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December 19, 2011

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 COMMISSION
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VIA HAND DELIVERY

Ms. Ann Cole
 Commission Clerk
 Florida Public Service Commission
 Betty Easley Conference Center
 2540 Shumard Oak Boulevard, Room 110
 Tallahassee, FL 32399-0850

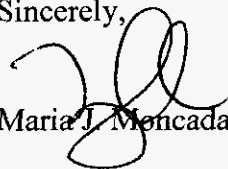
Docket 110001-EI
 Audit Control No. 05-028-4-1

Dear Ms. Cole:

FPL has determined that Third Revised Exhibit C to FPL's November 1, 2011 Third Request for Extension of Confidential Classification of Materials pertaining to Audit Control No. 05-028-4-1 contained an error. Accordingly, enclosed for filing in the above-referenced docket is FPL's Corrected Third Revised Exhibit C, which consists of a revised justification table, and is intended to replace Third Revised Exhibit C filed in connection with FPL's November 1, 2011 Third Request for Extension of Confidential Classification. Also enclosed is a compact disc containing FPL's Corrected Revised Exhibit C only, in Excel Spreadsheet format.

Please contact me if you have any questions.

Sincerely,



Maria J. Moncada

Enclosure
 cc: parties of record (w/out encl.)

COM _____
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 FPSC-COMMISSION CLERK

CORRECTED REVISED EXHIBIT C

COMPANY: Florida Power & Light Company
TITLE: List of Confidential Work Papers
AUDIT: FPL, Fuel Recovery
AUDIT CONTROL NO.: January 1 - December 31, 2004
DOCKET NO.: 05-028-4-1
DATE: 110001- EI
 December 19, 2011

Work Paper No.	Description	No. of Pages	Conf. Y/N	Line No./Column No.	Florida Statute 366.093 (3) Subsection	Affiant
9	Notes from Internal Audits	5	Y	All	(b)	A. Maceo
16-1/1	Purchase Order	2	N			
16-1/1-1	Invoice	7	Y N	p.1, lines 17, 19 and 21 pgs. 2-7	(d), (e)	G. Yupp
16-1/1-2	Invoice	5	Y N	p.1, lines 6, 8 and 10 pgs. 2-5	(d), (e)	G. Yupp
16-1/1-3	Invoice	6	Y N	p. 1, lines 13, 15 and 17 pgs. 2-6	(d), (e)	G. Yupp
21	Rail Car Accident Costs	1	N			
41-2	Revenues	1	Y	Line 1	(e)	D. Rodriguez
41-2/4	Revenues Calculation	1	Y	Col. A	(e)	D. Rodriguez
41-2/5	Revenues Calculation	1	Y	Col. A	(e)	D. Rodriguez
41-2/5-1	Sample bill	1	Y	Lines 1-4	(e)	D. Rodriguez
41-2/6	Revenues Calculation	1	Y	Col. A	(e)	D. Rodriguez
41-2/6-1	Sample bill	1	Y	Lines 1-4	(e)	D. Rodriguez
42-2/1	Unit Ratings Information	7	N			
42-2/2	Unit Ratings Information	7	N			
42-2/3	Unit Ratings Information	7	N			
43-2	Sample of Unit Price FPSC040	52	N			
43-3	Sample FPSC038	23	N			
43-3/1	Sample Audit Analyzer	12	N			
43-3/1-1	Fuel Requisition	4	N			
43-3/1-2	Fuel Requisition	2	N			
43-3/1-3	Fuel Requisition	2	N			
43-3/1-4	Natural Gas Requisition	4	N Y	pgs. 1-3 p. 4, Cols. A-D, lines 52-54	(d), (e)	G. Yupp

DOCUMENT NUMBER-DATT
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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
43-3/1-4/1	Gas Closing Report	2	Y	p. 1, Cols. A-D, Col. E p. 2, Cols. A-C	(d), (e)	G. Yupp
43-3/1-4/1-1	Purchase Statement	1	Y	Cols. A-D, lines 30-32, 35-37	(d), (e)	G. Yupp
43-3/1-4/1-1/1	Gas Deal Form	2	Y	p. 1 lines 1, 3-8, 10-15, 19, 20, 22 p. 2, lines 1, 2, 4-6, 9, Col. A	(d), (e)	G. Yupp
43-3/1-4/2	Invoice Details	1	Y	p. 1, Cols. A-H	(d), (e)	G. Yupp
43-3/1-4/2-1	Gas Deal Form	2	Y N	p. 1, lines 1-7, 9-14, 18, 19, 23, 24 p. 2	(d), (e)	G. Yupp
43-3/1-4/3	Invoice-Chevron	4	Y	p. 1, lines 1-2a p. 2, lines 1-2a p. 3, lines 1-2a p. 4, lines 1-2a	(d), (e)	G. Yupp
43-3/1-4/4	Monthly Gas Closing Report	2	Y	p. 1, Cols. A-D, Col. E p. 2, Cols. A-C	(d), (e)	G. Yupp
43-3/1-4/4-1	Invoice Details	1	N			
43-3/1-4/4-2	Invoice	1	Y	p. 1, Col. D	(d), (e)	G. Yupp
43-3/1-4/5	Monthly Gas Closing Report	2	Y	p.1, Cols. A-D, Col. E p. 2, Col. A-C	(d), (e)	G. Yupp
43-3/1-4/5-1	Purchase Statement	2	N Y	p. 1 p. 2, lines 9-11	(d), (e)	G. Yupp
43-3/1-4/5-2	Invoice Details	1	N			
43-3/1-4/5-2/1	Gas Deal Form	3	Y N N	p. 1 lines 1-7, 9-14, 18, 19, 21, 23-27 p. 2 p. 3	(d), (e)	G. Yupp
43-3/1-4/5-2/1-1	Natural Gas	1	N			
43-3/1-4/5-2/1-2	Platts	1	N			
43-4	Inventory Sample	25	N			
43-4a	Summary of Unit Price	1	N			
43-4/1	Gas Sales	1	N			

Work Paper No.	Description	No. of Pages	Conf. Y/N	Line No./Column No.	Florida Statute 366.093 (3) Subsection	Affiant
43-4/1-1	Inventory Purchase	1	N			
43-4/1-2	Expensed Purchases	1	N			
43-4/1-2/1	Requisition Expenses	1	N			
43-4/1-3	Gas Price Computations	1	N			
43-4/1-3/1	Gas Adjustment	1	Y	p. 1, Cols. A-C	(d), (e)	G. Yupp
43-4/1-4	Gas Closing Report	1	Y	p. 1, Cols. A-D	(d), (e)	G. Yupp
43-4/1-5	Gas Sales	1	Y	p. 1, lines 1-4, 7-12	(d), (e)	G. Yupp
43-4/1-5/1	Sales	1	N			
43-4/1-5/2	Invoice	1	Y	p. 1, lines 1, 4, 7, 15, 21, 23-25, 27	(d), (e)	G. Yupp
43-4/1-5/2-1	Invoice Detail	2	Y	p. 1, line 1, Cols. B-F p. 2, lines 1, 3, 5-7, 9-10, 12-14	(d), (e)	G. Yupp
43-4/1-5/2-1/1	Publication Prices	2	N			
43-4/1-5/2-1/1-1	Gas Daily	2	N			
43-4/1-5/2-1/2	Invoice Detail	1	Y	p. 1, Cols. A, D-J	(d), (e)	G. Yupp
43-4/1-5/2-1/2-1	Publication Prices	3	N			
43-4/1-5/2-1/2-1a	Gas Daily	19	N			
43-4/1-5/2-1/2-2	Publication Prices	1	N			
43-4/1-5/2-1/2-2a	Publication	1	N			
43-4/1-5/2-1/2-3	Publication Prices	1	N			
43-4/1-5/3	Invoice	2	Y	p. 1, lines 34-36 p. 2, line 2, Cols. B, F-I, K, L	(d), (e)	G. Yupp
43-4/1-5/3-1	Publication Prices	1	N			
43-4/1-6	Miscellaneous Expenses	1	Y	p. 1, Cols. A, C, D	(d), (e)	G. Yupp
43-4/1-7	Miscellaneous Expenses	1	N			
43-4/2	Natural Gas Receiving Report	4	N N N Y	p. 1 p. 2 p. 3 p. 4, Cols. A-D	(d), (e)	G. Yupp
43-4/2-1	Purchase Statement	1	Y	p. 1, lines 16-18	(d), (e)	G. Yupp
43-4/2-1/1	Invoice Details	1	Y	p. 1, line 1, Cols. B, F-I, K-M	(d), (e)	G. Yupp

Work Paper No.	Description	No. of Pages	Conf. Y/N	Line No./Column No.	Florida Statute 366.093 (3) Subsection	Affiant
43-4/2-1/1-1	Gas Deal Form	4	Y	p. 1, lines 1, 3-8, 11-16, 19, 20 p. 2, lines 1-6, 10-11, 13, 14, 16 p. 3, Cols. D, F, H-K, M p. 4, lines 1, 29, Col. B	(d), (e)	G. Yupp
45-1	Coal Inv. Adjustments	9	N			
45-2	Fuel Requisitions	9	N			
45-3	Fuel Requisitions	10	N			
45-1/1	Fuel Requisitions	2	N			
45-1/2	Fuel Requisitions	2	N			
45-1/3	Fuel Requisitions	2	N			
45-1/3-1	Coal Reconciliation Sheet	1	N			
45-1/4	Fuel Requisitions	2	N			
46-2	Fuel Used in Electric Generating Plants	2	N			
46-3	Fossil Fuel Inventory Report	2	N			
49	Reconciliation of Form 423 to A5	2	N			
49-1	Schedule A5	1	N			
49-2	Inventory Transmission	1	N			
49-2/1	Fuel Receipt Report	1	N			
49-3	Inventory Transmission	2	N			
49-4	Fossil Fuel Inventory Report	1	N			
50-1/1	Allocation of Fund Payment	1	N			
53A	EMT Procedures	69	Y	ALL	(d), (e)	G. Yupp
53	Glossary of Terms	3	N			
53-1	FPL Hedging Filing Heavy Fuel Oil	13	Y	p. 1, Cols. C-F, line 15 pgs. 2-13, Cols. C-F	(d)	G. Yupp
53-1/1	Calculation of Gain Summary	2	Y	p. 1, Cols. B-D p. 2, Cols. B-E, lines 29-31	(d), (e)	G. Yupp

Work Paper No.	Description	No. of Pages	Conf. Y/N	Line No./Column No.	Florida Statute 366.093 (3) Subsection	Affiant
53-1/1-1	FPL Derivative Settlements	12	Y	p. 1, lines 1, 3, 5-8, 11, 13, 15-17, 19, 21, 23, 27, 30 p. 2, lines 1, 3, 5, 7-10, 13, 15, 17, 19, 21-24, 27-31 p. 3, lines 1-3, 5, 7-10, 13-30, 32-34 p. 4, lines 1-14, 16, 18-21, 24-34, 36 p. 5, lines 1-11, 13, 15-18, 21, 23, 25, 27, 29-32 p. 6, lines 1, 3, 5, 7, 9-11, 13, 15, 18, 20, 22-25, 28-30 p. 7, lines 1-4, 7-10, 12-15, 18-34 p. 8, lines 1-2, 4, 6-9, 12-19, 21, 23-25, 27, 29, 32 p. 9, lines 1, 3, 5-8, 11-13, 15, 17-20, 23, 25, 27-29, 31 p. 10, lines 1, 4, 7-10, 12, 14-17, 19, 21-24, 27, 29, 31 p. 11, lines 1, 3-6, 9, 11, 13, 15, 17-19, 21, 23, 26-28, 30, 32 p. 12, lines 1-3, 6, 8, 10-13, 16-18, 20-22, 24, 26, 28, 30	(d), (e)	G. Yupp
53-1A	Summary of Hedging filing	1	Y	p. 1, Col. A	(d), (e)	G. Yupp
53-1/1-1/1	Swap Deal Entry	1	Y	p. 1, lines 1, 3, 5, 6, 8-19, 22	(d), (e)	G. Yupp
53-1/1-1/2	FPL Derivative Settlements	2	Y	p. 1, lines 1-3, 6-11, 13, 15-17, 19, 21, 24, 27, 29, 31 p. 2, lines 1, 3-6, 9-11, 13, 15-17, 19, 21-24, 27, 29, 31	(d), (e)	G. Yupp
53-1/1-2	FPL Derivative Settlements	1	Y	p. 1, lines 1, 3-6, 9-16, 18, 20-27, 29, 31-35	(d), (e)	G. Yupp
53-1/1-2/1	Swap Deal Entry	1	Y	p. 1, lines 1, 3, 5, 6, 8, 11, 22	(d), (e)	G. Yupp
53-1/1-1/2-1	Settlement Prices Maintenance Form	3	N N Y	p. 1 p. 2 p. 3, lines 1, 3, 5-10, 21	(d), (e)	G. Yupp
53-1/1-1/2-1/1	Platts Publication	21	N			
53-1/2	Calculation of Gain Summary	1	Y	p. 1, Cols. B-E	(d), (e)	G. Yupp

Work Paper No.	Description	No. of Pages	Conf. Y/N	Line No./Column No.	Florida Statute 366.093 (3) Subsection	Affiant
53-2A	Summary of Hedging filing Natural Gas	1	Y	p. 1, Col. A and B, line 17	(d), (e)	G. Yupp
53-2	Hedging Filing Natural Gas	13	Y	p.1, Cols. C-F, lines 14 and 15 p. 2-13, Cols. C-F	(d)	G. Yupp
53-2/1	Calculation of Gain Summary	2	Y	p.1, Cols. B and C p. 2, Cols. B and C	(d), (e)	G. Yupp
53-2/1-1	FPL Derivative Settlements	7	Y	p. 1, lines 1, 4, 6, 8, 11-12, 14, 16-19, 22 and 23 p. 2, lines 1, 3, 5, 8-13, 15, 17-20, 23-24, 26, 28, 31-34 p. 3, lines 1-3, 5, 7-10, 13-14, 16, 18-21, 24, 26, 28, 31-33 p. 4, lines 1, 3, 5-8, 11, 13, 15-18, 21-22, 24, 26, 29-32 p. 5, lines 1, 3-6, 9-10, 12, 14, 17-23, 25-28, 31 p. 6, lines 1, 3, 5-8, 11, 13, 15-18, 21-27, 29, 31 p. 7, lines 1-3, 5, 7-9, 11, 13, 16, 19-20, 22, 24-27, 30, 32	(d), (e)	G. Yupp
53-2/1-1/1	Swap Deal Entry	1	Y	p. 1, lines 1, 3, 5-17, 21	(d), (e)	G. Yupp
53-1/1-1/2	Confirmation of Commodity Swap	2	Y	p. 1, lines 1-3, 10, 12, 14-17, 20, 23-27 p. 2, lines 3, 16-19	(d), (e)	G. Yupp
53-1/1-1/3	Confirmation of Commodity Swap	1	Y	p. 1, Cols. A-C	(d), (e)	G. Yupp
53-2/1-1/4	Swap Deal Entry	1	Y	p. 1, lines 1, 3, 5-18, 21	(d), (e)	G. Yupp
53-2/1-1/5	Settlement Prices Maintenance Form	2	N			
53-2/1-1/6	Payment Coupon	2	Y	p. 1, lines 1, 5, 7, 16, 24, 26, 27, 30 p. 2, lines 1, 11-20, 22-24	(d), (e)	G. Yupp
53-2/1-1/6-1	Invoice	2	Y N	p. 1, lines 1-6 p. 2	(d), (e)	G. Yupp
53-2/2	Calculation of Gain Summary	1	Y	p. 1, Cols. B and C	(d), (e)	G. Yupp

Work Paper No.	Description	No. of Pages	Conf. Y/N	Line No./Column No.	Florida Statute 366.093 (3) Subsection	Affiant
53-2/2-1	FPL Derivative Settlements	7	Y	p. 1, lines 1, 4, 6, 8, 11-12, 14, 16-19, 22-23 p. 2, lines 1, 3, 5, 8-13, 15, 17-20, 23-24, 26, 28, 31-34 p. 3, lines 1-3, 5, 7-10, 13-14, 16, 18-21, 24, 26, 28, 31-33 p. 4, lines 1, 3, 5-8, 13, 15-18, 21-22, 24, 26, 29-32 p. 5, lines 1, 3-6, 9-10, 12, 14, 17-22, 24, 26-29, 32 p. 6, lines 1, 3, 5-8, 11, 13, 15-18, 21-27, 29, 31 p. 7, lines 1-3, 5, 7-9, 11, 13, 16, 19-20, 22, 24-27, 30, 32	(d), (e)	G. Yupp
53-2/3	Calculation of Gain Summary	2	Y N	p. 1, Cols. A-P, lines 8-10, 12-15 p. 2	(d), (e)	G. Yupp
53-3	Hedging Summary Electricity	2	Y	p. 1, Col. A p. 2, Cols. C-F, line 14	(d), (e) (d)	G. Yupp
53-3/1	Hedging Filing Electricity	12	Y	pgs.1-12, Cols. C-F	(d)	G. Yupp
53-3/1-1	FPL Option Accrual Power & Gas Closing	3	Y	p. 1, lines 1, 4, 6, 8-10, 12, 14, 17, 20, 22 p. 2, lines 1-4, 7-8, 10, 12-15, 18, 20, 22-25, 28-29 p. 3, lines 2, 4-6, 8, 10, 12, 14-15	(d), (e)	G. Yupp
53-3/1-1/1	Power Options Maintenance Form	1	Y	p. 1, lines 1-4, 7-12, 14, 17, 19, 21	(d), (e)	G. Yupp
58	Off System Sales	1	N			
58-1/1	Computation of Gain	4	N			
58-1/3-1	Explanation of Costs in A6	1	N			
58-1/3-2	Power Deal Lambda Report	14	Y	pgs.1-14, Cols. C, H, I, K-N	(d), (e)	G. Yupp
59	Summary	1	N			
59-1	Coal Transp. Adj.	3	N			
60-1	Invoice	4	N			
60-1/1	SSDR System Report	2	N			
60-1/1-1	SSDR System Report	2	N			
60-1/2	SSDR System Report	1	N			
60-1/3	SSDR System Report	1	N			

Work Paper No.	Description	No. of Pages	Conf. Y/N	Line No./Column No.	Florida Statute 366.093 (3) Subsection	Affiant
60-1/4	Transmission Hourly Computation	31	N			