

EXHIBIT "C"

JUSTIFICATION TABLE

DOCUMENT NUMBER-DATE

06424 AUG-4 9

FPSC-COMMISSION CLERK

EXHIBIT C

COMPANY: Florida Power & Light Company
TITLE: List of Confidential Work Papers
AUDIT: FPL, Fuel Cost Recovery Clause
AUDIT CONTROL NO: 10-004-4-1
DOCKET NO. 100001- EI

Work Paper No.	Description	No. of Pages	Conf. Y/N	Line No./Column No.	Florida Statute 366.093 (3) Subsection	Affiant
8	Notes on the Board of Director's Minutes	9	N	Pg. 1-4		A. Ballot
			Y	Pg. 5 All	(e)	
			Y	Pg. 6 Ln. 1-20	(e)	
			N	Pg. 7-9		
9	List of Internal Audits	4	Y	Pg 1-4, Col. A	(b)	A.Maceo
9-1	List of Internal Audits chosen for review	1	Y	Pg 1, Col. A	(b)	A. Maceo
9-2	Business Cycle Teams and Shared Services Controls	12	Y	Pgs. 1-4, 6-12, All	(d)	O. Lom
			N	Pg. 5		
9-3	Notes from the Internal Auditor's Reports	16	Y	Pgs. 1-16, All	(b)	A. Maceo
25-2	Procedures for Fuel Inventory Measurements	36	N	Pg. 1, 17-28		
			Y	Pgs. 2-16, All	(e)	G. Yupp
41-1	Rate Code 85 Billing Summary	9	Y	Pg. 1, Lns. 1-3	(e)	D. Rodriguez
			Y	Pgs. 2-6, Ln. 1		
			N	Pgs. 7-9		
41-2	Rate Code 851 Billing Summary	3	Y	Pg. 1,3 Line 1	(e)	D. Rodriguez
			N	Pg. 2		
41-3	Rate Code 853 Billing Summary	1	Y	Pg. 1, Ln. 1	(e)	D. Rodriguez
41-4	Rate Code 810 and 940 Billing Summary	2	N	Pg. 1		
			Y	Pg. 2, Ln. 1	(e)	D. Rodriguez
41-5	Rate Code 44 RS-1 Billing Summary	26	Y	Pgs. 1-26, Col. 1	(e)	D. Rodriguez

DOCUMENT NUMBER DATE

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Work Paper No.	Description	No. of Pages	Conf. Y/N	Line No./Column No.	Florida Statute 366.093 (3) Subsection	Affiant
43-2/1	Testing of Expense Sample	30	N	Pgs. 1-30		
43-2/2	Reconciliation of unit price	1	N	Pg. 1		
43-4/1	Testing of Account 151 Sample	12	N	Pgs. 1-8		
			Y	Pgs. 9-12, Cols. A-B	(d)	G. Yupp
43-4/1-1	Invoice	2	Y	Pg. 1, Col. A Pg. 2, Cols. A-D	(d)	G. Yupp
43-4/2	Accruals and Invoices	4	Y	Pg. 1, Cols. E-F, Footnote 1	(d)	G. Yupp
			Y	Pg. 2, Cols. A-C		
			Y	Pg. 3, Cols. A-D		
			Y	Pg. 4, Cols. A-F Footnote 1-2		
43-4/3	Accruals	1	Y	Pg. 1, Cols. E-F, Footnote 1-3	(d)	G. Yupp
43-4/3-1	Invoice	7	Y	Pg. 1, Cols. B-D, Footnote 1	(d)	G. Yupp
			Y	Pg. 2, Cols. A-B, Footnote 1		
			Y	Pg. 3, Cols. A-D		
			Y	Pg. 4, Cols. A, E-H, Footnote 1		
			Y	Pg. 5, Cols. A-C, Footnote 1		
			Y	Pg. 6, Col. A, Footnote 1		
			Y	Pg. 7, Cols. A-F, Footnote 1		
43-4/4	Accruals	1	Y	Pg. 1, Cols. A-B, Footnote 1-3	(d)	G. Yupp
43-4/5	Invoice	6	Y	Pg. 1, Cols. A-C, Footnote 1	(d)	G. Yupp
			Y	Pg. 2, Cols. A-D		
			Y	Pg. 3, Cols. A-D, Footnote 1		
			Y	Pg. 4, Cols. A-B		
			Y	Pg. 5, Cols. A-D, Footnote 1		

Work Paper No.	Description	No. of Pages	Conf. Y/N	Line No./Column No.	Florida Statute 366.093 (3) Subsection	Affiant
			Y	Pg. 6, Cols. A-F, Footnotes 1-5		
43-5/1	Natural Gas Receiving Report	5	N	Pgs. 1-2	(d), (e)	G. Yupp
	Natural Gas Computation Report		Y	Pg. 3, Col. A, Footnotes 1-5		
	Monthly Closing Report		Y	Pg. 4, Cols. A-C, Footnote 1		
			Y	Pg. 5, Cols. A-C, Footnotes 1-3		
43-5/2	Natural Gas Receiving Report	5	N	Pg. 1-2	(d), (e)	G. Yupp
	Natural Gas Computation Report		Y	Pg. 3, Cols. A-B		
	Monthly Closing Report		Y	Pg. 4, Cols. A-C		
			Y	Pg. 5, Cols. A-B		
43-5/2-1	Monthly Gas Closing Report Gas Deal Forms	36	N	Pg. 1	(d)	G. Yupp
			Y	Pg. 2, Cols. A-C		
			Y	Pg. 3, Cols. A-D		
			Y	Pg. 4, Cols. A-M		
			Y	Pg. 5, Cols. A-N		
			Y	Pg. 6, Cols. A-M		
			Y	Pg. 7, Cols. A-D		
			Y	Pg. 8-10, Cols. A-M		
			Y	Pg. 11, Cols. A-D		
			Y	Pgs. 12-13, Cols. A-M		
			Y	Pg. 14, Cols. A-O		
			Y	Pg. 15-16, Cols. A-D		
			Y	Pgs. 17-31, Cols. A-M		
			Y	Pg. 32, Cols. A-D		
Y	Pg2. 33-36, Cols. A-M					
43-5/2-1/1	Purchase Statement and Platts	9	Y	Pg. 1, Lns. 19-20	(d)	G. Yupp
			Y	Pg. 2, Cols. A-D		
			Y	Pg. 3, Cols. A-E, Footnote 1		
			Y	Pg. 4, Cols. A-B		
			Y	Pg. 5, Cols. A-B, Footnotes 1-2		

Work Paper No.	Description	No. of Pages	Conf. Y/N	Line No./Column No.	Florida Statute 366.093 (3) Subsection	Affiant
			Y	Pg. 6, Col. C		
			N	Pgs. 7-9		
45-1	Schedule A5	2	N	Pgs. 1-2		
45-1/1	Monthly Report of Cost and Quality of Fuel Oil for Electric Plants	1	Y	Pg. 1, Cols. H-R	(d)	G. Yupp
45-1/2	Reconciliation of A5 to Form 423	2	N	Pgs. 1-2		
45-1/3	Fossil Fuel Inventory Report	1	Y	Pg. 1, Cols. A-H, J-N	(d)	G. Yupp
45-2	Reconciliation of A5 to Form 423	1	N	Pg. 1		
47 pg. 3	UPS Schedule	1	Y	Pg. 1, ALL	(d), (e)	O. Lom
48-1	Schedule A6	1	N	Pg. 1		
48-1/1	FKEC JV09G Entry Calculation	1	N	Pg. 1		
48-1/2	Email	1	N	Pg. 1		
48-1/3	Power Deal Lambda Report	4	Y	Pgs. 1-4, Cols. A-G	(d)	G. Yupp
48/1-3-1	Power Deal	1	N	Pg. 1		
48-1/3-2	Estimated Transmission Service Billing Summary	1	N	Pg. 1		
48-1/3-3	Power Deal Lambda Report – July 2009 and Invoices	20	N	Pgs. 9, 12, 15, 16, 18, 19	(d)	G. Yupp
			Y	Pgs. 1-4, Cols. A-G		
			Y	Pg. 5, Cols. A-B		
			Y	Pgs. 6-8, Cols. A-D		
			Y	Pgs. 10-11, Cols. A-D		
			Y	Pgs. 13-14, Cols. A-D		
			Y	Pg. 17, Cols. A-D		
			Y	Pg. 20, Cols. A-D		
48-1/4	Power Sold Schedule E6	1	N	Pg. 1		
48-1/4-1	Power Sold Schedule	1	N	Pg. 1		
48-4/4-2	St. Lucie Reliability Agreement	10	N	Pgs. 1-10		
48-2	Schedule A6	1	N	Pg. 1		

Work Paper No.	Description	No. of Pages	Conf. Y/N	Line No./Column No.	Florida Statute 366.093 (3) Subsection	Affiant
48-2/1	FKEC JV09G Entry Calculation	1	N	Pg. 1		
48-2/2	EMAIL	1	N	Pg. 1		
48-2/3	Power Deal Lambda Report	3	Y	Pgs. 1-3, Cols. A-G	(d)	G. Yupp
48-2/3-1	Power Sold Schedule A6	1	N	Pg. 1		
48-2/3-2	Estimated Transmission Service Billing	1	N	Pg. 1		
48-2/4	Power Sold – Schedule E6	1	N	Pg. 1		
49-1	Economy Energy Purchases	1	N	Pg. 1		
49-1/1	Economy Energy Purchases	1	N	Pg. 1		
49-1/1-1	Actual Interchange Billing Summary	1	N	Pg. 1		
49-2	Power Deal Lambda Report Purchase Statements	9	Y	Pgs. 1-9, Cols. A-G	(d)	G. Yupp
49-2	Power Deal Lambda Report	53	Y	Pgs. 31-54, Cols. A-D	(d)	G. Yupp
			Y	Pg. 55, Cols. A-G		
			Y	Pgs. 56-57, Cols. A-D		
			Y	Pg. 58, Cols. A-G		
			Y	Pg. 61, Cols. A-D		
			Y	Pg. 63, Cols. A-G		
			Y	Pg. 65, Cols. A-D		
			Y	Pg. 66, Cols. A-G		
			Y	Pgs. 68-69, Cols. A-D		
			Y	Pg. 71, Cols. A-G		
			Y	Pgs. 73-76, Cols. A-D		
			Y	Pg. 77, Cols. A-G		
			Y	Pg. 79-80, Cols. A-D		
			Y	Pg. 81, Cols. A-G		
			Y	Pg. 82, Cols. A-I		
			Y	Pg. 83, Cols. A-D		
			N	Pgs. 59, 60, 62, 64, 67, 70, 72, 78		
50-1/1	SJRPP Semi-Annual Coal Inventory	2	Y	Pg. 1, Cols. A-C	(d)	M. Garmendia

Work Paper No.	Description	No. of Pages	Conf. Y/N	Line No./Column No.	Florida Statute 366.093 (3) Subsection	Affiant
	Reconciliation in Tonnage		Y	Pg. 2, Cols. A-F		
50-1/1-1	Fuel Requisition	2	N	Pgs. 1-2		
50-1/1-2	SJRPP Fuel Consumption	1	N	Pg. 1		
50-1/1-3	Reconciliation of Plant Survey to Accounting	1	Y	Pg. 1, Cols. A-D	(d)	M. Garmendia
50-1/1-3/1	SJRPP Fuel Inventory Analysis Coal	1	Y	Pg. 1, Cols. A-B	(d)	M. Garmendia
50-1/1-4	Coal Inventory Adjustment	1	Y	Pg. 1, Cols. A-D	(d)	M. Garmendia
50-2/1	SJRPP Semi-Annual Coal Inventory	2	Y	Pg. 1, Cols. A-C	(d)	M. Garmendia
			Y	Pg. 2, Cols. A-F		
50-2/1-1	Fuel Requisition	2	N	Pgs. 1-2		
50-2/1-2	SJRPP Fuel Consumption	1	N	Pg. 1		
50-2/1-3	SJRPP Reconciliation of Plant Survey	1	Y	Pg. 1, Cols. A-D	(d)	M. Garmendia
50-2/1-3/1	SJRPP Fuel Inventory Analysis Coal	1	Y	Pg. 1, Cols. A-B	(d)	M. Garmendia
50-2/1-4	SJRPP Coal Survey Adjustments	1	Y	Pg. 1, Cols. A-D	(d)	M. Garmendia
50-4	Fuel Requisition Scherer Unit 4	1	N	Pg. 1		
50-4/1	Scherer 4 Burn and Purchases	1	Y	Pg. 1, Cols. A-D	(d)	M. Garmendia
50-4/1-1	Schedule A5	1	N	Pg. 1		
50-4/1-2	Schedule A5	1	N	Pg. 1		
50-4/1-3	LFARS Fuel Used in Electric Generating	2	Y	Pg. 1, Cols. A-C	(d)	M. Garmendia
			N	Pg. 2		
50-4/2	Fuel Coal Stock Ledger Plant Scherer Stockpile	1	Y	Pg. 1, Cols. A-B	(d)	M. Garmendia
50-4/2-1	M&S Corrections and Adjustments	1	Y	Pg. 1, Col. F	(d)	M. Garmendia
50-4/2-1/1	Allocation of Survey Results to Owner	1	Y	Pg. 1, Col. E	(d)	M. Garmendia
50-5	Fuel Coal Stock Ledger	1	N	Pg. 1		
50-5/1	Scherer 4 Burn and Purchases	1	Y	Pg. 1, Cols. A-D	(d)	M. Garmendia
50-5/1-1	M&S Corrections and Adjustments	1	Y	Pg. 1, Col. F	(d)	M. Garmendia
50-5/1-2	Allocation of Survey	1	Y	Pg. 1, Col. D	(d)	M. Garmendia

Work Paper No.	Description	No. of Pages	Conf. Y/N	Line No./Column No.	Florida Statute 366.093 (3) Subsection	Affiant
	Results to Owner					
50-5/2	Fuel Coal Stock Ledger	1	Y	Pg. 1, Cols. C-D	(d)	M. Garmendia
50-5/2-1	Schedule A5	1	N	Pg. 1		
50-5/2-2	LFARS Fuel Used in Electric Generation	2	Y	Pg. 1, Cols. A-C	(d)	M. Garmendia
			N	Pg. 2		
50-6	Fuel Requisition	2	N	Pg. 1		
			Y	Pg. 2, Cols. C-D	(d)	M. Garmendia
50-6/1	Scherer 4 Burn and Purchases	1	Y	Pg. 1, Cols. A-D	(d)	M. Garmendia
50-6/1-1	M&S Corrections and Adjustments	1	Y	Pg. 1, Col. G	(d)	M. Garmendia
50-6/1-2	Allocation of Survey Results to Owner	1	Y	Pg. 1, Col. D	(d)	M. Garmendia
50-6/1-3	Fuel Coal Stock Ledger	2	Y	Pg. 1, Cols. A-C	(d)	M. Garmendia
			N	Pg. 2		
50-6/1-4	Schedule A5	1	N	Pg. 1		
50-7	Scherer Unit 4	1	N	Pg. 1		
50-7/1	Scherer 4 Burn and Purchases	1	Y	Pg. 1, Cols. A-D	(d)	M. Garmendia
50-7/1-1	M&S Corrections and Adjustments	1	Y	Pg. 1, Col. F	(d)	M. Garmendia
50-7/2	Fuel Coal Stock Ledger	1	Y	Pg. 1, Cols. C-D	(d)	M. Garmendia
50-7/2-1	LFARS Fuel Used in electric Generation	2	Y	Pg. 1, Cols. A-C	(d)	M. Garmendia
			N	Pg. 2		
50-7/2-2	Schedule A5	1	N	Pg. 1		
51-2	Billing Statement	1	Y	Pg. 1, Ln.4	(d)	O. Lom
51-2/1-1	Daily Energy Payment Summary	1	Y	Pg. 1, Ln. 2	(d)	O. Lom
51-2/1-2	Daily Energy Payment Summary	1	Y	Pg. 1, Ln. 2	(d)	O. Lom
51-2/2	Daily Energy Payment Summary	1	Y	Pg. 1, Ln.2	(d)	O. Lom
51-3	Billing Statement	1	Y	Pg. 1, Ln. 4	(d)	O. Lom
51-3/1	Daily Energy Payment Summary	1	Y	Pg. 1, Ln.2	(d)	O. Lom
51-3/2	Daily Energy Payment Summary	1	Y	Pg. 1, Ln.2	(d)	O. Lom
51-3/3	Daily Energy Payment Summary	1	Y	Pg. 1, Ln.2	(d)	O. Lom
51-4	Billing Statement	1	Y	Pg. 1, Ln.4	(d)	O. Lom
51-4/1	Daily Energy Payment Summary	1	Y	Pg. 1, Ln. 2	(d)	O. Lom

Work Paper No.	Description	No. of Pages	Conf. Y/N	Line No./Column No.	Florida Statute 366.093 (3) Subsection	Affiant
51-4/2	Daily Energy Payment Summary	1	Y	Pg. 1, Ln.2	(d)	O. Lom
51-4/3	Daily Energy Payment Summary	1	Y	Pg. 1, Ln.2	(d)	O. Lom
52-1/1-1	Nuclear Fuel Invoice	2	N	Pgs. 1-2		
52-1/1-2	Nuclear Fuel Invoice	2	N	Pgs. 1-2		
52-1/1-3	Nuclear Fuel Invoice	2	N	Pgs. 1-2		
52-1/1-3/1	DOE Quarterly Payment Worksheet	4	N	Pgs. 1-4		
55	Company's answer on gas storage	1	N	Pg. 1		
55-1	List of payments	1	Y	Pg. 1, Ln. 1, Col. D	(d)	G. Yupp
55-2	FINS Financial Report	4	N	Pg. 1		
			Y	Pgs. 2-4, Col. G	(d)	G. Yupp
55-2/1	Invoice	3	Y	Pg. 1, Cols. A-C	(d)	G. Yupp
			Y	Pg. 2, Cols. A-C		
			Y	Pg. 3, Ln. 4, Cols. A-D		
55-2/1-1	Allocation Pending Imbalance Adjustments	2	Y	Pg. 1, Cols. A-C	(d)	G. Yupp
			Y	Pg. 2, Cols. A-B		
55-2/2	Invoice	3	Y	Pg. 1, Cols. A-C	(d)	G. Yupp
			Y	Pg. 2, Cols. A-B		
			Y	Pg. 3, Ln. 4, Cols. A-D		
55-2/2-1	Allocation Pending Imbalance Adjustments	6	Y	Pg. 1, Cols. A-C	(d)	G. Yupp
			Y	Pgs. 2-6, Cols. A-B		
55-3	Storage Agreement	51	Y	Pg. 1-13, All	(d), (e)	G. Yupp
			Y	Pg. 14, Lns. 1-27		
			Y	Pg. 15, Lns. 1-5, 10-14b, 15-23		
			Y	Pgs. 16-18, All		
			Y	Pg. 19, Lns. 1-10		
			Y	Pgs. 20-50, All		
			Y	Pg. 51, Lns.10-14, 17-19		

Work Paper No.	Description	No. of Pages	Conf. Y/N	Line No./Column No.	Florida Statute 366.093 (3) Subsection	Affiant
56	Vendor rebates/credits	1	N	Pg. 1		
56-1	FINS Financial Report, Detail Transaction Report, Natural Gas Receiving Report	13	Y	Pg. 1, Col. E	(d), (e)	G. Yupp
			Y	Pgs. 2-5, Col. A		
			Y	Pg. 8, Col. A		
			Y	Pg. 10, Cols. A-C		
			N	Pgs. 6, 7, 9, 11-13		
58	Transportation Costs	1	N	Pg. 1		
58-2	Monthly Closing Report	1	Y	Pg. 1, Cols. A-C	(d)	G. Yupp
58-2/1	Invoices	68	N	Pgs. 1, 2, 7, 13-19, 35, 36, 38, 66	(d), (e)	G. Yupp
			Y	Pgs. 3-5, Cols. A-C		
			Y	Pg. 6, Cols. A-D		
			Y	Pgs. 8-11, Cols. A-C		
			Y	Pg. 12, Cols. A-D		
			Y	Pgs. 20-34, Cols. A-B		
			Y	Pg. 37, Cols. A-D		
			Y	Pg. 39, Cols. A-D		
			Y	Pgs. 40-41, Cols. A-B		
			Y	Pg. 42, Cols. A-B		
			Y	Pgs. 43-65, Cols. A-B		
			Y	Pg. 67, Cols. A-C		
			Y	Pg. 68, Cols. A-D		