

Exhibit C

Justification Table

DOCUMENT NUMBER-DATE

03912 JUN-6 =

FPSC-COMMISSION CLERK

EXHIBIT C

COMPANY: Florida Power & Light Company
TITLE: List of Confidential Work Papers
AUDIT: FPL, Environmental Cost Recovery Clause
AUDIT CONTROL NO: 11-005-4-3
DOCKET NO. 110007-EI

Work Paper No.	Description	No. of Pages	Conf. Y/N	Line No./Column No.	Florida Statute 366.093 (3) Subsection	Affiant
9	Internal Audits	3	Y	Col A	(b)	A. Maceo
9-1	Internal Audits	3	Y	All	(b)	A. Maceo
16-19/2-1	Work Order	7	N			
16-19/2-2	Work Order	1	N			
16-19/2-3	Work Order	1	N			
16-19/2-4	Work Order	1	N			
16-21/2-1	Work Order	4	N			
16-21/2-2	Work Order	1	N			
19-1	CWIP Sample Testing	3	Y	Pgs. 1-3, Col. A	(d)	G. Dulin
19-1/1	CWIP Invoice	3	Y Y N	Pg. 1, Cols. A-D Pg. 2, Cols. A-D Pg. 3	(d)	G. Dulin
19-1/2	CWIP Invoice	3	Y Y N	Pg. 1, Cols. A-D Pg. 2, Cols. A-D Pg. 3	(d)	G. Dulin
19-1/3	CWIP Invoice	3	Y Y N	Pg. 1, Cols. A-D Pg. 2, Cols. A-D Pg. 3	(d)	G. Dulin
19-1/3-1	CWIP Invoice	12	Y Y Y Y Y Y Y Y Y Y Y Y	Pg. 1, Cols. A-C Pgs. 2-3, Cols. A-D Pg. 4, Cols. A-D, Footnotes A&B Pg. 5, Cols. A-D Pg. 6, Cols. A-C, Footnote A Pg. 7, Cols. A-D Pg. 8, Cols. A-D, Footnotes A&B Pg. 9, Cols. A-C, Footnote A Pg. 10, Cols. A-D Pg. 11, Cols. A-C, Footnotes A-C Pg. 12, Cols. A-C	(d)	G. Dulin
19-1/3-2	CWIP Invoice	6	Y Y	Pg. 1, Lines 3, 6 & 7 Pg. 2-6, ALL	(d)	G. Dulin
19-1/4	CWIP Invoice	3	Y N	Pgs. 1 & 2, Cols. A-D Pg. 3	(d)	G. Dulin
19-1/5	CWIP Invoice	3	Y N	Pgs. 1-2, Cols. A-D Pg. 3	(d)	G. Dulin
19-1/5-1	CWIP Invoice	17	Y Y Y Y Y Y	Pg. 1, Cols. A-E Pgs. 2-3, Cols. A-C Pg. 4, Cols. A-D Pg. 5, Cols. A-C, Footnote A Pg. 6-8, Cols. A-D Pg. 9, Cols. A-C,	(d)	G. Dulin

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Work Paper No.	Description	No. of Pages	Conf. Y/N	Line No./Column No.	Florida Statute 366.093 (3) Subsection	Affiant
			Y Y Y Y Y	Footnote A Pg. 10-12, Cols. A-C Pg. 13, Cols. A-D Pg. 14, Cols. A-C Pg. 15-16, Cols. A-D Pg. 17, Cols. A-E		
19-1/5-1/1	CWIP Invoice	2	Y N	Pg. 1, Lines 1-3, 6, 8, 10, 12, 14, 16-17 Pg. 2	(d)	G. Dulin
19-1/5-1/2	CWIP Invoice	2	Y N	Pg. 1, Lines 1-4, 7-8, 10, 12, 15-16, 18 Pg. 2	(d)	G. Dulin
19-1/6	CWIP Invoice	3	Y N	Pgs. 1-2, Cols. A-D Pg. 3	(d)	G. Dulin
19-1/6-1	CWIP Invoice	13	Y Y Y Y Y Y Y Y	Pg. 1, Cols. A-C Pgs. 2-3, Cols. A-E Pg. 4, Cols. A-D Pg. 5, Cols. A-C, Footnote A-B Pg. 6, Cols. A-D, Footnote B Pg. 7, Cols. A-C Pg. 8, Cols. A-D Pgs. 9-11, Cols. A-C Footnote A Pg. 12-13, Cols. A-D	(d)	G. Dulin
19-1/6-1/1	CWIP Invoice	3	Y Y	Pg. 1, Line 4 Pg. 2-3, ALL	(d), (e)	G. Dulin
19-1/7	CWIP Invoice	3	Y Y Y	Pg. 1, Cols. A, B & D Pg. 2, Cols. A-D Pg. 3, Lines 5-6	(d)	G. Dulin
19-1/8	CWIP Invoice	13	Y N Y Y Y Y	Pg. 1-2, Cols. A-D Pg. 3 Pg. 4-7, Cols. A-C Pg. 8, Cols. A-D Pg. 9-11, Cols. A-C Pg. 12-13, Cols. A-D	(d)	G. Dulin
19-1/8-1	CWIP Invoice	1	Y	Pg. 1, Cols. A, B-F	(d)	G. Dulin
19-1/9	CWIP Invoice	17	Y N Y Y Y Y Y Y Y	Pg. 1-2, Cols. A-D Pg. 3 Pg. 4, Cols. A-F Pg. 5, Cols. A-C Pg. 6, Cols. A-D Pg. 7, Cols. A-C, Footnotes A-B Pg. 8-10, Cols. A-D Pg. 11-15, Cols. A-C Pg. 16, Cols. A-C, Footnote A Pg. 17, Cols. A-F	(d)	G. Dulin
19-1/9-1	CWIP Invoice	1	Y	Pg. 1, Cols. A, B-F	(d)	G. Dulin
19-1/10	CWIP Invoice	3	Y N	Pgs. 1-2, Cols. A-D Pg. 3		G. Dulin
19-1/11	CWIP Invoice	4	Y N Y	Pg. 1, Lines 5-7 Pg. 2 Pgs. 3-4, Cols. A-D	(d)	G. Dulin
19-1/12	CWIP Invoice	4	Y N Y	Pg. 1, Lines 5-6 Pg. 2 Pgs. 3-4, Cols. A-D	(d)	G. Dulin

Work Paper No.	Description	No. of Pages	Conf. Y/N	Line No./Column No.	Florida Statute 366.093 (3) Subsection	Affiant
19-1/14	CWIP Invoice	1	Y	Pg. 1, Cols. A-E	(d)	G. Dulin
19-1/15	CWIP Invoice	3	Y Y Y	Pg. 1, Lines 1-10 Pg. 2, Ln 1, Cols. A-D Pg. 3, Ln 1, Cols. A-D	(d)	G. Dulin
19-1/16	Tax Calculation	1	N	Pg. 1		
19-1/16-1	Tax Calculation	10	N Y N Y N Y N Y N Y	Pg. 1 Pg. 2, Cols. A-B Pg. 3 Pg. 4, Cols. A-B Pg. 5 Pg. 6, Cols. A-B Pg. 7 Pg. 8, Cols. A-B Pg. 9 Pg. 10, Cols. A-B	(d)	G. Dulin
19-2	CWIP Sample Testing	1	Y	Pg. 1, Col A	(f)	G. Dulin
19-2/1	Payroll	1	N	Pg. 1		
19-2/1-1	Payroll	11	N	Pg. 1		
19-2/2	Payroll	2	Y Y	Pg. 1, Lines 4-6 Pg. 2, Cols. A-B	(e)	G. Dulin
19-2/3	Payroll	1	N	Pg. 1		
19-3	CWIP Sample Testing	1	Y	Pg. 1, Col A	(d)	G. Dulin
19-4	CWIP Sample Testing	1	Y	Pg. 1, Col A	(f)	G. Dulin
19-4/1	Payroll	2	N	Pgs. 1-2		
19-4/2	Payroll	1	N	Pg. 1		
19-4/2-1	Payroll	4	N	Pgs. 1-4		
19-4/3	Payroll	4	N	Pgs. 1-4		
19-5	CWIP Sample Testing	1	N	Pg. 1		
19-5/1 (p.2&3)	CWIP Sample Testing	2	N Y	Pg. 2 Pg. 3, Col A	(d)	G. Dulin
19-6	CWIP Sample Testing	3	Y	ALL	(d)	S. Brown
19-6/1	CWIP Sample Testing	1	N			
41-2	Revenue	1	N			
41-2/1	Revenue	5	N			
41-2/2	Revenue	1	N			
41-2/3	Revenue	1	Y	Col. A	(e)	D. Rodriguez
41-2/3-1	Revenue	5	N			
41-2/4	Revenue	2	N Y	Pg. 1 Pg. 2, Lines 1-5	(e)	D. Rodriguez
41-2/5	Revenue	5	Y N N Y Y	Pg. 1, Lines 1-2 Pg. 2 Pg. 3 Pg. 4, Lines 1-2 Pg. 5, Lines 1-2	(e) (e) (e) (e)	D. Rodriguez D. Rodriguez
41-2/6	Revenue	5	Y	Pgs. 1-5, Lines 1-4	(e)	D. Rodriguez
41-2/7	Revenue	5	Y	Pgs. 1-5, Lines 1-4	(e)	D. Rodriguez
43-4	O&M Expense	12	Y Y	Pg. 1, Lines 1, 3, 5, 7, 9, 11, 13, 15, 17, 19 Pg. 2, Lines 1, 3, 5, 7, 9, 11, 13, 15	(d) (d)	C. Bullock C. Bullock/F. Nesbihal

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			N Y Y Y Y Y Y Y Y Y	Pg. 3 Pg. 4, Lines 3-4, 7, 9, 10, 12, 13, 15, 17, 18, 20 Pg. 5, Lines 1, 3, 4, 6, 10, 11, 12, 14, 15, 17, 18, 19 Pg. 6, Lines 1, 3, 13, 15, 16, 18, 19, 21 Pg. 7, Lines 1, 3, 4, 6, 7, 9, 10, 12, 14, 16, 18, 20, 22, 23, 25 Pg. 8, Lines 1, 3, 7, 9, 13, 15, 18, 20, 21, 23 Pg. 9, Lines 3, 5, 9, 11, 12, 14, 21, 23 Pg. 10, Lines 4, 6, 8, 9, 11, 15, 17, 19, 20, 22 Pg. 11, Lines 13, 15 Pg. 12, Lines 1, 2, 3, 5, 6, 8	(d) (d) (d) (d) (d) (d) (d) (d) (d) (d)	C. Bullock C. Bullock C. Bullock C. Bullock C. Bullock/F. Nesbihal C. Bullock C. Bullock C. Bullock C. Bullock C. Bullock
43-4/3-1	O&M Expense	9	Y Y Y Y Y	Pg. 1, Cols. A-D, Lines 5-9 Pg. 2, Cols. A-E, Lines 5-9 Pg. 3, Cols. A-D, Lines 5-9 Pg. 4-5, Cols. A-C, Line 7 Pg. 6, Cols. A-C, Lines 7-8 Pg. 7-9, Cols. A-C, Lines 7	(d)	C. Bullock
43-4/4	O&M Expense	4	Y Y N	Pg. 1, Lines 6, 8, 10-11 Pg. 2, Lines 6, 8, 10, 19 Pg. 3	(d), (e)	R. Messer
43-4/4-1	O&M Expense	5	Y N Y N Y	Pg. 1, Line 9 Pg. 2 Pg. 3, Line 10 Pg. 4 Pg. 5, Line 9	(d), (e)	R. Messer
43-4/5	O&M Expense	5	Y N Y	Pg. 1, Lines 1, 5, 6, 8, 10, 11 Pg. 2-3 Pg. 4-5, Col. A	(d), (e)	R. Messer
43-4/5-1	O&M Expense	13	Y N Y N Y N Y N Y N	Pg. 1, Line 9 Pg. 2 Pg. 3, Line 10 Pg. 4 Pg. 5, Line 9 Pg. 6 Pg. 7, Line 9 Pg. 8-9 Pg. 10, Line 9 Pg. 11-13	(d), (e)	R. Messer
43-4/6	O&M Expense	4	Y Y	Pgs. 1-3, Cols. A-C Pg. 4, Lines 12-15	(e)	S. Stamm
43-4/7	O&M Expense	4	Y Y	Pgs. 1-3, Cols. A-C Pg. 4, Lines 11-16, 18-22, 24-27, 28-31, 33-38	(e)	S. Stamm
43-5	O&M Expense	27	Y	Pg. 1, Lines 11, 13, 14	(d)	C. Bullock/F.

Work Paper No.	Description	No. of Pages	Conf. Y/N	Line No./Column No.	Florida Statute 366.093 (3) Subsection	Affiant
			N	Pg. 2-5		Nesbihal
			Y	Pg. 6, Line 6-7, 14-15	(d)	C. Bullock
			N	Pg. 7-13		
			Y	Pg. 14, Line 9, 13-14	(d)	C. Bullock/F. Nesbihal
			Y	Pg. 15, Lines 4-5	(d)	C. Bullock
			Y	Pg. 16, Lines 9-10	(d)	C. Bullock
			N	Pg. 17		
			Y	Pg. 18, Line 14-15, 20	(d)	C. Bullock
			N	Pg. 19		
			Y	Pg. 20, Line 13-14	(d)	C. Bullock
			Y	Pg. 21, Lines 1-4, 7-8	(d)	C. Bullock/F. Nesbihal
			N	Pg. 22		
			Y	Pg. 23, Line 1	(d)	C. Bullock
			N	Pgs. 24-27		
43-5/1	Scherer Sample	3	N	Pg. 1		
			Y	Pg. 2, Cols. D & E	(d)	S. Brown
			Y	Pg. 3, ALL		
43-5/1-1	Scherer Sample	1	N	Pg. 1		
43-5/2	Scherer Sample	2	N	Pg. 1		
			Y	Pg. 2, Cols. D & E	(d)	S. Brown
43-5/3	Scherer Sample	2	N	Pg. 1		
			Y	Pg. 2, Cols. D & E	(d)	S. Brown
43-5/4	Scherer Sample	2	N	Pg. 1		
			Y	Pg. 2, Cols. D & E	(d)	S. Brown
43-5/5	Scherer Sample	2	N	Pg. 1		
			Y	Pg. 2, Cols. D & E	(d)	S. Brown
43-5/6	Scherer Sample	2	N	Pg. 1		
			Y	Pg. 2, Cols. D & E	(d)	S. Brown
43-5/7	Scherer Sample	2	N	Pg. 1		
			Y	Pg. 2, Cols. D & E	(d)	S. Brown
43-5/8	Scherer Sample	2	N	Pg. 1		
			Y	Pg. 2, Cols. D & E	(d)	S. Brown
43-6	Scherer Sample	1	Y	Pg. 1, ALL	(d)	S. Brown
43-6/1	Scherer Sample	1	Y	Pg. 1, ALL	(d)	S. Brown
43-6/1-1	Scherer Sample	8	Y	Pgs. 1-8, ALL	(d)	S. Brown