant				
3 City of Lakeland				
4 ConocoPhillips				
5 Continental Resources				
6 Devon Gas Services				
7 Direct Energy Business Marketing				
8 DTE Energy Trading				
9 EDF Trading				
10 EnCana Marketing				
11 Eni Trading & Shipping				
12 Enstor Energy Services				
13 Enterprise Products				
14 EOG Resources				
15 EQT Energy				
16 Exelon Generation				
17 Houston Pipe Line				
18 Indigo Minerals				
19 JERA Energy America				
20 Macquarie Energy				
21 Mercuria Energy				
22 Mitsui & Co.				
23 NJR Energy Services				
24 Noble Energy Inc				
25 People Gas				
26 Range Resources				
27 Seminole Electric Cooperative				
28 Sempra Gas & Power Marketing				
29 Sequent Energy				
30 Shell Energy North America				
31 Spire Marketing, Inc.				
32 Targas Gas Marketing				
33 Tenaska Marketing				
34 Texta Energy				
35 TrailStone NA Logistics				
36 XTO Energy				

Adj: between Proc and Opti
 Subtotal for Gas Purchases
 BAY GAS STORAGE - APR PROCUREMENT ACTIVITY
 BAY GAS STORAGE - APR OPTI ACTIVITY
 Subtotal for Storage Inventory

48-12.10

TOTAL - SUPPLY Line 1 66,614,616 3,0881 \$ 174,832,262.54

TRANSPORT TYPE & CONTRACT NUMBER	D QNTY (MMBTU)	E (\$/MMBTU)	F INVOICE AMT (\$)	COMMENTS
FGT - FTS2 RESERVATION CHARGE (# 3623)				FGT - FTS2 - FIRM TRANSPORT 10/14/94 thru 02/28/2025
FGT - FTS2 USAGE CHARGE (# 3623)				FGT - FTS2 - FIRM TRANSPORT 10/14/94 thru 02/28/2025
FGT - FTS1 RESERVATION CHARGE (# 3247)				FGT - FTS1 - FIRM TRANSPORT 11/01/89 thru 07/31/2025
FGT - FTS1 USAGE CHARGE (# 3247)				FGT - FTS1 - FIRM TRANSPORT 11/01/89 thru 07/31/2025
FGT - FTS2 RESERVATION CHARGE (# 111145)				Contract Term - Effective 4/1/11 for 25 years.
FGT - FTS2 USAGE CHARGE (# 111145)				Contract Term - Effective 4/1/11 for 25 years.
FGT - FTS3 RESERVATION CHARGE (# 119233)				Contract Term - April only
FGT - FTS3 USAGE CHARGE (# 119233)				Contract Term - April only
GULF SOUTH PIPELINE RESERVATION CHARGE (#40097)				Apr thru Oct Only - Through 2017
GULF SOUTH PIPELINE USAGE CHARGE (#40097)				Apr thru Oct Only - Through 2017
GULF SOUTH PIPELINE RESERVATION CHARGE (#41618)				Contract Term Apr 1, 2015 through Mar 31, 2025
GULF SOUTH PIPELINE USAGE CHARGE (#41618)				Contract Term Apr 1, 2015 through Mar 31, 2025
GULF SOUTH PIPELINE RESERVATION CHARGE (#41619)				Contract Term Apr 1, 2015 through Mar 31, 2025
GULF SOUTH PIPELINE USAGE CHARGE (#41619)				Contract Term Apr 1, 2015 through Mar 31, 2025
GULF SOUTH PIPELINE RESERVATION CHARGE (#41619)				Contract Term Apr 1, 2015 through Mar 31, 2025
GULF SOUTH PIPELINE USAGE CHARGE (#41619)				Contract Term Apr 1, 2015 through Mar 31, 2025
GULFSTREAM RESERVATION CHARGE (#09000828)				Contract Term June 1 2005 through June 2028
GULFSTREAM USAGE CHARGE (#09000828)				Firm Transport per Gulfstream Transportation Journal
GULFSTREAM RESERVATION CHARGE (#09028411)				Contract Term Feb 8, 2008 through Oct 01, 2032
GULFSTREAM USAGE CHARGE (#09028411)				Contract Term Feb 8, 2008 through Oct 01, 2032
SESH RESERVATION CHARGE (#840001)				Contract Term Sep 6, 2008 through Sep 5, 2020
SESH USAGE CHARGE (#840001)				Contract Term Sep 6, 2008 through Sep 5, 2020
SESH RESERVATION CHARGE (#840002)				Contract Term Sep 6, 2008 through Sep 5, 2020
SESH USAGE CHARGE (#840002)				Contract Term Sep 6, 2008 through Sep 5, 2020
SESH RESERVATION CHARGE (#840097-R2)				Contract Term Jan 1, 2012 through Dec 31, 2017
SESH USAGE CHARGE (#840097-R2)				Contract Term Jan 1, 2012 through Dec 31, 2017
TRANSCONTINENTAL RESERVATION CHARGE (#9114388)				
TRANSCONTINENTAL USAGE CHARGE (#9114388)				
REBUNDLED - FGT				REBUNDLED FIRM TRANSPORT
Imbalance - Gulfstream				REBUNDLED FIRM TRANSPORT

Subtotal for Transportation

-48-12.10

BAY GAS STORAGE (Monthly Charge on 2.5 MM Capacity including
 Subtotal for Storage Costs

48-12.10

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

Subtotal for Adjustments

PBC

SOURCE

DR Response 13

For the Twelve Months Ended July 31, 2017
 Description: WP 88 - Hedging Activities
 Date: 20170801-ET : ACN 201708-4-1
CONFIDENTIAL

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48-12.11

	A	B	C	
Less: PPA Transportation (December True-up)				
TOTAL				
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	
Adjustment Below the Line (Refund to Customers for Gas Reserves Project - 3/15-6/16)				
TOTAL	0		0.00	

9/17
JTB

OTHER MISCELLANEOUS EXPENSES INCURRED FOR CURRENT MONTH: (TO BE PAID IN FOLLOWING MONTH, UNLESS NOTED OTHERWISE)				D
OWED TO	QNTY (MMBTU)	UNIT PRICE (\$/MMBTU)	E 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				
Total Adjustments		48-12.19		REFER TO EXPENSE ATTACHMENT
TOTAL				

CARMS (MISC. BILLS) FOR MONEY RECEIVED DURING CURRENT MONTH:				F
FROM	CARMS INVOICE	UNIT PRICE (\$/MMBTU)	G 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	\$	(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:
33,263,677 [MMBTU]	BROOKER =	1.0250	PPN, PBN, PCC
	PERRY STREAM 1 =	1.0210	Manatee/FtMyer
Gulfstream deliveries to Manatee/Martin/West County for MONTH	WEST PALM =	1.0210	PMR, PRV, PPE, PFL, PCU, PTF
18,829,853	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
 1 \$ (212,302,284.40) PHOENIX 48-12.10

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WP 2.8
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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

SOURCE **PBC** DR Response 13

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

8/17
FB

PS
48-14.1

Aug-16	G/L 5760220 I/O 6120000502	G/L 3305000 I/O 6370006482	G/L 5760220 I/O 6120000508	G/L 5760220 I/O 6120007982	TOTAL
A	Software Purchases FPL Electricity - EMT ^B	Accrued Fuel Expense Gas Purchases - EMT ^C	Software Purchases FPL Gas Operations D	Software Purchases Optimization E	F
Gas					
Gas					
Gas					
Gas					
Optimization					
Power/Optimization					
Power					
Optimization					
Gas					
Gas					
Power/Gas:					
Power					
Gas					
		48			48-14

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: FCCS

Note (A): Name of trader traced to Appendix A of the EMT Trading and Risk Management Procedures Manual. ✓ (48-14.20)

Note (B): See WP 10-6.2.

Note (C): See WP 10-17.1

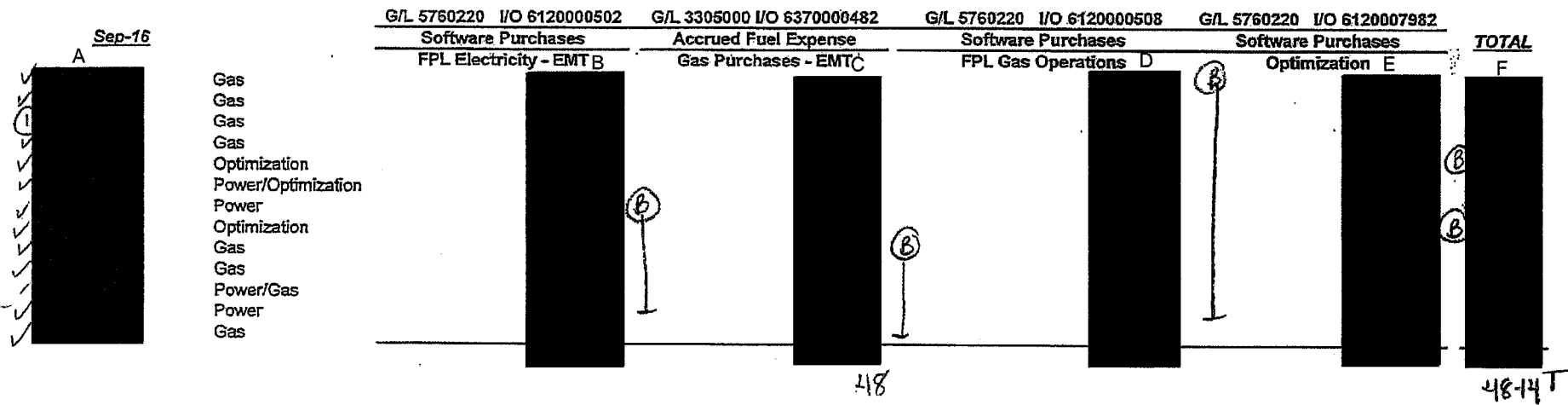
CONFIDENTIAL

PBC OR Response 6

SOURCE

8/17
PB

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 - Brokerage Fees

Note (a): Name of trader traced to Appendix A of the EMT Hedging and Risk Management Procedures Manual. ✓ (WP 48-16.20)
 Note (b): See WP 10-b.2.

PBC

SOURCE: DR Response to

17 DB

48-143

Florida Power & Light Company
Hedging Activities
For the Twelve Months Ended July 31, 2017
Dkt. 20170001-EI; ACN 2017-048-4-3;
Description: WP 48 - Brokerage Fee

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
A					
Gas					
Gas					
Gas					
Optimization					
Power/Optimization					
Power					
Optimization					
Gas					
Gas					
Power/Gas					
Power					
Gas					

48

Note (D): See WUP 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 10-10.2

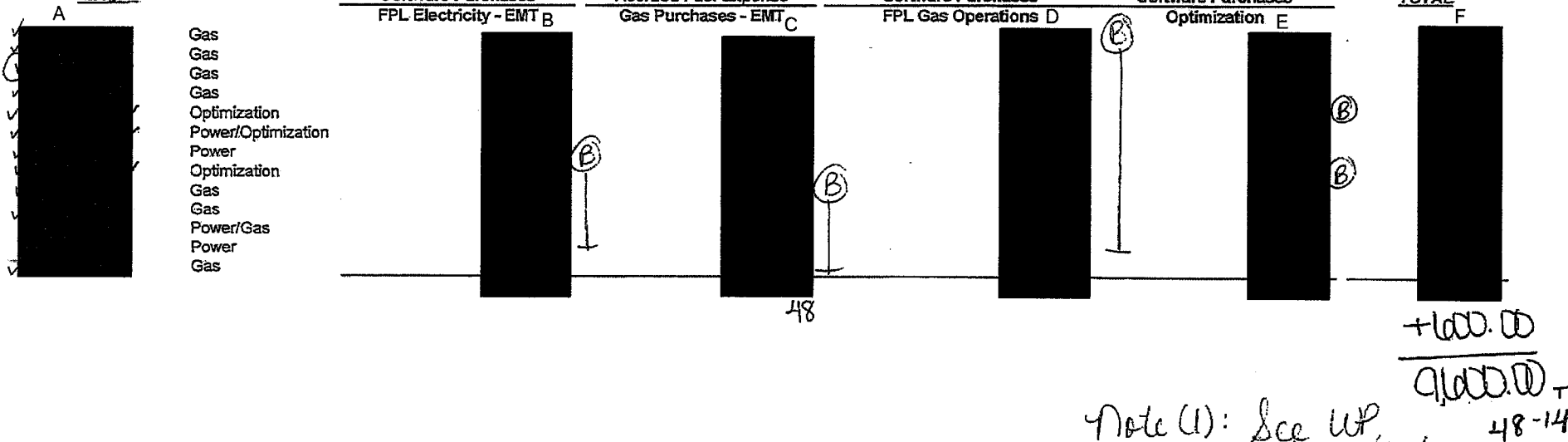
SOURCE PBC DB Response 6

117
PB

CONFIDENTIAL

48-14.4

Nov 16
Est. 16



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 2017-048-1-1;
Description: WP 48 - Brokerage Fees

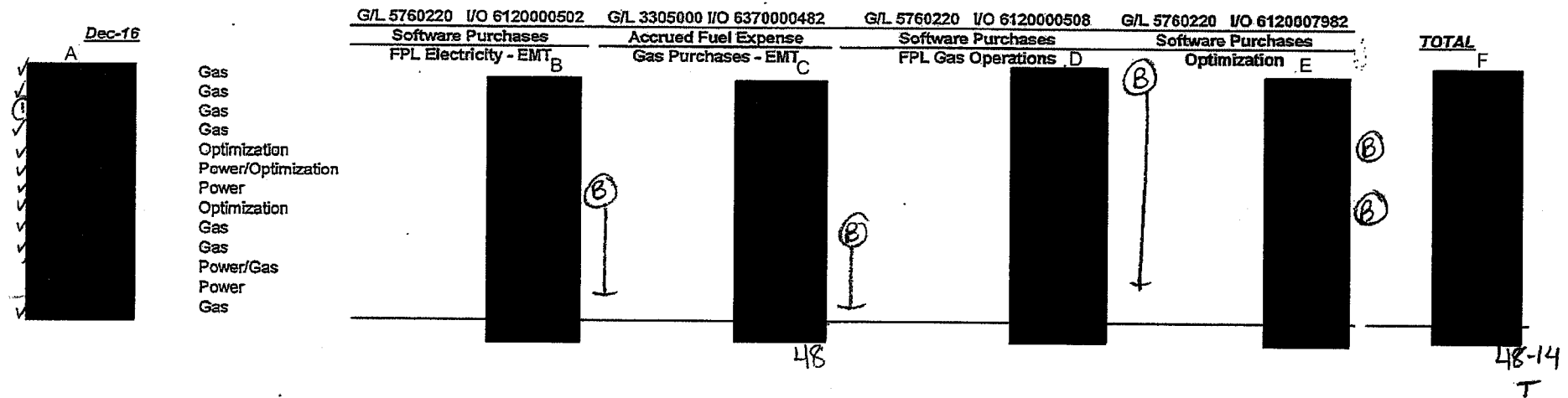
Note (A): Name of trader traced to Appendix A of the EMT Trading and Risk Management Procedures Manual. ✓ (WP 48-16.20)
Note (B): See WP 10-16.2

PBC
SOURCE
PB Response 6

117
DB

Florida Power & Light Company
Hedging Activities
For the Twelve Months Ended July 31, 2017
Dkt. 2017001-EI; ACN 2017-048-4-1;
Description: WP 48 - Brokerage Fees

48-14E



Note (D): 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

PBC

SOURCE DA 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
	FPL Electricity - EMT	Gas Purchases - EMT ^B	FPL Gas Operations C	Optimization D	
Gas					
Gas					
Gas					
Optimization					
Optimization					
Gas					
Gas					
Gas					
		48			T 48-14

CONFIDENTIAL

Note (A): Name of trader traced to Appendix A of the EMT
 Trading and Risk Management Procedures Manual. ✓ (WP 48-116.20)

Note (B): See WP 10-6.2

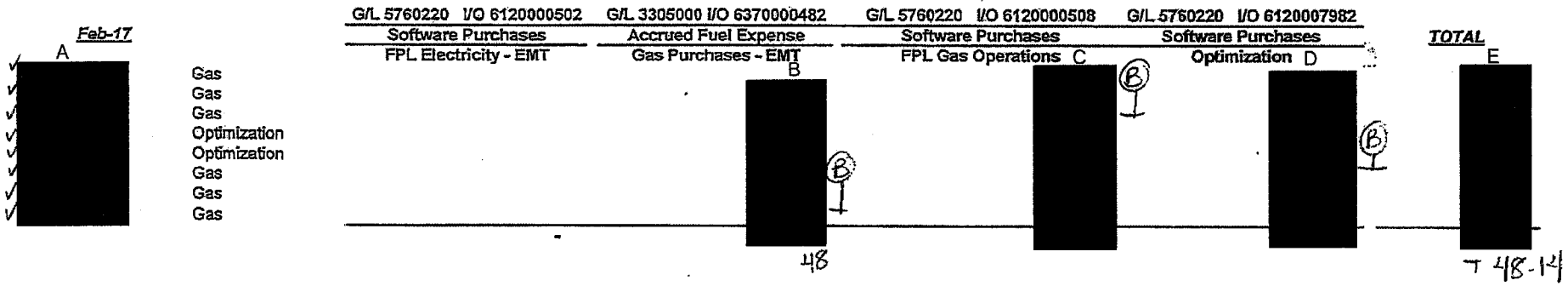


SOURCE DB Response Co.

5/17

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

Note (B): See WP 10-16.2


 SOURCE: PBC Response to

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

48-14.8

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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 FPL Electricity - EMT	Accrued Fuel Expense Gas Purchases - EMT _B	Software Purchases FPL Gas Operations C	Software Purchases Optimization D	E
	Gas Gas Gas Optimization Optimization Gas Gas Gas				
		48			T 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 IVP 10-6.2

PBC

SOURCE OR RESPONSE TO

17
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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

	Apr-17	G/L 5760220 I/O 612000502	G/L 3305000 I/O 637000482	G/L 5760220 I/O 612000508	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 C	Optimization D	
Gas	[Redacted]		B			
Gas						
Gas						
Optimization						
Optimization						(B)
Gas						
Gas						
Gas			(B)			
			48			
						48-14
						T

CONFIDENTIAL

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

Note (B): See WP 10-6.2



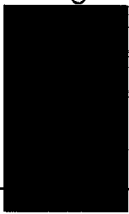


PBC

SOURCE DP Response 6

17
DB

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

GA/ 5760220 I/O 6120000502	G/L 3305000 I/O 6370000482	G/L 5760220 I/O 6120000508	G/L 5760220 I/O 61200007982	TOTAL
Software Purchases	Accrued Fuel Expense	Software Purchases	Software Purchases	E
FPL Electricity - EMT	Gas Purchases - EMT	FPL Gas Operations	Optimization	
May-17 A 	B  (B)	C 	D  (B)	E  T 48-14

Gas
 Gas
 Gas
 Optimization
 Optimization
 Gas
 Gas
 Gas

CONFIDENTIAL

Note (A): Name of trader traced to Appendix A of the EMT Trading and Risk Management Procedures Manual. ✓ (WP 48-14.20)

Note (B): See WP 10-6.2

PBC

DB Response to

SOURCE

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DB

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 - Bid/Askage Fees

48-14.11

Jun-17	G/L 5760220 I/O 6120000502	G/L 3305000-I/O 6370000432	G/L 5760220 I/O 6120000508	G/L 5760220 I/O 6120007982	TOTAL
A	Software Purchases	Accrued Fuel Expense	Software Purchases	Software Purchases	
	FPL Electricity - EMT	Gas Purchases - EMT	FPL Gas Operations C	Optimization D	
Gas					
Gas					
Gas					
Optimization					
Optimization					
Gas					
Gas					
Gas					
		(B)			
		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 DB Response 6

111
AB

48-14.12

Jul-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
		Software Purchases	Accrued Fuel Expense	Software Purchases	Software Purchases	
		FPL Electricity - EMT	Gas Purchases - EMT	FPL Gas Operations C	Optimization D	E
A	Gas					
	Gas					
	Gas					
	Optimization					
	Optimization					
	Gas					
	Gas					
	Gas					
	Gas					
						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-Brokerage 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 to



Invoice

8/17
JB

ICE US OTC Commodity Mkts LLC

Florida Power & Light Company
Florida Power & Light Company
700 Universe Blvd
Juno Beach, FL 33408
U.S.A.

Invoice Date : 06/09/2017
Due Date : 07/09/2017
Invoice No : 0617000193088
Charge From : 05/01/2017
Charge To : 05/31/2017
1 Total Amount Due : [REDACTED] A

Customer ID : 000193

Description	Currency	Amount B
Minimum Commission Fees for REVENUE LINE	USD	
Minimum Commission Fees for REVENUE LINE	USD	

Sub Total :

Sales/Excise Tax Total :

Invoice Total :

48,14,14

48-14

Michelle Doery
Michelle Doery

Manager, Power & Fuel Accounting

ENTERED BY: Erica McCorvey 6/19/17
PHONE: (561) 691-2254 COMPANY CODE: 1609
AUTHORIZED BY: [Signature]

REQUIRED IF UNDER \$250
BAP DOCUMENT # (S): 1900501691
ACOT NUMBER: See pg. 3 for distribution

V. 60000 24222

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

To review and download invoice details, please log onto www.theice.com. For information regarding your user ID and password, please contact the ICE helpdesk at 770-738-2101.

Please remit the amount due within 30 days. Make sure to reference your Customer ID and/or your invoice number when making a payment. Please ensure bank charges are not deducted from the amount due. Payments should be made in one of the following methods:

Send Check To
ICE US OTC Commodity Markets, LLC
P.O. Box 935278
Atlanta, GA 31193-5278

OR

Via Wire Transfer / ACH
Beneficiary Name
Receiving Bank Name
Receiving Bank City and State
SWIFT Code
Receiving Banks ABA #
Crediting Account
Reference (invoice #)

ICE US OTC Commodity Markets, LLC
Wells Fargo
Atlanta, GA 31193-5278
[REDACTED]
0617000193088

Questions? Email Accounting at Iceaccounting@theice.com

SOURCE PBC DB Response 6

CONFIDENTIAL

48-14, 13



Invoice

8/17
AB

ICE US OTC Commodity Mkts LLC

Florida Power & Light Company
Florida Power & Light Company
700 Universe Blvd
Juno Beach, FL 33408
U.S.A.

Invoice Date : 06/09/2017
Due Date : 07/09/2017
Invoice No : 0517000193006
Charge From : 05/01/2017
Charge To : 05/31/2017
1 Total Amount Due : [REDACTED] A

Customer ID : 000193

Description	Currency	B Amount
Bilateral Physical Gas Fee	USD	[REDACTED]
Sub Total :		[REDACTED]
Sales/Excise Tax Total :		[REDACTED]
Invoice Total :		48-14.13

Note (1): Bilateral Physical Gas Fee is an exchange membership fee.

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

To review and download invoice details, please log onto www.theice.com. For information regarding your user ID and password, please contact the ICE helpdesk at 770-738-2101.

Please remit the amount due within 30 days. Make sure to reference your Customer ID and/or your invoice number when making a payment. Please ensure bank charges are not deducted from the amount due. Payments should be made in one of the following methods:

Send Check To
ICE US OTC Commodity Markets, LLC
P.O. Box 935278
Atlanta, GA 31193-5278

OR

Via Wire Transfer / ACH
Beneficiary Name
Receiving Bank Name
Receiving Bank City and State
SWIFT Code
Receiving Banks ABA #
Crediting Account
Reference (Invoice #)

ICE US OTC Commodity Markets, LLC
Wells Fargo
Atlanta, GA 31193-5278
[REDACTED]
0517000193006

Questions? Email Accounting at iceaccounting@theice.com



SOURCE DB Response 6

CONFIDENTIAL

48-14.14



Invoice

8/17 JB

ICE US OTC Commodity Mkts LLC

Florida Power & Light Company
Florida Power & Light Company
700 Universe Blvd
Juno Beach, FL 33408
U.S.A.

Invoice Date : 07/12/2017
Due Date : 08/11/2017
Invoice No : 0817000193088
Charge From : 06/01/2017
Charge To : 06/30/2017
1 Total Amount Due : [REDACTED] A

Customer ID : 000193

Description
Minimum Commission Fees for REVENUE LINE
Minimum Commission Fees for REVENUE LINE

Currency
USD

USD

Michelle Doory

Manager: Power & Fintls Accounting
Sub Total :

B
Amount

[REDACTED]

Sales/Excise Tax Total :

Invoice Total :

48-14

Florida Power & Light Company
Hedging Activities
For the Twelve Months Ended July 31, 2017
Dkt. 20170001-21; ACN 2017-048-4-1;

Description: WP 48-Brokerage Fees

ENTERED BY: Erica McGarvey 7/13/17
PHONE: (888) 991-7244 COMPANY CODE: 11500
AUTHORIZED BY: [Signature]

REQUIRED IF UNDER \$250
BAP DOCUMENT #(B): 19005005324
ACCT NUMBER: 300 pp. 3 for distribution

V. L60000 24222

To review and download invoice details, please log onto www.theice.com. For information regarding your user ID and password, please contact the ICE helpdesk at 770-738-2101.

Please remit the amount due within 30 days. Make sure to reference your Customer ID and/or your invoice number when making a payment. Please ensure bank charges are not deducted from the amount due. Payments should be made in one of the following methods:

Send Check To
ICE US OTC Commodity Markets, LLC
P.O. Box 936278
Atlanta, GA 31193-5278

OR
Via Wire Transfer / ACH
Beneficiary Name
Receiving Bank Name
Receiving Bank City and State
SWIFT Code
Receiving Banks ABA #
Crediting Account
Reference (Invoice #)

ICE US OTC Commodity Markets, LLC
Wells Fargo
Atlanta, GA 31193-5278
[REDACTED]
0817000193088

Questions? Email Accounting at iceaccounting@theice.com



CONFIDENTIAL

SOURCE

DB Response to

48-14.15

REDACTED VERSION OF CONFIDENTIAL DOCUMENTS

Hedging Audit Workpaper Numbers

48-16.17 through 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

8/1/17
DB

Hedging Audit 2017 – Docket No. 170001
Audit Request No. 8

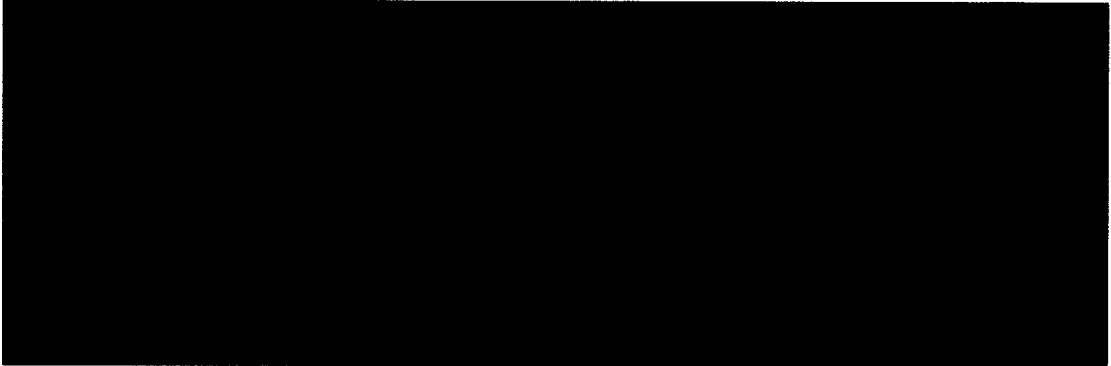
Q: Please provide Sarbanes Oxley 404 Compliance – Process Narrative and a statement explaining the compliance with separation of duties (front, middle and back office) is met.

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.

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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-Sarbanes Oxley Compliance

SOURCE  DR Response 8

48-17.1

EXHIBIT C

JUSTIFICATION TABLE

FIRST REVISED EXHIBIT C

COMPANY: Florida Power & Light Company
TITLE: List of Confidential Workpapers
AUDIT: FPL, Hedging Audit
AUDIT CONTROL NO: 17-048-4-1
DOCKET NO: 20190001-EI
DATE: May 6, 2019

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			
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			

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

Workpaper No.	Description	No. of Pages	Conf Y/N	Column No. / Line No.	Florida Statute 366.093 (3) Subsection	Declarant
48-3.4	FPL Derivative Settlements Reports from August 2016 to most recent	1	N			
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			
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			

Workpaper No.	Description	No. of Pages	Conf Y/N	Column No. / Line No.	Florida Statute 366.093 (3) Subsection	Declarant
48-6.9	NYMEX Publication	1	N			
48-6.10	NYMEX Publication	1	N			
48-6.11	Gas Daily Support	1	N			
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)	G. Yupp
48-6.14	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-F, except Line 1	(d), (e)	G. Yupp
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)	G. Yupp
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)	G. Yupp
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)	G. Yupp
48-6.19	Monthly Gas Closing Reports, Natural Gas Sales Summary, Natural Gas Price Computation Worksheets, Natural Gas	1	N			

Workpaper No.	Description	No. of Pages	Conf Y/N	Column No. / Line No.	Florida Statute 366.093 (3) Subsection	Declarant
	Consumption and Estimated Cost Reports, Natural Gas Options/Swaps included in the current month. The journal entries recording Gains/Losses for the specific month					
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	N			
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)	G. Yupp
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	1	Y	Cols. A-C, except Line 1 Cols. D-F, except Line 2	(d), (e)	G. Yupp

Workpaper No.	Description	No. of Pages	Conf Y/N	Column No. / Line No.	Florida Statute 366.093 (3) Subsection	Declarant
	for the specific month					
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)	G. Yupp
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)	G. Yupp
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			
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)	G. Yupp
48-8.15	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			
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	N			

Workpaper No.	Description	No. of Pages	Conf Y/N	Column No. / Line No.	Florida Statute 366.093 (3) Subsection	Declarant
48-8.17	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			
48-9	Invoices and Purchased Statements	1	N			
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	(e)	G. Yupp
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	Y	Cols. A-C, except Line 1 Cols. D-F, except Line 2	(d), (e)	G. Yupp
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)	G. Yupp
48-10.13	Monthly Gas Closing Reports, Natural Gas Sales Summary, Natural Gas Price Computation Worksheets, Natural Gas	1	Y	ALL	(d), (e)	G. Yupp

Workpaper No.	Description	No. of Pages	Conf Y/N	Column No. / Line No.	Florida Statute 366.093 (3) Subsection	Declarant
	Consumption and Estimated Cost Reports, Natural Gas Options/Swaps included in the current month. The journal entries recording Gains/Losses for the specific month					
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)	G. Yupp
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			
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)	G. Yupp
48-10.17	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			
48-10.18	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	N			
48-10.19	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			
48-11	Invoices and Purchased Statements	1	N			
48-11.1	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
48-11.2	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)	G. Yupp
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	Y	Cols. A-C, except Line 1 Cols. D-F	(d), (e)	G. Yupp
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)	G. Yupp
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)	G. Yupp
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	1	Y	ALL	(d), (e)	G. Yupp

Workpaper No.	Description	No. of Pages	Conf Y/N	Column No. / Line No.	Florida Statute 366.093 (3) Subsection	Declarant
	for the specific month.					
48-12.15	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			
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)	G. Yupp
48-12.17	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			
48-12.18	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	N			
48-12.19	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			
48-13	Invoices and Purchased Statements	1	N			
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			

Workpaper No.	Description	No. of Pages	Conf Y/N	Column No. / Line No.	Florida Statute 366.093 (3) Subsection	Declarant
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)	G. Yupp
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)	G. Yupp
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)	G. Yupp
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)	G. Yupp
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)	G. Yupp
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)	G. Yupp
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)	G. Yupp
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)	G. Yupp
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)	G. Yupp
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)	G. Yupp
48-14.11	Derivative Settlement Reports, Brokerage Fees, and PPS support for June and July	1	Y	Cols. A-E	(d)	G. Yupp
48-14.12	Derivative Settlement Reports, Brokerage Fees, and PPS support for June and	1	Y	Cols. A-E	(d)	G. Yupp

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

Workpaper No.	Description	No. of Pages	Conf Y/N	Column No. / Line No.	Florida Statute 366.093 (3) Subsection	Declarant
	revisions					
48-15.15	Planned Position Strategy (PPS) reports, including applicable revisions	1	N			
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			
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			

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

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

Workpaper No.	Description	No. of Pages	Conf Y/N	Column No. / Line No.	Florida Statute 366.093 (3) Subsection	Declarant
	Policy					
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			
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)	G. Yupp
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)	G. Yupp
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)	G. Yupp
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)	G. Yupp
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	1	Y	ALL	(e)	G. Yupp

Workpaper No.	Description	No. of Pages	Conf Y/N	Column No. / Line No.	Florida Statute 366.093 (3) Subsection	Declarant
	Management Policy					
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)	G. Yupp
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)	G. Yupp
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)	G. Yupp
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)	G. Yupp
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)	G. Yupp
48-17.1	Sarbanes Oxley 404 Compliance - Process Narrative	1	Y	Lns. 1-10	(e)	G. Yupp

EXHIBIT D

DECLARATION

FIRST 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: 20190001-EI

DECLARATION OF GERARD J. YUPP

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

2. I have reviewed Exhibit C and the documents that are included in Exhibit A to FPL's First Request for Extension of Confidential Classification of Information Obtained in Connection with Audit No. 17-048-4-1 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 and optimization program. Specifically, the documents contain or constitute proprietary FPL strategies, which allow FPL to optimize 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.

3. Nothing has occurred since the issuance of Order No. PSC-2017-0425-CFO-EG to render the information stale or public, such that continued confidential treatment would not be appropriate. Therefore, the information 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.


GERARD J. YUPP

Date: 5/3/19