

**THIRD REVISED
EXHIBIT C**

**JUSTIFICATION TABLE
AUDIT NO. 06-060-4-1**

DOCUMENT NUMBER - DATE

00496 JAN 28 2006

FPSC-COMMISSION CLERK

THIRD REVISED EXHIBIT C

COMPANY: Florida Power & Light Company
TITLE: List of Confidential Workpapers
AUDIT: Conservation Clause Audit from Jan. 1 – Dec. 31, 2005
AUDIT CONTROL NO: 06-040-4-1
DOCKET NO. 060002-EG

Workpaper No.	Description	No. of Pages	Conf Y/N	Line No./Col No.	Florida Statute 366.093(3) Subsection	Affiant
8	Board Director Minutes	5	N			
9	List of Internal Audits	4	N			
9-1	Internal Audits	2	N			
9-2	Internal Audits	2	N			
9-3	Internal Audits	2	N			
41-3	Revenue Sample Testing	3	Y	Pgs. 1-3, col. 1	(e)	A. Sharma
43-1/4	Revenue Sample Testing	1	Y	Cols. A-C; Lns. 2-5, 8-13, 16-19, 21-24, 26-27; Lns. 33, 35	(e)	A. Sharma
43-1/4-1	Revenue Sample Testing	1	Y	F.1- F.5	(e)	A. Sharma
43-1/5	Revenue Sample Testing	9	Y Y Y	Pg. 1: Cols. A&B; Lns. 4-5, 7, 12, 14, 18, 22, 23, 25, 27, 28, 30-32, 34-36, 38, 42, 43, 46-49, 51, 53, 55, 59 Pg. 2: Cols. A&B; Lns. 61, 68-71, 73, 76, 78, 81-82, 85, 88, 90, 92, 93, 98, 100, 103-105, 108, 110-111, 113-116 Pg. 3: Cols. A&B; Lns. 119-122, 124-126, 131-136, 138-139, 142, 149-151, 157-158, 160, 165-166, 168, 172, 174-175	(e)	A. Sharma

Workpaper No.	Description	No. of Pages	Conf Y/N	Line No./Col No.	Florida Statute 366.093(3) Subsection	Affiant
			Y	Pg. 4: Cols. A&B; Lns. 177-180, 183, 186, 188-190, 194-198, 202, 207, 209-211, 213-214, 217, 223, 225, 227-228, 231	(e)	A. Sharma
			Y	Pg. 5: Cols. A&B; Lns. 233, 237, 243, 246, 249-253, 255-257, 259-261, 269-271, 274-275, 277-278, 280-281, 285, 287		
			Y	Pg. 6: Cols. A&B; Lns. 289-290, 292-295, 297-298, 300-304, 307-308, 310, 312, 314-316, 320-323, 326-328, 330-333, 336, 338		
			Y	Pg. 7: Cols. A&B; Lns. 340-341, 343, 345, 348-350, 355-356, 363, 367, 372-373, 375-379, 383, 385-386, 389-393		
			Y	Pg. 8: Cols. A&B; Lns. 401, 403, 405-406, 408-409, 412, 414-415, 423-425, 429-430, 436-437, 439, 442, 444, 452-453		
			Y	Pg. 9: Cols. A&B; Lns. 458, 460, 465, 468, 471-474, 478-480, 484, 490, 493-503, 505		
43-1/5-1	Revenue Sample Testing	3	N Y N	Pg. 1 Pg. 2: F.1- F.5 Pg. 3	(e)	A. Sharma
43-1/6	Revenue Sample Testing	2	Y Y	Pg. 1: line 2, a-d; line 5, a-c; line 13, a-d; line 16, a-c; Pg. 2: line 2, a-c; line 4, a-b; line 6, a-b; line 11, a-c; line 13, a-c; line 15, a;	(e)	A. Sharma
43-1/6-1	Revenue Sample Testing	10	N Y Y	Pg. 1 Pg.2: all Pg. 3: F.1- F.5	(e)	A. Sharma

Workpaper No.	Description	No. of Pages	Conf Y/N	Line No./Col No.	Florida Statute 366.093(3) Subsection	Affiant
			Y	Pg. 4: F.1- F.8		
			Y	Pg. 5: F.1- F.6		
			Y	Pg. 6: F.1- F.7		
			Y	Pg. 7: F.1- F.6		
			Y	Pg. 8: F.1- F.8		
			Y	Pg. 9: F.1- F.6		
			Y	Pg. 10: F.1- F.7		
43-1/7	Revenue Sample Testing	2	Y	Pg. 1: line 2, a-d; line 5, a-c; line 11, a-d; line 12, a; line 15, a-c;	(e)	A. Sharma
				Pg. 2: line 2, a-d; line 5, a-c; line 11, a-d; line 14, a-c;	(e)	A. Sharma
43-1/7-1	Revenue Sample Testing	2	Y	Pg.1: F.1 - F.8 Pg. 2: F.1- F.7	(e)	A. Sharma
43-6/4-1	Revenue Sample Testing	2	Y	Pg. 1: Cols. A-C; Lns. 2, 4-7, 10-11, 13-15, 17-23	(e)	A. Sharma
			N	Pg. 2		
44-3/1	O&M Sample Testing	13	N	Pgs. 1-13		
44-3/1-1	O&M Sample Testing	3	N	Pgs. 1-2	(e)	A. Sharma
			Y	Pg. 3: F.1- F.11		
44-3/1-3	O&M Sample Testing	4	N	Pgs. 1-4		
44-3/1-4	O&M Sample Testing	7	N	Pgs. 1-7		
44-4/1	O&M Sample Testing	14	Y	Pg. 1: F.1- F.7	(e)	A. Sharma
			N	Pg. 2-7		
			Y	Pg. 8: F.1		
			Y	Pg. 9: F.1		
			Y	Pg. 10: F.1- F.2		
			N	Pg. 11		
			Y	Pg. 12, F.1- F.4		
			N	Pg. 13		
			Y	Pg. 14: F.1- F.3		

Workpaper No.	Description	No. of Pages	Conf Y/N	Line No./Col No.	Florida Statute 366.093(3) Subsection	Affiant
44-5/1	O&M Sample Testing	13	Y N Y N Y N	Pg. 1: F.1- F.2 Pg. 2 Pg. 3: F.1 Pg. 4-10 Pg. 11: F.1 Pgs. 12-13	(e)	A. Sharma
44-5/1-2	O&M Sample Testing	3	N	Pgs. 1-3		
44-6/1	O&M Sample Testing	2	Y Y	Pg. 1: F.1- F.5 Pg. 2: F.1	(e)	A. Sharma