



Maria J. Moncada
Senior Attorney
Florida Power & Light Company
700 Universe Boulevard
Juno Beach, FL 33408-0420
(561) 304-5795
(561) 691-7135 (Facsimile)
Email: maria.moncada@fpl.com

February 27, 2017

VIA ELECTRONIC FILING

Ms. Carlotta S. Stauffer
Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Re: Docket No. 170001-EI
FPL's Requests for Extension of Confidential Classification
(Audit Nos. 11-006-4-2 and 15-023-4-1)

Dear Ms. Stauffer:

FPL has identified minor errors in its Request for Extension of Confidential Classification for Audit Nos. 11-006-4-2 and 15-023-4-1, filed February 17, 2017. Accordingly, FPL encloses for filing:

- Corrected Third Revised Exhibit C to FPL's Third Request for Extension of Confidential Classification for Material Provided Pursuant to Audit No. 11-006-4-2, which is intended to replace the Third Revised Exhibit C filed February 17.
- Corrected First Revised Exhibit C to FPL's First Request for Extension of Confidential Classification for Material Provided Pursuant to Audit No. 15-023-4-1, which is intended to replace the First Revised Exhibit C filed February 17.

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

Sincerely,

s/ Maria J. Moncada
Maria J. Moncada

Enclosures
cc: parties of records

:5809685

**THIRD REVISED EXHIBIT C
(corrected)**

COMPANY: Florida Power & Light Company
TITLE: List of Confidential Workpapers
AUDIT: FPL Fuel & Purchased Power Cost Recovery
AUDIT CONTROL NO: 11-006-4-2
DOCKET NO: 170001-EI
DATE: February 27, 2017

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	Line No./Column No.	Florida Statute 366.093 (3) Subsection	Declarant
8	Board of Directors' Notes	6	N Y Y N	Pg. 1 Pg. 2, Lns. 38A, 39-42 Pg. 3, Lns. 3A, 4-5 Pgs. 4-6	(e)	S. Seeley
9	List of 2010 Audits	3	Y	Pg. 1, Lns. 4, 9, 10A, 14A, 15A, 17A, 19, 21A Pg. 2, Lns. 25A, 27A, 28, 33 Pg. 3, Ln. 63	(b)	A. Maceo
9-1	Notes on Internal Audits	6	Y	ALL	(b)	A. Maceo
41-2/1	Standby Rate Billing System - Customer Summaries	13	Y N Y N Y	Pgs. 1-6, Lns. 1A, 1B Pgs. 7-8 Pg. 9, Lns. 1A, 1B Pgs. 10-12 Pg. 13, Lns. 1A, 1B	(e)	D. Rodriguez
41-2/2	Standby Rate Billing System - Customer Summaries	4	Y	Pgs. 1-4, Lns. 1A, 1B	(e)	D. Rodriguez
42-1	Schedule A9	4	N			
42-1/1	Invoice	1	N			
42-1/1-1	Purchase Statement	3	N			
42-1/2	Invoice	1	N			
43-2/2	Sample of Fuel Expenses	9	N			
43-2/3	Nuclear Fuel Amortization	1	N			
43-2/3-1	Journal Voucher	1	N			
43-2/3-2	Leased Nuclear Fuel Amortization Ledger	3	N			
43-2/3-3	Nuclear Fuel Property Accounting Summary	1	N			

Workpaper No.	Description	No. of Pages	Conf Y/N	Line No./Column No.	Florida Statute 366.093 (3) Subsection	Declarant
43-2/3-4	Nuclear Generation Data	1	N			
44	Source Documentation Acct. 232.135	1	N			
44-1	FINS Financial Report Account 232.135	4	N			
45	Comparison of LFARS to Schedule A4	1	N			
45-1	Schedule A4	3	N			
45-2	LFARS Report	2	N			
45-2/1	Fuel Inventory Report	2	N			
45-3	Fuel Used Report	1	N			
45-4	1705 Fuel Used Summary Report	18	N			
45-5	Fuel Balancing Report	43	N			
46-1	Schedule A7	1	N			
46-1/1	Actual Purchased Power and Power Billing Summary	1	N			
50-1/1	Inventory Adjustment	1	N			
50-1/1-1	SJRPP Fuel inventory Analysis Coal	1	N			
50-1/1-2	Fuel Requisition	2	N			
50-1/1-3	SJRPP Reconciliation of Plant Survey to Accounting Coal Survey	1	N			
50-2	Inventory Adjustment	1	N			
55	Storage Payments Made in 2010	1	N			
55-1	FINS Financial Report	4	N			
56-1	FINS Financial Report	1	N			
56-1/1	Gas Invoice Payment Summary	1	N			
56-1/1-1	Gas Source Documentation	1	N			
56-1/1-1/1	FGT Market Area Transportation Rates	1	N			
56-1/2	Gas Invoice Payment Summary	2	N			

**FIRST REVISED EXHIBIT C
(CORRECTED)**

COMPANY: Florida Power & Light Company
TITLE: List of Confidential Workpapers
AUDIT: FPL Fuel Audit
AUDIT CONTROL NO: 15-023-4-1
DOCKET NO: 170001-EI
DATE: February 27, 2017

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	Line No./Column No.	Florida Statute 366.093 (3) Subsection	Declarant
8-1	BOD Review	3	Y	Pg.1, Lns. 1-3 Pg. 2, Lns. 1-2 Pg. 3, Lns. 1-17	(d)	S. Seeley
9	Audit Reports for 2014	3	Y	Pg.1, Lns. 8A, 10A, 11A, 15A, 19A Pg. 2, Lns. 21A, 28A, 30A, 32A, 38A, 41A Pg. 3, Lns. 46A, 50A, 52A, 53A, 54A, 58A, 60A	(b)	A. Maceo
9-1	Internal Audit Notes	4	Y	ALL	(b)	A. Maceo
9-2	Internal Audit Notes	1	Y	ALL	(b)	A. Maceo
9-3	Internal Audit Notes	2	Y	ALL	(b)	A. Maceo
9-5	External Auditor's Workpaper Notes	2	Y	ALL	(b)	A. Maceo
42-1/1	Fuel Used Report	2	N			G. Yupp
42-1/2	Fuel Used Report	2	N			G. Yupp
42-1/3	Fuel Used Report	2	N			G. Yupp
42-1/4	Fuel Used Report	2	N			G. Yupp
42-1/5	Fuel Used Report	2	N			G. Yupp
42-1/6	Fuel Used Report	2	N			G. Yupp
42-1/7	Fuel Used Report	2	N			G. Yupp
42-1/8	Fuel Used Report	2	N			G. Yupp
42-1/9	Fuel Used Report	2	N			G. Yupp
42-1/10	Fuel Used Report	2	N			G. Yupp
42-1/11	Fuel Used Report	2	N			G. Yupp
42-1/12	Fuel Used Report	2	N			G. Yupp
42-2	Reconciliation	2	N			G. Yupp
42-2	Reconciliation	5	N			G. Yupp
42-2/1	Fossil Fuel Inventory	12	N			G. Yupp
42-3	Form 423-1A	12	N			
42-4	Form 423-2B	12	N			
42-4/1	Railroad Transport Adj.	2	Y	Pg. 1, Lns. 7-13 Pg. 2, Lns. 7-10	(d)	G. Yupp

Workpaper No.	Description	No. of Pages	Conf Y/N	Line No./Column No.	Florida Statute 366.093 (3) Subsection	Declarant
42-4/1-1	Rates	1	Y	Lns. 1-10	(d)	G. Yupp
42-4/1-1/1	Index	1	N			
42-4/1-2	Rates	1	Y	Lns. 1-12	(d)	G. Yupp
42-4/1-3	Transportation Contract	8	Y	ALL	(d)	G. Yupp
42-5	Reconciliation Form 423-2	36	N			
43-2/1	Fuel Cost Expenses	3	N			
43-2/1-1	Amortization EFPH	1	N			
43-2/1-1/1	Nuclear Amortized Expense & Fuel	1	N			
43-4/1	Sample of Acct. 151	4	N			
43-4/1-1	Gas Receiving Report & Consumption	2	N			
43-4/1-1/1	Natural Gas Closing Report	2	N Y	Pg.1 Pg. 2, Col. A, Lns. 1-9	(e)	G. Yupp
43-4/1-1/2	Monthly Gas Closing Report	2	Y	Pg.1, Cols. A-C except Line 1 Cols. D-F Pg. 2, Cols. A-C except Line 1 Col. D, Lns 1-5 Col. E, Lns. 1-7	(d), (e)	G. Yupp
43-4/1-1/3	Gas Adjustment	1	Y	Col. A, Lns. 1-7 Col. B-C, Ins.1-2 Col. D, Ln. 2 Col. E, Lns. 1-34	(d), (e)	G. Yupp
44-3	Scherer Unit U	1	N			
44-3/1	Scherer & Monthly Activity	1	N			
44-3/1-1	Coal Fuel Stock Ledger	1	N			
44-3/1-1/1	Fuel Status	1	N			
44-4	Scherer 4	1	N			
44-4/1	Scherer Monthly Activity	1	N			
46-1 p1	Schedule AG February	1	N			
46-1/1-1	Power Lambda Report	3	Y	Pg.1, Cols. A-M, Lns 33-57, 58-65 Pg. 2, Cols. A-M, Lns 214-229, 230-246 Pg. 3, Col. A, Lns 1024-1049, 1050, 1051 Cols. B, D, E, G, I, J, L, Lns 1024-1049 Cols. C, F, H, K, Lns. 1024-1049A Col. O, Line 1050 Cols. M-N, P-V, Lns. 1050, 1050A Cols. W-AF, Lns. 1051	(d)	G. Yupp

Workpaper No.	Description	No. of Pages	Conf Y/N	Line No./Column No.	Florida Statute 366.093 (3) Subsection	Declarant
46-1/1-2	Schedule A6	1	N			
46-2	Estimated/Actual	4	N Y Y Y	Pg. 1 Pg. 2, Cols. A-M, Lns 33-57, 58-65 Pg. 3, Cols. A-B, Lns. 214-229, 230-246 Cols. C-M, Lns 214-229A, 230-246 Pg. 4, Col. A, Lns 1024-1049, 1050, 1051 Cols. B, D, E, G, I, J, L, Lns. 1024-1049 Cols. C, F, H, K, Lns. 1024-1049A Cols. M, P, Line 1050 Cols. N, O, Q-W, Lns. 1050, 1050A Cols. H-AH, Line 1051	(d)	G. Yupp
46-2/1	Payment Coupon	1	N			
46-2/1-1	Invoice	2	Y	Pg.1, Cols. A-F Pg. 2, Cols. A-D Cols. E-F except Lines 1-3	(d)	G. Yupp
46-3/2-3	Unit Specific Sales	3	Y	Pg.1, Cols. A-M, Lns. 1536-1544, 1545-1560, 1561-1562, Pg. 2, Col. A, Lns 1563-1570A, 1571-1574A, 1575-1576A, 1577-1578A Cols. B, D, E, G, I, J, L, Lns. 1563-1570 Cols. C, F, H, K, Lns. 1563-1570A Cols. M, O, P, R, T, U, W, Lns. 1571-1574 Cols. N, Q, S, V, Lns. 1571-1574A Cols. X, Z, AA, AC, AE, AF, AH, Lns. 1575-1576 Cols. Y, AB, AD, AG, Lns. 1575-1576A Cols. AI, AK, AL, AN, AP, AQ, AS, Lns. 1577-1578 Cols. AJ, AM, AO, AR, Lns. 1577-1578A Pg. 3, Col. A, Lns. 1579-1592A, 1593-1598A Cols. B, D, E, G, I, J, L, Lns. 1579-1592 Cols. C, F, H, K, Lns. 1579-1592A Cols. M, O, P, R, T, U, W, Lns. 1593-1598 Cols. N, Q, S, V, Lns. 1593-1598A	(d)	G. Yupp
47-2 p1	Schedule A7	1	N			
47-2/1	SJRPP Purchases Monthly	2	N			
47-2/1-1	Cost of Fuel	1	N			
47-2/1-1/1	Estimate Calculation	2	N			

Workpaper No.	Description	No. of Pages	Conf Y/N	Line No./Column No.	Florida Statute 366.093 (3) Subsection	Declarant
47-2/2	Invoice	1	N			
47-2/2-1	SJRPP Cost	1	N			
47-2/2-2	SJRPP	1	N			
47-2/3	July Estimate & True Up	1	N			
47-2/3-1	Actual vs. Estimated	1	Y	Cols. A-B Cols. C-H except Line 1 Cols. I-J Cols. K-P except Line 2 Cols. Q-R Cols. S-X, except Lns. 3-4 Cols. Y-AA	(d), (e)	G. Yupp
47-2/3-1/1	Southern UPS Transmission	1	Y	Cols. A-D, Lns. 1-4	(e)	G. Yupp
47-2/4	Invoice	1	Y	Lines 1-8 (Bank account redacted)	(d)	G. Yupp
47-2/4-1	Seminole Purchases	1	Y	Cols. A, C-D, Lns. 1-11, 12 Col. B, Lns. 1-11	(d)	G. Yupp
48-1 p1&2	Schedule A8	2	N			
48-1/1 p1-5	Purchased Power	5	N Y Y N	Pgs. 1-2 Pg. 3, Col. A, Line 32 Col. B, Lns.1-31, 32 Cols. C-E, Lns. 1-31 Pg. 4, Col. A, Lns 1-31, 32 Col. B, Line 32 Col. C, Lns. 1-31 Pg. 5	(d)	G. Yupp
48-1/1 p6	Daily Energy Payment	1	Y	Cols. A-B, Lns. 1-31	(d)	G. Yupp
48-1/1 p7-9	Payment Calculation	3	Y	Pgs. 7-8, Cols. A-F, Lns. 1-26 Pg. 9, Cols. A-D	(d)	G. Yupp
48-1/1-1	Payment Summary	1	Y	Cols. A-B Line 1	(d)	G. Yupp
48-1/2	Billing Summary	1	N			
48-1/2-1	Billing Statement	1	Y	Line 1	(d)	G. Yupp
48-1/2-1/1	Billing Statement	1	Y	Col. A, Lns. 1-4, 5-10 Col. B, Lns.1, 4 Col. C, Ln.1	(d)	G. Yupp
48-1/2-1/1-1	Avoided Fuel Cost	1	Y	Cols A, Lns. 3-43 Col. B, Lns.1, 3-43 Cols. C-D, Lns. 3-43	(d), (e)	G. Yupp
48-1/2-1/2	Tariff	1	N			

Workpaper No.	Description	No. of Pages	Conf Y/N	Line No./Column No.	Florida Statute 366.093 (3) Subsection	Declarant
48-1/2-1/3	Billing Statement	1	Y	Col. A, Lns. 1-4, 5-10 Col. B, Lns. 1, 4 Col. C, Line 1	(d), (e)	G. Yupp
48-1/2-1/3-1	QF	1	Y	Cols. A-D, Lns. 1-27 Col. E, Lns. 1-24, 28-29 Cols. F-H, Lns. 1-27	(d), (e)	G. Yupp
48-1/2-2	Schedule A8 Backup	1	Y	Col. A, Lns.1-4, 5-10 Col. B, Lns.1, 4 Col. C, Line 1	(d), (e)	G. Yupp
48-1/2-2/1	Energy Payment	1	Y	Col. A, Lns. 1-31, 32 Col. B, Line 32 Col. C, Lns. 1-31	(d), (e)	G. Yupp
48-1/3	Daily Energy Payment	1	Y	Cols. A-B, Lns. 1-30, 31C	(d), (e)	G. Yupp
49-1	February Schedule A9	1	N			
49-1/1	Actual/Estimated	1	N			
49-1/1-1	Lambda Report	2	Y	Pg.1-2 Cols. A-M, Lns. 136-143, 144-160, 161-162	(d)	G. Yupp
49-1/1-1/1	Invoice	1	Y	Col. A, Lns. 1-3 Col. B, Lns. 1-2, 4 (Bank account redacted)	(d)	G. Yupp
50-1	Bay Gas Storage	1	Y	Col. A, Lns. 1-26	(d), (e)	G. Yupp
50-1/1	Purchase Statement	1	Y	Col. A, Line 1 Cols. B, C-E Col. F, Lns. 1-4 Col. G	(d)	G. Yupp
50-1/1-1	Bay Gas Storage	3	Y	Pg. 1, Cols. A-C, Lns 1-25 Cols. D-G Pg. 2, Cols. A-G Pg. 3, Cols. A-B, Line 9 Col. C, Lns. 1-8, 9-12	(d), (e)	G. Yupp
50-1/1-2	Service Agreement	2	Y	ALL	(d)	G. Yupp
50-1/2	Invoice	1	Y	Col. A, Lns. 1-2	(d)	G. Yupp
50-1/3	Service Agreement	15	Y	ALL	(d)	G. Yupp
51-1	Firm Transmission Service	1	N			
51-1/1	Invoice	2	N			
51-1/2	Purchase Statement	2	N			
51-1/3	Transmission Service	1	N			

Workpaper No.	Description	No. of Pages	Conf Y/N	Line No./Column No.	Florida Statute 366.093 (3) Subsection	Declarant
51-1/4	Market Area Transportation Rates	1	N			
54-1/2	Asset Optimization Detail	1	Y	Cols. A-H, Lns.10, 12, 14, 16, 18, 20, 22, 24, 26, 28, 29, 30, 32	(d), (e)	G. Yupp
54-1/2-1	Delivered City Gas Sales	2	Y	Pg.1, Cols. A, B, C-Q Pg. 2, Cols A-D, E-H, I-L, M-P, Q-T, U-X	(d), (e)	G. Yupp
54-1/2-2	Asset Optimization Detail	2	Y	Pg.1, Cols A-H, Lns. 1-12 Pg. 2, Cols A-D, E-H, I-L, M-P, Q-T, U-X	(d), (e)	G. Yupp
54-1/2-2/1	Production Area Sales	4	Y	Pgs.1-3, Cols. A-O Pg. 4, Cols. A-Q	(d), (e)	G. Yupp
54-1/2-2/2	Electric Transmission	1	Y	Cols. A-K	(d), (e)	G. Yupp
54-1/2-3	Storage Optimization	1	Y	Cols. A-J Lns. 1-4	(d),(e)	G. Yupp
54-2	Asset Optimization	1	Y	Cols. A-M, Lns. 1-8	(d), (e)	G. Yupp
54-2	Asset Optimization	4	N			
54-2/1	Optimization	12	Y	Pg. 1, Cols A-D, E-H, I-L, M-Q, R-U, V-Y, Z-AB Pg. 2, Cols A-D, E-H, I-L, M-P, Q-T, U-X Pgs. 3-6, Cols A-D, E-H, I-L, M-P, Q-T, U-X, Y-AB Pg. 7, Cols A-D, F-I, J-M, N-Q, R-U, V-Y, Z-AC Pgs. 8-12, Cols A-D, E-H, I-L, M-P, Q-T, U-X, Y-AB	(d), (e)	G. Yupp
54-2/1-1	Optimization	3	Y	Pg. 1, Cols A-D, E-H, I-L, M-P, R-U, V-Y, Z-AB Pgs. 2-3, ALL	(d), (e)	G. Yupp
54-2/1-1/1	Payment Coupon	1	Y	Lns. 1, 2, 3 (Bank account redacted)	(d)	G. Yupp
54-2/1-2/2	Invoice	1	Y	Col. A Lns. 1-2 Cols. B, C, D-K	(d)	G. Yupp
54-2/1-1/2-1	Deal 10143	1	Y	Col. A Lns. 1, 4, 7 Col. B Lns. 2, 3, 5, 6	(d)	G. Yupp

Workpaper No.	Description	No. of Pages	Conf Y/N	Line No./Column No.	Florida Statute 366.093 (3) Subsection	Declarant
54-2/1-1/3	Asset Optimization Detail	1	Y	Cols. A-H, Lns. 1-12	(d), (e)	G. Yupp
54-2/1-2	Optimization	4	Y	Pg. 1, Cols. A-D, E-H, I-L, M-P, Q-T, U-X, Y-AA Pg. 2, Cols. A-B Lns. 1, 2, 3 (Bank account redacted) Pg. 3 Col. A, Lns. 1, 2 Cols. B, C, D-F Col. G, I, J, Lns 1-6 Pg. 4 Col. A-E, Ln 1	(d), (e)	G. Yupp
54-2/1-2/1	Explanation of Deals	6	Y	Pgs. 1-4, ALL Pg. 5, Cols. A-S Pg. 6, Cols. A-R	(d), (e)	G. Yupp
54-2/1-2/1-1	Gas Daily	6	N			
54-2/1-2/1-2	EDF Invoice	1	Y	Col. A, Lns. 1, 2, 12, 13 Col. B, Lns. 3-6 Cols. C-E Col. F, Lns. 7-8 Col. G, Lns. 9, 10, 11	(d), (e)	G. Yupp
54-2/1-3	Optimization Premiums	1	Y	Cols. A-D, E-H, I-L, M-P, Q-T, U-X	(d), (e)	G. Yupp
54-2/1-3/1	Optimization	1	Y	Cols. A-S	(d), (e)	G. Yupp
54-2/1-3/1-1	Invoice	3	Y	Pg. 1, Col. A, Lns. 1-2 Cols. B-G, Lns. 1-14 Pg. 2, Col. A, Line 1 Cols. B-G Line 2 Pg. 3, Cols. A-B Lns. 1, 2, 3, 4 (Bank account redacted)	(d)	G. Yupp
54-2/1-3/1-2	Invoice	3	Y	Pg. 1, Col. A Lns. 1-2 Cols. B, C, D-I Pgs. 2-3, Col. A, Lns. 1-2 Cols. B-H	(d), (e)	G. Yupp

Workpaper No.	Description	No. of Pages	Conf Y/N	Line No./Column No.	Florida Statute 366.093 (3) Subsection	Declarant
54-2/1-3/1-3	Purchase Statement	6	Y	Pg.1, Cols. A-H Pg. 2, Cols. A-G Pg. 3, Cols. A-G Line 1 Pgs.4-5, Cols. A-G Pg.6, Col. A Col. B, Lns. 2, 4, 6, 8, 10, 14, 20 Col. C, Lns. 2, 4, 6, 8, 10 Col. D, Lns 2-11, 14-17, 20-23 Col. E, Lns. 2, 4, 6, 8, 10, 12-14, 20, 24, 25 Cols. F-G Line 27	(d), (e)	G. Yupp
54-2/1-3/1-4	Deal Information	5	Y	ALL	(d), (e)	G. Yupp
54-2/1-3/1-5	Deal Ticket	1	Y	Col. A, Lns. 1-4 Col. B, Lns 1-18	(d)	G. Yupp
54-2/1-3/1-6	Gas Daily	1	N			
54-2/1-4	Gas Storage	1	Y	Col. A-K Line 1	(d), (e)	G. Yupp
54-2/1-4/1	Recap of Invoices	1	Y	Cols. A-B, Lns. 1-18 Col. C, Lns. 1-19	(d), (e)	G. Yupp
54-2/1-5	Invoice	6	N Y	Pgs. 1-2, 4-6 Pg. 3, ALL	(d), (e)	G. Yupp
54-2/1-5/1	Deal Ticket	2	N			
54-2/1-5/2	Invoice	1	N			
54-2/1-5/2-1	Market Area Transportation Rates	1	N			
54-2/1-5/2-2	FG Transmission	2	N			
54-2/1-6	Asset Mgmt. Agreement	1	Y	ALL	(d), (e)	G. Yupp
54-2/1-6/1	Agreement	11	Y	ALL	(d)	G. Yupp
54-2/1-6/2	Payment Coupon	1	Y	Cols. A-B Lns. 1, 2, 3 (Bank account redacted)	(d)	G. Yupp
54-2/1-6/3	Invoice	1	Y	Col. A, Lns. 1, 2 Cols. B-E Col. F, Line 3 Col. G	(d)	G. Yupp

Workpaper No.	Description	No. of Pages	Conf Y/N	Line No./Column No.	Florida Statute 366.093 (3) Subsection	Declarant
54-2/1-6/4	Deal Ticket	1	Y	Col. A, Lns. 1-6 Col. B, Line 1 Cols. C-G, Lns. 1-12 Lns. 13-14	(d)	G. Yupp
56-1	January List of Vendors	12	Y	Pgs. 1-12, Cols. A-C	(d), (e)	G. Yupp
56-1/1	List of Vendors	1	Y	Cols. A-C	(d), (e)	G. Yupp
56-1/1-1	Purchase Statements	1	Y	Col. A, Line 1 Cols. B-H	(d)	G. Yupp