

EXHIBIT C

JUSTIFICATION TABLE

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COMPANY:
TITLE:
AUDIT:
AUDIT CONTROL NO.:

Florida Power & Light Company
List of Confidential Workpapers
FPL Connect Service Audit
05-285-4-1

WORKPAPER NO.	DESCRIPTION	CONFIDENTIAL Y/N	NO. OF PAGES	LINE NO. COLUMN NO.	FLORIDA STATUTE SUBSECTION 366.093(3)	AFFIANT		
n/a	Workpaper Index	Y	1	Line 11, col C	(e)	C. Dennis Brandt		
1	Audit Report	Y	1	Lines 5 - 8 & lines 13 - 32	(e)	C. Dennis Brandt		
		Y	2	Lines 5 - 6	(e)	C. Dennis Brandt		
		Y	3	Lines 2 - 4 & lines 12 - 21	(e)	C. Dennis Brandt		
		N	4	N/A	N/A	N/A		
		Y	5	Lines 4 - 10, 13, 23 - 26	(e)	C. Dennis Brandt		
		N	6	N/A	N/A	N/A		
		Y	7	All	(e)	C. Dennis Brandt		
		Y	8	Lines 2 - 3	(e)	C. Dennis Brandt		
1	Audit Report Annotated	Y	1	Lines 5 - 8 & lines 13 - 32	(e)	C. Dennis Brandt		
		Y	2	Lines 5 - 6	(e)	C. Dennis Brandt		
		Y	3	Lines 2 - 4 & lines 12 - 21	(e)	C. Dennis Brandt		
		N	4	N/A	N/A	N/A		
		Y	5	Lines 4 - 10, 13, 23 - 26	(e)	C. Dennis Brandt		
		N	6	N/A	N/A	N/A		
		Y	7	All	(e)	C. Dennis Brandt		
		Y	8	Lines 2 - 3	(e)	C. Dennis Brandt		
5A	Notes from meeting on explanation the FPL Service Connect Process	N	1 - 2	N/A	N/A	N/A		
5B	Meeting on clarification of the cost allocation worksheets provided	Y	1 2	Line 1 & lines 8 - 33 Lines 5 - 7 & line 9 - 13	(e)	C. Dennis Brandt		
25	Notes of observation of FPLES representative	Y	1	Line 12, col B & line 15, col D & line 17, col B & Exhibit #19	(e)	C. Dennis Brandt		
		Y	2 - 5	All	(e)	C. Dennis Brandt		
		Y	6	Lines 1 - 4	(e)	C. Dennis Brandt		
25-1	Audit Finding #3	N	7	N/A	N/A	N/A		
		Y	1	Lines 2 - 4 & lines 12 - 21	(e)	C. Dennis Brandt		
25A	Print Screen of Vapors	N	2	N/A	N/A	N/A		
28	Summary of FPL representative training	Y	1 2	Lines 6 - 57 & lines 59 - 61 Lines 6 - 25	(e)	C. Dennis Brandt		
29	Script used by FPLES to offer services	Y	1 2 - 15	Lines 10 - 12 & lines 16 - 20 All	(e)	C. Dennis Brandt		
29-1	Audit Finding #1	Y	1	Lines 6 - 8 & line 13 - 28	(e)	C. Dennis Brandt		
42-1	FPLES description of services	N	1	N/A	N/A	N/A		
42-2	FPLES connect service providers	Y	1	Lines 18 - 36	(e)	C. Dennis Brandt		
42-3	Explanation of FPLES Connect Services	Y	1	Lines 20 - 22	(e)	C. Dennis Brandt		
42-4	Cost Allocation question	N	1	N/A	N/A	N/A		
42-5	Commission received from FPLES	Y	1	Lines 9 - 14	(e)	C. Dennis Brandt		
42-7	Types of calls transferred	Y	1	Lines 11 - 13	(e)	C. Dennis Brandt		
42-8	Customer information transferred	Y	1	Lines 9 - 17	(e)	C. Dennis Brandt		
42-10	Training provided to FPLES representatives	Y	1	Lines 14 - 22	(e)	C. Dennis Brandt		
43	Summary of Cost Allocation and Audit Findings	Y	1	Lines 7 - 28, 35	(e)	C. Dennis Brandt		
		Y	2	Lines 3 - 9, 12 22 - 25	(e)	C. Dennis Brandt		
		N	3	N/A	N/A	N/A		
		Y	4	All	(e)	C. Dennis Brandt		
		Y	5	Lines 2 - 3	(e)	C. Dennis Brandt		
		Y	6	Lines 5 - 6	(e)	C. Dennis Brandt		
43-1	Cost Allocation	Y	1	Lines 16 - 25, 27 - 36	(e)	C. Dennis Brandt		
		Y	2	Lines 22 - 35, col H	(e)	C. Dennis Brandt		
		N	3	N/A	N/A	N/A		
		Y	4 - 6	All	(e)	C. Dennis Brandt		
		Y	7 - 8	All	(e)	Terry J. Keith		
		Y	9	Lines 22 - 35, col H	(e)	C. Dennis Brandt		
		N	10	N/A	N/A	N/A		
		Y	11	Lines 21 - 34, Col H	(e)	C. Dennis Brandt		
		N	12	N/A	N/A	N/A		
		43-2	Cost Allocation	Y	1 - 21	All	(e)	Terry J. Keith
		43-2A	Observation of FPL representative-notes	N	1	N/A	N/A	N/A
				Y	2	All	(e)	C. Dennis Brandt
N	3			N/A	N/A	N/A		
43-3	Cost Allocation Manual	Y	1 - 4	All	(e)	Terry J. Keith		
44 p.2	Bill insert	Y	1	Lines 17 - 24	(e)	C. Dennis Brandt		
44-17	Bill insert cost	Y	1	Lines 1 - 33 & lines 35 - 37	(e)	C. Dennis Brandt		
44-19	Bill insert information	Y	1	Lines 16 - 21	(e)	C. Dennis Brandt		
		Y	2	Lines 8 - 10 & lines 14 - 17, col B	(e)	C. Dennis Brandt		
44-20	Policy on bill inserts	N	1	N/A	N/A	N/A		
		Y	2	All	(e)	C. Dennis Brandt		
44-21	Bill stuffers information	Y	1	Lines 16 - 23	(e)	C. Dennis Brandt		

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44-23	Cost related to bill inserts	Y	1	Lines 7 - 9 & lines 13 - 17	(e)	C. Dennis Brandt
44-24	FPL revenues	Y	1	Lines 7 & 11 & lines 16 - 21, col B	(e)	C. Dennis Brandt
			2	Lines 11 - 17, col N		
			3	lines 17 - 23, cols S & T		
			4	Lines 11 - 32, col N		
			5	Lines 11 - 32, col N		
6	Lines 11 - 24, col N					
45	FPL Group Code of Conduct	N	1 - 20	N/A	N/A	N/A
46	Total revenues received by FPLES related to service connect calls	Y	1	Lines 13 - 21	(e)	C. Dennis Brandt
46-1A	Web shot display script	Y	1	Lines 23 - 33	(e)	C. Dennis Brandt
			2	N/A	N/A	N/A
46-1	Gas service revenues	Y	1	Lines 15 - 22, col C	(e)	C. Dennis Brandt
			2 - 3	All	(e)	C. Dennis Brandt
			4	N/A	N/A	N/A
			5	Lines 15 - 21, col C	(e)	C. Dennis Brandt
			6 - 7	All	(e)	C. Dennis Brandt
8	N/A	N/A	N/A			
46-2	Cash receipts received on behalf of FPLES	Y	1	Lines 15 - 19, col C & lines 20 - 22	(e)	C. Dennis Brandt
			2 - 3	N/A	N/A	N/A
			4	Lines 5, 11, 17, 22, 28, col B, lines 5 - 33, cols D - F	(e)	C. Dennis Brandt
			5	Lines 5, 11, 16, 24, 29, col B, lines 5 - 34, col D - F	(e)	C. Dennis Brandt
			6	Lines 5, 10, 16, col B, lines 5 - 22, col D - F	(e)	C. Dennis Brandt
			7	Lines 5, 10, 16, 21, 26, 34, col B, lines 5 - 34, cols D - F	(e)	C. Dennis Brandt
			8	Lines 9, 14, 19, 25, 31, col B, lines 5 - 32, cols D - F	(e)	C. Dennis Brandt
			9	Lines 8, 13, 18, 23, 28, 33, col B, lines 5 - 33, cols D - F	(e)	C. Dennis Brandt
			10	Lines 9, 17, 22, 28, 34, col B, lines 5 - 34, cols D - F	(e)	C. Dennis Brandt
			11	Lines 10, 15, 20, 25, 30, col B, lines 5 - 33, cols D - F	(e)	C. Dennis Brandt
			12	Lines 7, 14, 20, 25, 34, col B, lines 5 - 34, col D - F	(e)	C. Dennis Brandt
			13	Lines 9, 14, 19, 27, 33, col B, lines 5 - 33, col D - F	(e)	C. Dennis Brandt
			14	Lines 9, 17, 22, 30, col B, lines 5 - 35, col D - F	(e)	C. Dennis Brandt
			15	Lines 5, 11, 17, 22, 27, col B, lines 5 - 34, col D - G	(e)	C. Dennis Brandt
			16	Lines 6, 11, 17, 23, 29, col B, lines 5 - 32, col D - F	(e)	C. Dennis Brandt
			17	Lines 6, 11, 18, 23, 28, 33, col B, lines 5 - 33, col D - F	(e)	C. Dennis Brandt
			18	Lines 9, 14, 19, 24, 29, col B, lines 5 - 34, col D - F	(e)	C. Dennis Brandt
			19	Lines 31, 36, col B, lines 5 - 43, col D - F	(e)	C. Dennis Brandt
			20	N/A	N/A	N/A
46-3	Transfer cash collected at FPL for VAPS to inter-company payable account to FPLES	Y	1	Lines 16 - 25, col C	(e)	C. Dennis Brandt
			2	Lines 5 - 7, 12, cols D - E & Col B		
			3	Lines 5 - 8, cols C & D		
			4	Lines 4 - 11, cols B - E		
			5	Lines 4 - 7, cols B - F & lines 9 - 12, col F & line 14, col D		
			6	Lines 4 - 9, cols B - H & lines 11 - 16, col H		
			7	Lines 15 - 18, col C		
			8	Lines 6 - 8, col B & lines 19 - 21 line 23, col A & lines 25 - 26, col C		
			9	Lines 9 - 12.5, cols A - E, G, H		

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46-4	Journal entry to true-up bad debt provision for the in-territory portion of natural gas	Y	1	Lines 15 - 17, col C	(e)	C. Dennis Brandt
		Y	2 - 4	All	(e)	C. Dennis Brandt
		Y	5	Line 29, col B	(e)	C. Dennis Brandt
		Y	6	Lines 11 -12 & lines 16 - 18, col B	(e)	C. Dennis Brandt
		N	7	N/A	N/A	N/A
		Y	8	Line 6, col B & line 8, col D & line 10, col F & lines 19 - 22, 24 & lines 31 - 32 & line 33, col I	(e)	C. Dennis Brandt
		Y	9	Lines 8 - 9, col G & line 18, cols L & N lines 19 - 20	(e)	C. Dennis Brandt
47-1	General Ledger Monthly Transaction 12/04	Y	1	Lines 8 - 12, cols D - E	(e)	C. Dennis Brandt
		N	2 - 3	N/A	N/A	N/A
		Y	4	Lines 15 - 17, col B	(e)	C. Dennis Brandt
		Y	5	Lines 14 - 18, col B	(e)	C. Dennis Brandt
		N	6	N/A	N/A	N/A
47-2	General Ledger Monthly Transaction 12/04		1	Lines 7 - 9, cols D - E		
			2	Lines 14 - 19, cols B		
		Y	3	Lines 7 - 11, cols D - E	(e)	C. Dennis Brandt
			4	Lines 14 - 20, cols B, M - Q		
			5	Lines 14 - 21, col B		
49	Web site information	N	1 - 17	N/A	N/A	N/A