

EXHIBIT C

COMPANY: Florida Power & Light Company
TITLE: List of Confidential Work Papers
AUDIT: FPL, Hedging Audit
AUDIT CONTROL NO: 11-129-4-2
DOCKET NO.: 110001- 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, Col C-F	(a), (e)	G. Yupp
9	List of Internal Audits	4	Y	Pgs 1-4, Col A	(b)	A. Maceo
9-1	Internal Audit Workpaper	10	Y	ALL	(b)	A. Maceo
9-2	External Audit Workpaper	2	Y	ALL	(b)	H. Antonio Cuba
12	LFARS Fuel Transaction Register	20	N	Pg 1	(d), (e)	H. Antonio Cuba
			Y	Pgs 2-7, Cols A-B		
			N	Pg 8		
			Y	Pgs 9-18, Cols A-B		
			N	Pgs 19-20		
12-1	FINS Financial Report	2	Y	Pgs 1-2, Cols A-B	(a), (d), (e)	G. Yupp
12-2	LFARS Fuel Transaction Register	21	Y	Pg 1, Col B	(d), (e)	H. Antonio Cuba
			Y	Pgs 2-7, Cols A-B	(d), (e)	
			Y	Pg 8, Col B	(d), (e)	
			Y	Pg 9, Cols A-B	(d), (e)	
			N	Pgs 10-11		
			Y	Pgs 12-15, Cols A-B	(d), (e)	
			N	Pg 16		
Y	Pgs 17-19, Cols A-B	(d), (e)				
			N	Pgs 20-21		
12-3	Accounts 501.115 & 926.226	3	N			
25-1	Incremental Hedging Costs	1	N			
42-1	Trading & Risk Management	78	Y	ALL	(a), (e)	G. Yupp
42-2	Trading & Risk Management	25	Y	ALL	(a), (e)	G. Yupp
42-3	Trading & Risk Management	9	Y	ALL	(a), (e)	G. Yupp
43-1	Derivative Settlements	1	Y	ALL	(a), (e)	G. Yupp
43-1/1	Financial Hedging Instrument	2	N	Pg 1	(a), (d), (e)	G. Yupp
			Y	Pg 2, Col A		
43-1/2	Physical Hedging Transaction	1	N			

DOCUMENT NUMBER DATE

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Work Paper No.	Description	No. of Pages	Conf. Y/N	Line No./Column No.	Florida Statute 386.093 (3) Subsection	Affiant
43-2	Natural Gas Sample Testing	1	Y	Cols A-F, Lines 1 and 3	(a), (d), (e)	G. Yupp
43-2/1	Derivative Settlements	10	Y	ALL	(a), (d), (e)	G. Yupp
43-2/2	Invoice	2	Y	ALL	(a), (d), (e)	G. Yupp
43-2/3	Purchase Statement	2	Y	Pg 1, Cols A-I, Lines 2, 5, 13-17, 21-23 Pg 2, Cols A-I, Lines 2 and 5	(a), (d), (e)	G. Yupp
43-2/3-1	Swap Deal Entry	22	Y	Pgs 1-22, Cols A-H, Lines 1-3, 12, 19	(a), (d), (e)	G. Yupp
43-2/3-2	Settlement Price	1	N			
43-2/3-3	Platts	3	N			
43-3	Heavy Oil Sample Testing	1	Y	Lines 1-9, 11-12, 14-20	(a), (d), (e)	G. Yupp
43-3/1	Derivative Settlements	2	Y	ALL	(a), (d), (e)	G. Yupp
43-3/2	Derivative Settlements True-Up	2	Y	ALL	(a), (d), (e)	G. Yupp
43-3/2-1	Invoice	3	Y Y Y	Pg 1, Lines 1, 11-12, 15, 17-23 Pg 2, Lines 1-5, 9-12, 16, 19 Pg 3, Lines 1, 4, 12-18, 22-24, 29-35	(d)	G. Yupp
43-3/3	Swap Deal Entry	9	Y Y Y Y Y Y Y Y	Pg 1, Cols A-H, Lines 1-3, 3, 12, 19 Pg 2, Lines 5, 17, 19-28 Pg 3, Lines 5, 17, 19-28 Pg 4, Cols A-H, Lines 1-3, 12, 19 Pg 5, Lines 1, 13, 15-24 Pg 6, Lines 5, 17, 19-29 Pg 7, Cols A-H, Lines 1-3, 12, 19 Pg 8, Lines 5, 17, 19-28 Pg 9, Lines 5, 17, 19-28	(a), (d), (e)	G. Yupp
43-3/4	Settlement Price	4	N			
43-3/5	Platts	22	N			
43-3/6	M&S Corrections & Adjustments	3	Y	Pg 1, Col A Pgs 2-3, Cols A-E	(a), (e)	G. Yupp
43-5	Monthly Gas Closing Report	1	Y	Cols A-D, Lines 1-8	(a), (d), (e)	G. Yupp
43-5/1	Natural Gas Price Computation	2	Y	Pg 1, Col A Pg 2, Line 4	(a), (e)	G. Yupp

Work Paper No.	Description	No. of Pages	Conf. Y/N	Line No./Column No.	Florida Statute 366.093 (3) Subsection	Affiant
43-5/2	Monthly Gas Closing Report	3	Y	Pg 1, Cols A-D Pg 2, Cols A-B, Lines 1-4 Pg 3, Cols A-C	(a), (d), (e)	G. Yupp
45-1	Rebalancing	1	Y	Lines 24-25	(a), (e)	G. Yupp
45-2	Rebalancing	1	Y	Cols A-F, Line 2	(a), (d), (e)	G. Yupp
45-2/1	Rebalancing	1	Y	Cols A-H, Lines 1-3	(a), (d), (e)	G. Yupp
45-2/1-1	Rebalancing	1	Y	Cols A-L, Lines 1-5	(a), (d), (e)	G. Yupp
45-2/1-2	PPS	3	Y	Pgs 1-2, ALL Pg 3, Lines 1-7	(a), (e)	G. Yupp
45-2/1-3	PPS	3	Y	Pgs 1-2, ALL Pg 3, Lines 1-32, 40-41	(a), (e)	G. Yupp
45-2/1-4	PPS	4	Y	Pgs 1-3, ALL Pg 4, Lines 1-7	(a), (e)	G. Yupp
45-2/1-5	PPS	4	Y	Pgs 1-3, ALL Pg 4, Lines 1-7	(a), (e)	G. Yupp
45-2/1-6	PPS	3	Y	Pgs 1-2, ALL Pg 3, Lines 1-7	(a), (e)	G. Yupp
45-2/1-7	PPS	3	Y	Pgs 1-2, ALL Pg 3, Lines 1-24	(a), (e)	G. Yupp
45-2/1-8	PPS	3	Y	Pgs 1-2, ALL Pg 3, Lines 1-43	(a), (e)	G. Yupp
45-2/1-9	PPS	3	Y	Pgs 1-2, ALL Pg 3, Lines 1-42	(a), (e)	G. Yupp
45-2/1-10	PPS	3	Y	Pgs 1-2, ALL Pg 3, Lines 1-7	(a), (e)	G. Yupp
45-2/1-11	PPS	4	Y	Pgs 1-3, ALL Pg 4, Lines 1-29	(a), (e)	G. Yupp
45-2/1-12	PPS	4	Y	Pgs 1-3, ALL Pg 4, Lines 1-29	(a), (e)	G. Yupp
45-2/1-13	PPS	3	Y	Pgs 1-2, ALL Pg 3, Lines 1-7	(a), (e)	G. Yupp
45-2/1-14	PPS	3	Y	Pgs 1-2, ALL Pg 3, Lines 1-43	(a), (e)	G. Yupp

Work Paper No.	Description	No. of Pages	Conf. Y/N	Line No./Column No.	Florida Statute 366.098 (3) Subsection	Affiant
45-2/1-15	PPS	3	Y	Pgs 1-2, ALL Pg 3, Lines 1-37	(a), (e)	G. Yupp
45-3	PPS	2	Y	Pg 1, Lines 14-15, 26-27 Pg 2, Lines 13-15	(a), (e)	G. Yupp
45-4	Rebalancing	2	Y	Pg 1, Lines 14-15, 17, 34-36 Pg 2, Lines 1-8, 10-11, 13-24, 27-35	(a), (e)	G. Yupp
45-4/1	Rebalancing	3	Y	ALL	(a), (e)	G. Yupp
45-4/2	Rebalancing	9	Y	ALL	(a), (e)	G. Yupp
46	VaR	1	Y	Line 8	(a), (e)	G. Yupp
46-1	VaR	21	Y	ALL	(a), (e)	G. Yupp
47	Representation Letter	1	Y	Lines 5, 7-8	(a), (e)	G. Yupp
48	Policies & Guideline Procedures	7	Y	ALL	(a), (e)	G. Yupp
48-1	Policies & Guideline Procedures	40	Y	ALL	(a), (e)	G. Yupp
49	Hedging Contracts	2	N			
49-1	Contract	67	Y	ALL	(a), (d), (e)	G. Yupp
49-2	Contract	70	Y	ALL	(a), (d), (e)	G. Yupp
50	Lehman Settlement	2	Y	Pg 1, Lines 16-36 Pg 2, Lines 1-6	(d), (e)	G. Yupp
50-1	Lehman Settlement	2	N			