

REVISED EXHIBIT C

COMPANY: Florida Power & Light Company
TITLE: List of Confidential Workpapers
AUDIT: FPL, Supplemental Storm Cost Recovery Audit
AUDIT CONTROL NO: 05-292-4-1

| Workpaper No. | Description | No. of Pages | Conf. Y/N | Line No./ Col No. | Florida Statute 366.093(3) Subsection | Affiant |
|---------------|------------------------------------|--------------|-----------|--|---------------------------------------|-----------------------|
| 1 | Audit Report | 4 | Y | p. 1, ALL; p. 3, Lines 2-5; p. 4, Lines 2-17 | (d), (e) (b) | E. Bowman A. Maceo |
| | | | N | p. 2 | | |
| 2-5/1 | Bond Schedule | 2 | N | | | |
| 2-5/2 | Bond Schedule | 1 | N | | | |
| 9 | Internal Audit Notes | 3 | Y | ALL | (b) | A. Maceo |
| 12-4/1 | Dennis Journal Voucher | 1 | N | | | |
| 12-5/1 | Rita Reserve Addition | 1 | N | | | |
| 12-5/2 | Storm Cost | 1 | N | | | |
| 12-5/3 | Storm Cost | 1 | Y | Cols. S-V | (d) | K. White |
| 12-6/1 | Storm Cost | 2 | N | | | |
| 12-6/2 | Storm Cost | 2 | N | | | |
| 12-6/3 | Storm Cost | 1 | N | | | |
| 12-6/4 | Storm Cost | 3 | N | | | |
| 12-6/5 | Storm Cost | 4 | N | | | |
| 12-6/6 | Storm Cost | 2 | N | | | |
| 12-7/1 | Storm Cost | 1 | N | | | |
| 12-7/2 | Storm Cost | 2 | N | | | |
| 12-7/3 | Storm Cost | 6 | N | | | |
| 12-7/4 | Storm Cost | 5 | N | | | |
| 12-7/5 | Storm Cost | 1 | N | | | |
| 22-1/1 | Estimates Dune Restoration | 5 | N | | | |
| 22-2 | Legal Accrual Detail | 1 | Y | ALL | (d), (e) | E. Bowman |
| 22-3/1 | Distribution Contractor Accrual | 2 | Y | p. 1, Cols. B-P; p. 2, Cols. B-P | (d), (e) | M. Spoor |
| 22-4/1-2A | Martin Repair Accrual | 1 | N | | | |
| 22-4/1-2 | Martin Repair Accrual | 47 | N | | | |
| 22-A/3 | Audit Finding | 1 | Y | ALL | (d), (e) | E. Bowman |
| 22-A/4 | Audit Finding | 1 | N | | | |
| 25-1/1 | Audit Finding | 1 | Y | Lines 8-11 | (e) | M. Spoor |
| 25-1/1-1 | Pole Survey | 2 | N | | | |
| 25-1/2 | Pole Billing | 1 | N | | | |
| 25-1/6 | Procedures to repair/replace poles | 2 | Y | p. 1, Lines 5-17; p. 2, ALL. | (e) | M. Spoor |

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| 25-1/6-1 | Lesson on setting/removing poles | 40 | Y | ALL | (e) | M. Spoor |
| 25-1/7 | Procedures to record time | 3 | Y | ALL | (e) | M. Spoor |
| 26 | Journal Entry Sample 12/05 | 1 | N | | | |
| 26-1 | Capitalize M & S Entry | 4 | N | | | |
| 26-2 | P & W Entry | 5 | N | | | |
| 26-3 | Adjust FPLES P & W | 23 | N | | | |
| 26-6 | Uncollectibles | 12 | N | | | |
| 27 | Summary of Insurance Procedures | 2 | N | | | |
| 27-1 | Insurance Accrual | 7 | N | | | |
| 27-2 | Detail of Insurance Accrual | 1 | N | | | |
| 27-2/1 | Detail of Insurance Accrual | 3 | N | | | |
| 27-3 | Detail of Insurance Accrual | 1 | N | | | |
| 43 | Summary of results of CV sample | 2 | Y N | p. 1, Lines 34-37 p. 2 | (d) | M. Spoor |
| 43-1 | CV Sample and detail results | 12 | N | | | |
| 43-3 | Cash Voucher | 10 | Y N | p. 1, Lines 10-17 Col. D; Lines 10-18, Col. G; p. 3, Lines 3-4; p. 4, Lines 10-33, Cols. E-F; p. 6, Lines 6, 7 p. 7, Lines 15,16 pp. 2, 5, 8-10 | (d) | M. Spoor |
| 43-4 | Purchase Orders | 61 | Y | ALL | (d) | M. Spoor |
| 43-5 | Storm Prep Costs Summary | 3 | N | | | |
| 43-5/2 | Storm Prep CV | 2 | N | | | |
| 43-5/3 | Storm Prep CV | 3 | N | | | |
| 43-5/4 | Storm Prep CV | 2 | N | | | |
| 43-5/5 | Storm Prep CV | 2 | N | | | |
| 43-5/6 | Storm Prep Accrual | 32 | N | | | |
| 43-6 | Summary of Advertising Vouchers | 6 | Y N | p. 2, Lines 4-7 pp. 1, 3-6 | (b) | A. Maceo |
| 43-6/1 | Detail of Advertising Vouchers | 2 | N | | | |
| 43-6/1-1 | Advertising Voucher | 8 | N | | | |
| 43-6/1-2 | Advertising Voucher | 6 | N | | | |

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| 43-6/1-3 | Advertising Voucher | 3 | Y | p. 2, Lines 7-17 | (d), (e) | R. Monserrat |
| | | | N | pp. 1, 3 | | |
| 43-6/1-4 | Advertising Voucher | 3 | Y | p. 2, Lines 7-17 | (d), (e) | R. Monserrat |
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| 43-6/1-5 | Advertising Voucher | 2 | N | | | |
| 43-6/1-6 | Advertising Voucher | 3 | Y | p. 2, Lines 6-16 | (d), (e) | R. Monserrat |
| | | | N | pp. 1, 3 | | |
| 43-6/1-7 | Advertising Voucher | 3 | Y | p. 2, Lines 6-16 | (d), (e) | R. Monserrat |
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| 43-6/1-8 | Advertising Voucher | 4 | Y | p. 2, Lines 5-8, 13, 14; p. 3, Lines 1-4, 20-28 | (d), (e) | R. Monserrat |
| | | | N | pp. 1, 4 | | |
| 43-6/1-9 | Advertising Voucher | 3 | Y | p. 3, Lines 5-8, 13-18; | (d), (e) | R. Monserrat |
| | | | N | pp. 1, 2 | | |
| 43-6/1-10 | Advertising Voucher | 1 | N | | | |
| 43-6/1-11 | Advertising Voucher | 1 | N | | | |
| 43-6/1-12 | Advertising Voucher | 3 | N | | | |
| 43-6/1-13 | Advertising Voucher | 2 | Y | p. 1, Lines 15, 18, 22, 25, 28, 32, 35 | (d), (e) | R. Monserrat |
| | | | N | p. 2 | | |
| 43-6/1-14 | Advertising Voucher | 1 | N | | | |
| 43-6/1-15 | Advertising Voucher | 4 | N | | | |
| 43-6/1-16 | Advertising Voucher | 4 | N | | | |
| 43-6/1-17 | Advertising Voucher | 1 | N | | | |
| 43-6/1-18 | Advertising Voucher | 3 | Y | p. 2, Lines 6-16 | (d), (e) | R. Monserrat |
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| 43-6/1-19 | Advertising Voucher | 10 | Y | p. 2, Lines 6-16; p. 5, Lines 6-16; p. 9, Lines 6-16; | (d), (e) | R. Monserrat |
| | | | N | pp. 1, 3, 4, 6-8, 10 | | |
| 43-6/1-20 | Advertising Voucher | 4 | N | | | |
| 43-7 | Outside Crew Cash Voucher | 1 | N | | | |
| 43-7/1 | Outside Crew Cash Voucher | 21 | Y | p. 1, Lines 13-16, 20; p. 3, Lines 13-16, 20; p. 5, Lines 12-19; p. 7, Lines 14-17, 19, 21; p. 11, Lines 11-16, 18; | (d), (e) | M. Spoor |

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| | | | N | p. 13, Lines 11-14, 15-18; p. 14, Lines 12, 13, 19; p. 17, Lines 11-14; p. 19, Lines 12-15; p. 21, Lines 12,13. pp. 2, 4, 6, 8-10, 12, 15, 16, 18, 20 | | |
| 43-8 | Telephone Vouchers | 3 | Y | p. 3, Lines 13, 21-27, 41 | (e) | K. Getchell |
| | | | N | pp. 1, 2 | | |
| 43-9 | Lodging Vouchers | 1 | N | | | |
| 43-9/1 | Lodging Vouchers | 8 | Y | p. 5, Cols. C, G; p. 6, Cols. C, G, H; p. 7, Cols. C, F; p. 8, Lines 16, 18, 20 | (d), (e) | K. White |
| | | | N | pp. 1-4 | | |
| 43-11 | CD 4a for Request 4 | N/A | Y | All | (d), (e), (f) | F. Isabella |
| 43-11 | CD 4b for Request 4 | N/A | Y | All | (d), (e), (f) | F. Isabella |
| 43-11 | CD 4c for Request 4 | N/A | Y | All | (d), (e), (f) | F. Isabella |
| 43-11/1 | CD for Request 25 | N/A | Y | All other files | (d), (e) | F. Isabella |
| | | | N | Files 50932.KatrinaMiami PUB8.30, 50934FPL.KatrinaTh ankPUB, 50934FPL.KatrinaTh kSPAN_PUB, 50935FPL.KatrinaS Pub8.30, FPL- POST2, FPL- POST4, FPL-PRE1, FPL-PRE2, Updated Katrina Radio Messaging 9.1 | | |
| 43-11/2 | CD 31A for Request 35 | N/A | Y | ALL | (d), (e) | F. Isabella |
| 43-11/2 | CD 31B for Request 35 | N/A | Y | ALL | (d), (e) | F. Isabella |
| 43-11/2 | CD 31C for Request 35 | N/A | Y | ALL | (d), (e) | F. Isabella |
| 47 | Vehicle | 1 | Y | Lines 4-8, 13, 14, 19-25 | (d) | M. Spoor |