

STEEL  
HECTOR  
DAVIS

ORIGINAL

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April 24, 2002

Via Hand Delivery

Mr. Robert Freeman  
Government Analyst II  
State of Florida  
Public Service Commission  
Division of Auditing & Safety  
Capital Circle Office Center  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850

William K. Hill, P.A.  
305.577.2823  
whill@steelhector.com

RECEIVED FPSC  
02 APR 24 PM 3:16  
COMMISSION  
CLERK

Re: Docket 001148-EI, Florida Power and Light Company's Request for Confidential Classification of Material Provided Pursuant to Supplemental Audit No. 01-249-4-1

Dear Mr. Freeman:

This in response to your two letters to me dated April 10, 2002, regarding certain issues in FPL's two confidentiality filings in the above identified docket, dated February 7, 2002 and March 27, 2002. Your letter raises questions about three documents or categories of documents: working paper 49-4; working papers 69-4/3-2 through 69-4/4; and working papers 50/1/5 et seq.

Attached hereto are three affidavits of appropriate employees of FPL directed to the above listed papers and issues. I believe the affidavits are self-explanatory, and should provide sufficient additional information to support the confidentiality protection FPL seeks. I would note that FPL is narrowing substantially the confidentiality sought in connection with working paper 49-4, as shown in the included modified paper, in both redacted and highlighted forms, as well as in the enclosed modified Exhibit C, listing the confidential documents. If the Commission still finds any technical deficiencies in FPL's request for confidentiality, or requires any further explanation or documentation to support its request, please do not hesitate to contact me and I will be glad to provide it.

Sincerely,



William K. Hill, P.A.

01515-02  
03490-02

WKH:jhs

RECEIVED & FILED

  
FPSC-BUREAU OF RECORDS

DOCUMENT NUMBER-DATE  
04531 APR 24 02  
FPSC-COMMISSION CLERK

**BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

In re: Review of the retail rates of )  
Florida Power & Light Company. )

Docket No. 001148-EI  
Dated: April 22, 2002

**Affidavit of Donald L. Babka**

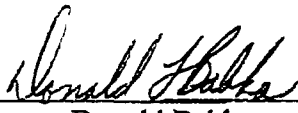
STATE OF FLORIDA )  
 ) ss.:  
COUNTY OF DADE )

BEFORE ME, the undersigned authority, personally appeared Donald L. Babka, who, upon being duly sworn, deposes and says:

1. My name is Donald L. Babka. I am the Director, Regulatory and Tax Accounting, Florida Power & Light Company ("FPL"). I make this affidavit on my own personal knowledge.

2. In the Florida Public Service Commission's letter to William K. Hill, P.A., dated April 10, 2002, the Commission raises an issue as to the confidentiality of a 28-page document related to Merger Acquisition Costs. Upon further review, FPL agrees that the document is not confidential in its entirety, but rather only the final column, containing individuals' social security numbers, is confidential. This information is employee personnel information unrelated to compensation, duties, qualifications, or responsibilities, and thus should be held confidential pursuant to Section 366.093(3)(f), Florida Statutes.

Affiant says nothing further.

  
\_\_\_\_\_  
Donald Babka

I HEREBY CERTIFY that before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Donald Babka, who is personally

DOCUMENT NUMBER DATE  
04531 APR 24 2002  
FPSC-COMMISSION CLERK

known to me or who has produced \_\_\_\_\_ as identification, and he acknowledged before me that he executed the foregoing Affidavit as his free act and deed.

IN WITNESS WHEREOF, I have hereunto set my hand and seal in the State and County aforesaid on this 23 day of April, 2002.

Notary, State of Florida  
BERTILA ESTOPINALES  
Print Notary's Name  
CC 802392  
Commission or Serial Number

My Commission Expires:



Bertila Estopinales  
MY COMMISSION # CC82392 EXPIRES  
January 14, 2003  
BONDED BY THE STATE OF FLORIDA

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Review of the retail rates of ) Docket No. 001148-EI  
Florida Power & Light Company. ) Dated: April \_\_\_\_, 2002

Affidavit of Richard C. Welty

STATE OF FLORIDA )  
) ss.:  
COUNTY OF PALM BEACH )

BEFORE ME, the undersigned authority, personally appeared Richard C. Welty, who, upon being duly sworn, deposes and says:

1. My name is Richard C. Welty. I am the Manager, Nuclear Information Services, Florida Power & Light Company ("FPL"). I make this affidavit on my own personal knowledge.

2. The materials referenced in the Florida Public Service Commission letter, dated April 10, 2002, addressed to William K. Hill, P.A., described as information related to "employee compensation or duties," should remain confidential. The information is not "employee" information but rather "contractor" information. The information is not related to compensation of FPL employees, but rather related to the costs of service provided to FPL by an outside contractor. Providing this information to the public would be a violation of our existing contract terms with NPS Energy Services Inc., as specified in paragraph 27.3 of the contract between that company and FPL:

Contractor and FPL have a proprietary interest in this Contract, which contains Confidential Material. Accordingly, this Contract shall not be disclosed in whole or in part to third Parties without the prior written consent of both Parties; provided however, that nothing contained in


this Section 27.0 shall be construed to prevent either Party from enforcing any rights provided under this Contract.

The contract further goes on to state in paragraph 27.7 (in part):

... either Party will have the right to disclose this Contract or Confidential Material to any governmental authority or court having competent jurisdiction; provided, however, that prior to making any such disclosure, the disclosing Party will ... (3) make reasonable efforts to secure confidential treatment of the Contract or Confidential Material to be disclosed.

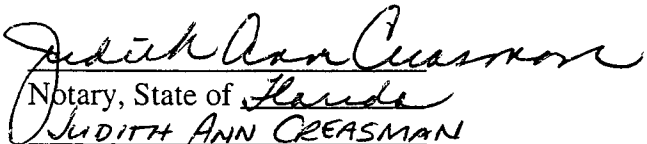
As such the items referenced in the letter should remain confidential, not based on Florida Statutes, Section 366.093(3)(f) but rather based on Section 366.093(3)(d) and (e).

Affiant says nothing more.

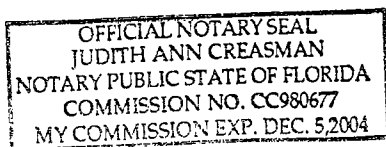
  
Richard C. Welty

I HEREBY CERTIFY that before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Richard C. Welty, who is personally known to me or who has produced \_\_\_\_\_ as identification, and he acknowledged before me that he executed the foregoing Affidavit as his free act and deed.

IN WITNESS WHEREOF, I have hereunto set my hand and seal in the State and County aforesaid on this 23 day of April, 2002.

  
Notary, State of Florida  
JUDITH ANN CREASMAN  
Print Notary's Name  
CC980677  
Commission or Serial Number

My Commission Expires:



**BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

In re: Review of the retail rates of ) Docket No. 001148-EI  
Florida Power & Light Company. ) Dated: April 23, 2002

**Affidavit of Joseph Stepenovitch**

STATE OF FLORIDA )  
 ) ss.:  
COUNTY OF PALM BEACH )

BEFORE ME, the undersigned authority, personally appeared Joseph Stepenovitch, who, upon being duly sworn, deposes and says:

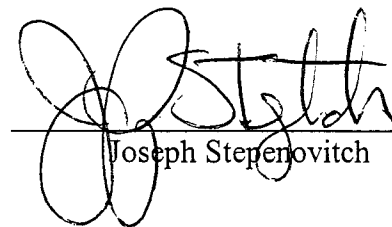
1. My name is Joseph Stepenovitch. I am the Director, Wholesale Operations, Florida Power & Light Company ("FPL"). I make this affidavit on my own personal knowledge.
2. The Florida Public Service Commission's letter to William K. Hill, P.A., dated April 10, 2002, raises an issue as to FPL's requested confidential classification for material contained in staff working papers 69-4/3-2 through 69-4/4, consisting of thirty-seven (37) pages, concerning certain hedge transactions. For the reasons set forth herein, FPL requests this information be held confidential pursuant to Section 366.093(3)(d) and (e), Florida Statutes, and exempt, accordingly, from disclosure pursuant to Section 119.07(1), Florida Statutes.
3. FPL, in meeting the fuel demands of its electric generation facilities, is a very large consumer of natural gas. FPL utilizes hedge transactions primarily to mitigate the risk of price fluctuations with respect to these natural gas purchases. Significantly, it is FPL's ratepayers who benefit from these hedging transactions insofar the price certainty resulting from same operates, in large measure, both to insulate them from the derivative effects of erratic

natural gas spot market price fluctuations and ensure them that their rates remain fair, just and reasonable.

4. FPL, when entering into hedging transactions with its counterparties, does so with the expectation that the commercial terms of same will remain confidential. From FPL's perspective, the negotiation of these commercial terms is largely dependent on pricing scenarios derived from its proprietary financial models. Were the commercial terms of its hedging transactions to be placed in the public domain, such knowledge would very likely be used by FPL's hedging counterparties to reduce the very pricing advantage FPL seeks to achieve. If this were to occur, FPL's efforts to secure the lowest, most competitive natural gas pricing terms, would be impaired. Put differently, FPL's ability to contract for competitive natural gas fuel supplies on terms most favorable to its ratepayers would be compromised.

5. For the above and foregoing reasons, the commercial terms of the hedging transactions contained in the referenced staff working papers ought to be held confidential pursuant to Section 366.093(3)(d) and (e), Florida Statutes, and exempt, accordingly, from disclosure pursuant to Section 119.07(1), Florida Statutes.

Affiant says nothing further.



Joseph Stepenovitch

I HEREBY CERTIFY that before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Joseph Stepenovitch, who is personally known to me or who has produced \_\_\_\_\_ as identification, and he acknowledged before me that he executed the foregoing Affidavit as his free act and deed.

IN WITNESS WHEREOF, I have hereunto set my hand and seal in the State and County  
aforesaid on this 23RD day of APRIL, 2002.

*Patricia Lynn Moore*

Notary, State of FL

PATRICIA LYNN MOORE

Print Notary's Name

# DD082469

Commission or Serial Number

My Commission Expires:



Patricia Lynn Moore  
MY COMMISSION # DD082469 EXPIRES  
January 7, 2006  
BONDED THRU TROY FAIN INSURANCE, INC.



**EXHIBIT C**

**COMPANY:**  
**TITLE:**  
**AUDIT:**  
**AUDIT CONTROL NO:**

**Florida Power & Light Company**  
**List of Confidential Workpapers**  
**Modified Minimum Filing Requirement**  
**01-249-4-1**

WORKPAPER NO.	DESCRIPTION	NO. OF PAGES	CONFIDENTIAL Y/N	LINE NO. COL NO.	FLORIDA STATUTE 366.093.(3) Subsection or SEC FAIR DISCLOSURE	AFFIANT
1 annotated	Report annotated - AD #2 - Contract Admin and payments	1	Y	Lines 4 - 30	(b)	Rick Del Cueto
	Report annotated - AD #3 - Ft. Myers Internal Audit	2	Y	Lines 3 - 39	(b)	Rick Del Cueto
	Report annotated - AD #3 - Ft. Myers Internal Audit	3	Y	All	(b)	Rick Del Cueto
	Report annotated - AD #3 - Ft. Myers Internal Audit	4	Y	Lines 1 - 18	(b)	Rick Del Cueto
	Report annotated - AD #4 - Company Bidding Procedures	5	Y	Lines 4 - 7	(b)	Rick Del Cueto
	Report annotated - AD #4 - Company Bidding Procedures	6	N	N/A	N/A	N/A
	Report annotated - AD #4 - Company Bidding Procedures	7	Y	Col a10-a12, b10-b12, e10-e12 & i10-i12	(d)	Susan K. Gampfer
	Report annotated - AD #4 - Company Bidding Procedures	7	Y	Col c10-12 & d10-12	(d)	Ken Klink
	Report annotated - AD #4 - Company Bidding Procedures	7	Y	Lines 41 - 42	(b)	Rick Del Cueto
	Report annotated - AD #4 - Company Bidding Procedures	8	Y	Lines 37 - 38	(b)	Rick Del Cueto
	Report annotated - AD #7 - Forecast PIS & CWIP	9	N	N/A	N/A	N/A
	Report annotated - AD #7 - Forecast PIS & CWIP	10	Y	Lines 2-3, 6, 11 & 22-23	(d)	Ken Klink
	Report annotated - AD #7 - Forecast PIS & CWIP	11	Y	Lines 15, 19, 23, 29 & 33	(d)	Ken Klink
	Report annotated - AD #7 - Forecast PIS & CWIP	12	Y	Lines 10, 13, 21 & 23	(d)	John R. Hartzog
	Report annotated - AD #7 - Forecast PIS & CWIP	13	N	N/A	N/A	N/A
	Report annotated - AD #16 - Finance budget increase	14	N	N/A	N/A	N/A
	Report annotated - AD #23 - Use of Aircraft	15	N	N/A	N/A	N/A
Report annotated - AD #23 - Use of Aircraft	16	Y	Lines 6 - 52	(c)	James K. Peterson	
Report annotated - AD #23 - Use of Aircraft	17	Y	Lines 6 - 52	(c)	James K. Peterson	
1	Report - AD #2 - Contract Admin and payments	1	Y	Lines 4 - 30	(b)	Rick Del Cueto
	Report - AD #3 - Ft. Myers Internal Audit	2	Y	Lines 3 - 39	(b)	Rick Del Cueto
	Report - AD #3 - Ft. Myers Internal Audit	3	Y	All	(b)	Rick Del Cueto
	Report - AD #3 - Ft. Myers Internal Audit	4	Y	Lines 1 - 18	(b)	Rick Del Cueto
	Report - AD #4 - Company Bidding Procedures	5	Y	Lines 4 - 7	(b)	Rick Del Cueto
	Report - AD #4 - Company Bidding Procedures	6	N	N/A	N/A	N/A
	Report - AD #4 - Company Bidding Procedures	7	Y	Col a10-a12, b10-b12, e10-e12 & i10-i12	(d)	Susan K. Gampfer
	Report - AD #4 - Company Bidding Procedures	7	Y	Col c10-12 & d10-12	(d)	Ken Klink
Report - AD #4 - Company Bidding Procedures	7	Y	Lines 41 - 42	(b)	Rick Del Cueto	
Report - AD #4 - Company Bidding Procedures	8	Y	Lines 39 - 40	(b)	Rick Del Cueto	

**EXHIBIT C**

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WORKPAPER NO.	DESCRIPTION	NO. OF PAGES	CONFIDENTIAL Y/N	LINE NO. COL NO.	FLORIDA STATUTE 366.093.(3) Subsection or SEC FAIR DISCLOSURE	AFFIANT
	Report - AD #7 - Forecast PIS & CWIP	9	N	N/A	N/A	N/A
	Report - AD #7 - Forecast PIS & CWIP	10	Y	Lines 2-3, 6, 11 & 22-23	(d)	Ken Klink
	Report - AD #7 - Forecast PIS & CWIP	11	Y	Lines 15, 19, 23, 29 & 33	(d)	Ken Klink
	Report - AD #7 - Forecast PIS & CWIP	12	Y	Lines 10, 13, 21 & 23	(d)	John R. Hartzog
	Report - AD #7 - Forecast PIS & CWIP	13	N	N/A	N/A	N/A
	Report - AD #16 - Finance budget increase	14	N	N/A	N/A	N/A
	Report - AD #23 - Use of Aircraft	15	N	N/A	N/A	N/A
	Report - AD #23 - Use of Aircraft	16	Y	Lines 6 - 52	(c)	James K. Peterson
	Report - AD #23 - Use of Aircraft	17	Y	Lines 6 - 52	(c)	James K. Peterson
10-82	Request 82	1	Y	Lines 18 & 20	(d)	Ken Klink
16	Summary of additions to plant in service	1 - 6	N	N/A	N/A	N/A
		7	Y	Lines 34 - 35	(d)	Ken Klink
		8	Y	Lines 3, 7 & 17-18	(d)	Ken Klink
		9	Y	Lines 6, 10, 14, 19, 22, 23	(d)	Ken Klink
		10	Y	Lines 3, 6, 13 & 15	(d)	John R. Hartzog
		11	N	N/A	N/A	N/A
16-2/4-2	Minor Retirements Forecast	1 - 2	N	N/A	N/A	N/A
		3	Y	Lines 40 - 58	SEC FD	Donald L. Babka
		4 - 7	Y	All	SEC FD	Donald L. Babka
16-2/6-4	Contracts for Sanford	1	Y	Line 4	(d)	Ken Klink
16-2/6-5	Contracts for Sanford	1	Y	Line 4	(d)	Ken Klink
16-2/6-6	Contracts for Sanford	1	Y	Lines 4, 15, 17 & 32	(d)	Ken Klink
16-2/6-7	Contracts for Sanford	1	Y	Lines 4 & 20	(d)	Ken Klink
16-2/6-8	Contracts for Sanford	1	Y	Lines 13 & 22 - 23	(d)	Ken Klink
16-2/7-3	Additions to Ft. Myers	1	Y	Cols p - v	SEC FD	Donald L. Babka
16-2/7-4	Contracts for Ft. Myers	1	Y	Lines 9, 16 - 19	(d)	Ken Klink
16-2/7-5	Contracts for Ft. Myers	1	Y	Line 10	(d)	Ken Klink
16-2/7-7	Contracts for Ft. Myers	1	Y	Lines 3 & 9	(d)	Ken Klink

**EXHIBIT C**

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WORKPAPER NO.	DESCRIPTION	NO. OF PAGES	CONFIDENTIAL Y/N	LINE NO. COL NO.	FLORIDA STATUTE 366.093.(3) Subsection or SEC FAIR DISCLOSURE	AFFIANT
19	Summary of CWIP	1	N	N/A	N/A	N/A
		2	Y	Lines 7 - 9	(b)	Rick Del Cueto
		3	Y	Lines 4 - 7	(b)	Rick Del Cueto
		4	N	N/A	N/A	N/A
		5	Y	Cols a10-a12, b10-b12, e10 e12 & i10-i12	(d)	Susan K. Gampfer
		5	Y	Cols c10-12 & d10-12	(d)	Ken Klink
		5	Y	Lines 41 - 42	(b)	Rick Del Cueto
		6	Y	Lines 13 - 14	(b)	Rick Del Cueto
		7 - 16	N	N/A	N/A	N/A
19-4/1	Analysis of Bid for Integrated Supply Chain System (ISCS)	1	N	N/A	N/A	N/A
		2	Y	Line 32	(d)	Ken Klink
19-4/1-3	Analysis of Bid for Integrated ISCS	1	N	N/A	N/A	N/A
		2	Y	Lines 29-32, 34 & 47-48	(d)	Ken Klink
		3 - 5	N	N/A	N/A	N/A
19-4/1-4	Analysis of Bid for Integrated ISCS	1	N	N/A	N/A	N/A
		2	Y	Lines 20, 22, 24 & 26	(d)	Ken Klink
		3	Y	Lines 2 - 3	(d)	Ken Klink
		4	Y	All	(d)	Ken Klink
		5	N	N/A	N/A	N/A
19-4/2	Analysis of Bid for ISCS - Consulting	1	Y	Lines 21 & 28	(d) & (e)	Ken Klink
		2	Y	Lines 2 - 6	(d) & (e)	Ken Klink
19-4/2-1	Analysis of Bid for ISCS - Consulting	1	Y	Line 32	(d) & (e)	Ken Klink
		2	Y	Line 13	(d) & (e)	Ken Klink
19-4/2-4	Analysis of Bid for ISCS - Consulting	1 - 4	N	N/A	N/A	N/A
		5	Y	Lines 14, 16, 16.5 & 22	(e)	Ken Klink
		6 - 7	N	N/A	N/A	N/A
19-4/2-5	Analysis of Bid for ISCS - Consulting	1	Y	Lines 23 - 26	(e)	Ken Klink
19-4/2-6	Analysis of Bid for ISCS - Consulting	1	Y	Line 21	(d)	Ken Klink
		2	Y	Lines 12, 17 & 19-20	(d)	Ken Klink
19-4/3-2	Analysis of Bid for ISCS - Furniture	1	Y	Line 37	(e)	Ken Klink
		2 - 3	N	N/A	N/A	N/A

**EXHIBIT C**

**COMPANY:**  
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**AUDIT:**  
**AUDIT CONTROL NO:**

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**01-249-4-1**

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19-4/3-3/1	Analysis of Bid for ISCS - Furniture	1	Y	Cols b & d	(d)	Ken Klink
		2	Y	Cols b & d	(d)	Ken Klink
		3	Y	Cols b & d	(d)	Ken Klink
		4	N	N/A	N/A	N/A
19-5/1	Analysis of Bid for Engineering, procurement, etc.	1	Y	Lines 15, 24, 29, 31 & 34	(d)	Ken Klink
		2	Y	Lines 2 - 4	(d)	Ken Klink
		3	Y	Col a & Line 28	(d)	Ken Klink
19-5/1-1	Analysis of Bid for Engineering, procurement, etc.	1	Y	Line 37	(d)	Ken Klink
		2 - 3	N	N/A	N/A	N/A
19-5/1-2	Analysis of Bid for Engineering, procurement, etc.	1	Y	All	(d)	Ken Klink
19-5/1-3	Analysis of Bid for Engineering, procurement, etc.	1	Y	Lines 19, 24 & 33	(d)	Ken Klink
		2	Y	All	(d)	Ken Klink
19-5/1-4	Analysis of Bid for Engineering, procurement, etc.	6	Y	All	(d)	Ken Klink
19-5/1-5	Analysis of Bid for Engineering, procurement, etc.	1	Y	Line 24	(d)	Ken Klink
19-5/2	Analysis of Bid for Environmental Licensing	1	Y	Lines 18-19, 31, 33 & 35	(d)	Ken Klink
19-5/2-1	Analysis of Bid for Environmental Licensing	1 - 2	N	N/A	N/A	N/A
		3	Y	Lines 23 - 38	(d)	Ken Klink
		4	Y	Lines 14 -23	(d)	Ken Klink
		5 - 6	N	N/A	N/A	N/A
19-5/2-1/1	Analysis of Bid for Environmental Licensing	1	Y	Line 40	(d)	Ken Klink
19-5/2-2	Analysis of Bid for Environmental Licensing	1	Y	All	(d)	Ken Klink
19-5/2-3	Analysis of Bid for Environmental Licensing	1	Y	Lines 23 - 26	(d)	Ken Klink
		2	Y	Lines 9 - 10	(d)	Ken Klink
19-5/2-4	Analysis of Bid for Environmental Licensing	2	Y	All	(d)	Ken Klink
19-6/1	Analysis of Bid for MSC - CT's	1	Y	Lines 15 - 16 & 23	(d)	Ken Klink

**EXHIBIT C**

**COMPANY:**  
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WORKPAPER NO.	DESCRIPTION	NO. OF PAGES	CONFIDENTIAL Y/N	LINE NO. COL NO.	FLORIDA STATUTE 366.093.(3) Subsection or SEC FAIR DISCLOSURE	AFFIANT
19-6/1-1	Analysis of Bid for MSC - CT's	1	N	N/A	N/A	N/A
		2	Y	Line 32	(d)	Ken Klink
		3	Y	Lines 12 & 13	(d)	Ken Klink
		4	Y	Lines 6 - 9	(d)	Ken Klink
		5	Y	Lines 19 - 30	(d)	Ken Klink
		6	Y	Cols e, g & k	(d)	Ken Klink
		7	Y	Cols c, d & e	(d)	Ken Klink
		8	Y	Cols c, d & e	(d)	Ken Klink
		9	Y	Cols c & d	(d)	Ken Klink
		10	Y	Cols b, c & d	(d)	Ken Klink
		11	Y	Cols b, c & d	(d)	Ken Klink
		12	Y	Cols b, c & d	(d)	Ken Klink
19-6/2	Analysis of Bid for all CTs	1	Y	Lines 14, 28 & 35	(d)	Ken Klink
		2	Y	Lines 12 - 14 & 16 - 17	(d)	Ken Klink
19-6/2-1	Analysis of Bid for all CTs	1	Y	All	(d)	Ken Klink
19-8/5	Aircraft Logs	1	N	N/A	N/A	N/A
		2 - 3	Y	All	(c)	James K. Peterson
19-8/5-1	Aircraft Logs	30	Y	All	(c)	James K. Peterson
19-9/1-5	Analysis of Bid for IBM Equipment	5	Y	All	(d)	Susan K. Gampfer
19-9/1-7	PO for IBM Equip-Servers	1	N	N/A	N/A	N/A
		2	Y	Col B	(d)	Susan K. Gampfer
		3 - 7	N	N/A	N/A	N/A
19-11/1	Bid info for mechanical and elect construct (M&E) Ft. Myers	1	Y	Lines 15, 18 - 19 & 21	(d)	Ken Klink
		2	Y	Lines 21 - 22, 24 - 25 & 31 - 32	(d)	Ken Klink
		3	Y	Lines 2, 4, 6, 18 & 22	(d)	Ken Klink
19-11/1-2	Bid info for mechanical and elect construct (M&E) Ft. Myers	10	Y	All	(d)	Ken Klink
19-11/1-3	Bid info for mechanical and elect construct (M&E) Ft. Myers	7	Y	All	(d)	Ken Klink
19-11/1-4	PO for M&E Ft. Myers	1	Y	Lines 23 - 26	(d)	Ken Klink
		2	Y	Line 15	(d)	Ken Klink
		3 - 6	N	N/A	N/A	N/A
19-11/1-5	CCO's for M&S at Ft. Myers	1	Y	Cols c & d	(d)	Ken Klink
19-11/1-5/1	CCO's for M&S at Ft. Myers	1	Y	Lines 14 & 19, Cols a & b	(d)	Ken Klink

**EXHIBIT C**

**COMPANY:**  
**TITLE:**  
**AUDIT:**  
**AUDIT CONTROL NO:**

**Florida Power & Light Company**  
**List of Confidential Workpapers**  
**Modified Minimum Filing Requirement**  
**01-249-4-1**

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19-11/1-5/2	CCO's for M&S at Ft. Myers	1	Y	Lines 12-13, 22, 26 & 31, Cols a, b & c	(d)	Ken Klink
19-11/1-6	CCO's for M&S at Ft. Myers	1	Y	Col a, Lines 18-20, 23-25, 43-44 & 47-50	(d)	Ken Klink
		2	Y	Col a	(d)	Ken Klink
19-11/2	Bid info for Piping at Ft. Myers	1	Y	Lines 25 - 28 & 32 - 33	(d)	Ken Klink
		2	Y	Lines 2, 4, 8 & 14 - 17	(d)	Ken Klink
19-11/2-1	Bid Info for Piping at Ft. Myers	1 - 2	N	N/A	N/A	N/A
		3	Y	Lines 12 - 34	(d)	Ken Klink
19-11/2-3	Bid Info for Piping at Ft. Myers	2	Y	All	(d)	Ken Klink
19-11/2-4	Bid info for Piping at Ft. Myers	1	Y	Line 16	(d)	Ken Klink
19-11/3	Analysis of Bid for ST Refurbishment at Ft. Myers	1	Y	Col d	(d)	Ken Klink
19-11/3-1	Contract for ST Refurbishment at Ft. Myers	5	Y	All	(d)	Ken Klink
19-11/3-2	CCO's for ST Refurbishment at Ft. Myers	3	Y	All	(d)	Ken Klink
19-11/3-3	PO for ST Refurbishment at Ft. Myers	1	Y	Cols c & d	(d)	Ken Klink
19-11/3-4	PO for ST Refurbishment at Ft. Myers	1	N	N/A	N/A	N/A
		2	Y	Line 37	(d)	Ken Klink
19-11/3-5	CCO's for ST Refurbishment at Ft. Myers	18	Y	All	(d)	Ken Klink
19-11/3-6	CCO's for ST Refurbishment at Ft. Myers	2	Y	All	(d)	Ken Klink
19-12/2	Info re bid for Sanford Repowering CT's	1	Y	Lines 7, 13 & 14	(d)	Ken Klink
19-12/2-1	Contract for Sanford CT's	2	Y	All	(d)	Ken Klink
19-12/2-2	Contract for Sanford CT's	6	Y	All	(d)	Ken Klink
		1	N	N/A	N/A	N/A
19-12/2-2/1	PO for Sanford Repower CT's	2	Y	Line 37	(d)	Ken Klink
		10	Y	All	(d)	Ken Klink
19-12/2-4	Contract for Sanford CT's - Amendment	1	Y	All	(d)	Ken Klink
		2	Y	Lines 10, 15, 30 - 33	(d)	Ken Klink
		3	Y	Line 13, Cols b & c	(d)	Ken Klink
		4	Y	Line 10, Cols b & c	(d)	Ken Klink
		5	Y	Line 14 & Col b	(d)	Ken Klink
19-12/2-5	CCO's for CT's	1	Y	Col c, Lines 15 & 18 - 19	(d)	Ken Klink
19-12/2-5/1	Analysis of Price of CT's for Sanford	1	Y	Lines 4 - 5 & 11	(d)	Ken Klink

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19-14	Internal Audit Notes re Ft. Myers Repowering	1	Y	Lines 7 - 35	(b)	Rick Del Cueto
		2	Y	Lines 10 - 33	(b)	Rick Del Cueto
		3	Y	Lines 1 - 18	(b)	Rick Del Cueto
19-14/1	Internal Audit Notes re Ft. Myers Repowering	1	Y	Lines 8 - 36	(b)	Rick Del Cueto
		2	Y	Lines 6-10, 14-27 & 33-35	(b)	Rick Del Cueto
		3	Y	Lines 1 - 5	(b)	Rick Del Cueto
19-14/2	Internal Audit Notes re Ft. Myers Repowering	9	Y	All	(b)	Rick Del Cueto
19-14/3	Internal Audit Notes re Ft. Myers and Sanford Repowering	1	Y	Lines 7 - 22 & 24 - 38	(b)	Rick Del Cueto
		2	Y	Lines 1 - 32	(b)	Rick Del Cueto
		3	N	N/A	N/A	N/A
19-14/4	Internal Audit Notes re Ft. Myers and Sanford Repowering	4	Y	All	(b)	Rick Del Cueto
19-14/7	Company response to Internal Audit	1	Y	All	(b)	Rick Del Cueto
19-30/4-3	CWIP Projects at 2002- St. Lucie	1	Y	Lines 3 & 10	(d)	John R. Hartzog
19-30/4-4	CWIP Projects at 2002- St. Lucie	1	Y	Line 4	(d)	John R. Hartzog
19-30/4-5	CWIP Projects at 2002- St. Lucie	1	Y	Lines 3 & 24	(d)	John R. Hartzog
19-30/4-6	CWIP Projects at 2002- St. Lucie	1	Y	Line 3	(d)	John R. Hartzog
19-30/4-7	CWIP Projects at 2002- St. Lucie	1	N	N/A	N/A	N/A
		2	Y	Cols g - l	SEC FD	John R. Hartzog
19-30/5-2	CWIP Projects at 2002 - Ft. Myers	1	Y	Line 17	(d)	Ken Klink
19-30/5-3	CWIP Projects at 2002 - Ft. Myers	1	Y	Lines 7 & 21	(d)	Ken Klink
19-30/5-4	CWIP Projects at 2002 - Ft. Myers	1	Y	Lines 4 & 8	(d)	Ken Klink
19-30/6-2	CWIP Projects at 2002 - Dade	1	Y	Lines 1 & 3	(e)	J. P. Stepenovich
24-6/3-1	Journal Voucher - acct 186.230	1 - 2	N	N/A	N/A	N/A
		3	Y	Lines 12 - 19	SEC FD	Susan F. McGinnis
33-1/1-1	LTD, STD	1	N	N/A	N/A	N/A
		2	Y	Cols d - h	SEC FD	Kathy Bellhardt
		3 - 4	N	N/A	N/A	N/A
40-1/1-4/1	Insurance Premium Projection	1	N	N/A	N/A	N/A
		2	Y	Lines 9 & 21-24	(e)	Keith S. Kennedy
40-1/1-4/3-1	FASB 87	1	N	N/A	N/A	N/A
		2	Y	Lines 13 - 20	SEC FD	Susan F. McGinnis

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WORKPAPER NO.	DESCRIPTION	NO. OF PAGES	CONFIDENTIAL Y/N	LINE NO. COL NO.	FLORIDA STATUTE 366.093.(3) Subsection or SEC FAIR DISCLOSURE	AFFIANT
43	Expense forecast data	1 - 3	N	N/A	N/A	N/A
		4	Y	Line 17	(d)	Renae Deaton
		5	Y	Line 9	(d)	Renae Deaton
		6 - 10	N	N/A	N/A	N/A
47-9	Transmission Charges	1	Y	All	(d) & (e)	Sam Waters
47-9/1	Calculation of FPL KWH for 2002	1 - 2	N	N/A	N/A	N/A
		3 - 14	Y	All	(d)	Sam Waters
47-12 P.5 & 6	FASB 87	1	N	N/A	N/A	N/A
		2	Y	Lines 12 - 19	SEC FD	Susan F. McGinnis
47-12/2	Nuclear Insurance Distributions	1 - 2	N	N/A	N/A	N/A
		3	Y	Lines 9 & 21-24	(e)	Keith S. Kennedy
		4	N	N/A	N/A	N/A
49-1p4	Expense Sample	1	Y	Cols 5 Lines 4 - 6 & 8	(d)	Renae Deaton
49-1/1	Legal Expenses	1	Y	Lines 15-16, 18, 35 & 39	(d)	Renae Deaton
		2	Y	Line 5	(d)	
		3	Y	Col i	(d)	
49-2	Expense Sample	1 - 3	N	N/A	N/A	N/A
		4	Y	Col 5 Lines 2-4, 8, 9 & 11	(d)	Renae Deaton
		5	N	N/A	N/A	N/A
49-2/3	Environmental Reserve	1	N	N/A	N/A	N/A
		2	Y	Cols 2 - 3	(d)	Roger F. Messer
		3	Y	Lines 9, 10, 15-18, 20-23, 25-28, 30-34, 36 & 38	(d)	Roger F. Messer
		4	Y	Lines 1-3, 5-8, 10-13, 15 & 17-18	(d)	Roger F. Messer
		5	Y	Lines 8-14, 17-20, 22-25, 27-30, 32-36 & 38	(d)	Roger F. Messer
		6	Y	Lines 2-5, 7-10, 12-15, 17 & 19	(d)	Roger F. Messer
		7	Y	Lines 21-26 & 28	(d)	Roger F. Messer
		8	Y	Lines 7-19 & 25-27	(d)	Roger F. Messer
		9	Y	Lines 20-21, 27 & Col b	(d)	Roger F. Messer
		10 - 14	N	N/A	N/A	N/A



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49-2/3-1	Environmental Reserve	1	N	N/A	N/A	N/A
		2	Y	Cols 3 & 7	(d)	Roger F. Messer
49-4	Merger Acquisition Costs	28	Y	Col p	(f)	Frank Isabella
53-1/4-3	Property Tax forecast	1	Y	Lines 2 - 7 & 19 - 28	(e)	Alexander Schultz
53-1/4-3/1	Property Tax forecast	1	Y	Lines 4.5 - 18.5 & 19 - 39	(e)	Alexander Schultz
		2	Y	Lines 5 - 6 & 9 - 14	(e)	Alexander Schultz
53-1/4-5	Property Tax forecast	1	Y	Lines 3 - 9	(e)	Alexander Schultz
53-1/4-5/1	Property Tax forecast	1	Y	Lines 3 - 4, 7 & 12	(e)	Alexander Schultz
69-4/1D	Detail for Contributions	1	Y	Col c Lines 4, 13 & 20	(e)	Rita M. McLellan
		2	Y	Line 7	(e)	Rita M. McLellan
		3 - 6	N	N/A	N/A	N/A
69-4/3-2	Final Instrument Charges	1	Y	Cols b, f, o & s	(e)	J. P. Stepenovich
69-4/3-2/1	Purchase Statement for SWAP	1	Y	Lines 7, 16-18, 20-21 & 24	(e)	J. P. Stepenovich
69-4/3-2/2	Purchase Statement for SWAP	1	Y	Lines 7, 12-14, 16-17 & 20	(e)	J. P. Stepenovich
69-4/3-2/3	Purchase Statement for SWAP	1	Y	Lines 1, 14, 17 & 24	(e)	J. P. Stepenovich
69-4/3-2/4	Purchase Statement for SWAP	1	Y	Lines 7, 12-14, 16-18 & 20-21	(e)	J. P. Stepenovich
69-4/3-2/5	Purchase Statement for SWAP	1	Y	Lines 7, 14-16 & 18-19	(e)	J. P. Stepenovich
69-4/3-3	Purchase Statement for SWAP	1	Y	Cols b, f, o & s	(e)	J. P. Stepenovich
69-4/3-3/1	Purchase Statement for SWAP	1	Y	Lines 1-3, 14, 16-19 & 23	(e)	J. P. Stepenovich
		2	Y	Lines 13, 20 & 22	(e)	J. P. Stepenovich
69-4/3-4	Purchase Statement for SWAP	1	Y	Cols b, f, o & s	(e)	J. P. Stepenovich
69-4/3-4/1	Purchase Statement for SWAP	1	Y	Lines 1, 7, 14 - 17, 18 - 31 & 34	(e)	J. P. Stepenovich
69-4/3-4/2	Purchase Statement for SWAP	1	Y	Lines 1, 7 & 14 - 19	(e)	J. P. Stepenovich
69-4/3-4/3	Purchase Statement for SWAP	1	Y	Lines 1, 7, 13 - 30 & 33	(e)	J. P. Stepenovich
69-4/3-4/4	Purchase Statement for SWAP	1	Y	Lines 1, 7, 13 - 30 & 33	(e)	J. P. Stepenovich
69-4/3-4/5	Purchase Statement for SWAP	1	Y	Lines 1, 7 & 13 - 18	(e)	J. P. Stepenovich
69-4/3-4/6	Purchase Statement for SWAP	1	Y	Lines 1, 7, 13 - 26 & 29	(e)	J. P. Stepenovich
69-4/3-4/7	Purchase Statement for SWAP	1	Y	Lines 1, 7, 14 - 23 & 26	(e)	J. P. Stepenovich
69-4/3-4/8	Purchase Statement for SWAP	1	Y	Lines 1, 7, 13 - 22 & 25	(e)	J. P. Stepenovich
69-4/3-4/9	Purchase Statement for SWAP	1	Y	Lines 1, 7, 12 - 17 & 20	(e)	J. P. Stepenovich
69-4/3-4/10	Purchase Statement for SWAP	1	Y	Lines 1, 7, 12 - 17 & 20	(e)	J. P. Stepenovich

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69-4/3-4/11	Purchase Statement for SWAP	1	Y	Lines 1, 7, 14, 16, 18 -19 & 22	(e)	J. P. Stepenovich
69-4/3-4/12	Purchase Statement for SWAP	1	Y	Lines 1, 7, 16 - 18, 20, 22 - 24, 26 - 27 & 30	(e)	J. P. Stepenovich
69-4/3-5	CV Transaction List	1	Y	Cols b, o & s	(e)	J. P. Stepenovich
69-4/3-5/1	Purchase Statement for SWAP	1	Y	Lines 1, 7, 12 - 14, 16 - 17 & 20	(e)	J. P. Stepenovich
69-4/3-5/2	Purchase Statement for SWAP	1	Y	Lines 1, 7, 12 - 14, 16 - 17 & 20	(e)	J. P. Stepenovich
69-4/3-5/3	Purchase Statement for SWAP	1	Y	Lines 1 - 3, 14 - 18 & 25	(e)	J. P. Stepenovich
69-4/3-5/4	Purchase Statement for SWAP	1	Y	Lines 1 - 3, 14 - 18 & 23	(e)	J. P. Stepenovich
69-4/3-5/5	Purchase Statement for SWAP	1	Y	Lines 1 - 3, 14 - 18 & 23	(e)	J. P. Stepenovich
69-4/3-5/6	Purchase Statement for SWAP	1	Y	Lines 1 - 3, 14 - 18 & 23	(e)	J. P. Stepenovich
69-4/4	Detail for SWAPS with Co Gen	1	Y	Lines 2-4, 6-11, 13-15, 18-21, 23-24, 26, 27-28 & 30-32	(e)	J. P. Stepenovich
		2	Y	Lines 1-6, 9-12 & 14-15	(e)	J. P. Stepenovich
		3	Y	Lines 13-16, 21-22 & 29	(e)	J. P. Stepenovich
		4	Y	Lines 13-15, 19-21 & 28	(e)	J. P. Stepenovich
		5	Y	Lines 14-16, 20-22 & 28	(e)	J. P. Stepenovich
		6	Y	Lines 13, 15, 20 & 26-33	(e)	J. P. Stepenovich
		7	Y	Lines 14, 16, 21 & 27-30	(e)	J. P. Stepenovich
		8	Y	Lines 16, 23-24 & 31-35	(e)	J. P. Stepenovich
69-7/1-1	Charges to FPL Group	1 - 2	N	N/A	N/A	N/A
		3	Y	Lines 23 - 25	(e)	Rita M. McLellan
		4 - 8	N	N/A	N/A	N/A
69-7/1-3/1	Director Retirement Benefit	1	Y	Lines 3, 15 & 17	(e)	Rita M. McLellan
		1	Y	Line 20	(f)	Susan F. McGinnis
		2	Y	Line 15	(f)	Susan F. McGinnis
71	RTO Costs	1	N	N/A	N/A	N/A
		2	Y	Lines 16 & 17	(d)	Renae Deaton
		3 - 4	N	N/A	N/A	N/A
71-1/1	RTO Costs	1	Y	Col 7	(d)	Renae Deaton

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71-1/1-2	RTO Costs	1	N	N/A	N/A	N/A
		2	Y	Lines 4, 13, 15, 18 & 19	(d)	Renae Deaton
		3	N	N/A	N/A	N/A
		4	Y	Lines 11, 13, 17 & 18	(d)	Renae Deaton
		5	N	N/A	N/A	N/A
		6	Y	Lines 13, 15, 19 & 20	(d)	Renae Deaton
		7	N	N/A	N/A	N/A
		8	Y	Lines 12, 14, 18 & 19	(d)	Renae Deaton
71-3/1	RTO Costs	1	Y	Cols 2 - 14	(d)	Renae Deaton
71-3/2	RTO Costs	1	Y	Cols 3 & 5 - 7	(d)	Renae Deaton