

SECOND REVISED EXHIBIT C

COMPANY: Florida Power & Light Company
TITLE: List of Confidential Work Papers
AUDIT: FPL, Environmental Cost Recovery Clause Audit
 from Jan. 1 – Dec. 31, 2006
AUDIT CONTROL NO: 07-071-4-1
DOCKET NO. 110007- EI

| Work paper No. | Description | No. of Pages | Conf. Y/N | Line No./Col. No. | Florida Statute 366.093(3) Subsection | Affiant |
|-----------------|---------------------------|--------------|--|---|---------------------------------------|--------------|
| 16-1/14-1/1 | Payroll Sample | 1 | N | | N/A | N/A |
| 16-1/14-3 p2 | Plant Sample | 1 | Y | Cols F - G | (D),(E) | R. Messer |
| 41-2/3 | Billing info | 1 | N | | N/A | N/A |
| 41-2/3-1 | Billing info | 3 | Y | Col 1 | (E) | D. Rodriguez |
| 41-2/3-2 | Billing info | 3 | Y | Col 1 | (E) | D. Rodriguez |
| 43-1 | Summary of Tape | 4 | N | | N/A | N/A |
| 43-3 | Sample of Expenses | 19 | Y Y N Y Y Y N Y Y Y Y Y Y Y N N | Pg 1, Nos 2-5, Cols C and D Pgs 2-5, Cols C and D Pg 6 Pg 7, Nos 36-37 Cols C and D Pg 8, Nos 39-41, Cols C and D Pg 9, Nos 43-44 and 46, Cols C and D Pg 10 Pg 11, Nos. 52-54, Cols C and D Pg 12, No 58, Cols C and D Pg 13, No 63, Cols C and D Pg 14, Nos 64-65, 67, Cols C and D Pg 15, Nos 68-69, Cols C and D Pg 16, Nos 73-75, Cols C and D Pg 17, Nos 76-77, Cols C and D Pg 18 Pg 19 | (D),(E) | R. Messer |
| 43-4 | Sample of Journal Entries | 19 | N | Pgs 1-19 | | |

DOCUMENT NUMBER-DATE

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| Work paper No. | Description | No. of Pages | Conf. Y/N | Line No./Col. No. | Florida Statute 366.093(3) Subsection | Affiant |
|----------------|---------------------------|--------------|--------------------------|---|---------------------------------------|------------------|
| 43-4/1 | Sample of Journal Entries | 4 | N Y Y Y | Pg 1 Pg 2, Nos 48-49, Cols A & C Pg 3, Nos 96, 99-100 & 105, Col C Pg 4, Nos 119, 120, 134-135, 148, Col C | N/A (D),(E) | N/A R. Messer |