

**SECOND REVISED
EXHIBIT C**

JUSTIFICATION TABLE

SECRET

DOCUMENT NUMBER - DATE

00533 JAN 28 20

FPSC-COMMISSION CLERK

Third Revised EXHIBIT C

COMPANY: Florida Power & Light Company
 TITLE: List of Confidential Workpapers
 AUDIT: FPL, Energy Conservation Cost Recovery 2007 Audit
 AUDIT CONTROL NO: 08-037-4-2
 DOCKET NO: 130002-EG
 DATE: January 28, 2013

Workpaper No.	Description	No. of Pages	Conf Y/N	Line No./Column No.	Florida Statute 366.093 (3) Subsection	Affiant
9	Internal Audit List	1	Y	Pg. 1, Col. B	(b)	A. Maceo
9-1	Internal Audit Notes	5	Y	Pgs. 1-5, ALL	(b)	A. Maceo
41-2/2	Revenue Testing	1	Y	Pg. 1, Col. 1	(e)	D. Rodriguez
41-2/3	Revenue Testing	5	Y	Pgs. 1-5, Col. 1	(e)	D. Rodriguez
41-2/4	Revenue Testing	1	Y	Pg. 1, Col. 1	(e)	D. Rodriguez
41-2/5	Revenue Testing	3	Y	Pgs. 1-3, Col. 1	(e)	D. Rodriguez
43-1/1-1/1	Invoice	15	Y Y N Y N Y	Pg. 1, Lns. 1a-7a Pg. 2, Lns. 4a, 7a, 14a-16a, 25a, 25b, 25c, 26a, 27a, 27b, 28a, 29a, 29b Pg. 3 Pgs. 4-8, Ln. 3a Pg. 9 Pgs. 10-15, Ln. 3a	(e)	A. Sharma

1/16/13 - Maria has revised version and is checking to confirm her changes have been made - if approved by her this is the final Exh-C

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Workpaper No.	Description	No. of Pages	Conf Y/N	Line No./Column No.	Florida Statute 366.093 (3) Subsection	Affiant
43-1/1-1/2	Invoice	25	Y	Pg. 1, Lns. 1a-7a	(e)	A. Sharma
			Y	Pg. 2, Lns. 3a, 6a, 14a-16a, 23a, 25a-28a, 35a, 35b, 35c, 36a, 37a, 37b, 38a, 39a, 39b, 39c		
			N	Pg. 3,		
			Y	Pg. 4, Ln. 3a		
			Y	Pg. 5, Ln. 3a		
			Y	Pg. 6, Lns. 1a-7a		
			Y	Pg. 7, Lns. 2a, 7a, 11a, 18a-20a, 25a, 27a, 27b, 27c, 28a, 29a, 29b, 30a, 31a, 31b, 31c		
			N	Pg. 8		
			Y	Pg. 9, Ln. 3a		
			Y	Pg. 10, Ln. 3a		
			Y	Pg. 11, Lns. 1a-7a		
			Y	Pg. 12, Lns. 4a, 8a, 16-18a, 23a, 25a, 25b, 25c, 26a, 27a, 27b, 28a, 29a, 29b, 29c		
			N	Pg. 13		
			Y	Pg. 14-18, Ln. 3a		
			N	Pg. 19		
Y	Pg. 20-25, Ln. 3a					
43-1/1-7/1	Study	62	N	Pg. 1-2	(e)	A. Sharma
			Y	Pgs. 3-7, ALL		
			N	Pgs. 8-9		
			Y	Pgs. 10-33, ALL		
			N	Pg. 34,		
Y	Pgs. 35-62, ALL					

Workpaper No.	Description	No. of Pages	Conf Y/N	Line No./Column No.	Florida Statute 366.093 (3) Subsection	Affiant
43-1/1-7/2	Purchase Order	36	Y	Pg. 1, Lns. 5a-7a, 17a-18a	(e)	A. Sharma
			Y	Pgs. 2-13, ALL		
			N	Pgs. 14-15		
			Y	Pgs. 16-17, ALL		
			Y	Pg. 18, Lns. 3a-5a		
			Y	Pg. 19, Lns. 2a, 8a, 13a, 32a		
			Y	Pgs. 20-22, Ln. 2a		
			Y	Pgs. 23-34, ALL		
43-1/1-8/1	Purchase Order	14	N	Pgs. 35-36	(e)	A. Sharma
			Y	Pg. 1, Lns. 7a-9a		
			Y	Pg. 2, Lns. 2a, 8a, 12a, 13a, 30a		
			Y	Pgs. 3-5, Ln. 2a		
			Y	Pg. 6-12, ALL		
			Y	Pg. 13, Lns. 9a, 18a		
			Y	Pg. 14, Ln. 3a		
43-1/1-9/1	Purchase Order	45	Y	Pgs. 14-43, ALL	(e)	A. Sharma
			Y	Pg. 1, Lns. 3a-5a		
			Y	Pg. 2, Lns. 2a, 7a, 9a, 12a, 14a		
			Y	Pgs. 3-5, Ln. 2a		
			Y	Pgs. 6-43, ALL		
43-1/2-1	Sample Items	2	N	Pgs. 44-45	(e)	A. Sharma
			Y	Pg. 1, Lns. 3a, 8a-8e, 9a-9d, 12a-12e, 13a-13d, 18a-18e, 19a-19e, 19.1a-19.1d, 24a-24e, 25a-25d, 29a-29e, 30a-30d, 35a-35e, 36a-36d		
			Y	Pg. 3, Lns. 8a-8e, 9a-9d, 10a-10d		

Workpaper No.	Description	No. of Pages	Conf Y/N	Line No./Column No.	Florida Statute 366.093 (3) Subsection	Affiant
43-1/2-2	Sample Items	5	Y	Pg. 3, Lns. 3a-5a	(e)	A. Sharma
			Y	Pg. 4 Ln. 2a		
			Y	Pg. 5-7, ALL		
43-1/5-1/1	JE explanation	1	Y	Pg. 1, Lns. 1a-4a	(e)	A. Sharma
44-7/1-2	Proforma & Adj	2	N	Pgs. 1-2		
44-12/1-2	Proforma & Adj	2	N	Pgs. 1-2		