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2022 OCT 26 PM 12: 39

COMMISSION  
CLERK



David M. Lee  
Senior Attorney  
Florida Power & Light Company  
700 Universe Boulevard  
Juno Beach, FL 33408-0420  
(561) 691-7263  
(561) 691-7135 (Facsimile)  
Email : david.lee@fpl.com

VIA HAND DELIVERY

October 26, 2022

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

**REDACTED**

Re: Docket No. 20220001-EI

Dear Mr. Teitzman:

On September 9, 2022, Florida Power & Light Company ("FPL") filed its Second Request for Extension of Confidential Classification of certain material provided to the Staff of the Florida Public Service Commission pursuant to Audit Control No. 2017-048-4-1 ("the Audit"). The request included Second Revised Exhibits A, B (two copies), C and D.

Enclosed are corrected versions of Exhibits A, B (two copies) and C. Please replace the Exhibits A, B and C that were included with FPL's September 9, 2022 Second Request for Extension of Confidential Classification with the enclosed corrected Exhibits A, B and C.

Corrected Second Revised Exhibit A consists of the confidential documents, wherein all the information that FPL asserts is entitled to confidential treatment has been highlighted, that is the subject of FPL's Request for Confidential Classification. Corrected Second Revised Exhibit B is an edited version of Exhibit A, in which the information FPL asserts is confidential has been redacted. For pages that are confidential in their entirety, only an insert page is provided. Corrected Second Revised Exhibit C is a justification table in support of FPL's Request for Confidential Classification. In accordance with Rule 25-22.006(3)(d), FPL requests confidential treatment of the information in Exhibit A pending disposition of FPL's Request for Confidential Classification.

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

- COM \_\_\_\_\_
- AFD 1 Tech "B" \_\_\_\_\_
- APA \_\_\_\_\_
- ECO \_\_\_\_\_
- ENG \_\_\_\_\_ Enclosure
- GCL \_\_\_\_\_
- IDM \_\_\_\_\_ cc: Counsel for Parties of Record (w/ copy of FPL's Request for Confidential Classification)
- CLK \_\_\_\_\_

Sincerely,  
  
David M. Lee

**Docket No. 20220001-EI**

**CORRECTED SECOND REVISED EXHIBIT  
“B”**

**FPL’s MATERIALS PROVIDED PURSUANT  
TO AUDIT NO. 2017-048-4-1**

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 10-14 Response 6

CONFIDENTIAL

SOURCE  DR Response 6

# AUGUST 2016 SUMMARY

9/17  
PB

		A
PROCUREMENT PURCHASES	1	48-6.14 [REDACTED]
GAS RESERVES		
TRANSPORTATION	2	48-6.14 [REDACTED]
STORAGE	3	48-6.14 [REDACTED]
FINANCIAL SETTLEMENTS	4	48-6.15 [REDACTED]
PROCUREMENT SALES - CURRENT MONTH ONLY	5	48-6.15 [REDACTED]
OPTI SALES - CURRENT MONTH ONLY	6	48-6.15 [REDACTED]
<hr/>		
TOTAL		\$ 247,684,881.42
PHOENIX - TOTAL GAS		48-6.15 T \$(247,684,881.42)
<hr/>		
DIFFERENCE		\$ -

**CONFIDENTIAL**

Florida Power & Light Company  
Hedging Activities  
For the Twelve Months Ended July 31, 2017  
Dkt. 20170081-EI; ACN 2017-048-4-1;  
Description: WP 48 - Hedging Activities

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  
 [Signature]

Subtotal for Adjustments

TOTAL 174,465,812 0.3213 \$ 56,051,848.28

GAS RESERVES

OWED TO QNTY [MMBTU] UNIT PRICE [\$/MMBTU] CUMULATIVE REDUCTION (\$) COMMENTS

Gas Reserves - Physical #DIV/01 0.00  
 Gas Reserves - Transportation #DIV/01 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  
 Power Related Financial Activity  
 Total Financial Activity Related to Fuel Expense

48-6  
 48-6

REFER TO FINANCIAL ATTACHMENT FORWARDS

Total Adjustments

TOTAL REFER TO EXPENSE ATTACHMENT

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

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

Sales  
 Adjustments  
 Optimization Sales

48-6.13  
 48-6.16

REFER TO SALES TAB  
 REFER TO OPTIMIZATION SALES TAB (refer to tab for coding)

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	FGT STATION	AVG HEAT VALUE [MMBTU/MCF]	HEAT VALUE APPLICABLE TO:
43,397,767 [MMBTU]	BROOKER =	1.0280	PPN, PSN, PCC
	PERRY STREAM 1 =	1.0230	Manatee/FtMyer
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
64,830,884	GNGS =	1.0300	MARTIN
	GNGS =	1.0298	WEST COUNTY

D:\[13-GCR 2016 08.xls]AUG RPT

#REF!

PROOF \$ 247,675,820.47 AL GCR  
 \$ (247,684,881.42) PHOENIX - 48-6.13  
 \$ (8,060.95) July Opti Revenue Adjustments corrected on GAS

48-6.13

Forward

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

OR Response 12

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**

NATURAL GAS SALES SUMMARY

9/17  
DR

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

A	B	C	D
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
			7
	[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

DR Response 13

48-6.1B

# DECEMBER 2016 SUMMARY

9/17  
DB

		A
PROCUREMENT PURCHASES	1	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 ██████████
<hr/>		
TOTAL		\$ 190,725,428.78 48-8.11 +
PHOENIX - TOTAL GAS		\$(190,725,428.20)
<hr/>		
DIFFERENCE		\$ (0.41) i

\*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. 2017001-E1; ACN 2017-048-4-1;  
Description: WPU8 - Hedging Activities

SOURCE **PBC** DR Response 13

48-8.9



CONFIDENTIAL MONTHLY GAS CLOSING REPORT

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			48-8.17	
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  
DB

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 \$ 194,808,808.51

ENERGY RECEIVED (NET OF FUEL) DURING CURRENT MONTH (MMBTU) 43,814,828

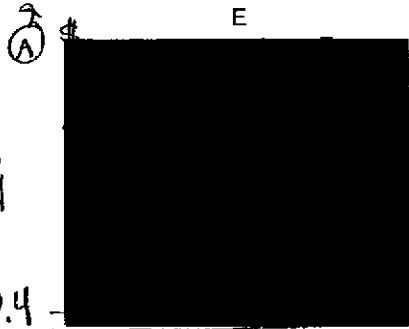
EQUIVALENT UNIT PRICE FOR CURRENT MONTH (\$/MMBTU) 4.4325

FGT "GAS DAY" ENERGY MEASURED for MONTH	FGT STATION	AVG HEAT VALUE (MMBTU/MCF)	HEAT VALUE APPLICABLE TO:
28,182,838 (MMBTU)	BROOKER =	1.0238	PPN, PSN, PCC
	PERRY STREAM 1 =	1.0238	Manatee/Flybar
Quilstream deliveries to Manatee/Martin/West County for MONTH	WEST PALM =	1.0220	PMR, PRV, PPE, PFL, PCU, PTF
17,548,949	ONGS =	1.0258	MANATEE
43,881,785	ONGS =	1.0258	MARTIN
	ONGS =	1.0258	WEST COUNTY

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

182,863

PROOF \$ 190,728,428.78 AL GCR  
 (193,728,428.20) PHOENIX 48-8.9  
 (0.41)



Swamp forward  
per financial  
tab

WP 2.4

CONFIDENTIAL

0.78 immaterial

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

**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**



# FEBRUARY 2017 SUMMARY

9/17  
RB

	A
PROCUREMENT PURCHASES	1 48-10.11
GAS RESERVES	
TRANSPORTATION	2 48-10.11
STORAGE	3 48-10.11
FINANCIAL SETTLEMENTS	4 48-10.12
PROCUREMENT SALES - CURRENT MONTH ONLY	5 48-10.12
MISCELLANEOUS	
OPTI SALES - CURRENT MONTH ONLY	6 48-10.12
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  
Dict. 20170001-E1 ; ACN 2017-048-4-1;  
Description: WP48-Hedging Activities

SOURCE



OR Response 13

48-10.10

Gas Reserves - Physical #DIV/0! 0.00  
 Gas Reserves - Transportation #DIV/0! 0.00

Adjustment Below the Line (Refund to Customers for Gas Rate Project - 1718-0118)

TOTAL 0 0.00

9/17 JB

OTHER MISCELLANEOUS EXPENSES INCURRED FOR CURRENT MONTH: (TO BE PAID IN FOLLOWING MONTH, UNLESS NOTED OTHERWISE) \$ [REDACTED] A

OWED TO	QNTY (MMBTU)	UNIT PRICE (\$/MMBTU)	INVOICE AMT (\$) B	COMMENTS
FGT Financial Activity			48-10.10	REFER TO FINANCIAL ATTACHMENT
Total Financial Activity Related to Fuel Expense			[REDACTED]	
Total Adjustments				REFER TO EXPENSE ATTACHMENT
TOTAL				

CARMS (MISC. BILLS) FOR MONEY RECEIVED DURING CURRENT MONTH: \$ [REDACTED] C

FROM	CARMS INVOICE	UNIT PRICE (\$/MMBTU)	AMT RECEIVED (\$) D	COMMENTS
Sales		48-10.16	[REDACTED]	48-10.10 REFER TO SALES TAB
Adjustments				
Optimization Sales		48-10.14	[REDACTED]	REFER TO OPTIMIZATION SALES TAB (refer to tab for coding)
TOTAL				

NET CASH FLOW (EXPENSES LESS RECEIPTS) FOR CURRENT MONTH \$ 171,235,588.81

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	FBT STATION	AVG HEAT VALUE (MMBTU/MCF)	HEAT VALUE APPLICABLE TO:
28,438,821 (MMBTU)	BROOKER =	1.0289	PPM, PSM, PCC
	PERRY STREAM 1 =	1.0288	Manatee/Polymer
Guiltsream deliveries to Manatee/Martin/West County for MONTH	WEST PALM =	1.0280	PMR, PRV, PPE, PFL, PCU, PTF
18,017,854	GNGS =	1.0205	MANATEE
	GNGS =	1.0202	MARTIN
40,506,475	GNGS =	1.0205	WEST COUNTY

D:\13-GCRA 2017 02.xls.xlsx]FEB Report #REF!

PROOF \$ 171,248,774.81 AL GCR  
 \$ 171,247,540.87 PHOENIX 48-10.10  
 \$ (806.06) prior month adjustment

E  
 (A)  
 (B)  
 [REDACTED]

F  
 (C)  
 2.6  
 [REDACTED]

48-10.10  
 CONFIDENTIAL

forward swaps per financial tab

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



**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**

February-2017

9/17  
P

NATURAL GAS SALES SUMMARY

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

A    B    C    D

[Redacted]

[Redacted]

Subtotal      [Redacted]      [Redacted]      [Redacted]      Book to 2009900 I/O 6370000498  
*(Property Acctg. 232,135,611,790)*

48-10.12

ADJUSTMENTS/SALES

E    F    G

FGT  
GULFSTREAM  
FGT  
GULFSTREAM  
FGT  
GULFSTREAM

[Redacted]

*Dec Underburn Accrual Reversal  
Jan Underburn Accrual Reversal  
Dec Underburn Actual  
Jan Underburn Actual  
Jan Underburn Accrual  
Feb Underburn Accrual*

Subtotal      [Redacted]      [Redacted]      [Redacted]      Book to 2009900 I/O 6370000498  
*(Property Acctg. 143,450)*

GRAND TOTAL      [Redacted]      [Redacted]      [Redacted]

NOTES:

CONFIDENTIAL

Florida Power & Light Company  
Hedging Activities  
For the Twelve Months Ended July 31, 2017  
Dkt. 20170001-EI, ACN 2017-048-1-1;  
Description: WP 48 - Hedging Activities



SOURCE: PBC DB Response 13

D:\13-GCRA 2017 02xla.xlsx

48-10.16



**April 2017 SUMMARY**

9/17  
FB

		A
PROCUREMENT PURCHASES	1	48-12.11 ██████████
GAS RESERVES		
TRANSPORTATION	2	48-12.11 ██████████
STORAGE	3	48-12.11 ██████████
FINANCIAL SETTLEMENTS	4	48-12.12 ██████████
PROCUREMENT SALES - CURRENT MONTH ONLY	5	48-12.12 ██████████
MISCELLANEOUS		
OPTI SALES - CURRENT MONTH ONLY	6	48-12.12 ██████████
<hr/>		
TOTAL		\$ 212,302,294.40
PHOENIX - TOTAL GAS		48-12.12 T \$(212,302,294.40)
Jan overburn adjustment		(4,916.88)
March SWAP adjustment		77,384.18
DIFFERENCE		<u>\$ 72,468.18</u>

\*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: WPUS - Hedging Activities

SOURCE  OR Response 13

48-12.10

Leas: PPA Transportation (December True-up)

A B C

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 (Return to Customers for Gas Reserves Project - 3/16-6/16)				
TOTAL	0		0.00	

9/17  
PB

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		48-12.19		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:

FROM	CARMS INVOICE	UNIT PRICE (\$/MMBTU)	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: \$ (19,116,429.94)

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 =	1.0260	PPN, PBN, PCC
	PERRY STREAM 1 =	1.0210	Manatee/FM/yr
Outstream deliveries to Manatee/Martin/West County for MONTH	WEST PALM =	1.0210	PMR, PRV, PPE, PFL, PCU, PTF
16,829,953	ONGS =	1.0217	MANATEE
	ONGS =	1.0217	MARTIN
62,093,630	ONGS =	1.0217	WEST COUNTY

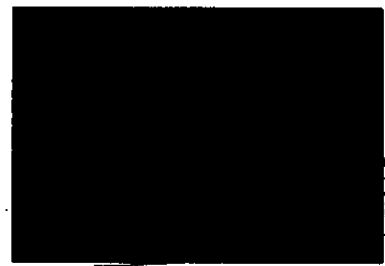
D:\13-GCRA 2017 04.xls\APR Report

#REF!

PROOF \$ 212,302,294.49 AL GCR  
 \$ (212,302,294.49) PHOENIX 48-12.10

H

WP 2.8  
Ⓜ



wp  
druggic  
ian,  
Hiroshi  
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

CONFIDENTIAL



SOURCE DB Response 13

D:\13-GCRA 2017 04.xls

48-12.12

**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**

April-2017

4/17  
PB

NATURAL GAS SALES SUMMARY

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

A	B	C	D

Subtotal			<b>Book to 2009900 VO 6370000498</b>
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48-12.12  
(Property Acctg. 232,136,611.790)

ADJUSTMENTS/SALES

		#DIV/0!			
FGT					<i>Feb Underburn Accrual Reversal</i>
GULFSTREAM	(51,147) \$	2.9600 \$	(151,395.12)		<i>Mar Underburn Accrual Reversal</i>
Florida Gas	21,670 \$	1.9800 \$	42,266.50		<i>April 2016 Underburn Actual</i>
GULFSTREAM	51,147 \$	2.9184 \$	149,286.43		<i>Mar Underburn Actual</i>
FGT	174,838 \$	3.0010 \$	524,888.84		<i>Apr Underburn Accrual</i>
GULFSTREAM	608,020 \$	3.3072 \$	2,013,471.24		<i>Apr Underburn Accrual</i>

Subtotal	805,328	\$	2,578,289.89	<b>Book to 2009900 VO 6370000498</b>
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48-12.12  
(Property Acctg. 143,450)

GRAND TOTAL			
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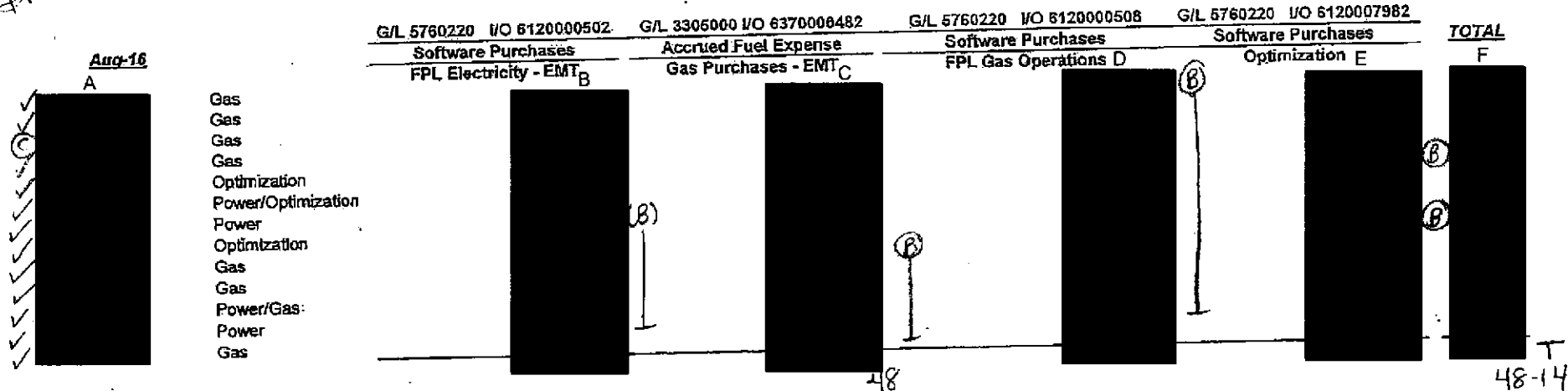
NOTES:

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-Hedging Activities

8/17  
PB

P3  
48-14.1



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 - Btroller age, 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

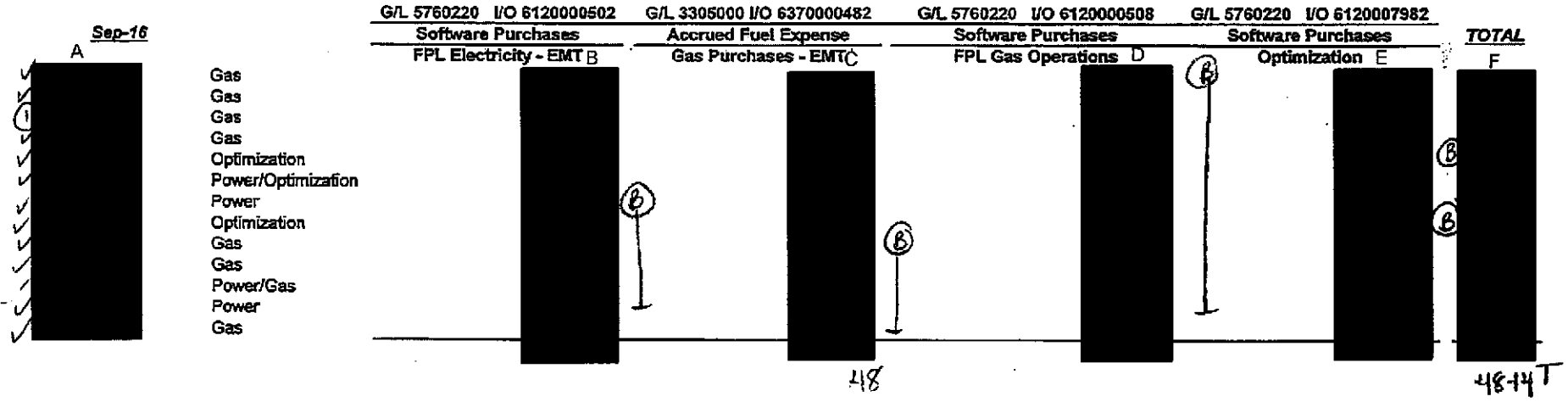
**CONFIDENTIAL**

PBC OR Response 6

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AB

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-E1; ACN 2017-048-4-1;  
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-b.2.

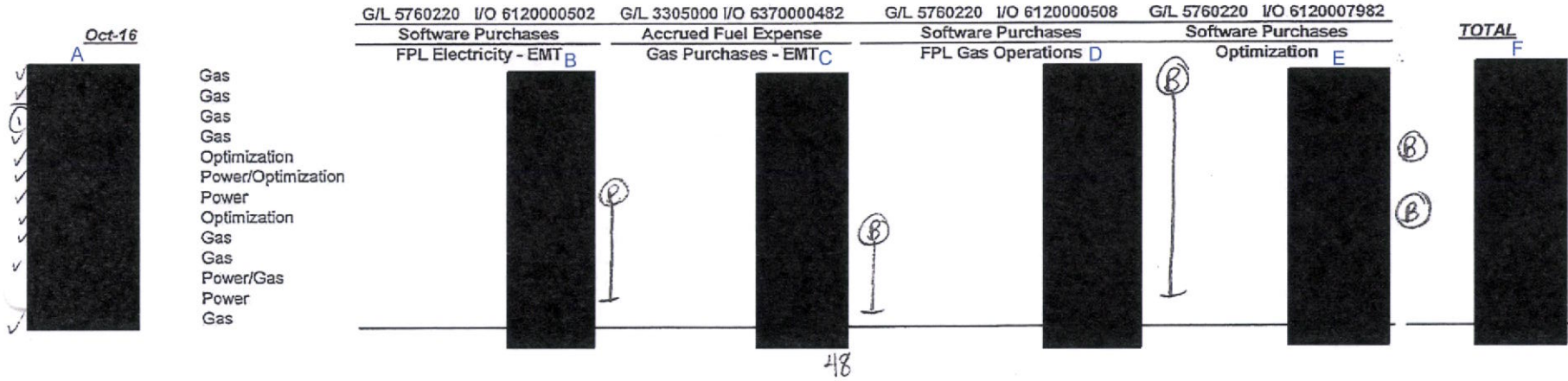
**PBC**

SOURCE: PBC Response to

17 DB

48-14.3

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 (D): See WP 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 10-6.2

PBC OR Response to SOURCE

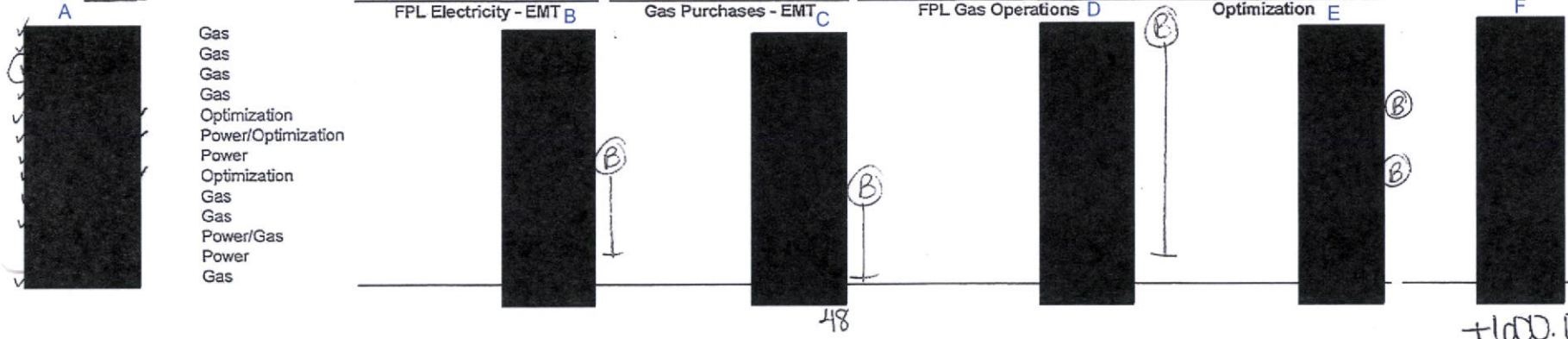


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48-14.4

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Oct 16



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91000.00  
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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. 2017001-EL; ACN 2017-048-4-1;  
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)

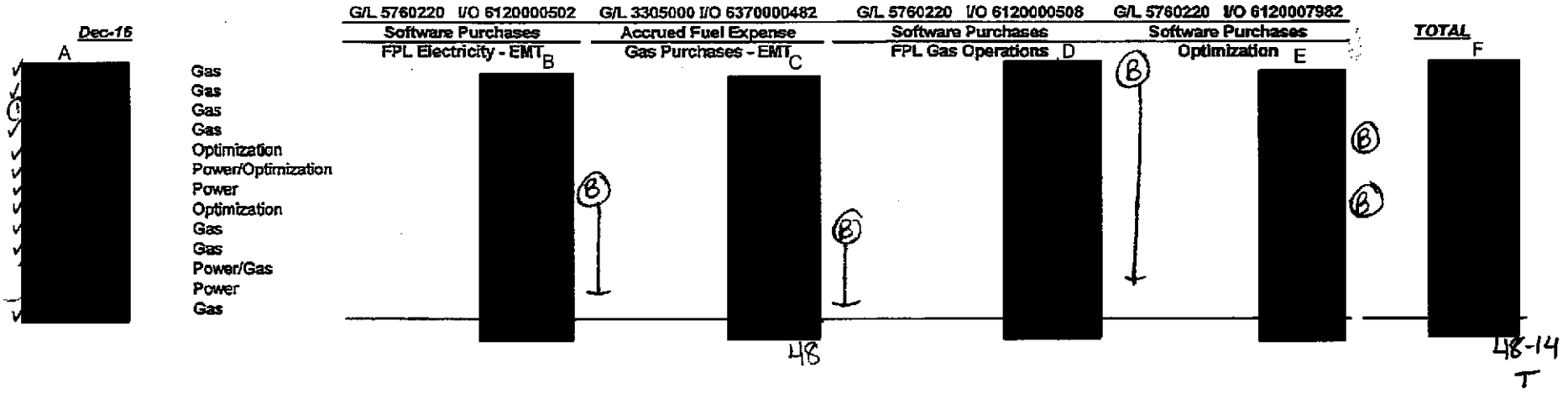
Note (B): See WP 10-16.2

PBC OR Response 6  
SOURCE

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DB

48-14.5

Florida Power & Light Company  
 Hedging Activities  
 For the Twelve Months Ended July 31, 2017  
 Dkt. 20170001-E1; ACN 2017-048-A-1;  
 Description: WP 48 - Brokerage Fees



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

SOURCE PBC DA Response to

117 DB

48-14.6

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

Jan-17  
 A

Gas  
 Gas  
 Gas  
 Optimization  
 Optimization  
 Gas  
 Gas  
 Gas

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	E
FPL Electricity - EMT	Gas Purchases - EMT B	FPL Gas Operations C	Optimization D	
	(B)	(B)	(B)	
	48			T 48-14

CONFIDENTIAL

Note (A): Name of trader traced to Appendix A of the EMT  
 Trading and Risk Management Procedures Manual. ✓ (WP 48-11a.20)

Note (B): See WP 10-6.2

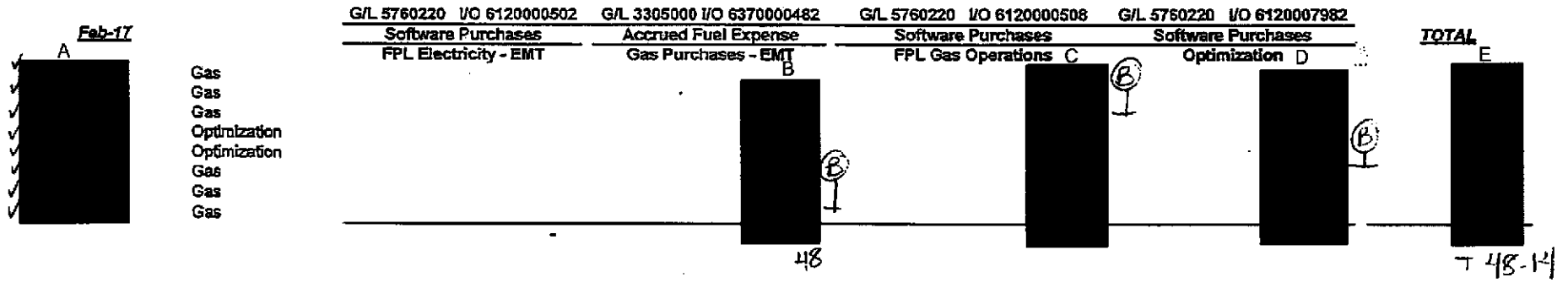
PBC

SOURCE DB Response 6

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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's Trading and Risk Management Procedure Manual. ✓ (WP 48-16.20)

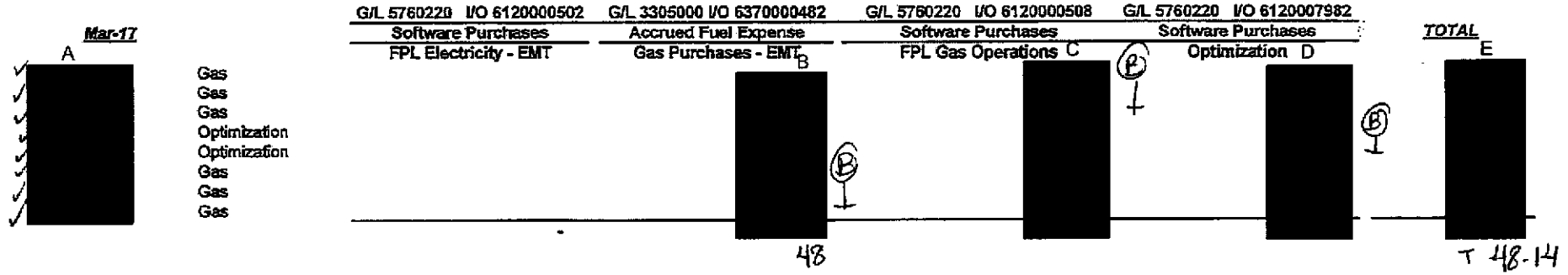
Note (B): See WP 10-16.2

PBC SOURCE (B) Response 6

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R

48-14.2

**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 - Brokerage Fees**



**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 WP 10-6.2

PBC

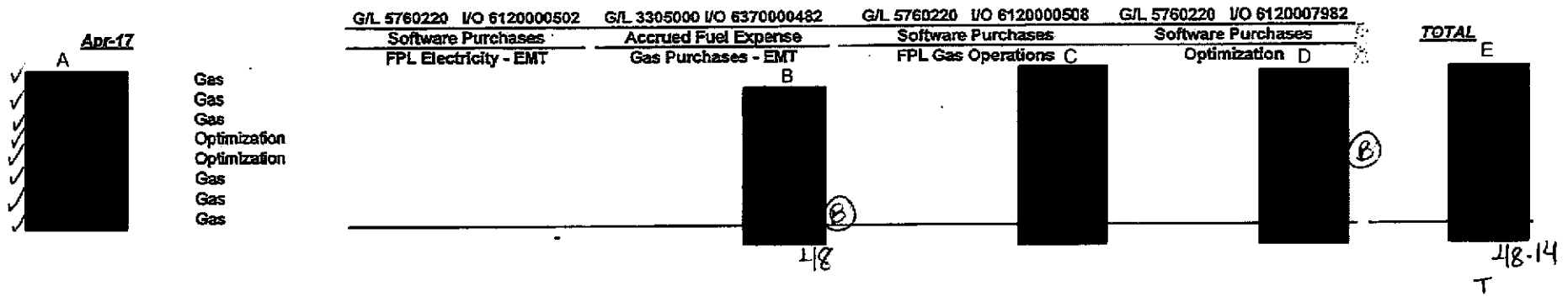
SOURCE DB Response to

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DB

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



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 10-6.2

PBC

SOURCE DB Response 6



117  
DB

48-14.11

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

Jun-17	G/L 5760220 I/O 6120000502 Software Purchases FPL Electricity - EMT	G/L 3305000 I/O 6370000482 Accrued Fuel Expense Gas Purchases - EMT	G/L 5760220 I/O 6120000508 Software Purchases FPL Gas Operations C	G/L 5760220 I/O 61200007982 Software Purchases Optimization D	TOTAL
[REDACTED]	[REDACTED]	[REDACTED] (B)	[REDACTED]	[REDACTED] (B)	[REDACTED] T 48.14
Gas					
Gas					
Gas					
Optimization					
Optimization					
Gas					
Gas					
Gas					

### CONFIDENTIAL

Note (A): Name of trader traced to 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



1117  
P3

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	E
A	Gas					
	Gas					
	Optimization					
	Optimization					
	Gas					
	Gas					
	Gas					
						T 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: WP48-Brokerage Fees

CONFIDENTIAL

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

Note (B): See WP 10-6.2

SOURCE PBC Dr. Response to

**REDACTED VERSION OF CONFIDENTIAL DOCUMENTS**

**Hedging Audit Workpaper Number 48-16.17**

**Unredacted copy of Appendix A – Forward and Spot Market Traders**

**REDACTED VERSION OF CONFIDENTIAL DOCUMENTS**

**Hedging Audit Workpaper Number 48-16.18**

**Unredacted copy of Appendix B – Authorized Confirmation Personnel**

**REDACTED VERSION OF CONFIDENTIAL DOCUMENTS**

**Hedging Audit Workpaper Number 48-16.19**

**Unredacted copy of Appendix C.1 – Authorization Limits**

**REDACTED VERSION OF CONFIDENTIAL DOCUMENTS**

**Hedging Audit Workpaper Number 48-16.20**

**Unredacted copy of Appendix C.2– EMT Authorized Trading Products**

**REDACTED VERSION OF CONFIDENTIAL DOCUMENTS**

**Hedging Audit Workpaper Number 48-16.21**

**Unredacted copy of Appendix D.1 – EMT Transaction Matrix Gas and Oil**

**REDACTED VERSION OF CONFIDENTIAL DOCUMENTS**

**Hedging Audit Workpaper Number 48-16.22**

**Unredacted copy of Appendix D.1 – EMT Transaction Matrix Gas and Oil**

**REDACTED VERSION OF CONFIDENTIAL DOCUMENTS**

**Hedging Audit Workpaper Number 48-16.23**

**Unredacted copy of Appendix D.2 – EMT Transaction Matrix Power Operations**



**REDACTED VERSION OF CONFIDENTIAL DOCUMENTS**

**Hedging Audit Workpaper Number 48-16.24**

**Unredacted copy of Appendix D.3 – EMT Transaction Matrix Hedge Program**

**REDACTED VERSION OF CONFIDENTIAL DOCUMENTS**

**Hedging Audit Workpaper Number 48-16.25**

**Unredacted copy of Appendix D.3 – EMT Transaction Matrix Asset Optimization**

**REDACTED VERSION OF CONFIDENTIAL DOCUMENTS**

**Hedging Audit Workpaper Number 48-16.26**

**Unredacted copy of Appendix D.3 – EMT Transaction Matrix Proprietary Trading**

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DB

**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.

**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-Sarbanes Oxley Compliance

SOURCE  DR Response 8

48-17.1

**CORRECTED SECOND REVISED EXHIBIT C**

**COMPANY:** Florida Power & Light Company  
**TITLE:** List of Confidential Workpapers  
**AUDIT:** FPL, Hedging Audit  
**AUDIT CONTROL NO:** 2017-048-4-1  
**DOCKET NO:** 20220001-EI  
**DATE:** October 26, 2022

**Bold denotes revision to reduce the amount of confidential classification previously requested or a new declarant**

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

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

Workpaper No.	Description	No. of Pages	Conf Y/N	Column No./Line No.	Florida Statute 366.093 (3) Subsection	Declarant
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			
48-3.4	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
48-3.5	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			



Workpaper No.	Description	No. of Pages	Conf Y/N	Column No./Line No.	Florida Statute 366.093 (3) Subsection	Declarant
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			
48-6.9	NYMEX Publication	1	N			
48-6.10	NYMEX Publication	1	N			
48-6.11	Gas Daily Support	1	N			

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

<b>Workpaper No.</b>	<b>Description</b>	<b>No. of Pages</b>	<b>Conf Y/N</b>	<b>Column No./Line No.</b>	<b>Florida Statute 366.093 (3) Subsection</b>	<b>Declarant</b>
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)	A. Dillman
48-6.19	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			
48-6.20	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			

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

Workpaper No.	Description	No. of Pages	Conf Y/N	Column No./Line No.	Florida Statute 366.093 (3) Subsection	Declarant
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 for the specific month.	1	N			
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)	A. Dillman
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)	A. Dillman
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			

Workpaper No.	Description	No. of Pages	Conf Y/N	Column No./Line No.	Florida Statute 366.093 (3) Subsection	Declarant
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)	A. Dillman
48-8.15	<b>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.</b>	<b>1</b>	<b>N</b>			
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			
48-8.17	<b>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.</b>	<b>1</b>	<b>N</b>			
48-9	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
48-9.1	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	(d), (e)	A. Dillman
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	N			

Workpaper No.	Description	No. of Pages	Conf Y/N	Column No./Line No.	Florida Statute 366.093 (3) Subsection	Declarant
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)	A. Dillman
48-10.13	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)	A. Dillman
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)	A. Dillman
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			



Workpaper No.	Description	No. of Pages	Conf Y/N	Column No./Line No.	Florida Statute 366.093 (3) Subsection	Declarant
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)	A. Dillman
48-10.17	<b>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.</b>	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	<b>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</b>	1	N			
48-11	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
48-11.1	Invoices and Purchased Statements	1	N			
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)	A. Dillman
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	N			

<b>Workpaper No.</b>	<b>Description</b>	<b>No. of Pages</b>	<b>Conf Y/N</b>	<b>Column No./Line No.</b>	<b>Florida Statute 366.093 (3) Subsection</b>	<b>Declarant</b>
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)	A. Dillman
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)	A. Dillman
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 for the specific month.	1	Y	ALL	(d), (e)	A. Dillman
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			

<b>Workpaper No.</b>	<b>Description</b>	<b>No. of Pages</b>	<b>Conf Y/N</b>	<b>Column No./Line No.</b>	<b>Florida Statute 366.093 (3) Subsection</b>	<b>Declarant</b>
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)	A. Dillman
48-12.17	<b>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.</b>	<b>1</b>	<b>N</b>			
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	<b>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.</b>	<b>1</b>	<b>N</b>			
48-13	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
48-13.1	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			
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)	A. Dillman
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)	A. Dillman
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)	A. Dillman
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)	A. Dillman
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)	A. Dillman
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)	A. Dillman

<b>Workpaper No.</b>	<b>Description</b>	<b>No. of Pages</b>	<b>Conf Y/N</b>	<b>Column No./Line No.</b>	<b>Florida Statute 366.093 (3) Subsection</b>	<b>Declarant</b>
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)	A. Dillman
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)	A. Dillman
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)	A. Dillman
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)	A. Dillman
48-14.11	Derivative Settlement Reports, Brokerage Fees, and PPS support for June and July	1	Y	Cols. A-E	(d)	A. Dillman
48-14.12	Derivative Settlement Reports, Brokerage Fees, and PPS support for June and July	1	Y	Cols. A-E	(d)	A. Dillman
48-14.13	<b>Derivative Settlement Reports, Brokerage Fees, and PPS support for June and July</b>	<b>1</b>	<b>N</b>			
48-14.14	<b>Derivative Settlement Reports, Brokerage Fees, and PPS support for June and July</b>	<b>1</b>	<b>N</b>			
48-14.15	<b>Derivative Settlement Reports, Brokerage Fees, and PPS support for June and July</b>	<b>1</b>	<b>N</b>			
48-15	<b>Planned Position Strategy (PPS) reports, including applicable revisions</b>	<b>1</b>	<b>N</b>			
48-15.1	<b>Planned Position Strategy (PPS) reports, including applicable revisions</b>	<b>1</b>	<b>N</b>			

Workpaper No.	Description	No. of Pages	Conf Y/N	Column No./Line No.	Florida Statute 366.093 (3) Subsection	Declarant
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 revisions	1	N			
48-15.15	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
48-15.16	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			



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

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

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

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

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

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