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ORIGINAL

July 14, 2005

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 COMMISSION
 CLERK

VIA OVERNIGHT MAIL

Ms. Blanca S. Bayó, Director
 Division of the Commission Clerk and
 Administrative Services
 Florida Public Service Commission
 Betty Easley Conference Center
 2540 Shumard Oak Boulevard, Room 110
 Tallahassee, FL 32399-0850

**Re: Amended Exhibit C to Florida Power & Light Company's Request for
 Confidential Classification of Certain Information Provided in Connection
 with Audit No. 05-028-4-1 - Docket No. 050001-EI**

Dear Ms. Bayó:

Enclosed for filing in the above-referenced docket is Amended Exhibit C, Justification Table, to FPL's Request for Confidential Classification of Certain Information Provided in connection with Audit No. 05-028-4-1 filed May 18, 2005. Please substitute Amended Exhibit C for the original Exhibit C filed on May 18, 2005. Otherwise, there are no changes to the May 18, 2005 filing. Also included in this filing is a computer diskette containing Amended Exhibit C in Word.

A copy of Amended Exhibit C has been served on all parties to this proceeding. Please contact me should you or your Staff have any questions.

Sincerely,

Natalie F. Smith

- CMP _____
- COM _____
- CTR _____
- ECR _____
- GCL 1 _____
- OPC _____
- MMS _____
- RCA 1 _____
- SCR _____
- SEC 1 _____
- OTH Marguerite _____

NFS:ec
 Enclosures

cc: Gabriela Leon, Audit Manager, FPSC (without enclosures)
 Parties of Record

RECEIVED & FILED

Mex
 FPSC-BUREAU OF RECORDS

DOCUMENT NUMBER-DATE
 06665 JUL 14 05

AMENDED EXHIBIT C

COMPANY: Florida Power & Light Company
TITLE: List of Confidential Workpapers
AUDIT: FPL, Fuel Recovery
 January 1 – December 31, 2004
Docket No: 050001-EI
AUDIT CONTROL NO: 05-028-4-1

Workpaper No.	Description	No. of Pages	Conf Y/N	Line No./Col No.	Florida Statute 366.903(3) Subsection	Affiant
9	Notes from Internal Audits	5	Y	All	(b)	R. Onsgard
16-1/1	Purchase Order	2	Y	p.1,lines 1, 16, 19-26 p.2, lines 1,3	(d), (e)	G. Yupp
16-1/1-1	Invoice	7	Y Y Y Y Y N Y	p. 1, lines 1, 5-15 Col. A & B 19-21, 22 p. 2, lines 1-11, Col. A & B 12 p. 3, lines 1-10, Col. A & B 11 p. 4, lines 1-11, Col. A & B 13 p. 5, lines 1-7, Col. A & B 10 p. 6 p. 7, lines 1	(d), (e)	G. Yupp
16-1/1-2	Invoice	5	Y N Y N Y	p.1, lines 1, Col. A & B 2B, 8-10 p. 2 p.3, line 1, 2, Col. A p.4 p.5, line 1	(d), (e)	G. Yupp
16-1/1-3	Invoice	6	Y Y Y Y N Y	p. 1, lines 1-11, Col. A & B, lines 15-17, 18 p. 2, lines 1-9, Col. A & B, line 12 p. 3, lines 1-9, Col. A & B, line 11 p. 4, lines 1-11, Col. A & B, line 13 p. 5 p. 6, line 1	(d), (e)	G. Yupp
21	Rail Car Accident Costs	1	Y	All	(d), (e)	G. Yupp
41-2	Revenues	1	Y	Line 1	(e)	K. Dubin
41-2/4	Revenues Calculation	1	Y	Col. A, lines 1-50	(e)	K. Dubin

Workpaper No.	Description	No. of Pages	Conf Y/N	Line No./Col No.	Florida Statute 366.903(3) Subsection	Affiant
41-2/5	Revenues Calculation	1	Y	Col. A, lines 1-60	(e)	K. Dubin
41-2/5-1	Sample bill	1	Y	Lines 1-4	(e)	K. Dubin
41-2/6	Revenues Calculation	1	Y	Lines 1-50	(e)	K. Dubin
41/2/6-1	Sample bill	1	Y	Lines 1-4	(e)	K. Dubin
42-2/1	Unit Ratings Information	7	N			
42-2/2	Unit Ratings Information	7	N			
42-2/3	Unit Ratings Information	7	N			
43-2	Sample of Unit Price FPSC040	52	N			
43-3	Sample FPSC038	23	N			
43-3/1	Sample Audit Analyzer	12	N			
43-3/1-1	Fuel Requisition	4	N			
43-3/1-2	Fuel Requisition	2	N			
43-3/1-3	Fuel Requisition	2	N			
43-3/1-4	Natural Gas Requisition	4	N Y	p. 1-3 p.4, Cols. A-D, lines 1-29, 32-43, 52-54	(d), (e)	G. Yupp
43-3/1-4/1	Gas Closing Report	2	Y	p. 1, lines 1-30, Col. A-D, lines 11, 13, 17, Col. E p. 2, lines 1-3B, 8C, 16C, 28C, 35A, 38-49 B & C, 50	(d), (e)	G. Yupp
43-3/1-4/1-1	Purchase Statement	1	Y	Lines, 1, 12-26 Col. A-D, lines 27-28 Col. B & D, 30-32A, 35-37D	(d), (e)	G. Yupp
43-3/1-4/1-1/1	Gas Deal Form	2	Y	p.1 lines, 1, 3-8, 10-15, 19, 20, 22 p.2, lines 1,2,4-6,9,10-26A	(d), (e)	G. Yupp
43-3/1-4/2	Invoice Details	1	Y	p.1, lines 1-14, Col. A-	(d), (e)	G. Yupp

Workpaper No.	Description	No. of Pages	Conf Y/N	Line No./Col No.	Florida Statute 366.903(3) Subsection	Affiant
				H		
43-3/1-4/2-1	Gas Deal Form	2	Y N	p.1, lines 1,3-8, 10-15, 18, 19, 23, 24 p.2,	(d), (e)	G. Yupp
43-3/1-4/3	Invoice-Chevron	4	Y	p.1, lines 1-2, 3-8, Col. B-E, lines 9, 10-14 p.2, lines 1-2, 6-7, Col. A-D, line 8, Col. B & D p.3, lines 1-2, 6, Col. A-D, line 7, Col. B & D p.4, lines 1-2, 6, Col. A-D, line 7, Col. A & D	(d), (e)	G. Yupp
43-3/1-4/4	Monthly, Gas Closing Report	2	Y	p. 1, lines 1-30, Col. A-D 12E, 16E, 19E, 31E, 33E p. 2, lines 1-3, 8, 15, 27, 32-49	(d), (e)	G. Yupp
43/3/1-4/4-1	Invoice Details	1	Y	p.1, lines 1-16, Col. A, E, F, G, H, I, J, lines 17-18, Col. I & J	(d), (e)	G. Yupp
43-3/1-4/4-2	Invoice	1	Y	p. 1, line 9, Col. A-G 10 G, 11 G, 12 G	(d), (e)	G. Yupp
43-3/1-4/5	Monthly Gas Closing Report	2	Y	p.1, lines 1-29, Col. A-D, line 30, Col. B-D 17 E, 22 E, 27 E p.2, lines 1-3, Col. B, 8 C, 15 C, 27 C, 34 A, 49 A, lines 31-49, Col. B & C	(d), (e)	G. Yupp
43-3/1-4/5-1	Purchase Statement	2	Y	p.1, lines 1 A, Col. A-E lines 12-47 p.2, line 1 B, 2 A, Col. A-E lines 4-6, Col. C & E lines 7,8, Col. B lines 9-11, Col. E lines 14-16	(d), (e)	G. Yupp
43-3/1-4/5-2	Invoice Details	1	Y	p.1, lines 1-16, Col. A, lines 1-16, Col. E, lines 1-16, Col. F, lines 1, 8, 15, 17, Col. G, lines 1-18, Col. H, lines 1-18, Col. I, line 1, Col. J	(d), (e)	G. Yupp
43-3/1-4/5-2/1	Gas Deal Form	3	Y	p.1 lines 1, 3-8, 10-15, 18, 19, 21, 23-27	(d), (e)	G. Yupp

Workpaper No.	Description	No. of Pages	Conf Y/N	Line No./Col No.	Florida Statute 366.903(3) Subsection	Affiant
			N N	p.2 p.3		
43-3/1-4/5-2/1-1	Natural Gas	1	N			
43-3/1-4/5-2/1-2	Platts	1	N			
43-4	Inventory Sample	25	N Y Y Y	p. 1-22 p. 23, lines 1 & 6 p. 24, lines 1,12,21,27 p. 25, lines 1, 10	(d), (e) (d), (e) (d), (e)	G. Yupp
43-4a	Summary of Unit Price	1	N			
43-4/1	Gas Sales	1	N			
43-4/1-1	Inventory Purchase	1	N			
43-4/1-2	Expensed Purchases	1	N			
43-4/1-2/1	Requisition Expenses	1	N			
43-4/1-3	Gas Price Computations	1	N			
43-4/1-3/1	Gas Adjustment	1	Y	p. 1, lines 1-3, Col. B lines 8, 14, 27, Col. C lines 32, 42, Col. A lines 31-42, Col B & C	(d), (e)	G. Yupp
43-4/1-4	Gas Closing Report	1	Y	p. 1, lines 1-31, 35-47, Col. A-D, lines 55-57, Col. A & D	(d), (e)	G. Yupp
43-4/1-5	Gas Sales	1	Y	p.1, lines 1-4, 7-13	(d), (e)	G. Yupp
43-4/1-5/1	Sales	1	N			
43-4/1-5/2	Invoice	1	Y	p. 1, lines 1, 4, 8, 15, 21, 23-25, 27	(d), (e)	G. Yupp
43-4/1-5/2-1	Invoice Detail	2	Y	p.1, line 1, Col. B-F lines11-46 p.2, lines 1, 3B, Col. B-F lines 5-7 Col. D & F lines 9, 10, lines 12- 14	(d), (e)	G. Yupp
43-4/1-5/2-1/1	Publication Prices	2	N			

Workpaper No.	Description	No. of Pages	Conf Y/N	Line No./Col No.	Florida Statute 366.903(3) Subsection	Affiant
43-4/1-5/2-1/1-1	Gas Daily	2	N			
43-4/1-5/2-1/2	Invoice Detail	1	Y	p.1, lines 2-32, Col. A, D-I, lines 33-34, Col. H & I	(d), (e)	G. Yupp
43-4/1-5/2-1/2-1	Publication Prices	3	Y N N	p. 1, lines 2-5 p. 2 p.3	(d), (e)	G. Yupp
43-4/1-5/2-1/2-1a	Gas Daily	19	N			
43-4/1-5/2-1/2-2	Publication Prices	1	N			
43-4/1-5/2-1/2-2a	Publication	1	N			
43-4/1-5/2-1/2-3	Publication Prices	1	Y	p.1, lines 2-4	(d), (e)	G. Yupp
43-4/1-5/3	Invoice	2	Y	p.1, lines 1, 12-26, 29-31, 32-33, 27D, 27F, 34-36, Col. B-F p2, lines 1, 9-19, line 20 I, Col. B, F-I, K-L lines 20-21, Col. K, L	(d), (e)	G. Yupp
43-4/1-5/3-1	Publication Prices	1	N			
43-4/1-6	Miscellaneous Expenses	1	Y	p. 1, lines 1-9, 14-23, Col. A, C, D, lines 24C, 24D, lines 10-12, Col. C & D	(d), (e)	G. Yupp
43-4/1-7	Miscellaneous Expenses	1	Y	p. 1, lines 1-2, Col. A-D, line 3D	(d), (e)	G. Yupp
43-4/2	Natural Gas Receiving Report	4	N N N Y	p.1 p.2 p.3 p.4, lines 1-32, 37-50, lines 60-62, Col. A & D	(d), (e)	G. Yupp
43-4/2-1	Purchase Statement	1	Y	p.1, lines 1, 10-12, Col. B-F lines 13-14, 16-18, Col. D & F	(d), (e)	G. Yupp
43-4/2-1/1	Invoice Details	1	Y	p.1, lines 1, 9-14, Col. B & F-H & K-M, lines 15I, 15K, 15L, 16K, 16L	(d), (e)	G. Yupp
43-4/2-1/1-1	Gas Deal Form	4	Y	p.1, lines 1, 3-8, 11-16, 19, 20 p.2, lines 1-6, 10-11, 13, 14, 16 p.3, lines 1-18, Col. D	(d), (e)	G. Yupp

Workpaper No.	Description	No. of Pages	Conf Y/N	Line No./Col No.	Florida Statute 366.903(3) Subsection	Affiant
				& F & H – K & M p.4 lines 1, 2-29B		
45-1	Coal Inv. Adjustments	9	N N Y N Y N Y N Y	p.1 p.2 p.3, lines 1-18, 21-25, 27-30, 32-35, 38-40, 42-56, Col. A p.4 p.5 Col. A lines 1-18, 21-26, 27-30, 32-35, 38-40, 42-56 p.6 p.7, Col. A lines 1-18, 21-26 p.8 p.9 Col. A lines 1-18, 21-26, 27-30, 31-34, 37-55	(d), (e)	G. Yupp
45-2	Fuel Requisitions	9	N			
45-3	Fuel Requisitions	10	N			
45-1/1	Fuel Requisitions	2	N Y	p.1, p.2, lines 1-16, Col. A	(d), (e)	G. Yupp
45-1/2	Fuel Requisitions	2	N Y	p. 1 p. 2, lines 1-15, Col. A	(d), (e)	G. Yupp
45-1/3	Fuel Requisitions	2	N			
45-1/3-1	Coal Reconciliation Sheet	1	Y	p.1, lines 1-15, Col. A	(d), (e)	G. Yupp
45-1/4	Fuel Requisitions	2	N Y	p. 1 p. 2, lines 1-15, Col. A	(d), (e)	G. Yupp
46-2	Fuel Used in Electric Generating Plants	2	N			
46-3	Fossil Fuel Inventory Report	2	Y	p.1, lines 1-9, 11-18, 24-31, Col. A-B & E-O lines 19-23, 32-56, Col. A-O, line 10, Col. E-L Lines 15, 16, 18-20 p.2, lines 1-2, Col. A- O, lines 3-10, Col. E-L lines 15, 16, 18-20	(d), (e)	G. Yupp
49	Reconciliation of Form 423 to A5	2	N			

Workpaper No.	Description	No. of Pages	Conf Y/N	Line No./Col No.	Florida Statute 366.903(3) Subsection	Affiant
49-1	Schedule A5	1	N			
49-2	Inventory Transmission	1	Y	p.1, lines 1-19, Col. H-N & P-Q	(d), (e)	G. Yupp
49-2/1	Fuel Receipt Report	1	Y	p.1, lines 1-7, 9-20, Col. F, lines 9-20, Col. H-I	(d), (e)	G. Yupp
49-3	Inventory Transmission	2	Y	p.1, lines 1-26, Col. H-N & P-Q p.2, lines 1-3, Col. H-N & P-Q	(d), (e)	G. Yupp
49-4	Fossil Fuel Inventory Report	1	Y	p.1, Col. C-D & G-Q lines 1-9, 11-18,24-31 Col. G-N line 10, Col. C-Q line19-23, 32-55	(d), (e)	G. Yupp
50-1/1	Allocation of Fund Payment	1	N			
53A	EMT Procedures	69	Y	ALL	(d), (e)	G. Yupp
53	Glossary of Terms	3	N			
53-1	FPL Hedging Filing Heavy Fuel Oil	13	Y	p. 1, lines 4-11, Col. C-F, line 12, Col. C-E, line 15, Col. C-D, p. 2-13 lines 4-12, Col. C-F	(d)	G. Yupp
53-1/1	Calculation of Gain Summary	2	Y	p.1, lines 1-35, Col. B&D, lines 36-44, Col. B&C p.2, lines 1-27, Col. B&C, line 28, Col. C-E, lines 29-31	(d), (e)	G. Yupp
53-1/1-1	FPL Derivative Settlements	12	Y	p.1, lines 1, 8, 11, 27, 30, Col. B, D-E, G, J-K, M, lines 3, 5, 6, 7, 13, 15, 17, 19, 21, Col. E, line 23, Col. L, lines, 3, 5, 7, 13, 15, 17, 19, 21, 23, Col. M p.2, lines 3, 10, 13, 17, 24, 27-29, Col. B, D-E, G, J-K, M, lines 1, 5, 7, 8, 9, 15, 19, 21, 22, 23, 31, Col. E, lines 1, 5, 7, 9, 15, 19, 21, 23, 31, Col. M p.3, lines 1-3, 32-34, Col. B, D-E, G, J-K,	(d), (e)	G. Yupp

Workpaper No.	Description	No. of Pages	Conf Y/N	Line No./Col No.	Florida Statute 366.903(3) Subsection	Affiant
				<p>M, line 8, 35, lines 5, 7, 9, 30, Col. E, lines 5, 7, 9, 30, Col. M</p> <p>p.4, lines 1-14, 21, 24-34, Col. B, D-E, G, J-K, M, lines, 16, 18, 20, 36, Col. E, line 19, lines, 16, 18, 20, 36, Col. M</p> <p>p.5, lines, 1-11, 18, 21, 25, Col. B, D-E, G, J-K, M, lines, 13, 15, 16, 17, 23, 27, 31, Col. E, lines 16, 30, 32, lines, 13, 15, 17, 23, 27, 29, 31, Col. M</p> <p>p.6, lines 1, 5, 15, 18, 25, 28, Col. B, D-E, G, J-K, M, lines, 3, 7, 9, 10, 11, 13, 20, 22, 24, 30, Col. E, lines 23 & 25, lines, 3, 7, 9, 11, 13, 20, 22, 24, 30, Col. M</p> <p>p.7, lines 4, 7-8, 18-34, Col. B, D-E, G, J-K, M, lines, 1, 3, 10, 12, 14, Col. E, lines 2, 13 & 15, lines, 1, 3, 10, 12, 14, Col. M</p> <p>p.8, lines 1-2, 9, 12-19, Col. B, D-E, G, J-K, M, lines, 4, 6, 8, 21, 23, 25, 27, 29, Col. E, lines 7 & 24, lines, 4, 6, 8, 21, 23, 25, 27, 29, Col. M, line 23H, line 25K, line 32</p> <p>p.9, lines 1, 11-13, 23, Col. B, D-E, G, J-K, M, lines, 3, 5, 6, 7, 15, 17, 19, 25, 27, 29, 31, Col. E, lines 7, 24, 32, lines, 3, 5, 7, 15, 17, 19, 25, 27, 29, 31, Col. M,</p> <p>p. 10, lines 4, 7-10, 14-17, 24, 27, 31, Col. B, D-E, H-I, K-M, lines, 1, 12, 19, 21, 22, 23, 29, Col. E, lines 12, 19, 21, 23,</p>		

Workpaper No.	Description	No. of Pages	Conf Y/N	Line No./Col No.	Florida Statute 366.903(3) Subsection	Affiant
				29, Col. L, lines 1, 12, 19, 21, 23, 29, Col. M p.11, lines 6, 9, 13, 23, 26-28, Col. B, D-E, H-I, K-M, lines, 1, 3, 4, 5, 11, 15, 17, 19, 21, 30, 32, Col. E, lines 1, 3, 5, 11, 15, 17, 19, 21, 30, 32, Col. L, lines 1, 3, 5, 11, 12, 15, 17, 19, 21, 30, 32, Col. M, line 22 p.12, lines 3, 6, 13, 16, Col. B, D-E, H-I, K-M, lines 2, 8, 10, 12, 22, 24, 26, 28, 30, Col. E, lines 2, 8, 10, 12, 22, 24, 26, 28, 30, Col. L, lines 2, 8, 10, 12, 22, 24, 26, 28, 30, Col. M, line 1		
53-1A	Summary of Hedging filing	1	Y	p. 1, lines 1-12, Col. A	(d), (e)	G. Yupp
53-1/1-1/1	Swap Deal Entry	1	Y	p. 1, lines 1, 3, 5, 6, 8-19, 22	(d), (e)	G. Yupp
53-1/1-1/2	FPL Derivative Settlements	2	Y	p.1, Col. B & D-E & G & J – K & M, lines 3, 6-11 24, 27, 31 Col. E lines, 1, 2, 13, 15, 16, 17, 19, 21, 29 Col. M lines, 2, 13, 15, 17, 19, 21, 29 p.2, Col. B & D-E & G & J – K & M lines 6, 9-11, 15-17, 31 Col. E lines, 1, 3, 4, 5, 13, 19, 21, 22, 23, 29 Col. M lines, 1, 3, 5, 13, 19, 21, 22, 23, 29	(d), (e)	G. Yupp
53-1/1-2	FPL Derivative Settlements	1	Y	p.1, lines 6, 9-11, 15-17, 24, 27, 31, Col. B, D-E, G-I, K-M, lines, 1, 3, 5, 13, 19, 21, 23, 29, Col. E, lines 1, 3, 5, 13, 19, 21, 23, 29, Col. M, lines 4, 22	(d), (e)	G. Yupp
53-1/1-2/1	Swap Deal Entry	1	Y	p.1, lines 1, 3, 5, 6, 8, 11, 22	(d), (e)	G. Yupp
53-1/1-1/2-1	Settlement Prices	3	N	p.1		

Workpaper No.	Description	No. of Pages	Conf Y/N	Line No./Col No.	Florida Statute 366.903(3) Subsection	Affiant
	Maintenance Form		N Y	p.2 p.3, lines 1, 3, 5, 6, 7-10, 21	(d), (e)	G. Yupp
53-1/1-1/2-1/1	Platts Publication	21	N			
53-1/2	Calculation of Gain Summary	1	Y	p.1, lines 1-6, Col. B, lines 7-11, 12, Col. C, line 12, Col. C-E	(d), (e)	G. Yupp
53-2A	Summary of Hedging filing Natural Gas	1	Y	p.1, lines 1-12, Col. A, lines 17, 18-23, Col. B	(d), (e)	G. Yupp
53-2	Hedging Filing Natural Gas	13	Y	p.1, lines 4-11, Col. C-F, line 12, Col. C-E, lines 14-15, Col. C-D, p.2-13, lines 4-12, Col. C-F	(d)	G. Yupp
53-2/1	Calculation of Gain Summary	2	Y	p.1, lines 1-30, Col. B-C p. 2, lines 1-11, Col. B-C, line 12C	(d), (e)	G. Yupp
53-2/1-1	FPL Derivative Settlements	7	Y	p.1, Col. A & D-E & G-I & K – M lines 1,4, 22-23, 6 E, 6 L, 6 M, 8 E, 8 L, 8 M, Col. B & D-E & G & J-K & M lines 11-2, 14 E, 14 M, 16M, 17, 18 E, 18 L, 18 M, 19 p.2, Col. B & D-E & G-I & k-M line 1, 23-24, 31-34, Col. E lines 3, 5, 15, 17, 19, 26, 28, Col. L lines 3, 5, 19, 26, 28 Col. M lines 3, 5, 15, 17, 19, 26, 28 p.3, Col. B & D-E & G & J – K & M lines 1-3, 10,13,14,31-33 Col. B & D-E & G- I & K- M lines, 21,24 Col. E lines, 5, 7, 9, 16, 18, 20, 26, 28 Col. G line 28 Col. M lines, 5, 9, 16, 18, 20, 26, 28 p.4, Col. B & D-E & G & J – K & M lines, 1, 8, 11, 18, 21-22, 29-	(d), (e)	G. Yupp

Workpaper No.	Description	No. of Pages	Conf Y/N	Line No./Col No.	Florida Statute 366.903(3) Subsection	Affiant	
				32 Col. E lines, 3, 5, 6, 7, 13, 15, 16, 17, 24, 26 Col. L lines, 7, 24, 26 Col. M lines, 3, 5, 7, 13, 15, 17, 24, 26 p.5 Col. A & D-E & G-I & K – M lines, 6, 9-12 Col. B & D-E & G & J – K & M lines 17-22, 28, 31 Col. E lines, 3, 5, 12, 14, 23, 25, 27 Col. L lines, 5, 12, 14, 26, 27 Col. M lines, 1, 5, 12, 14, 23, 25, 27, p.6, Col. B & D-E & G & J – K & M lines 1, 8, 11 Col. A & D-E & G-I & K – M lines, 18, 21-28 Col. E lines, 3,5, 6,7, 13, 15, 16, 17, 29, 31 Col. L lines, 29, 31 Col. M lines, 3, 5, 7, 13, 15, 17, 29, 31 p.7, Col. B & D-E & G & J – K & M lines 1-3, 16, 19-20, 27, 30 Col. E lines, 5, 7, 9, 11, 13, 22, 24, 25, 26 32 Col. L lines, 9, 11, 13, Col. M lines, 5, 7, 9, 11, 13, 22, 24, 26, 32			
53-2/1-1/1	Swap Deal Entry	1	Y	p.1, lines 1, 3, 5-18, 21	(d), (e)	G. Yupp	
53-1/1-1/2	Confirmation of Commodity Swap	2	Y	p.1, lines 1-3, 10, 12, 14-17, 20, 23-25. 26-27 p.2, lines 3, 16-19	(d), (e)	G. Yupp	
53-2/1-1/3	Confirmation of Commodity Swap	1	Y	p. 1, lines, 1-12, Col. A-C	(d), (e)	G. Yupp	
53-2/1-1/4	Swap Deal Entry	1	Y	p.1 lines 1,3, 5-18, 21	(d), (e)	G. Yupp	

Workpaper No.	Description	No. of Pages	Conf Y/N	Line No./Col No.	Florida Statute 366.903(3) Subsection	Affiant
53-2/1-1/5	Settlement Prices Maintenance Form	2	N			
53-2/1-1/6	Payment Coupon	2	Y	p.1, lines 1, 5, 8, 16, 24, 26, 27, 30 p.2, lines 1, 11-20, 22-24	(d), (e)	G. Yupp
53-2/1-1/6-1	Invoice	2	Y N	p.1, lines, 1-2, Col. A & C, D-F, H-K, N, lines 3-6, Col. N p.2	(d), (e)	G. Yupp
53-2/2	Calculation of Gain Summary	1	Y	p.1, lines 1-18, Col. B & C, line 19C	(d), (e)	G. Yupp
53-2/2-1	FPL Derivative Settlements	7	Y	p.1, Col. B & D-E & G-I & K-M, lines 1, 4, 19, 22-23 Col. B & D-E & G & J - K & M, lines 11-12 Col. E, lines 6, 8, 14, 16, 17, 18 Col. L, lines 6, 8, 18 Col. M, lines 6, 8, 14, 16, 18 p.2, Col. B & D-E & G-I & K-M, lines 1, 20, 23-24 Col. B & D-E & G & J - K & M, lines 8-13, 31-34 Col. E, lines 3, 5, 15, 17, 18, 19, 26, 28 Col. L, lines 3, 5, 19, 26, 28 Col. M, lines 3, 5, 15, 17, 26, 28 p. 3, Col. B & D-E & G & J - K & M, lines 1 - 3, 10-13, 31-33 Col. B & D-E & G-I & K-M, lines 21, 24 Col. E, lines 5, 7, 8, 9, 16, 18, 20, 23 26, 28 Col. L, lines 9, 26, 28 Col. M, lines 5, 7, 9, 16, 18, 20, 26, 28 p.4, Col. B & D-E & G	(d), (e)	G. Yupp

Workpaper No.	Description	No. of Pages	Conf Y/N	Line No./Col No.	Florida Statute 366.903(3) Subsection	Affiant
				<p>& J – K & M, lines 1, 8, 11, 29-32</p> <p>Col. B & D-E & G-I & K-M, lines 18, 21-22</p> <p>Col. E, lines 3 5, 6,7, 13, 15, 16, 17, 24, 26</p> <p>Col. L, lines 24, 26</p> <p>Col. M, lines 3, 5, 7, 13, 15, 17, 24, 26</p> <p>p.5, Col. B & D-E & G-I & K-M, lines 6</p> <p>Col. B & D-E & G & J – K & M, lines 17-22, 29, 32</p> <p>Col. E, lines 1, 3, 4, 5, 12, 14, 24, 26, 28</p> <p>Col. L, lines 12, 14, 28</p> <p>Col. M, lines 1, 3, 5, 12, 14, 24, 26, 28</p> <p>p. 6 Col. B & D-E & G & J – K & M, lines 1, 8, 11</p> <p>Col. B & D-E & G-I & K-M, lines 18, 21-27</p> <p>Col. E, lines 3, 5, 7, 13, 15, 16, 17, 29, 31</p> <p>Col. L, lines 9, 31</p> <p>Col. M, lines 3, 5, 7, 13, 15, 17, 29, 31</p> <p>p.7, Col. B & D-E & G & J – K & M, lines 1-3, 16, 19-20, 27, 30</p> <p>Col. E, lines 5, 7, 8, 9, 11, 13, 22, 24, 25, 26, 32</p> <p>Col. L, lines 9, 11, 13,</p> <p>Col. M, lines 5, 7, 9, 11, 13, 22, 24, 26 32</p>		
53-2/3	Calculation of Gain Summary	2	Y N	p.1 lines 1-6, 7 J, 7 P, 8-10, 12-15, Col. A-B & D-P p. 2	(d), (e)	G. Yupp
53-3	Hedging Summary Electricity	2	Y	p.1, lines 1-12, Col. A pg. 2, lines 4-14, Col.	(d), (e) (d)	G. Yupp

Workpaper No.	Description	No. of Pages	Conf Y/N	Line No./Col No.	Florida Statute 366.903(3) Subsection	Affiant
				C-D, lines 4-11, Col. E-F		
53-3/1	Hedging filing Electricity	12	Y	p.1, lines, 4-11, Col. C-F, lines 12, 14, Col. C-D p.2-12, lines, 4-12, Col. C-F	(d)	G. Yupp
53-3/1-1	FPL Option Accrual Power & Gas Closing	3	Y	p.1, Col. B & D-E & G-I & K-M, lines 1, 17, 20 Col. E, lines 6, 8, 10, 12, 14, 22 Col. L, lines 1, 3, 10, 12, 14, 20, 22, 24 Col. M, lines 6, 8, 10, 12, 14, 22 p.2, Col. B & D-E & G-I & K-M, lines 4, 7-8, 25, 28-29 Col. E, lines 1, 2, 3, 10, 12, 13, 14, 20, 22, 23, 24 Col. L, lines 1, 3, 10, 12, 14, 20, 22, 24 Col. M, lines 1, 3, 10, 12, 14, 20, 22, 24 p.3, Col. E, lines 2, 4, 5, 6, 8, 10, 12, 14, 15, Col. L, lines 2, 4, 6, 8, 10, 12, 14, 15 Col. M, lines 2, 4, 6, 8, 10, 12, 14, 15	(d), (e)	G. Yupp
53-3/1-1/1	Power Options Maintenance Form	1	Y	p.1, lines 1-4, 7-10, 12, 15, 17, 19, 21	(d), (e)	G. Yupp
58	Off System Sales	1	N			
58-1/1	Computation of Gain	4	N			
58-1/3-1	Explanation of Costs in A6	1	N			
58-1/3-2	Power Deal Lambda Report	14	Y	p.1, Col. C & H – I & K – N lines, 1-12, 13-19, 20-30, 31-40 Col. K – N lines, 12a-	(d), (e)	G. Yupp

Workpaper No.	Description	No. of Pages	Conf Y/N	Line No./Col No.	Florida Statute 366.903(3) Subsection	Affiant
				<p>12b, 19a-19b, 30a-30b</p> <p>p.2, Col. C & H - I & K - N lines, 1-46</p> <p>p.3, Col. C & H - I & K - N lines, 1-19, 20-44</p> <p>Col. K - N lines, 19a, 19b</p> <p>p.4, Col. C & H - I & K - N lines, 1-34, 38-44</p> <p>Col. K - N lines, 34a-34b, 36-37</p> <p>p.5, Col. C & H - I & K - N lines, 1-46</p> <p>p.6, Col. C & H - I & K - N lines, 1-46</p> <p>p.7, Col. C & H - I & K - N lines, 1-25, 26-44, Col. K - N lines, 25a-25b</p> <p>p.8, Col. C & H - I & K - N lines, 1-15, 16-44</p> <p>Col. K - N lines, 15a-15b</p> <p>p.9, Col. C & H - I & K - N lines, 1-46</p> <p>p.10, Col. C & H - I & K - N lines, 1-44</p> <p>p.11, Col. C & H - I & K - N lines, 1-13, 14, 17-34, 35-42</p> <p>Col. K - N lines, 13a-13b, 15-16, 34a-34b</p> <p>p.12, Col. C & H - I & K - N lines, 1-26, 27-30, 31-42</p> <p>Col. K - N lines, 26a-26b, 30a-30b</p> <p>p.13, Col. C & H - I & K - N lines, 1-8, 9-44</p> <p>Col. K - N lines, 8a-8b</p> <p>p.14, Col. C & H - I & K - N lines, 1-38, 42-44</p> <p>Col. K - N lines, 38a-</p>		

Workpaper No.	Description	No. of Pages	Conf Y/N	Line No./Col No.	Florida Statute 366.903(3) Subsection	Affiant
				38b, 40-41		
59	Summary	1	Y	p.1, lines 1-9, 13-22	(d), (e)	G. Yupp
59-1	Coal Transp Adj.	3	Y	p.1, lines 1-10 p.2, line 1 p.3, lines 1, 4, 13, 21, 23, 24, 27, Col. C-D	(d), (e)	G. Yupp
60-1	Invoice	4	Y	pg. 1, lines 1-7 pg. 2, lines 1-2 pg. 3, lines 1 & 4 pg. 4, lines 7-11, Col. A, lines 1 & 6, Col. AA	(d), (e)	R. Birch
60-1/1	SSDR System Report	2	Y	p.1, lines 1 & 3 p.2, lines 1-10, Col. A, lines 1-11, 13, Col. B	(d), (e)	R. Birch
60-1/1-1	SSDR System Report	2	Y	pg. 1, lines 1 & 3 pg. 2, lines 1-10, Col. A, lines 1-11, 13, Col. B	(d), (e)	R. Birch
60-1/2	SSDR System Report	1	Y	Lines 1, 5 & 7	(d), (e)	R. Birch
60-1/3	SSDR System Report	1	Y	Lines 1 & 3	(d), (e)	R. Birch
60-1/4	Transmission Hourly Computation	31	Y	pg. 1, lines 1-25, Col. A, lines 1-26, Col. B pg. 2, lines 1-25, Col. A, lines 1-28, Col. B pg. 3, lines 1-25, Col. A, lines 1-26, Col. B pg. 4, lines 1-25, Col. A, lines 1-26, Col. B pg. 5, lines 1-24, Col. A, lines 1-25, Col. B pg. 6-31, lines 1-25, Col. A, lines 1-26, Col. B	(d), (e)	R. Birch