

**EXHIBIT C**

**COMPANY:** Florida Power & Light Company  
**TITLE:** List of Confidential Workpapers  
**AUDIT:** FPL Fuel Audit  
**AUDIT CONTROL NO:** 13-016-4-1  
**DOCKET NO:** 130001-EI  
**DATE:** May 22, 2013

Workpaper No.	Description	No. of Pages	Conf Y/N	Line No./Column No.	Florida Statute 366.093 (3) Subsection	Affiant
9	Internal Audit	4	Y	Pgs. 1-4, Col. A	(b)	A. Maceo
9-1	Internal Audit	3	Y	ALL	(b)	A. Maceo
9-3	External Audits	12	N			
42-1/1	LFARS	2	N			
42-1/2	LFARS	2	N			
42-1/3	LFARS	2	N			
42-1/4	LFARS	2	N			
42-1/5	LFARS	2	N			
42-1/6	LFARS	2	N			
42-1/7	LFARS	2	N			
42-1/8	LFARS	2	N			
42-1/9	LFARS	2	N			
42-1/10	LFARS	2	N			
42-1/11	LFARS	2	N			
42-1/12	LFARS	2	N			
42-2	Reconciliation	3	N			
42-2/1	Fossil Fuel Inventory	12	Y	Pgs. 1-9, Cols A & C, Lns. 1-7, 9-15, 18-23, 25-27, 29-33, 36-41 Col. B  Pgs. 10-12, Cols A & C, Lns. 1-7, 9-15, 18-24, 26-28, 30-34, 37-42 Col. B	(d)	G. Yupp
42-2/2	Form 423 – Oil	12	Y Y Y Y Y Y Y Y Y Y	Pgs. 1-2, Cols. H-R, Ln. 1  Pg. 3, Cols. H-R, Lns. 1-2  Pg. 4, Cols. H-R, Lns. 1-6  Pgs.5-7, Cols. H-R, Lns. 1-3  Pg. 8, Cols. H-R, Lns. 1-4  Pg. 9, Cols. H-R, Lns. 1-2  Pg. 10, Cols. H-R, Ln. 1-4  Pg. 11, Cols. H-R, Ln. 1-3  Pg. 12, Cols. H-R, Ln. 1-9	(d)	G. Yupp
42-2/2-1	Oil	3	N Y	Pg. 1  Pgs. 2-3, Col. A	(d)	G. Yupp

Case No.	Case Description	Pages	Y/N	Page/Column	Notes	Author
42-2/3	Form 423 – Coal	12	Y	Pgs. 1-12, Cols. G-H	(d)	G. Yupp
42-2/4	Form 423 – Coal	12	Y	Pgs. 1-12, Cols. G-H	(d)	G. Yupp
42-2/4-1	Coal – Scherer	12	Y	ALL	(d), (e)	G. Yupp
42-2/5	Coal – SJRPP	14	N			
42-3	Form 423	5	N			
43-3/2	Sample Testing	4	N	Pg. 1	(d), (e)	G. Yupp
			Y	Pg. 2, Cols. A-C, Lns. 1-28, 34-61 Col. D, Line 64		
			Y	Pg. 3, Col. A, Lns. 1-3 Col. B, Line 9		
			Y	Pg. 4, Col. A, Lns. 1-6		
43-3/2-1	Sample Testing	4	Y	Pgs. 1-2, Cols. A-D	(d), (e)	G. Yupp
			Y	Pg. 3, Cols. A-C		
			Y	Pg. 4, Cols. A-D		
43-3/3	Sample Testing	4	N	Pg. 1	(d), (e)	G. Yupp
			Y	Pg. 2, Cols. A-B, Lns. 1-25, 34-58 Col. C, Lns. 1-27, 34-59		
			Y	Pg. 3, Col. A, Lns. 4-6 Col. B, Lns 1 & 10		
			Y	Pg. 4, Col. A, Lns. 1-4		
43-3/4	Sample Testing	4	N	Pg. 1	(d), (e)	G. Yupp
			Y	Pg. 2, Cols. A-B, Lns. 1-29, 38-62 Col. C, Lns. 1-29, 38-63		
			Y	Pg. 3, Col. A, Lns. 4-6 Col. B, Lns 1 & 11		
			Y	Pg. 4, Col. A, Lns. 1-6		
43-3/4-1	Sample Testing	3	Y	Pg. 1, Col. A, Lns. 1, 3-8 Col. B, Lns. 1-5	(d), (e)	G. Yupp
			Y	Pg. 2, Col. A, Lns. 4-7 Cols. B-C, Lns. 1-8 Col. D, Lns. 1-11		
			Y	Pg. 3, Cols. A-E		
43-3/5	Sample Testing	4	N	Pg. 1	(d), (e)	G. Yupp
			Y	Pg. 2, Cols. A-C, Lns. 1-28, 35-53 Col. D, Lns. 57-59		
			Y	Pg. 3, Col. A, Lns. 3-5 Col. B, Lns 1 & 10		
			Y			

REVISIONS						
REV	DESCRIPTION	DATE	BY	REVISIONS	REASON	APPROVED
43-3/6	Sample Testing	4	N Y Y Y	Pg. 4, Col. A, Lns. 1-6 Pg. 1 Pg. 2, Cols. A-C, Lns. 1-31, 38-63 Pg. 3, Col. A, Lns. 5-7 Col. B, Lns 3 & 11 Pg. 4, Col. A, Lns. 1-6	(d), (e)	G. Yupp
43-3/7	Sample Testing	4	N Y Y Y	Pg. 1 Pg. 2, Cols. A-C, Lns. 1-31, 38-63 Pg. 3, Col. A, Lns. 3-5 Col. B, Lns 1 & 10 Pg. 4, Col. A, Lns. 1-6	(d), (e)	G. Yupp
43-3/8	Sample Testing	4	N Y Y Y	Pg. 1 Pg. 2, Cols. A-B, Lns. 1-32, 39-55 Col. C, Lns. 1-32, 39-56 Pg. 3, Cols. A-B, Lns. 1-6 Col. C, Lns. 1-6, 8-11 Col. D, Lns. 7 & 11 Pg. 4, Col. A, Lns. 1-6	(d), (e)	G. Yupp
43-3/9	Sample Testing	4	N Y Y Y	Pg. 1 Pg. 2, Cols. A-C, Lns. 1-35 Pg. 3, Cols. A-B, Lns. 1-24 Col. C, Lns. 1-24, 26-28 Col. D, Lns. 25 & 29 Pg. 4, Col. A, Lns. 1-4	(d), (e)	G. Yupp
43-3/10	Sample Testing	3	N Y Y	Pg. 1 Pg. 2, Cols. A-B, Lns. 1-33, 35-58 Col. C, Lns. 1-34, 35-58, 62-65 Col. D, Lns. 60-61 Pg. 3, Col. A, Lns. 1-5	(d), (e)	G. Yupp
43-3/11	Sample Testing	4	N Y Y	Pg. 1 Pg. 2, Cols. A-B, Lns. 1-31, 33-58 Col. C, Lns. 1-31, 33-58, 61-63 Col. D, Line 60 Pg. 3, Col. A, Line 1	(d), (e)	G. Yupp

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			Y	Pg. 4, Col. A, Lns. 1-4		
43-3/12	Sample Testing	3	N	Pg. 1	(d), (e)	G. Yupp
			Y	Pg. 2, Cols. A-B, Lns. 1-27, 29-54 Col. C, Lns. 1-27, 29-54, 57-59 Col. D, Lns. 56 & 60		
			Y	Pg. 3, Col. A, Lns. 1-4		
43-3/13	Sample Testing	3	N	Pg. 1	(d), (e)	G. Yupp
			Y	Pg. 2, Cols. A-B, Lns. 1-26, 28-51 Col. C, Lns. 1-26, 28-51, 54-56 Col. D, Lns. 53 & 57		
			Y	Pg. 3, Col. A, Lns. 1-4		
44-2	SJRPP Coal	2	N			G. Yupp
44-2/1	SJRPP Coal	3	N			G. Yupp
44-2/2	SJRPP Coal	2	N			G. Yupp
44-2/2-1	SJRPP Coal	2	N			G. Yupp
44-3	SJRPP Coal	3	N	Pgs. 1 & 3		G. Yupp
			Y	Pg. 2, ALL		
44-3/1	SJRPP Coal	1	N			G. Yupp
44-3/1-1	SJRPP Coal	2	N			G. Yupp
44-3/2	SJRPP Coal	1	N			G. Yupp
45-1	Vendor Rebates	14	N	Pgs. 1-2		G. Yupp
			Y	Pg. 3, Col. A, Lns. 1-26		
			Y	Pg. 4, Col. A, Lns. 1-17, 22-64		
			Y	Pg. 5, Col. A, Lns. 1-45, 50-67		
			Y	Pg. 6, Col. A, Lns. 1-30, 37-67		
			Y	Pg. 7, Col. A, Lns. 1-21, 26, 32-67		
			Y	Pg. 8, Col. A, Lns. 1-18, 31-67		
			Y	Pg. 9, Col. A, Lns. 1-19, 24-25, 31-67		
			Y	Pg. 10, Col. A, Lns. 1-25, 30, 36-67		
			Y	Pg. 11, Col. A, Lns. 1-31, 41-67		

			Y	Pg. 12, Col. A, Lns. 1-37, 42, 47-67		
			Y	Pg. 13, Col. A, Lns. 1-34, 42-67		
			Y	Pg. 14, Col. A, Lns. 1-16		
45-1/1	Vendor Rebates	2	N			
46-1 p3	Transportation	1	N			
46-1/1	Lambda	1	Y	Cols. A-E, Lns. 60-68, 69- 87	(d)	G. Yupp
46-1/2	Lambda	7	Y	Pg. 1, Cols. A-E, Lns. 448- 485	(d)	G. Yupp
			Y	Pg. 2, Cols. A-E, Lns. 486- 523		
			Y	Pg. 3, Cols. A-E, Lns. 524- 561		
			Y	Pg. 4, Cols. A-E, Lns. 562- 599		
			Y	Pg. 5, Cols. A-E, Lns. 600- 611 Cols. F-J, Lns. 612-616 Cols. K-O, Lns. 617-626		
			Y	Pg. 6, Cols. A-E, Lns. 627- 664		
			Y	Pg. 7, Cols. A-E, Lns. 665- 673		
46-1/3	Lambda	6	Y	Pg. 1, Cols. A-E, Lns. 270- 280, 281-301	(d)	G. Yupp
			Y	Pg. 2, Cols. A-E, Lns. 302- 339		
			Y	Pg. 3, Cols. A-E, Lns. 340- 377		
			Y	Pg. 4, Cols. A-E, Lns. 378- 415		
			Y	Pg. 5, Cols. A-E, Lns. 416- 447		
			Y	Pg. 6, Cols. A-E, Lns. 674- 676		
46-1/4	Lambda	2	Y	Pg. 1, Cols. A-E, Lns. 20-51	(d)	G. Yupp
			Y	Pg. 2, Cols. A-E, Lns. 52-57		
46-1/5	Lambda	1	Y	Cols. A-E, Lns. 248-269	(d)	G. Yupp
46-3	Estimated Transmission	1	N			

46-3/1	Estimated Transmission	1	N			
46-3/1-1	Oasis	8	N			
47-1/1	True-up	1	N			
47-1/1-1	May bill	1	N			
47-1/1-2	May bill	1	N			
47-1/1-2/1	May bill JEA backup	1	N			
47-1/1-2/1-1	FPL saleback	1	N			
47-1/1-2/2	JEAs Estimate	1	N			
47-1/1-3	JEAs Estimate non fuel	1	N			
47-1/1-4	Actual costs	1	N			
47-1/2	June bill	1	N			
47-1/2-1	non-fuel June	1	N			
47-1/2-2	JEAs fuel June	1	N			
47-1/3	True-up	1	N			
47-1/3-1	Recap	2	Y	Pg. 1, Cols. A-B, Lns. 1-4 6, 8-9, 11-12, 14 Col. C, Lns. 1-3, 6, 11-12 Col. D-E, Lns. 3, 7, 10, 13 Col. F, Line 5  Y Pg. 2, Col. A, Lns. 14 & 21 Col B, Lns. 1-3, 5-7, 10-12, 15-16, 18-20, 22-23 Col. C, Lns. 1-5, 7, 10-12, 15-16, 18-20, 22-23 Col. D, Lns. 5, 9, 15-17, 22, 24 Col. E, Lns. 5, 8-9, 13, 15, 17, 22, 24 Col. F, Lns. 5, 9, 15, 17, 22, 24 Col. G, Lns. 15, 17, 22, 24	(d), (e)	G. Yupp
47-1/3-1/1	Transportation	1	Y	Pg. 1, Cols. A, C, D, H, Lns. 1-9 Cols. B, E-G, I, Lns. 1-2, 4-5, 7-8	(d), (e)	G. Yupp
47-1/3-1/1-1	Imbalance	1	Y	ALL	(e)	G. Yupp
47-1/3-1/1-2	Deals	3	Y	Pgs. 1-3, Cols. A-C	(d), (e)	G. Yupp
47-1/3-1/1-3	Transportation Rates	1	N			
47-1/3-2/2	Transmission summary	1	N			
47-1/3-2/2-1	Capacity	1	N			
47-1/3-2/2-1/1	Capacity approved	1	N			
47-1/3-2/2-1/2	Capacity approved	1	N			
47-1/3-2/2-2	Invoice	1	N			
47-1/3-2/2-3	Invoice	1	N			
47-1/3-2	PPA	2	Y	Pg. 1, Col. A, Lns. 1-13, 15-17 Col. B, Line 14  Y Pg. 2, Col. A, Lns. 4 & 11 Cols. B, Lns. 1-3, 5-10, 12-21	(d), (e)	G. Yupp

47-1/3-3	May Estimate	1	N			
47-2	Audit Notes	2	N			
48-1/1	True-up	1	N			
48-1/1-1	Backup Wheelabrator	6	N	Pg. 1	(d)	G. Yupp
			Y	Pg. 2, Cols. A-B, Lns. 1-31; Line 34C		
			Y	Pgs. 3-5, ALL		
			N	Pg. 6		
48-1/1-2	Backup Solid Waste	7	N			
48-1/1-3	Backup Indiantown	6	N	Pg. 1	(d)	G. Yupp
			Y	Pg. 2, Cols. A-B, Lns. 1-31; Line 33C		
			Y	Pg. 3, Col. A, Lns. 32-37 Cols. B-C, Lns. 1-31 Col. D, Lns. 32-40, 41-43		
			Y	Pg. 4, Cols. A-B		
			Y	Pgs. 5-6, ALL		
48-1/1-3/1	QF filling statement backup	1	Y	Lns. 5A, 6B, 7C, 8D, 9E, 10F, 11G, 12H, 13I, 14J, 15K, 16L, 17M, 20N, 21O	(d)	G. Yupp
48-1/1-3/2	Daily statement	2	Y	Cols. A-G	(d)	G. Yupp
48-1/1-3/2-1	ICL cost calculation	1	Y	ALL	(d)	G. Yupp
48-1/2	Unit Energy cost calculation	2	Y	ALL	(d)	G. Yupp
48-1/2-1	% calculation	1	Y	Col. A, Line 1 Col. B, Lns. 1-3, Lns. 4C, 5D, 6	(d)	G. Yupp
48-1/2-1/1	Monthly costs	1	Y	Cols. A-G	(d)	G. Yupp
48-1/2-1/2	Components of Actual Energy Cost	1	Y	ALL	(d)	G. Yupp
48-1/2-2	Contract	24	Y	Pgs. 1-24, ALL	(d)	G. Yupp
48-1/2-3	8.4 calculation	2	Y	Pgs. 1-2, ALL	(d)	G. Yupp
49-1/1	Long Term Purchases	3	Y	Pg. 1, Cols. A-D, Lns. 137, 138-161 Col. E, Lns. 137, 137A, 138-161	(d)	G. Yupp
			Y	Pg. 2, Cols. A-E, Lns. 72- 96, 97-104		
			Y	Pg. 3, Cols. A-E, Lns. 45- 60, 61-64, 65-71		
49-1/1-1/1	Long Term Purchases	2	Y	Pg. 1, Cols. A-E, Lns. 1-9	(d)	G. Yupp
			Y	Pg. 2, Cols. A-E, Lns. 1-7		
49-1/1-2	Long Term Purchases	1	N			
49-1/1-2/1	Long Term Purchases	1	Y	Cols. A-C, Lns. 1-5	(d)	G. Yupp
49-1/1-3	Long Term	1	Y	Col. A, Lns. 3-5	(d)	G. Yupp

Work Order No.	Description	RC 50 22	Y/N	Line No./Col.		
	Purchases			Col. B, Lns. 1, 3-5 Col. C, Lns. 1, 3-6 Col. D, Lns. 2, 7-9		
49-1/1-4	Long Term Purchases	1	N			
49-1/1-4/1	Long Term Purchases	3	Y	Pg. 1, Col. A, Lns. 5-11 Cols. B, Lns. 1-2, 5-11	(d)	G. Yupp
			Y	Pg. 2, Col. A, Lns. 1-21 Col. B		
			Y	Pg. 3, Col. A, Lns. 1-11 Col. B, Lns. 1-12		
50-1	Bay Gas Storage	21	Y	Pgs. 1-21, ALL	(d)	G. Yupp
50-2/1	Bay Gas Storage	2	Y	Pg. 1, Col. A, Line 1 Col. B, Lns. 2-4 Col. C-D, Lns. 5-7 Cols. E, Lns. 5-10	(d)	G. Yupp
			Y	Pg. 2, Cols. A-E		
50-2/1-1	Bay Gas Storage	3	Y	Pg. 1, Col. A, Lns. 1-2	(d)	G. Yupp
			Y	Pg. 2, Col. A-C, Lns. 1-15 Cols. D-I, Lns. 1-13 Cols. J-M, Lns. 1-14		
			Y	Pg. 3, Col. A, Lns. 1-10, 19-22 Cols. B-C, Line 19		
50-2/2	Bay Gas Storage	2	Y	Pg. 1, Col. A, Line 1 Col. B, Lns. 2-4 Col. C-D, Lns. 5-7 Cols. E, Lns. 5-10	(d)	G. Yupp
			Y	Pg. 2, Cols. A-E		
50-2/2-1	Bay Gas Storage	3	Y	Pg. 1, Col. A, Lns. 1-2	(d)	G. Yupp
			Y	Pg. 2, Col. A-C, Lns. 1-15 Cols. D-I, Lns. 1-12 Cols. J-M, Lns. 1-13		
			Y	Pg. 3, Col. A, Lns. 1-10, 19-22 Cols. B-C, Line 19		
52-1	Florida Gas Transmission	3	Y	Pgs. 1-3, Col. A	(d)	G. Yupp
52-1/1	Florida Gas Transmission	2	Y	Pg. 1, Col. A, Lns. 1, 3-5, 7-8 Col. B, Lns. 1, 3-5 Lines 2 & 6	(d)	G. Yupp
			N	Pg. 2		
52-1/1-1	Florida Gas Transmission	19	Y	Pgs. 1-18, Cols. A-B	(d)	G. Yupp
			Y	Pg. 19, Col. A-B, Lns. 1-7		
52-1/2	Florida Gas Transmission	1	Y	Col. A, Lns. 1-8 Col. B, Lns. 1-4	(d)	G. Yupp



52-1/2-1	Florida Gas Transmission	4	Y  Y  Y  Y	Pg. 1, Cols. A-B, Lns. 1-3  Pg. 2, Cols. A-J, Line 1 Cols. K-O, Line 2 Col. P, Lns. 2-3  Pg. 3, Cols. A, Line 1 Cols. B, Lns. 2-4 Col. C, Line 5 Col. D, Lns. 5-8  Pg. 4, Cols. A-B, Lns. 1-3	(d)	G. Yupp
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