

EXHIBIT C
JUSTIFICATION TABLE

DOCUMENT NUMBER-DATE

08557 OCT 13 9

FPSC-COMMISSION CLERK

EXHIBIT C

COMPANY: Florida Power & Light Company
TITLE: List of Confidential Work Papers
AUDIT: FPL, Hedging Audit
AUDIT CONTROL NO: 10-130-4-1
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
2	Filing	24	Y	Pgs. 1-24, Cols. C-F	(d), (e)	G. Yupp
9-1	Internal Audit Workpaper	9	Y	ALL	(b)	A. Maceo
9-2	External Audit Workpaper	4	Y	ALL	(b)	H. A. Cuba
12	LFARS Fuel Transaction Register	23	N			
12-1	FINS Financial Report	5	N			
25	Organizational Chart	1	N			
42	2011 Hedging Strategy	2	Y	Pg. 1, Lns. 7, 10, 14-15, 17-18, 28-29 Pg. 2, Lns. 1-2, 5, 9-10, 12-13, 15, 23-24	(a), (d), (e)	G. Yupp
42-1	Trading & Risk Management Policy	76	N	Pg. 1	(a), (d), (e)	G. Yupp
			Y	Pg. 2-76, ALL		
42-2	Trading & Risk Management Policy	28	N	Pg. 1	(a), (d), (e)	G. Yupp
			Y	Pg. 2-28, ALL		
42-3	Planned Position Strategy	7	Y	Pgs. 1-3, ALL Pg. 4, Cols. A-E, Lns. 1-10 Pgs. 5-6, ALL Pg. 7, Cols. A-E, Lns. 1-7	(a), (d), (e)	G. Yupp
43	Summary	1	N			
43-1	Natural Gas Swaps	1	Y	Pg. 1, Cols. A-E, Ln. 1	(d), (e)	G. Yupp
43-2	Sample	1	Y	Pg. 1, Cols. A-D	(d), (e)	G. Yupp
43-2/1	Derivative Settlements	9	Y	Pg. 1, Cols. A-Q, Lns. 1-8, 10 Pgs. 2-9, Cols. A-P	(d), (e)	G. Yupp
43-2/2	Trade Settlement Report	2	Y	Pg. 1, Lns. 1-3, 6-18 Pg. 2, Lns. 1-26	(d), (e)	G. Yupp

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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
43-2/2-1	Purchase Settlement	3	Y	Pgs. 1-3, Ln. 3, Cols. A-D	(d)	G. Yupp
43-2/2-2	Natural Gas Swaps	1	Y	Pg. 1, Ln. 2	(e)	G. Yupp
43-2/3	NYMEX Henry Hub	1	N			
43-2/4	Invoice	17	Y	Pgs. 1-17, Cols. A-J	(d), (e)	G. Yupp
43-3	Heavy Oil Swaps	1	Y	Pg. 1, Cols. A-E	(d)	G. Yupp
43-3/1	Derivative Settlements	6	Y	Pg. 1, Cols. A-O Pgs. 2-3, Cols. A-N Pg. 4, Cols. A-O Pgs. 5-6, Cols. A-N	(d), (e)	G. Yupp
43-3/2	Invoice	2	Y	Pg. 1, Lns. 12-14a Pg. 2, Ln. 1, Cols. A-F	(d)	G. Yupp
43-3/3	Purchase Statement	2	Y	Pg. 1, Lns. 3, 6-10, Cols. A-D Pg. 2, Ln. 3, Cols. A-D	(d)	G. Yupp
43-3/4	Invoice	11	Y	Pgs. 1-11, Cols. A-J	(d)	G. Yupp
43-3/5	ICE eConfirm	22	Y	Pgs. 1-22, Col. A	(d)	G. Yupp
43-3/6	Oil Settlement Pricing	6	N	Pgs. 1-6		
43-3/6-1	Platts Pricing	5	N	Pgs. 1-6		
43-4	Power Sale	1	Y	Pg. 1, Cols. A-O	(d)	G. Yupp
43-4/1	Power Sale	1	N			
43-5	Monthly Gas Closing Report	3	Y	Pgs. 1-3, Cols. A-C	(d), (e)	G. Yupp
43-5/1	Natural Gas Price Computation	2	N Y	Pg. 1 Pg. 2, Col. A	(d)	M. Garmendia
43-5/2	Lehman Interest	1	Y	Pg. 1, Cols. A-E	(d), (e)	G. Yupp
43-5/2-1	Lehman Interest	1	Y	Pg. 1, Lns. 1-3, 8, 17-18, 22-24, 26-40	(d), (e)	G. Yupp
43-5/2-2	Lehman Interest	3	Y	Pgs. 1-3, ALL	(d), (e)	G. Yupp
43-5/2-3	Lehman Interest	1	Y	Pg. 1, Col. A	(d), (e)	G. Yupp
43-5/2-4	Lehman Interest	1	Y	Pg. 1, Col. A	(d), (e)	G. Yupp
43-6	M&S Correction & Adjustment	3	Y	Pg. 1, Col. A Pg. 2, Cols. A-C Pg. 3, Col. A	(d), (e)	G. Yupp
44 p.4	Payroll	1	N			
44-1/1	Payroll	18	N	Pg. 1	(e)	G. McBean G. Yupp
			Y	Pgs. 2-13, Col. A		
			N	Pgs. 14-15		
			Y	Pgs. 16-17,		

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				Col. A		
			N	Pg. 18		
44-1/1-2	Payroll	3	Y	Pg. 1, Col. A	(e)	G. Yupp
			Y	Pg. 2, Lns. 1-6	(e)	G. McBean G. Yupp
			N	Pg. 3		
44-1/1-2/1	Payroll	10	Y	Pg. 1, Lns. 1-6	(e)	G. McBean G. Yupp
			N	Pg. 2		
			Y	Pg. 3, Lns. 1-6	(e)	G. McBean G. Yupp
			N	Pg. 4		
			Y	Pg. 5, Lns. 1-6	(e)	G. McBean G. Yupp
			N	Pg. 6		
			Y	Pg. 7, Lns. 1-6	(e)	G. McBean G. Yupp
			N	Pg. 8		
			Y	Pg. 9, Lns. 1-6	(e)	G. McBean G. Yupp
			N	Pg. 10		
44-1/1-3	Payroll	1	Y	Pg. 1, Col. A	(e)	G. Yupp
44-1/1-3/1	Payroll	3	Y	Pg. 1, Cols. A-G Pg. 2, Col. A Pg. 3, Col. A	(e)	G. McBean G. Yupp
44-1/1-4	Payroll	1	Y	Pg. 1, Col. A	(e)	G. Yupp
44-1/1-4/1	Payroll	2	N	Pgs. 1-2		
44-1/1-5	Payroll	1	Y	Pg. 1, Col. A	(e)	G. Yupp
44-1/1-5/1	Payroll	6	Y	Pg. 1, Cols. A-d	(e)	G. Yupp
			N	Pgs. 2-6		
44-1/1-6	Payroll	1	Y	Pg. 1, Col. A	(e)	G. Yupp
44-1/1-6/1	Payroll	1	Y	Pg. 1, Cols. A-M	(e)	G. McBean G. Yupp
44-1/1-7	Payroll	1	Y	Pg. 1, Col. A	(e)	G. Yupp
44-1/1-8	Payroll	1	Y	Pg. 1, Col. A	(e)	G. Yupp
44-1/1-8/1	Payroll	4	Y	Pg. 1, Col. A, Footnote 2 Pgs. 2-4, Lns. 1 & 7	(e)	G. McBean G. Yupp
44-1/2	Payroll	2	Y	Pgs. 1-2, Col. A	(e)	G. Yupp
44-1/2-1	Payroll	1	Y	Pg. 1, Col. A	(e)	G. Yupp
44-1/2-1/1	Payroll	2	Y	Pg. 1, Cols. A-E	(e)	G. McBean G. Yupp
			N	Pg. 2		
44-1/2-2	Payroll	1	Y	Pg. 1, Col. A	(e)	G. Yupp
44-1/2-2/1	Payroll	2	Y	Pg. 1, Cols. A-C	(e)	G. McBean G. Yupp
			N	Pg. 2		
44-1/2-3	Payroll	1	Y	Pgs. 1, Col. A	(e)	G. McBean G. Yupp
44-1/2-3/1	Payroll	2	Y	Pg. 1, Cols. A-C	(e)	G. McBean G. Yupp
			N	Pg. 2		

Work Paper No.	Description	No. of Pages	Conf. Y/N	Line No./Column No.	Florida Statute 366.093 (3) Subsection	Affiant
44-1/2-3/1-1	Payroll	1	Y	Pg. 1, Lns. 1-3, 5-12	(e)	G. McBean G. Yupp
44-1/2-3/1-2	Payroll	1	N	Pg. 1		
44-1/2-4	Payroll	1	Y	Pg. 1, Col. A	(e)	G. Yupp
44-1/2-4/1	Payroll	1	Y	Pg. 1, Cols. A-D	(e)	G. McBean G. Yupp
44-1/2-4/1-1	Payroll	1	Y	Pg. 1, Col. A	(e)	G. Yupp
44-1/2-4/1-2	Payroll	1	Y	Pg. 1, Lns. 1-8	(e)	G. McBean G. Yupp
44-1/2-4/1-3	Payroll	1	Y	Pg. 1, Lns. 1-10	(e)	G. McBean G. Yupp
44-1/2-4/1-4	Payroll	1	Y	Pg. 1, Lns. 1-10	(e)	G. McBean G. Yupp
44-1/2-4/1-5	Payroll	1	Y	Pg. 1, Lns. 1-6	(e)	G. McBean G. Yupp
44-1/2-4/1-6	Payroll	1	Y	Pg. 1, Lns. 1-12	(e)	G. McBean G. Yupp
44-1/2-4/1-7	Payroll	1	Y	Pg. 1, Lns. 1-6	(e)	G. McBean G. Yupp
44-1/2-4/2	Pension, Welfare, Taxes, & Insurance Rate	1	N	Pg. 1		
44-2	Payroll	1	N	Pg. 1		
44-3	Payroll	1	N	Pg. 1		
45	Rebalancing	1	Y	Pg. 1, Lns. 8-9, 19-26	(e)	G. Yupp
45-1	Rebalancing	2	Y	Pg. 1, Ln. 22	(e)	G. Yupp
			N	Pg. 2		
45-2	Rebalancing	1	Y	Pg. 1, Cols. A-F, Note (3): Ln. B	(d), (e)	G. Yupp
45-2/1	PPS	1	Y	Pg. 1, Cols. A-H	(a), (d), (e)	G. Yupp
45-2/1-1	PPS	3	Y	Pgs. 1-2, ALL Pg. 3, Lns. 1-9	(a), (d), (e)	G. Yupp
45-2/1-2	PPS	3	Y	Pgs. 1-2, ALL	(a), (d), (e)	G. Yupp
			N	Pg. 3		
45-2/1-3	PPS	3	Y	Pgs. 1-2, ALL	(a), (d), (e)	G. Yupp
			N	Pg. 3		
45-2/1-4	PPS	3	Y	Pgs. 1-2, ALL Pg. 3, Lns. 1-7	(a), (d), (e)	G. Yupp
45-2/1-5	PPS	3	Y	Pgs. 1-2, ALL Pg. 3, Lns. 1-7	(a), (d), (e)	G. Yupp
45-2/1-6	PPS	3	Y	Pgs. 1-2, ALL Pg. 3, Cols. A-E, Lns. 1-7	(a), (d), (e)	G. Yupp
45-2/1-7	PPS	3	Y	Pgs. 1-2, ALL Pg. 3, Cols. A-E, Lns. 1-7	(a), (d), (e)	G. Yupp
45-2/1-8	PPS	3	Y	Pgs. 1-2, ALL Pg. 3, Cols. A-E, Lns. 1-7	(a), (d), (e)	G. Yupp
45-2/1-9	PPS	3	Y	Pgs. 1-2, ALL Pg. 3, Lns. 1-7	(a), (d), (e)	G. Yupp
45-2/1-10	PPS	3	Y	Pgs. 1-2, ALL Pg. 3 Lns. 1-7	(a), (d), (e)	G. Yupp

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45-2/1-11	PPS	3	Y	Pgs. 1-2, ALL Pg. 3, Cols. A-E, Lns. 1-15	(a), (d), (e)	G. Yupp
45-2/1-12	PPS	4	Y	Pgs. 1-3, ALL Pg. 4, Lns. 1-7	(a), (d), (e)	G. Yupp
45-2/1-13	PPS	4	Y	Pgs. 1-3, ALL Pg. 4, Lns. 1-7	(a), (d), (e)	G. Yupp
45-2/1-14	PPS	3	Y	Pgs. 1-2, ALL Pg. 3, Lns. 1-7	(a), (d), (e)	G. Yupp
45-2/1-15	PPS	3	Y	Pgs. 1-2, ALL Pg. 3, Cols. A-E, Lns. 1-7	(a), (d), (e)	G. Yupp
45-2/1-16	PPS	3	Y	Pgs. 1-2, ALL Pg. 3, Cols. A-E, Lns. 1-7	(a), (d), (e)	G. Yupp
45-2/1-17	PPS	3	Y	Pgs. 1-2, ALL Pg. 3, Cols. A-E, Lns. 1-7	(a), (d), (e)	G. Yupp
45-2/1-18	PPS	3	Y	Pgs. 1-2, ALL Pg. 3, Lns. 1-7	(a), (d), (e)	G. Yupp
45-2/1-19	PPS	2	Y	Pg. 1, Lns. 21-25 Pg. 2, Lns. 6-8, 18-20	(a), (d), (e)	G. Yupp
45-3	Rebalancing	5	Y	Pg. 1, Cols. A-D, Footnote (A) Ln.2 Pg. 2, Cols. A-E Pg. 3, Cols. A-D Pgs. 4-5, Cols. A-B	(d), (e)	G. Yupp
45-3/1	Rebalancing	1	Y	Pg. 1, Cols. A-H	(e)	G. Yupp
45-3/2	Rebalancing	3	Y	Pgs. 1-3, ALL	(d), (e)	G. Yupp
45-3/3	Rebalancing	3	Y	Pgs. 1-3, ALL	(d), (e)	G. Yupp
45-3/4	Rebalancing	3	Y	Pgs. 1-3, ALL	(d), (e)	G. Yupp
45-3/5	Rebalancing	3	Y	Pg. 1, Lns. 10- 15, 19, 24-26, 30-31, 33-34 Pg. 2, Ln. 1 Pg. 3, ALL	(e)	G. Yupp
46	VaR	1	Y	Pg. 1, Ln. 9	(e)	G. Yupp
46-1	VaR	23	Y	Pgs. 1-23, ALL	(e)	G. Yupp
47	Letter of Representation	1	Y	Pg. 1, Lns. 5, 15, 17	(d)	G. Yupp
48	Policies and Guideline Procedures	111	Y	Pg. 1-35, ALL	(a), (d), (e)	G. Yupp
			N	Pg. 36		
			Y	Pg. 37-111, ALL		
49	International Swap Dealers Association, Inc. Master Agreement	2	N	Pgs. 1-2		
49-1	International Swap Dealers Association, Inc. Master Agreement	18	Y	Pgs. 1-17, ALL Pg. 18, Lns. 1-16	(d)	G. Yupp
49-2	International Swap Dealers Association,	11	Y	Pgs. 1-4, ALL	(d)	G. Yupp
			Y	Pg. 5, Lns. 1-22,		

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	Inc. Master Agreement			37		
			Y	Pgs. 6-10, ALL		
			Y	Pg. 11, Ln. 1-36		
49-3	International Swap Dealers Association, Inc. Master Agreement	10	Y	Pgs. 1-10, ALL	(d)	G. Yupp
49-4	International Swap Dealers Association, Inc. Master Agreement	14	Y	Pgs. 1-7, ALL	(d)	G. Yupp
			Y	Pg. 8, Lns. 1-10, 18-32		
			Y	Pg. 9, ALL		
			Y	Pg. 10, Lns. 1-14		
			Y	Pgs. 11-13, ALL		
			Y	Pg. 14, Lns. 1-5, 7-38		
49-5	International Swap Dealers Association, Inc. Master Agreement	3	Y	Pg. 1, Lns. 1-2, 7-37 Pg. 2, ALL Pg. 3, Lns. 1-10	(d)	G. Yupp
50	Lehman Settlement	1	N	Pg. 1		