

# Exhibit C

## Justification Table

DOCUMENT NUMBER - DATE

08899 SEP 27 8

FPSC-COMMISSION CLERK

**EXHIBIT C**  
**Revised 9/24/07**

**COMPANY:** Florida Power & Light Company  
**TITLE:** List of Confidential Work Papers  
**AUDIT:** FPL, Fuel Clause Audit from Jan. 1 – Dec. 31, 2006  
**AUDIT CONTROL NO:** 07-022-4-1  
**DOCKET NO.** 070001- EI

Work paper No.	Description	No. of Pages	Conf. Y/N	Line No./Col. No.	Florida Statute 366.093(3) Subsection	Affiant
8	Board of Directors Minutes	7	N			
8-1/1	External Auditors	12	Y	All	(b)	H.A. Cuba
9	Internal Audit List	2	Y	Pg 1, Col B Pg 2, Col B	(b)	R. Onsgard
9-1	Internal Audit Wp Review	2	Y	All	(b)	R. Onsgard
9-2	Internal Audit Wp Review	1	Y	All	(b)	R. Onsgard
9-3	Internal Audit Wp Review	1	Y	All	(b)	R. Onsgard
9-4	Internal Audit Wp Review	2	Y	All	(b)	R. Onsgard
9-5	Internal Audit Wp Review	2	Y	All	(b)	R. Onsgard
9-6	Internal Audit Wp Review	1	Y	All	(b)	R. Onsgard
9-7	Internal Audit Wp Review	1	Y	All	(b)	R. Onsgard
9-8	Internal Audit Wp Review	1	Y	All	(b)	R. Onsgard
9-9	Internal Audit Wp Review	2	Y	All	(b)	R. Onsgard
41-1/1	Revenues	1	Y	Pg 1, Col. 1	(e)	K. Dubin
41-3	Revenues	16	Y	Pgs 1-16, Col 1	(e)	K. Dubin
41-3/1	Revenues	11	N Y N Y	Pg 1 Pgs 2-7, Lines 1-4 Pg 8 Pg 9-11, Lines 1-4	(e)	K. Dubin
43-3/1	Wire Transfer	1	Y	Pg 1, Lines 13-16	(d)	G. Yupp
43-3/1-1	Oil Pricing Report	2	Y N	Pg 1, Cols A, B & C Pg 2	(d)	G. Yupp
43-3/1-1/1	Deal Form	1	Y	Pg 1, Lines 1-19	(d)	G. Yupp
43-3/1-1/2	Deal Form	1	Y	Pg 1, Lines 1-30	(d)	G. Yupp
43-3/1-2	Index Values	1	Y	Pg 1, line 1	(d)	G. Yupp
43-3/1-2/1	Publication Index	9	N			
43-3/1-2A	Fuel Oil Purchase	31	Y	Pg 1-31, ALL	(d), (e)	G. Yupp

Work paper No.	Description	No. of Pages	Conf. Y/N	Line No./Col. No.	Florida Statute 366.093(3) Subsection	Affiant
	Contract					
43-3/3-1	Monthly Gas Closing Report	2	Y	Pg 1, Cols A-E Pg 2, Cols A & B	(d)	G. Yupp
43-3/4-1	Monthly Gas Closing Report	2	Y	Pg 1, Cols A-E Pg 2, Cols A & B	(d)	G. Yupp
43-3/5-1 <b>Revised</b>	Monthly Gas Closing Report	2	Y	Pg 1, Cols A-E Pg 2, Cols A-B	(d)	G. Yupp
43-3/6-1	Monthly Gas Closing Report	2	Y	Pg 1, Cols A-E Pg 2, Cols A & B	(d)	G. Yupp
43-3/7-1	Monthly Gas Closing Report	2	Y	Pg 1, Cols A-E Pg 2, Cols A & B	(d)	G. Yupp
43-3/8	Invoice	1	Y	Pg 1, Lines 16, 18-29	(d)	G. Yupp
43-3/8-1 <b>Revised</b>	Index Values	4	Y	Pg 1, Line 26 Pg 2, Lines 1-13 Pg 3, Lines 15-28, 31-32, 34 Pg 4, Cols A, C-D	(d) (d) (c,d) (d)	G. Yupp
43-3/9-1	Monthly Gas Closing Report	2	Y	Pg 1, Cols A-E Pg 2, Cols A & E	(d)	G. Yupp
43-3/10-1	Monthly Gas Closing Report	1	Y	Pg 1, Cols A-E	(d)	G. Yupp
43-3/10-1/1	Invoice Details	1	Y	Pg 1	(d)	G. Yupp
43-3/10-1/1-1 <b>Revised</b>	Purchase Statement	7	Y	Pg 1, Cols A-E Pg 2, Cols A-E Pg 3, Lines 1a, 2, 3, 11-13 Pg 4, Lines 2-4, 11-15, 17 Pg 5, Lines 3-5, Cols A-K Pg 6, Lines 3-5, Cols A-K Pg 7, Lines 1a, 2, 3, 11-16, 18-19	(d) (d) (c,d) (c,d) (c,d) (c,d) (c,d)	G. Yupp
43-3/11 <b>Revised</b>	Contract	13	Y N Y	Pg 1, ALL Pgs 2-8 Pgs 9-13, ALL	(d), (e)  (d), (e)	G. Yupp
43-3/12 <b>Revised</b>	Invoice	4	Y	Pg 1, Lines 1-4, 7-9 Pg 2, Cols A-C Pg 3, Lines 1-6, 8-12 Pg 4, Line 1	(d)	G. Yupp
43-5	Supplier List	5	N			
44-6	Fuel inventory/used procedures	1	Y	All	(c)	S.E. Brown
44-6/1	Fuel inventory/used procedures	1	Y	All	(c)	S.E. Brown
44-6/2	Fuel inventory/used procedures	1	Y	All	(c)	S.E. Brown
44-6/3	Fuel inventory/used procedures	2	Y	All	(c)	S.E. Brown
44-6/3-1	Fuel inventory/used procedures	2	Y	All	(c)	S.E. Brown
44-6/4	Fuel inventory/used procedures	4	Y	All	(c)	S.E. Brown

Work paper No.	Description	No. of Pages	Conf. Y/N	Line No./Col. No.	Florida Statute 366.093(3) Subsection	Affiant
44-6/5	Fuel inventory/used procedures	8	Y	All	(c)	S.E. Brown
44-7	Fuel inventory/used procedures	8	Y	All	(c)	S.E. Brown
44-8	Fuel calibration procedures	1	Y	All	(c)	S.E. Brown
44-8/1	Fuel calibration procedures	2	Y	All	(c)	S.E. Brown
45	Summary/ Reconciliation A5/F 423	2	Y	Pg 1, Lines 12-16	(d)	G. Yupp
45-1	A5	1	N			
45-2	F- 423	1	Y	Pg 1, Cols H-Q	(d)	G. Yupp
45-3	Fossil Fuel Inv Report	1	Y	Pg 1, Cols C,D, G-Q	(d)	G. Yupp
45-4	Co. Reconciliation	1	Y	Pg 1, Cols A-I, P	(d)	G. Yupp
45-5	A5	1	N			
45-6	F- 423	1	Y	Pg 1, Cols H-Q	(d)	G. Yupp
45-7	Fossil Fuel Inv Report	1	Y	Pg 1, Cols A-Q	(d)	G. Yupp
45-8	Co. Reconciliation	1	Y	Pg 1, Cols A-H	(d)	G. Yupp
46-1/1-1	Billing Summary	1	N			
46-1/4	Power Deal Lambda Report	4	Y	Pgs 1-4, Cols F, H-N	(d)	G. Yupp
47-1/1	Estimate Purchased Power and Power Sales	1	Y	Pg 1, Col A	(e)	O. Lom
47-1/1-1	On-Demand Query Report	1	N			
47-1/1-2	Schedule of MHW	1	Y	Pg 1, Lines 1-2, A-E	(e)	O.Lom
47-1/1-2/1	Projected Base and Normalized Energy Rates	1	Y	Pg 1, ALL	(e)	O.Lom
47-1/2	True-Up Schedule	3	Y	Pgs 1-3, Col A	(e)	O. Lom
47-1/2-1	A-7 Worksheet	1	Y	Pg 1, Cols B & E	(d)	G. Yupp
47-1/2-1/1	PPA Recap Actual	4	Y	Pg 1, Cols A-G Pg 2, Cols A-F Pg 3, Cols A-G Pg 4, Cols A-F	(d)	G. Yupp
47-1/2-1/2	Power Deal Lambda Report	2	Y	Pg 1 & 2, Cols F, H, K, M & N	(d)	G. Yupp
47-1/2-2	A-7 Worksheet	1	Y	Pg 1, Cols B, D & E	(d)	G. Yupp
47-1/3	July Estimate and True-Up	1	Y	Pg 1, Col A	(e)	O. Lom
47-1/4	A Schedule Reconciliation	1	Y	Pg 1, Col C, Lines 8-11, 17-29, 36-39, 46-83, Col A, Lines 71-74, 78-83, 88	(e)	O. Lom

Work paper No.	Description	No. of Pages	Conf. Y/N	Line No./Col. No.	Florida Statute 366.093(3) Subsection	Affiant
				& 89		
47-2	UPS Energy Audit	1	Y	All	(e)	O. Lom
47-2/1	UPS Energy Audit Notes	16	N			
47-2/2	UPS Energy Audit Notes	2	N			
48-1p.2	True-Up Schedule	1	Y	Pg 1, Col A	(e)	O. Lom
48-1/1	Daily Energy Payment Summary	1	Y	Pg 1, Line 2	(e)	O. Lom
48-1/1-1	Monthly Billing Statement	1	Y	Pg 1, Line 3	(e)	O. Lom
48-1/2	Billing Statement	2	Y	Pg 1, Line 4 Pg 2, Line 4	(e)	O. Lom
48-1/2-1	Fuel Cost Review	1	Y	Pg 1, Lines 2 & 3	(e)	O. Lom
48-1/2-2	True-Up	1	Y	Pg 1, Line 1	(e)	O. Lom
48-1/2-2/1	Calculation of Energy Cost	1	Y	Pg 1, Line 1	(e)	O. Lom
48-1/3	Daily Energy Payment Summary	1	Y	Pg 1, Line 2	(e)	O. Lom
48-1/4	Daily Energy Payment Summary	1	Y	Pg 1, Line 2	(e)	O. Lom
48-1/5	Qualifying Facility Monthly Billing Statement	1	Y	Pg 1, Line 2	(e)	O. Lom
48-1/5-1	Billing Statement	1	Y	Pg 1, Line 4	(e)	O. Lom
48-1/5-1/1	Daily Energy Payment Summary	1	Y	Pg 1, Line 2	(e)	O. Lom
48-1/5-1/2	Hours as Available Energy Payment Report	31	Y	Pgs 1-31, Line 2	(e)	O. Lom
48-1/6	Daily Energy Payment Summary	1	Y	Pg 1, Line 2	(e)	O. Lom
49-1 p.2,3	Economy Energy Purchases	2	N			
49-1/1	Invoice	8	Y	Pgs 1-8, Cols C-F	(d)	G. Yupp
49-1/1-1	Invoice	1	N			
49-1/1-2	Power Deal Lambda Report	8	Y	Pgs 1-8, Cols F-M	(d)	G. Yupp
49-1/2	Invoice	1	N			
49-1/2-1	Purchase Statement	3	Y	Pgs 1-3, Cols A-D	(d)	G.Yupp
49-1/3	Invoice	1	N			
49-1/3-1	Purchase Statement	3	Y	Pgs 1-3, Cols A-D	(d)	G.Yupp
50-4/1-1	Coal Variance	1	Y	Pg 1, ALL	(d)	G.Yupp

Work paper No.	Description	No. of Pages	Conf. Y/N	Line No./Col. No.	Florida Statute 366.093(3) Subsection	Affiant
50-4/1-2	Allocation Variance	1	Y	Pg 1, Lines 6-10, 14-19, 20-22	(d)	G.Yupp
50-4/2-1	Coal Variance	1	Y	Pg 1, ALL	(d)	G.Yupp
50-4/2-2	Allocation Variance	1	Y	Pg 1, Lines 5-9, 13-21	(d)	G.Yupp
50-4/3-1	Coal Variance	1	Y	Pg 1, ALL	(d)	G.Yupp
50-4/3-2	Allocation Variance	1	Y	Pg 1, Lines 5-9, 13-21	(d)	G.Yupp
50-4/4-1	Coal Variance	1	Y	Pg 1, ALL	(d)	G.Yupp
50-4/4-2	Allocation Variance	1	Y	Pg 1, Lines 5-9, 13-21	(d)	G.Yupp
52-2	DOE Statement	2	Y N	Lines 9,11, 12, 14, 16 Pg 2	(d)	G. Gwinn
52-2/1	DOE Calculation	1	Y	Col C, Lines 22, 37 Col D, Lines 15,16, 18, 20-24, 27, 31, 32, 34, 37 Col E, Lines 24, 27, 28, 31, 33, 35, 37 Col F, Lines 13, 14, 18-24, 26, 28, 29,32, 35, 37 Col G, Lines 14, 18-28, 34, 37 Col H, Lines 14, 17, 21, 26, 28-30, 33, 35, 37 Col I, Lines 13-35, 37	(d)	G. Gwinn
55	Transmission Revenues	1	N			
55-1	Transmission Revenues	1	N			
55-2	Acct 456.225	2	N			
55-2/1	Transmission Service Billing	1	N			
55-2/2	Invoice	3	N			
55-2/2-1	Network Report	1	N			
55-2/2-1/1	Hourly Report	1	Y	Pg 1, Cols G-H	(d), (e)	R. Birch
55-2/2-2	Network Report	1	N			
55-2/2-2/1	Hourly Report	1	Y	Pg 1, Cols G-H	(d), (e)	R. Birch
55-2/2-3	Network Report	1	N			
55-2/2-3/1	Hourly Report	1	Y	Pg 1, Cols G-H	(d), (e)	R. Birch
55-3	Acct 456.225	2	N			
55-3/1	Transmission Service Billing	1	N			
55-3/2	Invoice	3	N			
55-3/2-1	Invoice	1	N			
55-3/2-1/1	Network Report	1	N			

Work paper No.	Description	No. of Pages	Conf. Y/N	Line No./Col. No.	Florida Statute 366.093(3) Subsection	Affiant
55-3/2-1/1-1	Hourly Report	1	N			
55-3/3	Invoice	4	N			
55-3/3-1	Network Report	1	N			
55-3/3-1/1	Hourly Report	1	Y	Pg 1, Cols G-H	(d), (e)	R. Birch
55-3/3-2	Network Report	1	N			
55-3/3-2/1	Hourly Report	1	Y	Pg 1, Cols G-H	(d), (e)	R. Birch
55-3/3-3	Network Report	1	N			
55-3/3-3/1	Hourly Report	1	Y	Pg 1, Cols G-H	(d), (e)	R. Birch
57	Vendor Rebate Summary	1	N			
57-1	Vendor Detail Report	2	Y	Pg 1 & 2, Lines 1-3, Col F	(d)	G. Yupp
57-2	Vendor Detail Report	1	Y	Pg 1, Lines 1-3, Col F	(d)	G. Yupp
57-3	Co. Statement	1	N			
58	Bay Gas Summary	1	N			
58-1	Bay Gas Payments	1	Y	Pg 1, Col M	(d)	G. Yupp
58-2	Invoice	3	Y	Pg 1, Lines 14-19, 23, 25-26, 36 Pg 2 & 3, Cols A-D	(d)	G. Yupp
58-3 Revised	Contract	8	N Y Y N Y N	Pgs 1 & 2 Pg 3, Lines 25-33 Pg 4, Lines 1-2 Pgs 5 & 6 Pg 7, Lines 21-36 Pg 8	(d)	G. Yupp
58-4	Gas Closing	2	Y	Pg 1, Cols A-E Pg 2, Cols D & E	(d)	G. Yupp
58-4/1	Gas Closing	3	N Y	Pg 1 Pgs 2 & 3, Col B	(d)	G. Yupp
58-4/2	Explanations	1	N			
58-4/2-1	Explanations	5	Y	Pgs 1-5, Cols A-D, F-J	(d)	G. Yupp
61	Hedging Summary p1, p5	2	N			
61-1	Gains/Loss Summary	1	Y	Pg 1, Lines 3-4, 6, 11-14	(d)	G. Yupp
61-2	Heavy Oil	13	Y	Pgs 1-13, Cols C-F	(d)	G. Yupp
61-2/1	September 06- Heavy Oil	2	Y	Pgs 1-2, Cols C-F	(d)	G. Yupp
61-2/1-1	Derivative Settlements	16	Y	Pgs 1-16, ALL	(d)	G. Yupp
61-3	Natural Gas Detail	13	Y	Pgs 1-13, Cols C-F	(d)	G. Yupp
61-3/1	September 06- Natural Gas	2	Y	Pg 1, Cols C-F Pg 2, Col A	(d)	G. Yupp
61-3/1-1	Storage Trans	1	Y	Pg 1, ALL	(d)	G. Yupp

Work paper No.	Description	No. of Pages	Conf. Y/N	Line No./Col. No.	Florida Statute 366.093(3) Subsection	Affiant
61-3/1-2	Derivative Settlements	14	Y	Pg 1-14, ALL	(d)	G. Yupp
61-3/1-3	Broker Fees	1	Y	Pg 1, Col C	(d)	G. Yupp
61-3/2	Derivative Settlements	1	Y	Pg 1, ALL	(d)	G. Yupp
61-3/2-1	Invoice	1	Y	Pg 1, Cols C-I	(d)	G. Yupp
61-3/2-1/1	Purchase Statement	1	Y	Pg 1, Cols C-F	(d)	G. Yupp
61-3/2-2	Confirmation	3	Y N Y	Pg 1, Lines 2, 11, 13, 14-16, 19, 22-24 Pg 2 Pg 3, Cols A-C	(d)	G. Yupp
61-3/2-3	Confirmation	3	Y N Y	Pg 1, Lines 2, 11, 13-16, 19, 22-24 Pg 2 Pg 3, Cols A-C	(d)	G. Yupp
61-3/2-4	Confirmation	3	Y N Y	Pg 1, Lines 2, 11, 13-16, 19, 22-24 Pg 2 Pg 3, Cols A-C	(d)	G. Yupp
61-3/2-5	Confirmation	3	Y N Y	Pg 1, Lines 2, 11, 13-16, 19, 22-24 Pg 2 Pg 3, Cols A-C	(d)	G. Yupp
61-3/2-6	Confirmation	3	Y N Y	Pg 1, Lines 2, 11, 13-16, 19, 22-24 Pg 2 Pg 3, Cols A-C	(d)	G. Yupp
61-3/2-7	Deal Entry	5	Y	Pgs 1-5, Lines 1, 3, 4, 6-17, 21	(d)	G. Yupp
61-3/2-8	Settlement Price	1	N			
61-3/3	Deal Form	1	Y	Pg 1, Lines 1, 3, 8-18, 24, 29-39	(d)	G. Yupp
61-3/3-1	Purchase Statement	2	Y Y	Pg 1, Lines 2-4, 15-20 Pg 2, Lines 10, 16-18, 21	(d)	G. Yupp
61-3/3-2	Confirmation	1	Y	Pg 1, Lines 1, 7-8, 12-14, 16-27, 30-32	(d)	G. Yupp
61-4	Electricity Detail	1	Y	Pg 1, Cols C-F	(d)	G. Yupp



**Exhibit D**

**AFFIDAVIT**

EXHIBIT D

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

Fuel and Purchase Power Cost Recovery )
Clause with Generating Performance ) DOCKET NO. 070001-EI
Incentive Factor )
\_\_\_\_\_ )

STATE OF FLORIDA )
MIAMI-DADE COUNTY ) AFFIDAVIT OF KOREL M. DUBIN

BEFORE ME, the undersigned authority, personally appeared Korel M. Dubin who, being first duly sworn, deposes and says:

1. My name is Korel M. Dubin. I am currently employed by Florida Power & Light Company ("FPL") as Manager of Cost Recovery Clauses in the Regulatory Affairs Department. I have personal knowledge of the matters stated in this affidavit.

2. With respect to Exhibit C, I have reviewed the documents that are included in Exhibit A to FPL's Request for Confidential Classification of Information Obtained in Connection with Audit No. 07-022-4-1. The documents or materials that I have reviewed and which are asserted by FPL to be proprietary confidential business information contain or constitute customer-specific account information, including customer account numbers. It is FPL's corporate policy not to disclose customer-specific information. This policy includes, but is not limited to: customer names, addresses, telephone numbers, account numbers, rates, billing determinants (kW and kWh usage), conservation savings in kW, kWh and bills. FPL treats such information as confidential and does not disclose it, except as required by law, to entities or persons other than the customer absent the customer's consent. To the best of my knowledge, FPL has maintained the confidentiality of these documents and materials.

3. Consistent with the provisions of the Florida Administrative Code, such materials should remain confidential for a period of not less than 18 months. In addition, they should be returned to FPL as soon as the information is no longer necessary for the Commission to conduct its business so that FPL can continue to maintain the confidentiality of these documents.

4. Affiant says nothing further.

Korel M. Dubin
Korel M. Dubin

SWORN TO AND SUBSCRIBED before me this 21st day of September 2007, by Korel M. Dubin, who is personally known to me or who has produced F.I.D (type of identification) as identification and who did take an oath.

Monica Lynn Padron
Notary Public, State of Florida

My Commission Expires: December 18, 2010

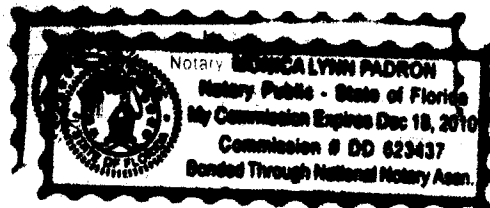


EXHIBIT D

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

Fuel and Purchase Power Cost Recovery )
Clause with Generating Performance ) DOCKET NO. 070001-EI
Incentive Factor )
)
)

STATE OF FLORIDA )
) AFFIDAVIT OF GERARD J. YUPP
PALM BEACH COUNTY )

BEFORE ME, the undersigned authority, personally appeared Gerard J. Yupp who, being first duly sworn, deposes and says:

1. My name is Gerard J. Yupp. I am currently employed by Florida Power & Light Company ("FPL") as Director of Wholesale Operations in the Energy Marketing and Trading Division. I have personal knowledge of the matters stated in this affidavit.

2. With respect to Exhibit C, I have reviewed the documents which are included in Exhibit A to FPL's Request for Confidential Classification of Information Obtained in Connection with Audit No. 07-022-4-1. The documents or materials that I have reviewed and which are asserted by FPL to be proprietary confidential business information contain or constitute contractual data such as pricing and other terms, payment records, and vendor and supplier rates, the disclosure of which would impair the efforts of FPL to contract for gas and oil procurement on favorable terms for the benefit of its customers and would impair the competitive interests of FPL and its vendors. Additionally, this information includes bank account numbers, the disclosure of which could compromise the security of financial related data. Certain of the information would also place FPL at a disadvantage when coupled with other information that is publicly available. To the best of my knowledge, FPL has maintained the confidentiality of these documents and materials.

3. Consistent with the provisions of the Florida Administrative Code, such materials should remain confidential for a period of not less than 18 months. In addition, they should be returned to FPL as soon as the information is no longer necessary for the Commission to conduct its business so that FPL can continue to maintain the confidentiality of these documents.

4. Affiant says nothing further.

Signature of Gerard J. Yupp
Gerard J. Yupp

SWORN TO AND SUBSCRIBED before me this 21st day of September 2007, by Gerard J. Yupp, who is personally known to me or who has produced personally known (type of identification) as identification and who did take an oath.

Signature of Monica M. Schaefer
Notary Public, State of Florida

My Commission Expires:

