

ORIGINAL
Exhibit C

060001-EI

Justification Table

CMP _____
COM _____
CTR _____
ECR _____
GCL 1 _____
OPC _____
RCA 1 _____
SCR _____
SQA _____
SEC 1 _____
DTH 1 COM
records

DOCUMENT NUMBER-DATE

04631 MAY 26 8

FPSC-COMMISSION CI FRK

EXHIBIT C

COMPANY: Florida Power & Light Company
TITLE: List of Confidential Workpapers
AUDIT: FPL, Fuel Clause Audit from Jan. 1 – Dec. 31, 2005
AUDIT CONTROL NO: 06-046-4-1
DOCKET NO. 060001-EI

Workpaper No.	Description	No. of Pages	Conf Y/N	Line No./Col No.	Florida Statute 366.903(3) Subsection	Affiant
9	Internal Audit List	4	Y	Column B	(b)	R. Onsgard
9-1	Internal Audit Review	3	Y	All	(b)	R. Onsgard
9-2	Internal Audit Review	5	Y	All	(b)	R. Onsgard
9-2/1	Internal Audit Review	1	Y	All	(b)	R. Onsgard
9-3	Internal Audit Review	4	Y	All	(b)	R. Onsgard
9-3/1	Internal Audit Review	1	Y	All	(b)	R. Onsgard
9-4	Internal Audit Review	2	Y	All	(b)	R. Onsgard
9-5	Internal Audit Review	3	Y	All	(b)	R. Onsgard
10-1 p.47	Audit Document/ Record Request	1	N			
41-1/2-4	RATE CODES	3	Y	Column 1	(e)	K. Dubin
42-1/2-1	GADS DETAIL	10	Y	Page 1: lines 11-12, cols. B-D,G,H Page 2: lines 11-19, cols. B-D,G,H Page 3: line 11, cols. B-D,G,H Page 4: line 11, cols. B-D,G,H; line 12 Page 5: lines 11-15, cols. B-D,G,H; line 16 Page 6: lines 11-17, cols. B-D,G,H Page 7: lines 11-16, cols. B-D,G,H; lines 17-20 Page 8: lines 11-13, cols. B-D,G,H Page 9: line 11, cols. B-D,G,H Page 10: lines 11-14, cols. B-D,G,H	(d)(e)	P. Sonnelitter
43-3	Sample	7	N			
43-3/1	Gas Sample	4	N	Page 1 and 2		

Workpaper No.	Description	No. of Pages	Conf Y/N	Line No./Col No.	Florida Statute 366.903(3) Subsection	Affiant
	Item		Y	Page 3: lines 1-8, column C; Page 4: columns A-D, lines 2 and 4	(d)(e)	G. Yupp
43-3/1-1	Deal Journal/Invoice Details	2	Y	Page 1: lines 1-8, columns C, F-H, J and K; Page 2: columns F-K	(d)(e)	G. Yupp
43-3/1-1/1	Invoice	1	Y	Columns C, D, E, F	(d)(e)	G. Yupp
43-3/1-2	Transportation Invoice	3	N			
43-3/1-2/1	Transportation Invoice	3	Y N	Page 1: column D; Page 2: columns B, C, E; Page 3	(d)(e)	G. Yupp
43-3/2	Invoice	1	N			
43-3/2-1	Invoice	1	N			
43-3/2-1/1	Oil Pricing	1	Y	Lines 1-6 G, 21, 9-13 G, 15-20 G, 22-28 G, 30-35 G	(d)(e)	G. Yupp
43-3/2-1/2	Oil Pricing	1	Y	All	(d)(e)	G. Yupp
43-3/3	Invoice	2	Y N	Page 1: lines 1-7; Page 2	(d)(e)	G. Yupp
43-3/3-1	Invoice	1	Y	Lines 1-8, 10	(d)(e)	G. Yupp
43-3/3-1/1	Invoice Pricing	2	N			
43-3/3-2	Invoice Explanation	1	Y	Lines 4, 5	(d)(e)	G. Yupp
43-3/3-2/1	DOR Guideline	3	N			
43-3/4	Accruals	2	N			
43-3/4-1	Invoice Pricing	2	Y N	Page 1: lines 1-8 G, 10-15 G, 17-23 G, 25-30 G; Page 2	(d)(e)	G. Yupp
45-2/1	Fuel Inventory	1	N			
45-2/2	Fuel Inventory	1	N			
45-2/2-2	Fuel Inventory	1	N			
45-3/1	Fuel Inventory	1	N			
45-3/1-2	Fuel Inventory	1	N			
45-3/2	Fuel Inventory	1	N			
45-3/2-2	Fuel Inventory	1	N			
45-4/1	Fuel Requisition	3	N			
45-4/1-1	Allocation to Owners	2	Y	Page 1: lines 3-8, lines 11-16; Page 2: all	(e)	G. Yupp
45-4/1-1/1	Receipts Allocation	1	Y	Page 1: lines 4-8, lines 12-16	(e)	G. Yupp
45-4/1-1/2	Cost MMBTU	2	N			
45-4/2	Fuel Requisition	3	N			
45-4/2-1	Allocation of Survey	2	Y	Page 1: lines 4-8, lines 12-16; Page 2: all	(e)	G. Yupp
45-4/2-1/1	Receipts	1	Y	Lines 5-9, lines 14-17	(e)	G. Yupp

Workpaper No.	Description	No. of Pages	Conf Y/N	Line No./Col No.	Florida Statute 366.903(3) Subsection	Affiant
	Allocation					
45-4/2-1/2	MMBTU Cost	2	N			
45-4/3	Fuel Requisition	3	N			
45-4/3-1	Allocation of Survey	2	Y	Page 1: lines 4-8, lines 12-16; Page 2: all	(e)	G. Yupp
45-4/3-1/1	Receipts Allocation	1	Y	Lines 5-9, lines 13-17	(e)	G. Yupp
45-4/3-1/2	Cost MMBTU	2	N Y	Page 1 Page 2: all	(e)	G. Yupp
45-4/4	Fuel Requisition	3	N			
45-4/4-1	Allocation Survey	2	Y	Page 1: lines 4-8, lines 12-16; Page 2: all	(e)	G. Yupp
45-4/4-1/1	Receipts Allocation	1	Y	Lines 5-9, lines 13-17	(e)	G. Yupp
45-4/4-1/2	Cost MMBTU	2	N			
46-1/1	True Up Information	1	Y	Lines 34-38	(d)(e)	O. Lom
46-1/2	True Up Information	1	Y	Lines 34-38	(d)(e)	O. Lom
46-1/3	Nuclear Sharing	2	Y	Column A	(d)(e)	O. Lom
46-1/4	Nuclear Sharing	2	Y	Column A	(d)(e)	O. Lom
46-1/5	True Up Information	1	Y	Columns B and D	(d)(e)	G. Yupp
46-1/5-1	True Up Information Prior Period	1	Y	Lines 4-10 B and C, 26-32 B and C, 39-46 B and C	(d)(e)	G. Yupp
46-1/6	True Up Information	1	Y	Columns B and D	(d)(e)	G. Yupp
46-1/7	True Up Information	1	Y	Columns B and D	(d)(e)	G. Yupp
46-1/8	Review of Contracts	1	Y	Lines 6, 17, 19, 20, 21, 22, 33, 34	(d)(e)	G. Yupp
46-1/8-1	Contract Extension	1	N			
48-1	QF Payment Report	1	N			
48-1/1	A8 Worksheet	1	Y	Column A	(d)(e)	O. Lom
48-1/1-1	Energy Payment Summary and Invoices	6	Y	Page 1: line 2; Page 2: line 4; Page 3: line 2; Page 4: line 4; Page 5: line 2; Page 6: line 2	(d)(e)	O. Lom
48-1/1-2	Energy Payment Summary and Invoices	4	Y	Page 1: line 2; Page 2: line 4; Page 3: line 2; Page 4: line 2	(d)(e)	O. Lom
48-1/1-3	Energy Payment Summary and Invoices	4	Y	Page 1: line 2; Page 2: line 4; Page 3: line 3;	(d)(e)	O. Lom

Workpaper No.	Description	No. of Pages	Conf Y/N	Line No./Col No.	Florida Statute 366.903(3) Subsection	Affiant
				Page 4: line 2		
48-1/1-4	Energy Payment Summary and Invoices	4	Y	Page 1: line 2; Page 2: line 4; Page 3: line 3; Page 4: line 2	(d)(e)	O. Lom
48-1/1-5	Energy Payment Summary and Invoices	4	Y	Page 1: line 2; Page 2: line 4; Page 3: line 2; Page 4: line 2	(d)(e)	O. Lom
48-1/1-6	Energy Payment Summary and Invoices	4	Y	Page 1: line 2; Page 2: line 4; Page 3: line 2; Page 4: line 2	(d)(e)	O. Lom
48-1/1-7	Energy Payment Summary and Invoices	4	Y	Page 1: line 2; Page 2: line 4; Page 3: line 2; Page 4: line 2	(d)(e)	O. Lom
48-1/1-7/1	Energy Payment Summary and Invoices	1	Y	Lines 1,16	(d)(e)	O. Lom
48-1/1-8	Energy Payment Summary and Invoices	4	Y	Page 1: line 2; Page 2: line 4; Page 3: line 2; Page 4: line 2	(d)(e)	O. Lom
48-1/1-9	Energy Payment Summary and Invoices	4	Y	Page 1: line 2; Page 2: lines 4,5; Page 3: line 2; Page 4: line 2	(d)(e)	O. Lom
48-1/1-10	Energy Payment Summary and Invoices	4	Y	Page 1: line 2; Page 2: line 4; Page 3: line 2; Page 4: line 2	(d)(e)	O. Lom
48-1/1-11	Energy Payment Summary and Invoices	4	Y	Page 1: line 2; Page 2: line 4; Page 3: line 2; Page 4: line 2	(d)(e)	O. Lom
48-2	QF Payment Report	1	N			
48-2/1	A8 Worksheet	1	Y	Column A	(d)(e)	O. Lom
48-2/1-1	Energy Payment Summary and Invoices	4	Y	Page 1: line 2; Page 2: line 4; Page 3: line 3; Page 4: line 2	(d)(e)	O. Lom
48-2/1-2	Energy Payment Summary and Invoices	5	Y	Page 1: line 2; Page 2: line 4; Page 3: line 3; Page 4: line 1; Page 5: line 2	(d)(e)	O. Lom
48-2/1-2/1	Energy Payment Summary and Invoices	2	Y	All	(d)(e)	O. Lom
48-2/1-3	Energy Payment Summary and Invoices	4	Y	Page 1: line 2; Page 2: line 4; Page 3: line 2; Page 4: line 2	(d)(e)	O. Lom
49	Reconcile A5 to	3	N			

Workpaper No.	Description	No. of Pages	Conf Y/N	Line No./Col No.	Florida Statute 366.903(3) Subsection	Affiant
	423					
49-1	Form 423	1	Y	Lines 1, 10-16, 37-38	(d)	G. Yupp
49-1/1	A5	1	N			
49-1/2	Fuel Transactions	2	Y	Page 1: Columns H-Q; Page 2: Columns H-Q	(d)(e)	G. Yupp
49-1/3	Fuel Transactions	1	Y	Columns H-Q	(d)(e)	G. Yupp
49-1/4	Inventory Report	1	Y	Lines 1-8 A-B and E-N, line 9 E-L, lines 10-18 A-B and E-N, line 19 E-L, lines 20-23 A-B and E-N, line 24 E-L, lines 25-26 A-B and E-N, line 27 E-L, lines 28-35, lines 36-44 A-B and E-N, lines 45 and 46	(d)(e)	G. Yupp
49-2	Reconcile A5 to 423	1	Y	Lines 1, 10-17b, 39 and 40	(d)	G. Yupp
49-2/1	A5	1	N			
49-2/2	Fuel Transactions	2	Y	Page 1: Columns H-Q; Page 2: Columns H-Q	(d)(e)	G. Yupp
49-2/3	Fuel Transactions	1	Y	Columns H-Q	(d)(e)	G. Yupp
49-2/4	Inventory Report	1	Y	Lines 1-8 A-B and E-O, line 9 E-L, lines 10-18 A-B and E-O, line 19 E-L, lines 20-23 A-B and E-O, line 24 E-L, lines 25-26 A-B and E-O, line 27 E-L, lines 28-35, lines 36-44 A-B and E-O, lines 45 and 46	(d)(e)	G. Yupp
50	Economy Energy	1	N			
50-1	October Economy Energy	2	N			
50-1/1	October Economy Energy	1	N			
50-1/1-1	Purchases	1	N			
50-1/2	LAMBDA	1	Y	Lines 1-21, columns F, H, I, K-N, Lines 23-46, columns F, H, I, K-N	(d)(e)	G. Yupp
50-1/2-1	Purchase Statement	1	Y	Columns C-F	(d)(e)	G. Yupp
50-1/2-2	Invoice	2	Y	Page 1: lines 3-5; Page 2: lines 3-5	(d)(e)	G. Yupp
53-1	Natural Gas Procurement	13	Y	Pages 1-13: Columns C-F	(d)(e)	G. Yupp
53-1/1	Natural Gas Procurement	19	Y	Page 1: columns C-F; Page 2: columns A-D, E, J-P;	(d)(e)	G. Yupp

Workpaper No.	Description	No. of Pages	Conf Y/N	Line No./Col No.	Florida Statute 366.903(3) Subsection	Affiant
				Pages 3-18: All; Page 19: line 9 and Columns C and E		
53-1/1-1	Invoice	4	Y	Page 1: columns C-F; Page 2: columns C-F; Page 3: columns C-F; Page 4: columns B-D	(d)(e)	G. Yupp
53-1/1-1/1	Invoice	4	Y	Page 1: line 1, line 2A, line 6B, line 14C, line 18D, columns E-G; Page 2: line 1D, columns C, E, and I; Page 3: lines 3-6 A, lines 8-10 B, lines 12-14 B, line 15C; Page 4: lines 3-6 A, lines 8-10 B, lines 12-14 B, line 15C	(d)(e)	G. Yupp
53-1/1-2	Swap Deal Entry	3	Y N	Page 1: lines 1, 3, 5, 10, 15, columns A-C; Page 2: lines 1, 3, 5, 10, 15, columns A-C; Page 3	(d)(e)	G. Yupp
53-1/1-3	Confirmation	4	Y	Page 1: lines 1-2, 23, 26-30, and 36; Page 2: lines 1-5, and 32; Page 3: lines 1-2, 23, 26-30, and 36; Page 4: lines 1-5, and 29	(d)(e)	G. Yupp
53-2	Heavy Oil Procurement	13	Y	Pages 1-13: columns C-F	(d)(e)	G. Yupp
53-2/1	Heavy Oil Procurement	14	Y	Page 1: columns C-F; Pages 2-14: All	(d)(e)	G. Yupp
53-2/1-1	FPL Derivatives Settlement	7	Y N Y	Page 1: All; Page 2 columns E-L; Page 3: lines 1, 3, 6, 10, 16, and columns A and B; Page 4; Page 5: line 3 and columns C-F; Page 6: lines 2, 11-17, 20, 23-26, and 36; Page 7: line 5	(d)(e)	G. Yupp
53-2/1-2	Bank Statement	4	Y N	Page 1: Lines 3 and 20; Page 2: lines 24, 28, 29, 33, and 36; Pages 3 and 4	(d)(e)	G. Yupp
53-3	Electricity	13	Y	Pages 1-13: columns C-F	(d)(e)	G. Yupp
53-3/1	Electricity	3	Y	Page 1: columns C-F; Pages 2 and 3: All	(d)(e)	
53-3/1-1	Bank Statement	5	Y	Pages 1-3: All; Page 4: line 3, columns C-F; Page 5: line 1, 2A,	(d)(e)	G. Yupp

Workpaper No.	Description	No. of Pages	Conf Y/N	Line No./Col No.	Florida Statute 366.903(3) Subsection	Affiant
				3B, 10C, 14, and columns D-F		
53-3/1-1/1	Contract Calculation	1	Y	All	(d)	G. Yupp
53-4	EMT Manual	71	Y	All	(e)	G. Yupp
58-1/1-1	May A6	1	N			
58-1/1-1/1	April Detail	2	N			
58-1/1-1/2	Summary Nuclear	1	Y	Line 3; lines 7,8,10, Col. A	(d)(e)	O. Lom
58-1/1-2	September A6	2	Y	Page 1: Line 4; lines 8,9,11 Col. A	(d)(e)	O. Lom
58-1/2	LAMBDA	9	Y	Pages 1-9: columns F,H-N	(d)(e)	G. Yupp
58-1/3	Daily Log Sample	2	Y	Page 1: line 1, columns A-C; Page 2: line 1, columns A-C	(d)	G. Yupp
58-1/4	Cost Computation Summary	1	N			
58-1/5	Deal Log Info	1	N			
58-2/1-1	Gen Trader Info	1	Y	All	(e)	G. Yupp
59-1	Vendor Report	5	Y	Pages 1-5: line 1, column A	(d)	G. Yupp
59-2	Vendor Report	1	Y	Line 1, column A	(d)	G. Yupp
59-3	Rebates	1	N			