

12000-ET

EXHIBIT C

JUSTIFICATION TABLE

FPSC - COMMISSION CLERK

03664 JUN-5 2000

FPSC - COMMISSION CLERK

EXHIBIT C

COMPANY: Florida Power & Light Company
TITLE: List of Confidential Work Papers
AUDIT: FPL Capacity Audit
AUDIT CONTROL NO: 12-013-4-1
DOCKET NO.: 120001- EI

Work Paper No.	Description	No. of Pages	Conf. Y/N	Line No./Column No.	Florida Statute 366.093 (3) Subsection	Affiant
2-2	Filing Schedule A-12	1	Y	Lns. 36-41, 44-47	(d), (e)	D. Rodriguez
9-1	Internal Audit Report List	3	Y	Pgs. 1-3, Col. A	(b)	A. Maceo
9-2	UPS Audit Report	10	N			
9-2/1	UPS Background Info	5	N			
9-2/2	GPC Background and Procedures	19	N			
9-2/3	APC Background and Procedures	17	N			
9-2/4	UPS Transmission Background and Procedures	22	N			
41-2/3	Recovery Factory Testing Rec	3	N			
41-2/4	Bill Test	4	N			
41-2/4-1	Billing Questions	6	Y Y	Pgs. 1-5, Lns. 2-3 Pg. 6, Lns. 1, 4	(e)	D. Rodriguez
41-2/4-2 p3 to 6	Billing Questions	4	Y	Pgs. 3-6, Ln.1	(e)	D. Rodriguez
44-3	Reg Acct 506.075 Testing	3	Y Y Y	Pg. 1, Cols. A, B, D Pg. 2, Cols.A, B Pg. 3, Cols. A-D	(e)	R. Sanchez
44-4	Reg Acct 524.220 Testing	3	Y N	Pg. 1, Ln.19 Pgs. 2 & 3	(c)	P. Metz
44-5	Reg Acct 548.075 Testing	2	Y Y	Pg. 1, Cols. A, B, D Pg. 2, Cols.A-D	(d), (e)	R. Sanchez
44-6	Reg Acct 925.104 Testing	2	N			
46-1	March Schedule A-12	1	N			
46-1/1	A-12 Worksheet	1	N			
46-1/1-1	Estimate Schedule	1	N			
46-1/2	Cedar Bay Invoice	1	N			
46-1/2-1	Billing Statement	1	Y	Lns. 7-8, 10-11, 13-22, 26	(d), (e)	G. Yupp
46-1/2-2	Transfer Request	1	N			
46-1/3	Indiantown Invoice	1	N			
46-1/3-1	Billing Statement	1	Y	Lns. 7, 9-17, 20-23	(d), (e)	G. Yupp
46-1/3-2	Transfer Request	1	N			

Work Paper No.	Description	No. of Pages	Conf. Y/N	Line No./Column No.	Florida Statute 366.093 (3) Subsection	Affiant
46-1/4	North Broward Invoice	1	N			
46-1/4-1	Billing Statement	1	N			
46-1/4-2	Transfer Request	1	N			
46-1/5	South Broward Invoice	1	N			
46-1/5-1	Billing Statement	1	N			
46-1/5-2	Transfer Request	1	N			
46-2	October A-12 Schedule	1	N			
46-2/1	A-12 Worksheet	1	N			
46-2/2	Cedar Bay Invoice	1	N			
46-2/2-1	Billing Statement	1	Y	Lns. 7-8, 10-11, 13-22, 26	(d), (e)	G. Yupp
46-2/2-2	Transfer Request	1	N			
46-2/3	Indiantown Invoice	1	Y			
46-2/3-1	Billing Statement	1	Y	Lns. 7, 9-10, 12-17, 20-21, 22-23	(d), (e)	G. Yupp
46-2/3-2	Transfer Request	1	N			
46-2/4	North Broward Invoice	1	N			
46-2/4-1	Billing Statement	1	N			
46-2/4-2	Transfer Request	1	N			
46- 2/5	South Broward Invoice	1	N			
46-215-1	Billing Statement	1	N			
46 2/5-2	Transfer Request	1	N			
46-3	Cedar Bay Contract Excerpt	3	Y	Pgs. 1-3, All	(d), (e)	G. Yupp
46-3/1	Base and O&M Credits	1	Y	All	(d), (e)	G. Yupp
46-4	Indiantown Contract Excerpt	3	Y	Pgs. 1-3, All	(d), (e)	G. Yupp
46-4/1	O&M Credits	2	Y	Pgs. 1-2, All	(d), (e)	G. Yupp
46-5	North Broward Contract Excerpt	7	N			
46-6	South Broward Contract Excerpt	7	N			
47-1	LT Capacity Pymt Monthly Balances	2	N			
47-2	June LT Cap Pymt Detail	1	Y	Col. A, Footnote A	(d)	G. Yupp

Work Paper No.	Description	No. of Pages	Conf. Y/N	Line No./Column No.	Florida Statute 366.093 (3) Subsection	Affiant
47-2/1	Franklin Invoice	1	Y	Lns. 1-11	(d), (e)	G. Yupp
47-2/1-1	Purchase Detail	1	Y	Lns. 1-11	(d), (e)	G. Yupp
47-2/1-2	Contract- Calculation Excerpt	3	Y	Pgs. 1-3, All	(d)	G. Yupp
47-2/2	AccrualSchedule	1	Y	All	(d)	G. Yupp
47-2/3	Harris Invoice	1	Y	Lns. 1-11	(d), (e)	G. Yupp
47-2/3-1	Purchase Detail	1	Y	Cols. A-D	(d), (e)	G. Yupp
47 2/3-2	Contract Calculation Excerpt	3	Y	Pgs. 1-3, All	(d)	G. Yupp
47-2/4	Accrual Schedule	1	Y	All	(d)	G. Yupp
47 2/5	Oleander Invoice	1	Y	Col. A, Footnotes B-E	(d), (e)	G. Yupp
47-2/5-1	Purchase Detail	1	Y	Cols. A-C	(d), (e)	G. Yupp
47-2/5-2	Contract - Calculation Excerpt	2	Y	Pgs. 1-2, All	(d)	G. Yupp
47-2/6	Accrual Schedule	1	Y	All	(d)	G. Yupp
47-2/7	Scherer Invoice	1	Y	Cols. A-B	(d), (e)	G. Yupp
47-2/7-1	Purchase Detail	1	Y	Cols. A-C	(d), (e)	G. Yupp
47-2/7-2	Contract- Calculation Excerpt	2	Y	Pgs. 1-2, All	(d)	G. Yupp
47-2/8	True Up Calculation	2	Y	Cols. A-C	(e)	G. Yupp
47-2/8-1	Estimates Per Books	1	Y	Col. A	(d), (e)	G. Yupp
47-2/8-1/1	Franklin Invoice	1	Y	Cols. A-C	(d), (e)	G. Yupp
47-2/8-1/2	Harris Invoice	1	Y	Cols. A-C	(d), (e)	G. Yupp
47-2/8-1/3	Scherer Invoice	1	Y	Cols. A-C	(d), (e)	G. Yupp
47-3	August LT Cap Pymt Detail	1	Y	Col. A	(d)	G. Yupp
47-3/1	Harris Invoice	1	Y	Cols. A-C	(d), (e)	G. Yupp
47-3/1-1	Purchase Detail	1	Y	Cols. A-D	(d), (e)	G. Yupp
47-3/2	Scherer Invoice	1	Y	Col. A	(d), (e)	G. Yupp
47-3/2-1	Purchase Detail	1	Y	Cols. A-D	(d), (e)	G. Yupp
47-3/3	Oleander Invoice	1	Y	Cols. A-B	(d), (e)	G. Yupp
47 3/3-1	Purchase Detail	1	Y	Cols. A-D	(d), (e)	G. Yupp
47-3/4	Franklin Invoice	1	Y	Cols. A-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
47-3/4-1	Purchase Detail	1	Y	Cols. A-D	(d), (e)	G. Yupp
47-3/5	Accrual Schedule	1	Y	All	(d)	G. Yupp
47-3/6	Accrual Schedule	1	Y	All	(d)	G. Yupp
47-3/7	Accrual Schedule	1	Y	All	(d)	G. Yupp
47-4	September LT Cap Pymt Detail	1	Y	Col. A	(d)	G. Yupp
47-4/1	Harris Invoice	1	Y	Cols. A-C	(d), (e)	G. Yupp
47-4/1-1	Purchase Detail	1	Y	Cols. A-C	(d), (e)	G. Yupp
47-4/2	Scherer Invoice	1	Y	Cols. A, B	(d), (e)	G. Yupp
47-4/2-1	Purchase Detail	1	Y	Cols. A-C	(d), (e)	G. Yupp
47-4/3	Oleander Invoice	1	Y	Col. A, Footnotes B-E	(d), (e)	G. Yupp
47-4/3-1	Purchase Detail	1	Y	Cols. A-C	(d), (e)	G. Yupp
47-4/4	Franklin Invoice	1	Y	Cols. A-C	(d), (e)	G. Yupp
47-4/4-1	Purchase Detail	1	Y	Cols. A-D	(d), (e)	G. Yupp
47-4/5	Accrual Schedule	1	Y	All	(d)	G. Yupp
47-4/6	Accrual Schedule	1	Y	All	(d)	G. Yupp
47-4/7	Accrual Schedule	1	Y	All	(d)	G. Yupp
47-5	Deals	4	Y	Pgs. 1-4, Col. A	(d), (e)	G. Yupp
48-1	Transmission Revenues Balance	1	N			
48-1/1	January Billing Summary	1	N			
48-1/1-1	Capacity Sales Transaction Sample	3	N			
48-1/1-1/1	Sample #1: Deal and Detail	3	N Y	Pg. 1 Pgs. 2-3, Cols. A-C	(d), (e)	G. Yupp
48-1/1-1/2	Sample #2: Deal and Detail	5	N Y	Pg. 1 Pgs. 2-5, Cols. A-C	(d), (e)	G. Yupp
48-1/1-1/3	Sample #3: Deal and Detail	2	N Y	Pg. 1 Pg. 2, Cols. A-C	(d), (e)	G. Yupp
48-1/1-1/4	Sample #4: Deal and Detail	2	N			
48-1/2	Estimate Schedule	1	N			
48-2	Transmission Revenues Balance	1	N			
48-2/1	Schedule A-6 True Up	3	N			
48-2/1-1	Invoice and Purchase Detail	2	N Y	Pg. 1 Pg. 2, Cols. A-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
48-2/1-1/1	Deals	2	Y	Pgs. 1-2, Cols. A-F	(d), (e)	G. Yupp
48-2/1-2	Purchase Detail	1	N			
48-2/1-2/1	Deals	3	N			
48-2/1-3	Invoice and Purchase Detail	2	N Y	Pg. 1 Pg. 2, Cols. A-E	(d), (e)	G. Yupp
48-2/1-3/1	Deals	2	Y	Pgs. 1-2, Cols. A-E	(d), (e)	G. Yupp
48-2/2	December Billing Summary	1	N			
48-2/2-1	Capacity Sales Transaction Sample	2	N			
48-2/2-1/1	Deals	2	N Y	Pg. 1 Pg. 2, Cols. A-C	(d), (e)	G. Yupp
48-2/2-1/2	Deals	2	N			
48-2/2-1/3	Deals	2	N			
48-2/2-2	Estimate Schedule	1	N			
48-2/2-2/1	Estimate Schedule	1	N			
49-1	March Balance and Worksheet	2	N			
49-1/1	March Estimate	2	N			
49-1/2	March Estimate	1	N			
49-1/2-1	Debt Service Pymt Schedule	1	N			
49-1/2-2	Transmission Capability Pymt Schedule	1	N			
49-1/2-3	CCRA Pmyt Schedule	1	N			
49-1/2-4	Property Tax Schedule	3	N			
49-1/2-5	Decommission Schedule	2	N			
49-1/2-6	Deferred Interest Amortization Schedule	1	N			
49-1/3	February True-up	4	N			
49-2	September Balance and Worksheet	2	N			
49-211	September Estimate	1	N			
49-212	September Estimate	3	N			
49-213	August True-up	5	N			
49-3	Suspension Pymt Accrual Cal	4	N			
49-3/1	Recal of SJRPP Return	1	N			

Work Paper No.	Description	No. of Pages	Conf. Y/N	Line No./Column No.	Florida Statute 366.093 (3) Subsection	Affiant
50 p2	Transmission of Electricity by Others Balance	1	N			
50-1	Nov Estimate and Oct True-up Schedule	2	N			
50-1/1	Invoice	1	N			
50-1/1-1	Purchase Detail	2	N			
50-1/1-1/1	Deals	5	N			
50-1/1-2	Purchase Detail	1	N			
50-1/1-2/1	Deals	1	N			
50-1/2	Invoice	1	N			
50-1/2-1	Purchase Detail	2	N			
50-1/2-1/1	Deals	3	N			
50-1/2-2	Purchase Detail	1	N			
50-1/2-211	Deals	1	N			
50-1/2-3	Purchase Detail	1	N			
50-1/2-3/1	Deals	2	N			
50-2	Dec True-up	1	N			
50-2/1	Invoice	1	N			
50-2/1-1	Purchase Detail	1	N			
50-2/1-1/1	Deals	1	N			
50-2/1-2	Purchase Detail	2	N			
50-2/1-211	Deals	4	N			
50-2/1-3	Purchase Detail	1	N			
50-2/1-3/1	Deals	1	N			
50-3	Adjustment: Removed from Clause	2	N			
50-4	Utilized and Unutilized Transmission Calculation	5	N Y	Pgs. 1-4, Pg. 5, Cols. A-D	(d), (e)	G. Yupp