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December 17, 2019

**-VIA ELECTRONIC FILING -**

Adam Teitzman  
Commission Clerk  
Florida Public Service Commission  
2540 Shumard Oak Blvd.  
Tallahassee, FL 32399-0850

**Re: Docket No. 20190009-EI – FPL’s Corrected-Third Revised Exhibit “C”**

Dear Mr. Teitzman:

I enclose for filing in the above docket, the Corrected-Third Revised Exhibit “C” to *FPL’s Third Request for Extension of Confidential Classification Audit PA-13-010-4-1 Work Papers*, which was filed on December 6, 2019 [D.N. 11240-2019]. The Third Revised Exhibit “C” filed on December 6, 2019, was missing several pages that are contained in the Corrected-Third Revised Exhibit “C”.

Should you have any questions regarding this filing, please contact me.

Sincerely,

*s/ David M. Lee*  
David M. Lee

Enclosure  
cc: Parties of record

**Corrected - Third Revised Exhibit C**  
**Company: Florida Power and Light Company**  
**Title: List of Confidential Workpapers Audit #13-010-4-1**  
**Docket No. 20190009-EI**

**Bold denotes revision to reduce the amount of confidential classification previously requested or a new declarant**

<b>Document</b>	<b>Description</b>	<b>No. of Pages</b>	<b>Conf. Y/N</b>	<b>Line No./Col. No.</b>	<b>Florida Statute 366.093 (3) Subsection</b>	<b>Declarant</b>
Index	Confidential Index	4	N			
5-4	Generation-Description of WBS and IO	39	N			
5-5	Description of Cost Elements	46	N			
5-6	Transmission Descriptions	1	N			
9-1	Internal Audit – Jan- Jun 2012	2	Y	All	(b)	Antonio Maceo
9-1/1	Internal Audit – Jan- Jun 2012 Notes	4	Y	All	(b)	Antonio Maceo
9-2	Internal Audit – Jul – Sep 2012	1	Y	All	(b)	Antonio Maceo
9-2/1	Internal Audit – Jul – Sep 2012 Notes	10	Y	All	(b)	Antonio Maceo
9-3	Internal Audit – Oct – Dec 2012	1	Y	All	(b)	Antonio Maceo
12	2011 and 2012 B/S Comparison	4	N			
12-1	CWIP Additions by Business Area	1	N			
12-2	Rec to EPU Excerpt	1	N			
12-2/1	2012 EPU Work Order Listed w/ Total Bal. at 2012	1	N			
12-2/2	2012 EPU Work Order Listed w/ Total Bal. at 2011	1	N			
12-2/3	AFUDC	2	N			
12-3/1	O&M Excerpt	1	N			
12-3/2	Trans Per Ledger	2	N			
12-4	O&M Additions	1	N			
12-5	2012 O&M Rec to Filing	1	N			
15-2/1	January Base Rate Rev Req	1	N			
15-2/2	March Base Rate Rev Req	2	N			
15-2/3	April Base Rate Rev Req	2	N			

<b>Document</b>	<b>Description</b>	<b>No. of Pages</b>	<b>Conf. Y/N</b>	<b>Line No./Col. No.</b>	<b>Florida Statute 366.093 (3) Subsection</b>	<b>Declarant</b>
15-2/4	June Base Rate Rev Req	1	N			
15-2/5	July Base Rate Rev Req	3	N			
15-2/6	August Base Rate Rev Req	3	N			
15-2/7	September Base Rate Rev Req	5	N			
15-2/8	November Base Rate Rev Req	7	N			
15-2/9	December Base Rate Rev Req	1	N			
15-3	Post In Service Base Rate Rev Req	1	N			
15-3/1	Feb Post In Service	1	N			
15-3/2	Apr Post In Service	2	N			
15-3/3	May Post In Service	2	N			
15-3/4	July Post In Service	1	N			
15-3/5	Aug Post In Service	3	N			
15-3/6	Sept Post In Service	3	N			
15-3/7	Oct post In Service	5	N			
15-3/8	Dec Post In Service	7	N			
15-3/9	Cash Flows	1	N			
15-4	Contractor Change Adj	1	N			
15-4/1	Adjustments	6	N			
<b>15-4/1-1</b>	<b>Sales and Use Tax Adj</b>	<b>5</b>	<b>Y</b> <b>Y</b> <b>Y</b> <b>N</b>	<b>Page 1 Lns. 1-5</b> <b>Page 2 Line 1</b> <b>Page 3 Lns. 1-5</b> <b>Page 4-5</b>	<b>(d) (e)</b>	<b>Lisa Fuca</b>
15-4/2	Contractor Adj Recal	2	N			
15-5	Sales Tax Entry Adj	1	N			
15-5/1	Sales Tax Adj Recal	2	N			
15-6	Revenue Req Recal	16	N			
15-7	Post In Service Rev Req	17	N			
15-7/1	WO Post In Service Bal	2	N			
15-7/2	Amortization	1	N			
15-7/2-1	Follow-up Questions	1	N			

Document	Description	No. of Pages	Conf. Y/N	Line No./Col. No.	Florida Statute 366.093 (3) Subsection	Declarant
19-3	Gen CWIP Test	15	Y	Page 1 Lns. 1-9 Page 2 Lns. 1-10 Page 3 Lns. 1-12 Page 4 Lns. 1-12 Page 5 Lns. 1-14 Page 6 Lns. 1-13 Page 7 Lns. 1-10 Page 8 Lns. 1-9 Page 9 Lns. 1-10 Page 10 Column A Page 11 Column A Page 12 Lns. 1-12 Page 13 Lns. 1-11 Page 14 Lns. 1-7 Page 15 Lns. 1-10	(d) (e)	Lisa Fuca
19-3/1	Sample #23	5	Y	Page 1 Lns. 1-8 Page 2 Cols. A-G and Line 1 Page 3 Column A Page 4 Column A Page 5 Column A	(d) (e)	Lisa Fuca
19-3/1-1	Sample #23	6	Y	Page 1 Lns. 1-2 and Cols. A-C Page 2 Cols. A-F Page 3 Cols. A-F Page 4 Cols. A-O Page 5 Cols. A-F Page 6 Lns. 1-4 and Cols. A-C	(d) (e)	Lisa Fuca

<b>Document</b>	<b>Description</b>	<b>No. of Pages</b>	<b>Conf. Y/N</b>	<b>Line No./Col. No.</b>	<b>Florida Statute 366.093 (3) Subsection</b>	<b>Declarant</b>
19-3/2	Sample #24	5	Y	Page 1 Lns. 1-8 Page 2 Cols. A-E and Line 1 Page 3 Column A Page 4 Column A Page 5 Column A	(d) (e)	Lisa Fuca
19-3/2-1	Sample #24	13	Y	Page 1 Cols. A-C Page 2 Cols. A-C Page 3 Cols. A-C Page 4 Cols. A-F Page 5 Cols. A-C Page 6 Cols. A-F Page 7 Cols. A-O Page 8 Cols. A-F Page 9 Cols. A-C Page 10 Cols. A-O Page 11 Cols. A-F Page 12 Cols. A-F Page 13 No	(d) (e)	Lisa Fuca
19-3/2-1/1	Sample #24	2	Y	Page 1 Column A Page 2 Column A and Line 1	(d) (e)	Lisa Fuca
19-3/3	Sample #34	6	Y	Page 1 Lns. 1-8 Page 2 Lns. 1-4 Page 3 Cols. A-G and Line 1 Page 4 Column A Page 5 Column A Page 6 Column A	(d) (e)	Lisa Fuca

Document	Description	No. of Pages	Conf. Y/N	Line No./Col. No.	Florida Statute 366.093 (3) Subsection	Declarant
19-3/3-1	Sample #34	10	Y	Page 1 Cols. A-C Page 2 Cols. A-F Page 3 Cols. A-F Page 4 Lns. 1-4 and Cols. A-C Page 5 Cols. A-F Page 6 Lns. 1-3 and Cols. A-F Pages 7 Cols. A-C Page 8 Cols. A-O Page 9 Cols. A-L Page 10 Cols. A-F and Lns. 1-2	(d) (e)	Lisa Fuca
19-3/4	Sample #62	5	Y	Page 1 Lns. 1-7 Page 2 Cols. A-G and Line 1 Page 3 Column A Page 4 Column A Page 5 Cols. A-C	(d) (e)	Lisa Fuca
19-3/4-1	Sample #62	18	Y	Page 1-18 Cols. A-C	(d) (e)	Lisa Fuca
19-3/5	Sample #24 – 3 <sup>rd</sup> Qtr	3	Y	Page 1 Lns. 1-3 Page 2 Cols. A-H and Line 1 Page 3 Column A	(d) (e)	Lisa Fuca
19-3/6	Sample #10 – 4 <sup>th</sup> Qtr	3	Y	Page 1 Column A Page 2 Lns. 1-2 Page 3 Lns. 1-22	(d) (e)	Lisa Fuca
19-3/7	Sample #5 4 <sup>th</sup> Qtr	1	Y	Page 1 Lns. 1-18	(d) (e)	Lisa Fuca
19-3/8	Follow-up Questions	1	N			
19-4	Transmission Test	9	Y	Page 1 Column A Page 2 Lns. 1-12	(d) (e)	Lisa Fuca

Document	Description	No. of Pages	Conf. Y/N	Line No./Col. No.	Florida Statute 366.093 (3) Subsection	Declarant
				Page 3 Column A Page 4 Lns. 1-17 Page 5 Lns. 1-16 Page 6 Column A Page 7 Lns. 1-10 Pages 8-9 Column A		
19-6/1	Appendix E Adj	2	N			
20-3	2011 Tax Return	4	Y	Page 1 Line 1 Page 2 Lns. 1-4 Pages 3-4 Cols. A-E	(e)	Lisa Fuca
20-4	Tax Deduction Summary	1	Y	Page 1 Lns. 1-14	(e)	Lisa Fuca
20-4/1	Tax Deduction Footnote H & K	1	Y	Page 1 Lns. 1-13	(e)	Lisa Fuca
20-4/2	Tax Deduction May 2011	1	Y	Page 1 Lns. 1-9	(e)	Lisa Fuca
21-1	Schedule T-7A	8	Y	Pages 1-8 Cols. A-D	(d) (e)	Lisa Fuca
21-1/1	T-7B Contract #200059776	1	Y	Page 1 Line 1	(d) (e)	Lisa Fuca
21-1/1-1	Contract # 200059776 Per Books	1	Y	Page 1 Column A	(d) (e)	Lisa Fuca
21-1/1-2	PO# 200059776	5	N Y Y Y Y	Page 1 Page 2 Lns. 1-14 Page 3 Lns. 1-17 Page 4 Lns. 1-2 Page 5 Lns. 1-3	(d) (e) (f)	Lisa Fuca
21-1/2	PO# 118206 Sch T-7B	1	Y	Page 1 Line 1	(d) (e)	Lisa Fuca
21-1/2-1	PO# 118206	13	Y Y Y Y N	Page 1 Lns. 1-16 Page 2 Lns. 1-9 Page 3 Lns. 1-5 Page 4 Line 1 Page 5	(d) (e) (f)	Lisa Fuca

Document	Description	No. of Pages	Conf. Y/N	Line No./Col. No.	Florida Statute 366.093 (3) Subsection	Declarant
			Y N Y N Y	Page 6 Line 1 Page 7 Page 8 Lns. 1-3 Page 9 Pages 10-13 All		
21-1/2-2	PO# 118206 Per Books	2	Y	Pages 1-2 Column A	(d) (e)	Lisa Fuca
21-1/3	T-7B PO # 2312358	1	Y	Page 1 Line 1	(d) (e)	Lisa Fuca
21-1/3-1	PO #2312358	3	Y	Page 1 Lns. 1-5 Page 2 Lns. 1-14 Page 3 Lns. 1-2	(d) (e) (f)	Lisa Fuca
21-1/3-2	Siemens Agreement	10	Y	Page 1 Lns. 1-4 Page 2 Lns. 1-15 Pages 3-6 Lns. 1-23 Page 7 Lns. 1-22 Page 8 Lns. 1-15 Page 9-10 No	(d) (e)	Lisa Fuca
21-1/3-3	PO #2312358 Per Books	1	Y	Page 1 Column A	(d) (e)	Lisa Fuca
21-2	2012 Contracts	4	Y	Page 1 Column A Page 2 Column A and Line 1 Page 3 Lns. 1-14 Page 4 Lns. 1-15	(d) (e)	Lisa Fuca
21-3	EPU Summary Presentation	82	N Y Y	Pages 1-44 and 47-82 Page 45 Lns. 1-7 Page 46 Lns. 1-3	(d) (e)	Lisa Fuca
23-2/1-2/1	Removal Cost Test	1	N			
23-2/1-3/1	Salvage Test	1	Y	Page 1 Lns. 1-9	(d) (e)	Lisa Fuca
25-1	EPU Req 4 Response	2	N			



Document	Description	No. of Pages	Conf. Y/N	Line No./Col. No.	Florida Statute 366.093 (3) Subsection	Declarant
25-1/1	Pivot Table Affiliate	2	Y	Pages 1-2 Cols. A-G	(e)	Lisa Fuca
25-1/2	Loader Rates	3	Y	Page 1 Lns. 1-11 Page 2 Cols. A-H Page 3 Cols. A-G and Lns. 1-2	(e)	Lisa Fuca
25-1/2-1	Loader Rates	8	Y	Page 1 Lns. 1-16 Page 2 All Page 3 Cols. A-D Page 4 Lns. 1-5 Page 5 Lns. 1-6 Page 6 All Page 7 No Page 8 All	(e)	Lisa Fuca
25-1/2-2	Retention Bonus	8	Y	Page 1 Lns. 1-6 Page 2 Lns. 1-3 Pages 3-8 Line 1	(e)(f)	Lisa Fuca
25-1/3	Lower of Cost or Market	3	Y	Page 1 Lns. 1-6 Pages 2-3 Column A	(d) (e)	Lisa Fuca
25-1/4	Affiliate Transactions	1	N			
25-2	DRR 4 Response	2	N			
25-2/1	Affiliate Transactions	11	N			
25-2/1-1	Pivot Table Affiliate Trans	2	Y	Pages 1-2 Cols. A-D	(d) (e)	Lisa Fuca
25-2/1-1/1	Affiliate Transactions	1	Y	Page 1 Lns. 1-21	(d) (e)	Lisa Fuca
25-2/1-1/1-1	Payroll and Benefits	2	Y	Pages 1-2 Cols. A-D	(d) (e)	Lisa Fuca
25-2/1-1/1-2	Loader Rates	2	Y	Page 1 Lns. 1-16 Page 2 Cols. A-D	(e)	Lisa Fuca

Document	Description	No. of Pages	Conf. Y/N	Line No./Col. No.	Florida Statute 366.093 (3) Subsection	Declarant
25-2/1-1/1-2/1	Loader Rates	2	Y	Page 1 Lns. 1-5 Page 2 Lns. 1-6	(e)	Lisa Fuca
25-2/1-1/1-2/2	Loader Rates	1	Y	All	(e)	Lisa Fuca
25-2/2	Lower of Cost or Market	2	Y	Page 1 Lns. 1-8 Page 2 Column A	(d) (e)	Lisa Fuca
25-2/2-1	Lower of Cost/Market	3	Y	Pages 1-3 Column A	(d) (e)	Lisa Fuca
25-2/2-1/1	Affiliate Transactions	18	Y	Pages 1-18 Column A	(d) (e)	Lisa Fuca
43-2/1	Appendix F Adj	1	N			
43-3	O&M Participants Credit Recal	1	N			
43-4	O&M Test	12	Y	Page 1 Lns. 1-17 Page 2 Lns. 1-13 Page 3 Lns. 1-7 Page 4 Lns. 1-8 Page 5 Lns. 1-11 Page 6 Lns. 1-10 Page 7 Lns. 1-7 Page 8 Lns. 1-5 Page 9 Lns. 1-5 Page 10 Lns. 1-4 Page 11 Lns. 1-4 Page 12 Lns. 1-11	(d) (e)	Lisa Fuca
43-4/1	Capitalization Policy	11	N			
43-4/2	Write off #1	4	N			
43-4/3	Warranty Reclass Effect	1	N			
43-4/3-1	Radio Reclass Entry	3	Y	Page 1 No Pages 2-3 Cols. A-B	(d) (e)	Lisa Fuca
44-1	O&M Total Payroll GL Pivot	1	N			
44-2	Generation Straight Time Payroll	9	Y	Pages 1-9 Cols. A-B	(e)	Lisa Fuca

Document	Description	No. of Pages	Conf. Y/N	Line No./Col. No.	Florida Statute 366.093 (3) Subsection	Declarant
44-2/1	Total Payroll – GL GL Pivot	1	N			
44-2/1-1	GL Straight Time & Rec	2	N			
44-2/1-1/1	Co Payroll Identifiers	1	N			
<b>44-2/1-2</b>	<b>Dec 2012 Reversals</b>	<b>1</b>	<b>Y</b>	<b>Page 1 Column A</b>	<b>(e)</b>	<b>Lisa Fuca</b>
44-2/2	Employees Selected for Testing	1	N			
44-2/2-1	2010 Payroll Support	4	N			
44-2/2-2	Timesheet Report	11	N			
<b>44-2/2-3</b>	<b>Hourly Rates</b>	<b>2</b>	<b>Y</b>	<b>Page 1 Cols. A-C Page 2 Cols. A-C</b>	<b>(e)</b>	<b>Lisa Fuca</b>
44/2/2-4	Job Descriptions	3	N			
44-2/3	Reclassified Hrs 2012	1	N			
<b>44-3</b>	<b>Straight Time Only – Trans Payroll Analysis</b>	<b>2</b>	<b>Y</b>	<b>Pages 1-2 Cols. A- C</b>	<b>(e)</b>	<b>Lisa Fuca</b>
44-3/1	Trans Total Payroll – GL Pivot	1	N			
44-3/1-1	Trans Straight Time & Rec	1	N			
44-3/1-1/1	Payroll Identifiers	1	N			
44-3/2	Adjustment	1	N			
<b>44-3/3</b>	<b>Trans Payroll Test and Questions</b>	<b>1</b>	<b>Y</b>	<b>Page 1 Lns. 1-15</b>	<b>(e)</b>	<b>Lisa Fuca</b>
<b>44-3/3-1</b>	<b>Test of Trans Payroll Hrly Rate</b>	<b>1</b>	<b>Y</b>	<b>Page 1 Lns. 1-5 and Column A</b>	<b>(e)</b>	<b>Lisa Fuca</b>
44-3/3-2	Work Order Descriptions	3	N			
44-3/3-3	2010 Eligible Hrs.	3	N			
44-3/3-4	Job Descriptions	1	N			
44-4A	Overhead and Incentives	2	N			
44-4	Payroll Overhead Test	2	N			
<b>44-4/1-1</b>	<b>Overhead Follow- up</b>	<b>2</b>	<b>N</b> <b>Y</b>	<b>Page 1 Page 2 All</b>	<b>(e)</b>	<b>Lisa Fuca</b>
44-5	Overtime	2	N			
45-1	Separate and Apart Guidelines	1	N			

<b>Document</b>	<b>Description</b>	<b>No. of Pages</b>	<b>Conf. Y/N</b>	<b>Line No./Col. No.</b>	<b>Florida Statute 366.093 (3) Subsection</b>	<b>Declarant</b>
45-2	Justification Forms	6	Y	Page 1 Lns. 1-3 Page 2 Lns. 1-2 Page 3 Lns. 1-2 Page 4 No Page 5-6 Lns. 1-2	(d) (e) (f)	Lisa Fuca