

Exhibit C

Justification Table

EXHIBIT C

COMPANY: Florida Power & Light Company
TITLE: List of Confidential Workpapers
AUDIT: FPL, Energy Conservation Cost Recovery
AUDIT CONTROL NO: 11-005-4-4
DOCKET NO. 110002- EG

Work Paper No.	Description	No. of Pages	Conf. Y/N	Line No./Column No.	Florida Statute 366.093 (3) Subsection	Affiant
9-1	Internal Audit List	3	Y	Pgs. 1-3, Col. A	(b)	A. Maceo
9-1/1	Internal Audit Report Notes	4	Y	Pgs. 1-4, All	(b)	A. Maceo
41-2/2-1	Rate Code 11, 70 and 168 Bill Test	1	N	Pg. 1		
41-4	Bill Test	4	N	Pgs.		
43-1/1	Monthly Program Cost Breakdown	36	N	Pgs. 1-36		
43-2/1-1/1	Item #56	2	N	Pgs. 1-2		
43-2/3	Payroll Sample	10	N	Pgs. 1 -10		
43-2/3-1	Payroll Test	2	N	Pgs. 1-2		
43-2/3-1/1	Item #163	3	N	Pgs. 1-3		
44-1	2010 P&W Recalculation	2	Y	Pgs. 1-2, Cols. A-B	(e)	A. Sharma
44-1/1	2010 P&W Summary Schedule	1	Y	Pg. 1, Lns. 3, 5, 24 & 26	(e)	A. Sharma
44-1/1-1	P&W Rates	2	Y Y	Pg. 1, Cols. A1, A2, B & C Pg. 2, Cols. A-B	(e)	A. Sharma
44-1/1-2	P&W Schedules: Jan to Dec	12	Y	Pgs. 1-12, Footnote A	(e)	A. Sharma
45-1	Monthly Proformas Schedules	12	N	Pgs. 1-12		
45-1/1	Incentive True-ups @ June and Dec 2010	8	N	Pgs. 1-8		