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March 21, 2014

Ms. Carlotta S. Stauffer
Commission Clerk
Florida Public Service Commission
Betty Easley Conference Center
250 Shumard Oak Boulevard, Room 110
Tallahassee, FL 32399-0850

Re: Docket No. 140001-EI
FPL's First Request for Extension of Confidential Classification
(Audit No. 12-013-4-1)

Dear Ms. Stauffer:

FPL has identified minor errors in its First Request for Extension of Confidential Classification for Audit No. 12-013-4-1 which was filed on March 4, 2014. Accordingly, FPL encloses for filing Corrected First Revised Exhibit C, which consists of a revised justification table, and is intended to replace the Exhibit C filed on March 4.

Sincerely,

s/ Maria Jose Moncada
Maria Jose Moncada

CORRECTED FIRST REVISED EXHIBIT C

CORRECTED FIRST REVISED EXHIBIT C

COMPANY: Florida Power & Light Company
TITLE: List of Confidential Workpapers
AUDIT CONTROL NO: 12-013-4-1
DOCKET NO: 140001-EI
DATE: March 21, 2014

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

Workpaper No.	Description	No. of Pages	Conf Y/N	Column No./Line No.	Florida Statute 366.093 (3) Subsection	Affiant
2-2	Filing Schedule A-12	1	Y	Col. A, Lns. 36-40 Cols. B-D, Lns. 36-40, 44, 47 Col. E, Lns. 36-41, 44-45, 47 Col. F, Lns. 36-41, 44-47 Col. G, Lns. 36-40, 44-47 Cols. H-I, Lns. 36-40, 47 Col. J, Lns. 36-40, 45-47 Col. K, Lns. 36-40, 47-48 Col. L, Lns. 36-40, 47	(d), (e)	G. Yupp
9-1	Internal Audit Report List	3	Y	Pgs. 1-3, Col. A	(b)	A. Maceo
9-2	UPS Audit Report	10	N			
9-2/1	UPS Background Info	5	N			
9-2/2	GPC Background and Procedures	19	N			
9-2/3	APC Background and Procedures	17	N			
9-2/4	UPS Transmission Background and Procedures	22	N			
41-2/3	Recovery Factory Testing Rec	3	N			
41-2/3	Recovery Factory Testing Rec	3	N			
41-2/4	Bill Test	4	N			
41-2/4-1	Billing Questions	6	Y	Pgs. 1-4, Lns. 2-3 Pg. 5-6 Lns. 1,4	(e)	D. Rodriguez
41-2/4-2 p3 to 6	Billing Questions	4	Y	Pgs. 3-6, Line 1	(e)	D. Rodriguez
44-3	Reg Acct 506.075 Testing	3	Y	Pg. 1, Cols. A Col. B, Lns. 1-5, 8-11 Col. D, Lns. 8b, 11c-11e Pg. 2, Cols. A-B, Line 12 Pg. 3, Col. A, Lns. 1, 2c, 3, 6 Col. B, Lns. 1, 1b, 3, 4, 4b, 5, 5b, 6, 6c Col. C, Lns. 1, 2, 3, 4, 5, 6 Col. D, Lns. 1b, 4a, 4b, 5a, 5b, 6c, 6	(e)	R. Sanchez
44-4	Reg Acct 524.220 Testing	3	N			

Workpaper No.	Description	No. of Pages	Conf Y/N	Column No./Line No.	Florida Statute 366.093 (3) Subsection	Affiant
44-5	Reg Acct 548.075 Testing	2	Y	Pg. 1, Cols. A, Lns. 1-11, Col. B, Lns. 1a, 1, 2a, 2, 3a, 4a, 4, 5a, 5, 6a, 6, 7a, 7, 9a, 9, 10b, 10 Col. D, Lns. 4b, 5a, 8a, 10a Pg. 2, Col.A, Lns. 2b, 2, 4, 5, 6a, 6, 7 Col. B, Lns. 1, 3, 5a, 5, 6, 7c, 7 Col. C, Lns. 1-7 Col. D, Lns. 2a, 6, 7a-7c, 7	(d), (e)	R. Sanchez
44-6	Reg Acct 925.104 Testing	2	N			
46-1	March Schedule A-12	1	N			
46-1/1	A-12 Worksheet	1	N			
46-1/1-1	Estimate Schedule	1	N			
46-1/2	Cedar Bay Invoice	1	N			
46-1/2-1	Billing Statement	1	Y	Lns. 7-8, 10-11, 13-22, 26	(d), (e)	G. Yupp
46-1/2-2	Transfer Request	1	N			
46-1/3	Indiantown Invoice	1	N			
46-1/3-1	Billing Statement	1	Y	Lns. 7, 9-17, 20-21, 22-23	(d), (e)	G. Yupp
46-2/2-1	Billing Statement	1	Y	Lns. 7-8, 10-11, 13-22, 26	(d), (e)	G. Yupp
46-2/3-1	Billing Statement	1	Y	Lns. 7, 9-10, 12-17, 20-21, 22-23	(d), (e)	G. Yupp
46-2/3-2	Transfer Request	1	N			
46-2/4	North Broward Invoice	1	N			
46-2/4-1	Billing Statement	1	N			
46-2/4-2	Transfer Request	1	N			
46-2/5	South Broward Invoice	1	N			
46-2/5-1	Billing Statement	1	N			
46-2/5-2	Transfer Request	1	N			
46-3	Cedar Bay Contract Excerpt	3	Y	ALL	(d), (e)	G. Yupp
46-3/1	Base and O&M Credits	1	Y	ALL	(d), (e)	G. Yupp
46-4	Indiantown Contract Excerpt	3	Y	ALL	(d), (e)	G. Yupp
46-4/1	O&M Credits	2	Y	ALL	(d), (e)	G. Yupp
46-5	North Broward Contract Excerpt	7	N			
46-6	South Broward Contract Excerpt	7	N			
47-1	LT Capacity Pymt Monthly Balances	2	N			
47-2	June LT Cap Pymt Detail	1	Y	Col. A, Footnote A	(d)	G. Yupp
47-2/1	Franklin Invoice	1	Y	Col. A, Lns. 6-8, 10 Col. B, Lns. 1-3, 5-6, 8-10 Col. C, Lns. 4, 11	(d), (e)	G. Yupp
47-2/1-1	Purchase Detail	1	Y	Col. A, Lns. 1-2 Col. A1, Lns. 3, 9 Col. B, Lns. 1-3, 6, 9 Col. C, Lns. 1-11	(d), (e)	G. Yupp
47-2/1-2	Contract- Calculation Excerpt	3	Y	ALL	(d)	G. Yupp
47-2/2	Accrual Schedule	1	Y	ALL	(d)	G. Yupp

Workpaper No.	Description	No. of Pages	Conf Y/N	Column No./Line No.	Florida Statute 366.093 (3) Subsection	Affiant
47-2/3	Harris Invoice	1	Y	Col. A, Lns. 6-9 Col. B, Lns. 1-3, 5-6, 8-10 Col. C, Lns. 4, 11	(d), (e)	G. Yupp
47-2/3-1	Purchase Detail	1	Y	Col. A, Lns. 1-2 Col. B, Lns. 6, 9-10,13 Col. C, Lns. 1-2, 6, 9-10,13 Col. D, Lns. 1-2, 6-10,13-15	(d), (e)	G. Yupp
47 2/3-2	Contract Calculation Excerpt	3	Y	ALL	(d)	G. Yupp
47-2/4	Accrual Schedule	1	Y	ALL	(d)	G. Yupp
47 2/5	Oleander Invoice	1	N			
47-2/5-1	Purchase Detail	1	N			
47-2/5-2	Contract - Calculation Excerpt	2	N			
47-2/6	Accrual Schedule	1	Y	ALL	(d)	G. Yupp
47-2/7	Scherer Invoice	1	Y	Col. A, Lns. 6-7, 9-10,14-15 Col. B, Lns. 1-6, 8, 10-12	(d), (e)	G. Yupp
47-2/7-1	Purchase Detail	1	Y	Cols. A-B, Lns. 1, 4-6 Col. C, Lns. 1-8	(d), (e)	G. Yupp
47-2/7-2	Contract- Calculation Excerpt	2	Y	ALL	(d)	G. Yupp
47-2/8	True Up Calculation	2	Y	Pg. 1, Col. A, Lns. 1, 3, 6-12, 14, 16-19, 21-28, 30 Col. B, Lns. 1, 3, 6-12, 14-19, 21-28, 30 Col. C, Lns. 7-8, 12, 14, 16-19, 21-28 Pg. 2, Col. A, Lns. 1-2, 4-10, 11a-13, 15-21 Col. B, Lns. 1-2, 4-10, 11a-13, 15-21 Col. C, Lns. 1-2, 4-10, 12-13, 15-21	(e)	G. Yupp
47-2/8-1	Estimates Per Books	1	Y	Col. A, Lns. 1-8	(d), (e)	G. Yupp
47-2/8-1/1	Franklin Invoice	1	Y	Col. A, Lns. 7a, 9, 11, 12a, 14 Col. B, Lns. 1-3, 5-8, 10 Col. C, Lns. 4, 12a	(d), (e)	G. Yupp
47-2/8-1/2	Harris Invoice	1	Y	Col. A, Lns. 7a, 9, 10, 11-12 Col. B, Lns. 1-3, 5-7, 8, 9a Col. C, Lns. 4, 10a, 12, 13	(d), (e)	G. Yupp
47-2/8-1/3	Scherer Invoice	1	Y	Col. A, Lns. 17-19 Col. B, Lns. 5a, 7-8a, 9, 13, 16-18 Col. C, Lns. 1-8, 10	(d), (e)	G. Yupp
47-3	August LT Cap Pymt Detail	1	Y	Col. A, Lns. 1-8	(d)	G. Yupp
47-3/1	Harris Invoice	1	Y	Col. A, Lns. 7-11 Col. B, Lns. 1-3, 6-7, 9-11 Col. C, Lns. 4, 12	(d), (e)	G. Yupp
47-3/1-1	Purchase Detail	1	Y	Col. A, Lns. 1-3 Col. B, Lns. 7, 10-12, 15 Col. C, Lns. 1-3, 7, 10-12, 15 Col. D, Lns. 1-3, 7-12, 15	(d), (e)	G. Yupp
47-3/2	Scherer Invoice	1	Y	Col. A, Lns. 1-12	(d), (e)	G. Yupp

Workpaper No.	Description	No. of Pages	Conf Y/N	Column No./Line No.	Florida Statute 366.093 (3) Subsection	Affiant
47-3/2-1	Purchase Detail	1	Y	Col. A, Line 1 Col. B, Lns. 5, 8-10 Col. C, Lns. 1, 5, 8-10 Col. D, Lns. 1, 5, 6, 7, 8, 9, 10	(d), (e)	G. Yupp
47-3/3	Oleander Invoice	1	N			
47 3/3-1	Purchase Detail	1	N			
47-3/4	Franklin Invoice	1	Y	Col. A, Lns. 9-12 Col. B, Lns. 1-9 Col. C, Lns. 4, 10	(d), (e)	G. Yupp
47-3/4-1	Purchase Detail	1	Y	Col. A, Lns. 1-3 Col. B, Lns. 7, 10-11, 14 Col. C, Lns. 1-3, 7, 10-11, 14 Col. D, Lns. 1-3, 7-11, 14-15	(d), (e)	G. Yupp
47-3/5	Accrual Schedule	1	Y	ALL	(d)	G. Yupp
47-3/6	Accrual Schedule	1	Y	ALL	(d)	G. Yupp
47-3/7	Accrual Schedule	1	Y	ALL	(d)	G. Yupp
47-4	September LT Cap Pymt Detail	1	Y	Col. A, Lns. 1-8	(d)	G. Yupp
47-4/1	Harris Invoice	1	Y	Col. A, Lns. 8-8a, 10-13 Col. B, Lns. 1-3, 5-8, 9 Col. C, Lns. 4, 10	(d), (e)	G. Yupp
47-4/1-1	Purchase Detail	1	Y	Col. A, Lns. 1-3 Col. B, Lns. 7, 10-12 Col. B1, Lns. 1-3, 7, 10-12 Col. C, Lns. 1-3, 7-9, 10-12	(d), (e)	G. Yupp
47-4/2	Scherer Invoice	1	Y	Col. A, Lns. 8-11 Col. B, Lns. 1-8	(d), (e)	G. Yupp
47-4/2-1	Purchase Detail	1	Y	Col. A-B, Lns. 1, 4-6 Col. C, Lns. 1-6	(d), (e)	G. Yupp
47-4/3	Oleander Invoice	1	N			
47-4/3-1	Purchase Detail	1	N			
47-4/4	Franklin Invoice	1	Y	Col. A, Lns. 7-8, 10, 11-12 Col. B, Lns. 1-3, 5-7, 9, 10a Col. C, Lns. 4, 11a	(d), (e)	G. Yupp
47-4/4-1	Purchase Detail	1	Y	Col. A, Lns. 1-3 Col. B, Lns. 7, 10-11, 14 Col. C, Lns. 1-3, 7, 10-11, 14 Col. D, Lns. 1-3, 7-11, 14-15	(d), (e)	G. Yupp
47-4/5	Accrual Schedule	1	Y	ALL	(d)	G. Yupp
47-4/6	Accrual Schedule	1	Y	ALL	(d)	G. Yupp
47-4/7	Accrual Schedule	1	Y	ALL	(d)	G. Yupp
47-5	Deals	4	Y Y N Y	Pg. 1, Col. A Pg. 2, Col. A Pg. 3 Pg. 4, Col. A	(d), (e)	G. Yupp
48-1	Transmission Revenues Balance	1	N			
48-1/1	January Billing Summary	1	N			
48-1/1-1	Capacity Sales Transaction Sample	3	N			

Workpaper No.	Description	No. of Pages	Conf Y/N	Column No./Line No.	Florida Statute 366.093 (3) Subsection	Affiant
48-1/1-1/1	Sample #1: Deal and Detail	3	N Y Y	Pg. 1 Pg. 2, Col. A, Lns. 1, 4-5, 7-8, 10-11, 13 Col. B-C, Lns. 1-13 Pg. 3, Col. A, Lns. 1-2, 4-5, 7-8, 10-11 Col. B-C, Lns. 1-12	(d), (e)	G. Yupp
48-1/1-1/2	Sample #2: Deal and Detail	5	N Y Y Y Y	Pg. 1 Pg. 2, Col. A, Lns. 1, 3, 5, 7, 9 Cols. B-C, Lns. 1-10 Pg. 3, Col. A, Lns. 1-2, 4-6, 8-10, 11-13 Cols. B-C, Lns. 1-14 Pg. 4, Col. A, Lns. 1-6, 8-13 Cols. B-C, Lns. 1-14 Pg. 5, Col. A, Lns. 1, 3, 5, 7 Cols. B-C, Lns. 1-8	(d), (e)	G. Yupp
48-1/1-1/3	Sample #3: Deal and Detail	2	N Y	Pg. 1 Pg. 2, Cols. A, Lns. 1-9 Cols. B-C, Lns. 1-10	(d), (e)	G. Yupp
48-1/1-1/4	Sample #4: Deal and Detail	2	N			
48-1/2	Estimate Schedule	1	N			
48-2	Transmission Revenues Balance	1	N			
48-2/1	Schedule A-6 True Up	3	N			
48-2/1-1	Invoice and Purchase Detail	2	N Y	Pg. 1 Pg. 2, Cols. A-B, Lns. 1-8, 12-14 Col. B1, Lns. 12-14 Col. C, Lns. 1-8 Col. C1, Lns. 12-14 Col. D, Lns. 1-8, 12-14 Col. E, Lns. 1-8, 12-15	(d), (e)	G. Yupp
48-2/1-1/1	Deals	2	Y	Pg. 1, Col. A, Lns. 1, 3, 4-5 Cols. B-F, Lns. 2-3 Pg. 2, Col. A, Lns. 1, 3-5 Col. B, Lns. 2-3 Cols. C-F, Line 2	(d), (e)	G. Yupp
48-2/1-2	Purchase Detail	1	N			
48-2/1-2/1	Deals	3	N			
48-2/1-3	Invoice and Purchase Detail	2	N Y	Pg. 1 Pg. 2, Cols. A-C, Lns. 1-11 Col. C1, Lns. 15-16 Cols. D-E, Lns. 1-11, 15-16	(d), (e)	G. Yupp

Workpaper No.	Description	No. of Pages	Conf Y/N	Column No./Line No.	Florida Statute 366.093 (3) Subsection	Affiant
48-2/1-3/1	Deals	2	Y	Pg. 1, Col. A, Lns. 1, 3, 4, 5 Col. B, Lns. 2-3 Cols. C-E, Line 2 Pg. 2, Col. A, Lns. 1, 3-5 Col. B, Lns. 2-3 Cols. C-E, Line 2	(d), (e)	G. Yupp
48-2/2	December Billing Summary	1	N			
48-2/2-1	Capacity Sales Transaction Sample	2	N			
48-2/2-1/1	Deals	2	N Y	Pg. 1 Pg. 2, Col. A, Lns. 1-2, 4, 7, 9 Cols. B-C, Lns. 1-10	(d), (e)	G. Yupp
48-2/2-1/2	Deals	2	N			
48-2/2-1/3	Deals	2	N			
48-2/2-2	Estimate Schedule	1	N			
48-2/2-2/1	Estimate Schedule	1	N			
49-1	March Balance and Worksheet	2	N			
49-1/1	March Estimate	2	N			
49-1/2	March Estimate	1	N			
49-1/2-1	Debt Service Pymt Schedule	1	N			
49-1/2-2	Transmission Capability Pymt Schedule	1	N			
49-1/2-3	CCRA Pymt Schedule	1	N			
49-1/2-4	Property Tax Schedule	3	N			
49-1/2-5	Decommission Schedule	2	N			
49-1/2-6	Deferred Interest Amortization Schedule	1	N			
49-1/3	February True-up	4	N			
49-2	September Balance and Worksheet	2	N			
49-211	September Estimate	1	N			
49-212	September Estimate	3	N			
49-213	August True-up	5	N			
49-3	Suspension Pymt Accrual Cal	4	N			
49-3/1	Recal of SJRPP Return	1	N			
50 p2	Transmission of Electricity by Others Balance	1	N			
50-1	Nov Estimate and Oct True-up Schedule	2	N			
50-1/1	Invoice	1	N			
50-1/1-1	Purchase Detail	2	N			
50-1/1-1/1	Deals	5	N			
50-1/1-2	Purchase Detail	1	N			
50-1/1-2/1	Deals	1	N			
50-1/2	Invoice	1	N			
50-1/2-1	Purchase Detail	2	N			
50-1/2-1/1	Deals	3	N			
50-1/2-2	Purchase Detail	1	N			

Workpaper No.	Description	No. of Pages	Conf Y/N	Column No./Line No.	Florida Statute 366.093 (3) Subsection	Affiant
50-1/2-211	Deals	1	N			
50-1/2-3	Purchase Detail	1	N			
50-1/2-3/1	Deals	2	N			
50-2	Dec True-up	1	N			
50-2/1	Invoice	1	N			
50-2/1-1	Purchase Detail	1	N			
50-2/1-1/1	Deals	1	N			
50-2/1-2	Purchase Detail	2	N			
50-2/1-211	Deals	4	N			
50-2/1-3	Purchase Detail	1	N			
50-2/1-3/1	Deals	1	N			
50-3	Adjustment: Removed from Clause	2	N			
50-4	Utilized and Unutilized Transmission Calculation	5	N Y	Pgs. 1-4 Pg. 5, Cols. A-B, Lns. 1-5, 8-11, 13-33 Col. C-D, Lns. 1-36	(d), (e)	G. Yupp