

**CORRECTED  
THIRD REVISED EXHIBIT C**

**COMPANY:** Florida Power & Light Company  
**TITLE:** List of Confidential Workpapers  
**AUDIT:** FPL, Capacity Cost Recovery Clause  
**DOCKET NO:** 110001-EI  
**AUDIT CONTROL NO:** 05-031-4-1  
**REVISED:** Corrected filing date: November 22, 2011

Workpaper No.	Description	No. of Pages	Conf Y/N	Line No. / Col No.	Florida Statute 366.903 (3) Subsection	Affiant
9	List of Internal Audits	1	N			
41-2/1	Account numbers on capacity revenue calculation	17	Y	p. 1, Col. A p. 2, Col. A p. 3, Col. A p. 4, Col. A p. 5, Col. A p. 6, Col. A p. 7, Col. A p. 8, Col. A p. 9, Col. A p. 10, Col. A p. 11, Col. A p. 12, Col. A p. 13, Col. A p. 14, Col. A p. 15, Col. A p. 16, Col. A p. 17, Col. A	(e)	D. Rodriguez
41-2/2	Billing Statements	16	Y  Y  Y	p. 1, lines 3 and 31, Col. B, lines 5-30, Col. C, lines 6, 10-12, 15-16, Col. D, lines 8-9, 21A-28A, Col. E, lines 8-9, 21A-28A, Col. F, lines 8-9, 19A-29A  p. 2, lines 3 and 31, Col. B, lines 5-30, Col. C, lines 6, 10-12, 15-16, Col. D, lines 8-9, 21A-28A, Col. E, lines 8-9, 21A-28A, Col. F, lines 8-9, 19A-29A  p. 3, lines 3 and 31,	(e)	D. Rodriguez

Workpaper No.	Description	No. of Pages	Conf Y/N	Line No. / Col No.	Florida Statute 366.903 (3) Subsection	Affiant
41-2/2 (Cont)			Y	Col. B, lines 5-30, Col. C, lines 6, 10-12, 15-16, Col. D, lines 8-9, 10-12, 15-16, 23-28, Col. E, lines 8-9, 23-28, Col. F, lines 8-9, 22-29		
			Y	p. 4, lines 3 and 31, Col. B, lines 5-30, Col. C, lines 6, 10-12, 15-16, Col. D, lines 21A-28A, Col. E, lines 8-9, 21A-28A, Col. F, lines 8-9, 19A-29A		
			N	p. 5		
			Y	p. 6, lines 3 and 31, Col. B, lines 5-30, Col. C, lines 6, 10-12, 15-16, Col. D, lines 8-9, 21A-28A, Col. E, lines 8-9, 21A-28A, Col. F, lines 8-9, 19A-29A		
			Y	p. 7, lines 3 and 31, Col. B, lines 5-30, Col. C, lines 6, 10-12, 15-16, Col. D, lines 8-9, 21A-28A, Col. E, lines 8-9, 21A-28A, Col. F, lines 8-9, 19A-29A		
			Y	p. 8, lines 3 and 31, Col. B, lines 5-30, Col. C, lines 6, 10-12, 15-16, Col. D, lines 8-9, 21A-28A, Col. E, lines 8-9, 21A-28A, Col. F, lines 8-9, 19A-29A		
			Y	p. 9, lines 3 and 31, Col. B, lines 5-30, Col. C, lines 6, 10-12, 15-16, Col. D, lines 8-9, 21A-28A, Col. E, lines 8-9, 21A-28A, Col. F, lines 8-9, 19A-29A		

Workpaper No.	Description	No. of Pages	Conf Y/N	Line No. / Col No.	Florida Statute 366.903 (3) Subsection	Affiant
41-2/2 (Cont)			Y	p. 10, lines 3 and 31, Col. B, lines 5-30, Col. C, lines 6, 10-12, 15-16, Col. D, lines 8-9, 21A-30A, Col. E, lines 8-9, 19A-30A, Col. F, lines 8-9, 17A-31A		
			Y	p. 11, lines 3 and 31, Col. B, lines 5-30, Col. C, lines 6, 10-12, 15-16, Col. D, lines 8-9, 18A-30A, Col. E, lines 8-9, 19A-30A, Col. F, lines 8-9, 17A-29A		
			Y	p. 12, lines 3 and 31, Col. B, lines 5-30, Col. C, lines 6, 10-12, 15-16, Col. D, lines 8-9, 21A-28A, Col. E, lines 8-9, 21A-28A, Col. F, lines 8-9, 19A-29A		
			Y	p. 13, lines 3 and 31, Col. B, lines 5-30, Col. C, lines 6, 10-12, 15-16, Col. D, lines 8-9, 21A-28A, Col. E, lines 8-9, 21A-28A, Col. F, lines 8-9, 19A-29A		
			Y	p. 14, lines 3 and 31, Col. B, lines 5-30, Col. C, lines 6, 10-12, 15-20, 26-27, Col. D, lines 8-9, Col. E, lines 8-9, Col. F, lines 8-9		
			N	p. 15		
			N	p. 16		
42-1	QF-Actual Purchased Power & Other Billing Summary	1	N			
42-2	QF-Actual Purchased Power & Other Billing Summary	1	N			
43-1	1988 Agreement	2	N			

Workpaper No.	Description	No. of Pages	Conf Y/N	Line No. / Col No.	Florida Statute 366.903 (3) Subsection	Affiant
43-1/1	Check Request	1	N			
43-1/1-1	Actual Purchased Power & Other Billing Summary	1	N			
43-1/1-2	UPS Administrative Cost	1	N			
43-2	1988 Agreement	2	N			
43-2/1	Check Request	1	N			
43-2/1-1	Check Request	2	N			
43-2/1-2	Actual Purchased Power & Other Billing Summary	1	N			
43-2/1-3	UPS Administrative Cost	1	N			
44-1	SJRPP Purchased Power Actual	3	N			
44-1/1	Billing No. 205	1	N			
44-1/1-1	Invoice No. 205	1	N			
44-1/2	Debit Service	2	N			
44-1/2-1	SJRPP Revenue Requirements	3	Y	All	(e)	G Yupp
44-1/2-2	Debit Service	2	Y	All	(e)	G Yupp
44-1/2-2/1	Check Request	2	Y	p. 1, lines 7-10 p. 2, lines 7-10	(e)	G Yupp
44-1/3	Transmission Capability	1	N			
44-1/3-1	Semi-Annual Transmission Billing	2	N			
44-1/3-1/1	Check Request	2	Y	p. 1, lines 6-10 p. 2, lines 6-10	(e)	G Yupp
44-1/4	CCRA Payment Schedule	1	N			
44-1/4-1	CCRA Payment Schedule	2	N			
44-1/4-1/1	Check Request	2	Y	p. 1, line 6-9 p. 2, line 6-9	(e)	G Yupp
44-1/5	Property Taxes	2	N			
44-1/5-1	Property Taxes	1	N			
44-1/6	Cost of Operations	1	N			
44-1/6-1	Check Request	2	Y	p. 1, lines 6-9 p. 2, lines 6-9	(e)	G. Yupp
44-1/6-2	Billing #206	1	N			
44-1/6-2/1	Fuel Inventory Analysis	4	N			
44-1/6-2/1-1	Reimbursement of JEA's Cost of Coal & Petcoke	3	N			
44-1/6-2/1-1/1	Check Request	2	Y	p. 1, lines 6-9	(e)	G. Yupp

Workpaper No.	Description	No. of Pages	Conf Y/N	Line No. / Col No.	Florida Statute 366.903 (3) Subsection	Affiant
				p. 2, lines 6-9		
44-1/6-3	Interest Received	2	N			
44-2	SJRPP Purchased Power Accrual	3	N			
44-2/1	Cost of Operations #208	1	N			
44-2/1-1	Billing #208	1	N			
44-2/2	Cost of Operations #209	1	N			
44-2/2-1	Check Request	2	Y	p. 1, lines 6-9 p. 2, lines 6-9	(e)	G. Yupp
44-2/2-2	Actual Billing #209	1	N			
44-2/2-2/1	Fuel Inventory Analysis	4	N			
44-2/2-2/1-1	JEA's Cost of Coal & Petcoke	3	N			
44-2/2-2/1-1/1	Payment Coupon	1	Y	Lines 1, 6, 18, 23	(e)	G. Yupp
44-2/2-2/1-1/2	Check Request	1	Y	Lines 6-9	(e)	G. Yupp
44-2/2-3	Interest Received	2	N			
44-3/1	SJRPP Suspension Accrual Journal Voucher	1	N			
44-3/1-1	SJRPP Suspension Accrual	1	N			
44-3/1-1/1	Deferred Interest	1	N			
45-1	S-T Capacity Journal Voucher	1	Y	Col. A, lines 1-18	(d), (e)	G. Yupp
45-1/1	Invoice	2	Y	p. 1, line 9 p. 2, line 20	(d), (e)	G. Yupp
45-1/1-1	Purchase Statement	1	N			
45-1/1-2	Invoice	2	N			
45-1/2	Invoice	1	Y	Line 30	(d), (e)	G. Yupp
45-1/2-1	Purchase Statement	3	N			
45-1/3	Invoice	1	Y	Line 20	(d), (e)	G. Yupp
45-1/3-1	Purchase Statement	4	Y N	Pgs 1-3, Line 23 Pg. 4	(d), (e)	G. Yupp
45-1/4	Invoice	1	Y	Line 20	(d), (e)	G. Yupp
45-1/4-1	Purchase Statement	3	Y Y N	Pg. 1, Line 23 Pg. 2, Line 20 Pg. 3	(d), (e)	G. Yupp
45-1/5	Invoice	3	Y Y N	Pg. 1, Line 18 Pg. 2, Line 22 Pg. 3	(d), (e)	G. Yupp
45-1/6	Invoice	5	N	Pg. 1		

Workpaper No.	Description	No. of Pages	Conf Y/N	Line No. / Col No.	Florida Statute 366.903 (3) Subsection	Affiant
45-1/6 (Cont)			Y	p. 2, Col. A, lines 14-28, 36-37	(d), (e)	G. Yupp
			Y	p. 3, Col. A, lines 14-22	(d), (e)	G. Yupp
			Y	p. 4, line 3, Col. B, lines 10-29, Col. C, lines 10, 25, 28, 31 - 32, Col. D, lines 10, 25, 28, Col. E, lines 10, 16, 19, 22, 25, 28, 31-32, 37	(d), (e)	G. Yupp
			Y	p. 5, line 1, Col. F, lines 5-18, 20, 22	(d), (e)	G. Yupp
45-1/7	Invoice	3	Y	p. 1, line 28	(d), (e)	G. Yupp
			Y	p. 2, line 36	(d), (e)	G. Yupp
			N	p. 3		
45-1/8	Invoice	3	Y	p. 1, line 17	(d), (e)	G. Yupp
			N	p. 2 and 3		
45-1/9	Actual S-T Capacity Purchase	1	Y	Lines 46-49	(d), (e)	G. Yupp
45-2	S-T Capacity Journal Voucher	3	Y	p. 1, Col. A, lines 1-6	(d), (e)	G. Yupp
			Y	p. 2, line 10	(d), (e)	G. Yupp
			N	p. 3		
45-2/1	L-T Capacity Payment	1	Y	Col. A, lines 1-11	(d), (e)	G. Yupp
45-2/1-1	Invoice	6	Y	p.1, line 32 p. 2, line 22 p. 3, line 21 p. 4, Col. A, lines 38, 40, Col. B, line 27, Col. C, lines 11, 16, 19-23, Col. D, lines 13, 18, 26, 33-34, Col. E, lines 6-8 p. 5, line 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
				p. 6, lines 59, 61, 63-68		
45-3	Invoice	3	N Y N	p. 1 p. 2, line 9 p. 3	(d), (e)	G. Yupp
45-3/1	Invoice	6	Y	p. 1, Col. A, lines 1-5 p. 2, line 32 p. 3, line 31 p. 4, line 23 p. 5, Col. B, lines 7, 15-18, Col. C, lines 9, 21, 29-30, 37-40 p. 6, line 33	(d), (e)	G. Yupp
45-4	Invoice	2	N Y	p. 1 p. 2, line 9	(d), (e)	G. Yupp
45-4/1	Invoice	6	Y	p. 1, Col. A, lines 1-5 p. 2, line 32 p. 3, line 22 p. 4, line 19 p. 5, lines 37, 39, Col. A, line 27, Col. B, lines 11, 19-22, Col. C, lines 13, 25-26, 32-33, Col. D, lines 1-4 p. 6, line 34	(d), (e)	G. Yupp
47-1	Transmission Services	1	N			
47-1/1	Journal Voucher	3	N			
47-1/1-1	Payment Coupon	1	N			
47-1/1-1/1	Invoice	5	N			
47-1/1-1/1-1	Walker Revenue Client	1	N			
47-1/1-2	Estimated Transmission Service Billing Summary	1	N			

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47-1/1-3	Actual Transmission Service Billing Summary	1	N			
47-1/1-4	Payment Coupon	1	N			
47-1/1-4/1	Invoice	2	Y	p. 1, line 23	(d), (e)	G. Yupp
			Y	p. 2, line 23		
47-1/1-4-2	Invoice	7	N	Pgs. 1-4		
			Y	p. 5, line 18	(d), (e)	G. Yupp
			N	Pgs. 6-7		
47-1/1-4/3	Walker Revenue Client	1	N			
47-2	Transmission Services	1	N			
47-2/1	Journal Voucher	2	N			
47-2/1-1	Payment Coupon	1	N			
47-2/1-1/1	Invoice	5	N			
47-2/1-1/1-1	Walker Revenue Client	1	N			
47-2/1-2	Estimated Transmission Service Billing Summary	1	N			
47-2/1-3	Actual Transmission Service Billing Summary	1	N			
47-2/1-4	Payment Coupon	2	N	p. 1		
			Y	p. 2, line 23	(d), (e)	G. Yupp
47-2/1-4/1	Daily Energy Sale Transaction	3	N			
47-2/1-4/2	Invoice	6	N	Pgs. 1-4		
			Y	p. 5, line 16	(d), (e)	G. Yupp
			Y	p. 6 line 19	(d), (e)	G. Yupp
47-2/1-4/3	Walker Revenue Client	1	N			
47-2/1-4/4	Payment Coupon/Walker Revenue Client	2	N			
48-1	Transmission of Electric by Others	1	N			
48-1/1	Transmission of Electric by Others	1	N			
48-1/1-1	Florida Power Corp.	2	N	Pg. 1		



Workpaper No.	Description	No. of Pages	Conf Y/N	Line No. / Col No.	Florida Statute 366.903 (3) Subsection	Affiant
48-1/1-1 (Cont)			Y	p. 2, Col. A, lines 1-2, 15, 17, Col. E, lines 5-13	(d), (e)	G. Yupp
48-1/2	Transmission of Electric by Others	2	N			
48-1/2-1	JEA Invoice	1	N			
48-1/3	LG & E Energy Marketing Invoice	1	N			
48-1/4	EMT Transmission	1	N			
48-1/4-1	Reliant Energy Service	1	N			
48-1/5	EMT Transmission	2	N			
52-1/2	Security Sample Testing	19	Y	p. 1 , Col. A, Col. B, Col. C, lines 2-10, 14-22, 26-29  p. 2, Col. A, Col. B, Col. C, lines 2-8, 13-23, 27, 28, 30-38, Col. D  p. 3, Col. A, Col. B, lines 2-10, 20-25, 27-34, Col. C, lines 2-10, 14-18, 20-25, 27-34  p. 4, Col. A, lines 2-25, 27-36, Col. B, lines 18-25, 27-36, 42, Col. C, lines 2-25, 27-36, 40, 42, Col. D, lines 40, 42  p. 5, Col. A, lines 3, 5-7, 9-10, 12, 14-15, 17, 19-24, 29, Col. B, lines 3, 5-7, 9-10, 12, 14-15, 17, 19-24, 28, Col. C, lines 3-7, 9-10, 12, 14-15, 17, 19-24  p. 6, Col. A, lines 3, 5-6, 8, 10-26, 30-36 Col. B, lines 3, 5-6, 8, 10-26, 30-36, Col. C lines 3, 5-6, 8, 10-26, 30-36  p. 7, Col. A, Col. B, Col. C, lines 2-14,	(c), (d)	C. Bullock

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52-1/2 (Cont)				<p>16-30, 32-46</p> <p>p. 8, Col. A, lines 2-4, 6-12, 14-16, 29-37, Col. B, 2-4, 6-12, 15-16, 18-21, 23-27, 29-37, Col. C, lines 2-4, 6-12, 14-16, 18-20, 23-27, 29-37, Col. D, lines 18-23</p> <p>p. 9, Col. A, Col. B, Col. C, lines 2-9, 11-22, 26-30, 32-35, 37-38, Col. D, lines 18-25</p> <p>p. 10, Cols. A-C</p> <p>p. 11, Col. A, Col. B, Col. C, lines 1-13, 15-31</p> <p>p. 12, Col. A, Col. B Col. C, lines 1-7, 9-19, 21-45</p> <p>p. 13, Col. A, Col. B, lines 8-20, 22-26, 30-35, 37-40, Col. C, lines 8-20, 22-26, 30-35, 37-40</p> <p>p. 14, Col. A, Col. B, Col. C, lines 1-4, 6-8, 10-11, 13-22, 24-29, 31-38</p> <p>p. 15, Col. A, Col. B, Col. C, lines 2-21, 23-24, 26-36, 38-39, 41-42</p> <p>p. 16, Col. A, Col. B, Col. C, lines 2-5, 9-31 33-38, 40-42</p> <p>p. 17, Col. A, Col. B, Col. C, lines 2-23, 25-30, 32-46</p> <p>p. 18, Col. A, Col. B,</p>		

Workpaper No.	Description	No. of Pages	Conf Y/N	Line No. / Col No.	Florida Statute 366.903 (3) Subsection	Affiant
52-1/2 (Cont)				Col. C, lines 1-6, 8-20, 22, 24, 26-37, 39, Col. D  p. 19, Col. A, Col. B, Col. C lines 1-9, 11, 15, Col. D		
52-1/3-1	SJRPP Security Project	2	N			
52-1/3-1/1	SJRPP Security Project	1	N			
52-1/3-1/2	SJRPP Security Project	3	N			
52-1/3-1/3	SJRPP Security Project	3	N			
52-1/5	Security Sample Testing	4	Y	p. 1, Col. A, Col. B, Col. C, lines 1, 6, 8, 10, 14-15, 17-20  p. 2, Col. A, Col. B, Col. C, Lines 1-12, 14-20, 22-28, 32  p. 3, Col. A, Col. B, Col. C, lines 1-5, 7-20, 26-28, 31, 32, 36, Col. D  p. 4, Col. A, Col. B, Col. C, lines 1, 4-6, 9-11, 15, 17-19, 21-26, Col. D	(c), (d)	C. Bullock
52-1/7	Security Sample Testing	40	N			
52-1/8	Security Sample Testing	11	N			
52-1/9	Security Sample Testing	52	N			
52-1/9-1	Security Sample Testing	1	N			
52-1/11-1	Security Vehicles	2	N			
52-1/11-2	Security Vehicles	2	N			
52-1/11-2/1	Security Vehicles	3	N			
52-1/11-2/2	Security Vehicles	3	N			