

EXHIBIT C

JUSTIFICATION TABLE

DOCUMENT NUMBER-DATE

06539 SEP 28 20

FPSC-COMMISSION CLERK

**REVISED
EXHIBIT C**

COMPANY: Florida Power & Light Company
TITLE: List of Confidential Work Papers
AUDIT: FPL, Energy Conservation Cost Recovery Clause
AUDIT CONTROL NO: 09-350-4-1
DOCKET NO. 120002- EG
DATE: 09/28/2012

Work Paper No.	Description	No. of Pages	Conf. Y/N	Line No./Column No.	Florida Statute 366.093 (3) Subsection	Affiant
9-1	Internal Audit List	4	Y	Pgs. 1-4, Col. A	(b)	A. Maceo
9-1/1	Internal Audit Review	3	Y	Pgs. 1- 3, All	(b)	A. Maceo
41-2/2	Rate Code 86 and 168 Discrepancies Explanation	5	N			
41-2/2-1	Rate Code 86 June Sample	2	Y	Pgs. 1-2, Col. 1	(e)	D. Rodriguez
41-2/2-2	Rate Code 168 June Sample	2	Y	Pgs. 1-2, Col. 1	(e)	D. Rodriguez
41-2/2-3	Rate Code 168 September Sample	2	Y	Pgs. 1-2, Col. 1	(e)	D. Rodriguez
41-4	Rate Code 44 and 45 Bill Sample	1	Y	Pg. 1, Col. F	(e)	D. Rodriguez
41-4/1	Rate Code 44 Rates	1	N	Pg. 1		
41-4/1-1	Rate Code 44 Bills	5	Y	Pgs. 1-5, Lns. 2-5	(e)	D. Rodriguez
41-4/1-2	Rate Code 44 Bills	5	Y	Pgs. 1-5, Lns. 2-5	(e)	D. Rodriguez
41-4/1-3	Rate Code 44 Bills	5	Y	Pgs. 1-5, Lns. 2-5	(e)	D. Rodriguez
41-4/2	Rate Code 45 Rates	1	N	Pg. 1	(e)	D. Rodriguez
41-4/2-1	Rate Code 45 Bills	5	Y	Pgs. 1-5, Lns. 2-5	(e)	D. Rodriguez
41-4/2-2	Rate Code 45 Bills	5	Y	Pgs. 1-5, Lns. 2-5	(e)	D. Rodriguez
41-4/2-3	Rate Code 45 Bills	5	Y	Pgs. 1-5, Lns. 2-5	(e)	D. Rodriguez
43-1/1	Payroll Sample	8	N	Pg. 1	(e), (f)	A. Sharma
			Y	Pg. 2, Cols. B&E, Lns. 1-16, Pg. 3, Cols. B&E, Lns. 1-14		
			N	Pg. 4 - 8		
43-1/1-1	Payroll Test	2	N	Pgs. 1 & 2		
43-1/1-1/2	Payroll Sample Back up	1	Y	Pg. 1, Col. A, Ln. 1 Col. B, Lns. 18-20, Col. C, Lns. 14, 16, 19	(e)	A. Sharma
43-1/1-1/3	Payroll Sample Back up	1	Y	Pg. 1, Col. A, Lns. 22, 24, Col. B, Ln. 19,	(e)	A. Sharma

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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
				Col. C, Ln. 19, Col. D, Ln. 18		
43-1/1-1/4	Payroll Sample Back up	1	Y	Pg. 1, Col. A, Ln. 13, Col. B, Lns. 18, 20, Col. C, Ln. 14	(e)	A. Sharma
43-1/1-1/5	Payroll Sample Back up	1	Y	Pg. 1, Col. A, Ln. 14, Col. B, Ln. 16, Col. C, Ln. 15, Col. D, Lns. 25, 27	(e)	A. Sharma
43-1/1-1/6	Payroll Sample Back up	1	Y	Pg. 1, Col. A, Ln. 16, Col. B, Lns. 20, 22	(e)	A. Sharma
43-1/1-1/7	Payroll Sample Back up	1	Y	Pg. 1, Col. A, Lns. 12, 19, 21	(e)	A. Sharma
43-1/1-1/8	Payroll Sample Back up	1	Y	Pg. 1, Col. A, Lns. 12, 14, 16	(e)	A. Sharma
43-1/1-1/9	Payroll Sample Back up	1	Y	Pg. 1, Col. A, Ln. 1, Col. B, Lns. 17-19, Col. C, Lns. 13-15	(e)	A. Sharma
43-1/1-1/10	Payroll Sample Back up	1	Y	Pg. 1, Col. A, Ln. 1, Col. B, Lns. 17-19, Col. C, Lns. 12a, 14	(e)	A. Sharma
43-1/1-1/11	Payroll Sample Back up	1	Y	Pg. 1, Col. A, Ln. 1, Col. B, Lns. 19-21, Col. C, Lns. 14, 16, Col. D, Lns. 15, 18	(e)	A. Sharma
43-1/1-1/12	Payroll Sample Back up	1	Y	Pg. 1, Col. A, Ln. 1, Col. B, Lns. 21-23, Col. C, Lns. 17, 19	(e)	A. Sharma
43-1/1-1/13	Payroll Sample Back up	1	Y	Pg. 1, Col. A, Ln. 1, Col. B, Lns. 15-17, Col. C, Lns. 11a, 13	(e)	A. Sharma
43-1/1-1/15	Payroll Sample Back up	1	Y	Pg. 1, Col. A, Ln. 1, Col. B, Lns. 12-14, Col. C, Lns. 8, 10	(e)	A. Sharma
43-1/1-1/16	Payroll Sample Back up	1	Y	Pg. 1, Col. A, Ln. 1, Col. B, Lns. 16-21, Col. C, Lns. 12a, 15, 17-18, 21.	(e)	A. Sharma
43-1/1-1/17	Payroll Sample Back up	1	Y	Pg. 1, Col. A, Ln. 1, Col. B, Lns. 18-23, Col. C, Lns. 13, 15-17, 20	(e)	A. Sharma
43-1/1-1/18	Payroll Sample Back up	1	Y	Pg. 1, Col. A, Ln. 12, Col. B, Ln. 13, Col. C,	(e)	A. Sharma

Work Paper No.	Description	No. of Pages	Conf. Y/N	Line No./Column No.	Florida Statute 366.093 (3) Subsection	Affiant
				Lns. 14, 17		
43-1/1-1/19	Payroll Sample Back up	1	Y	Pg. 1, Col. A, Ln. 1, Col. B, Lns. 18-22, Col. C, Lns. 14, 16, 18-19, 21	(e)	A. Sharma
43-1/1-1/20	Payroll Sample Back up	2	Y	Pg. 1, Col. A, Ln. 1, Col. B, Ln. 28-30, Col. C, Lns. 24, 26, 29	(e)	A. Sharma
			N	Pg. 2		
43-1/1-1/21	Payroll Sample Back up	2	Y	Pg. 1, Col. A, Ln. 1, Col. B, Lns. 24, 26, 28-30 Pg. 2, Col. A, Ln. 17, Col. B, Ln. 17, Col. C, Lns. 5-13, 17, Col. D, Ln. 17, Col. E, Lns. 3, 5-13	(e)	A. Sharma
43-1/1-1/22	Payroll Sample Back up	1	Y	Pg. 1, Col. A, Ln. 17, Col. B, Lns. 22, 24	(e)	A. Sharma
43-1/1-1/23	Payroll Sample Back up	1	Y	Pg. 1, Col. A, Ln. 15, Col. B, Ln. 12	(e)	A. Sharma
43-1/1-1/24	Payroll Sample Back up	1	Y	Pg. 1, Col. A, Ln. 1, Col. B, Lns. 21-25, Col. C, Lns. 16a, 19, 21	(e)	A. Sharma
43-1/1-1/25	Payroll Sample Back up	1	Y	Pg. 1, Col. A, Ln. 1, Col. B, Lns. 22 - 24, Col. C, Lns. 17, 19, 21	(e)	A. Sharma
43-1/1-1/26	Payroll Sample Back up	1	Y	Pg. 1, Col. A, Ln. 10, Col. B, Lns. 20, 22	(e)	A. Sharma
43-1/1-1/27	Payroll Sample Back up	1	Y	Pg. 1, Col. A, Ln. 11, Col. B, Ln. 12, Col. C, Lns. 16, 18-20	(e)	A. Sharma
43-1/2-1	Cash Voucher Test	4	Y	Pg. 1, Lns. 17, 25, 61, 62	(d), (e)	A. Sharma
			Y	Pg. 2, Lns. 39, 41, 43, 54		
			N	Pgs. 3-4		
43-1/2-1/1	Cash Voucher Sample Back Up	2	Y	Pg. 1, Lns. 4, 8-10	(d), (e)	A. Sharma
			Y	Pg. 2, Col. A, Lns. 5-9, Col. B,		

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				Lns. 1-2, 28-29, 34, Col. C, Lns. 5-9, 19, 21		
43-1/2-1/2	Cash Voucher Sample Back Up	2	Y	Pgs. 1-2, Ln. 1	(d), (e)	A. Sharma
43-1/2-1/3	Cash Voucher Sample Back Up	2	Y	Pgs. 1-2, Ln. 1	(d), (e)	A. Sharma
43-1/2-1/4	Cash Voucher Sample Back Up	1	Y	Pg. 1, Lns. 7-9, 25, 26	(d), (e)	A. Sharma
43-1/3-1	Journal Entry Test	3	Y	Pg. 1, Col. A, Lns., 22, 37, 52, 55, 58, 61, 63	(d), (e)	A. Sharma
			N	Pgs. 2 - 3		
43-1/3-1/1	Journal Entry Sample Back Up	1	N			
43-1/3-1/2	Journal Entry Sample Back Up	1	N			
43-1/3-1/3	Journal Entry Sample Back Up	1	N			
43-1/3-1/4	Journal Entry Sample Back Up	1	N			
43-1/3-1/8	Journal Entry Sample Back Up	1	N			
43-1/4-1/1	Inventory Sample Back Up	6	Y N Y	Pg. 1, Col. A, Ln. 3, Col. B, Ln. 8, 12, Col. C, Lns. 11-13 Pg. 2, Col. M, Lns. 1-24, Col. B, Ln. 26 Pg. 3, Col. A, Lns. 5-7, 11, 14, 16, Col. B, Ln. 1, Col. C, Ln. 11, Col. D, Lns. 2, 4 Pg. 4, Col. A, Ln. 4 Pg. 5 Pg. 6, Col. A, Lns. 1, 3, Col AA, Lns. 13, 18, 23, 28, Col. B., Lns. 13-34, Col. C, Lns. 1-2, 13, 18, 23, 28, Col. D, Lns. 13, 18, 23, 28, Col. E, Lns. 13, 18, 23, 28, 34	(e)	R. J. Miller
44-1/2	Proforma Payroll Schedule	1	N			
44-2/2	Proforma Payroll Schedule	1	N			
44-3/2	Proforma Payroll Schedule	1	N			
44-4/2	Proforma Payroll Schedule	1	N			
44-5/2	Proforma Payroll	1	N			

Work Paper No.	Description	No. of Pages	Conf. Y/N	Line No./Column No.	Florida Statute 366.093 (3) Subsection	Affiant
	Schedule					
44-6/1-1	CILC Dec 08 to May 09 Report True Up	1	N			
44-6/1-2	CDR Dec 08 to May 09 Report True Up	1	N			
44-6/2	Proforma Payroll Schedule	1	N			
44-7/2	Proforma Payroll Schedule	1	N			
44-8/2	Proforma Payroll Schedule	1	N			
44-9/2	Proforma Payroll Schedule	1	N			
44-10/2	Proforma Payroll Schedule	1	N			
44-11/2	Proforma Payroll Schedule	1	N			
44-12/1-1	CILC Jun 09 to Nov 09 Report True Up	1	N			
44-12/1-2	CDR Jun 09 to Nov 09 Report True Up	1	N			
44-12/2	Proforma Payroll Schedule	1	N			