

100077-EI

EXHIBIT C

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PROD-COMMISSION OF FRK

EXHIBIT C

COMPANY: Florida Power & Light Company
TITLE: List of Confidential Work Papers
AUDIT: FPL, Audit of Affiliate Transactions
AUDIT CONTROL NO: 10-207-4-1
DOCKET NO. 100077- EI

Work Paper No.	Description	No. of Pages	Conf . Y/N	Column No./Line No.	Florida Statute 366.093 (3) Subject ion	Affiant
43-1 p.2	FPLES Charge	1	Y	Col A, C, Lines 1-13 Col B, D, Lines 1-13,18	E	Maria Besada
43-1/1	2007 Connect Services	1	Y	Col A	E	Maria Besada
43-1/2	2008 Connect Services	1	Y	Col A-C, Lines 2-29,31 Col D-M, Lines 2-31	E	Maria Besada
43-1/3	2009 Connect Services	1	Y	Col A-C, Lines 2-30, 32 Col D-M, Lines 2-32	E	Maria Besada
43-2/1-1	Calls transferred	1	Y	Col A, Lines 2-7	E	Maria Besada
43-2/3-1	Calls transferred	1	Y	Col A, Lines 2-5	E	Maria Besada
43-5/1	Summary	1	N			
43-6/1	Summary	1	Y	Lines 17-18	E	Maria Besada
43-7/1	FPL NPI Std	1	Y	All	C	Ken Getchell
43-7/2	Memo	1	Y	All	C	Ken Getchell
43-7/3	NPI Agreement	1	Y	All	C	Ken Getchell
43-8	Customers transferred	2	Y N	Page1, Line 9 Page 2	E	Maria Besada
44-1/1	Inter. 14 response	1	Y	Col A, B	E	Maria Besada
44-1/1-1	2008 Monthly	1	Y	Col A,C,E-G,I-K, Lines 2,3, 5-7 Col D,H, Lines 2 -7 Col B, Lines 2-6 Col L,M, Lines 1-7	E	Maria Besada
44-1/1-2	2009 Monthly	1	Y	Col A, Lines 2,3,6,7 Col B,D,E, Lines 2, 3, 5, 6 Col C, Lines 2-6 Col F, Lines 2, 3, 5-7	E	Maria Besada

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Work Paper No.	Description	No. of Pages	Conf . Y/N	Column No./Line No.	Florida Statute 366.093 (3) Subsection	Affiant
				Col G, Lines 1, 2-7 Col H,J K, Lines 2, 3, 5-7 Col L,M, Lines 1-7		
44-3	Care center/chargeback	1	Y	Col B, Lines 17-21 Col C, All	E	Maria Besada
44-3/1	Care center	1	Y	Col A-L	E	Maria Besada
44-3/2	Chargeback	3	Y	Page 1 Col B,D, Lines 4-69 Col C, Lines 4-68 Col F,G,H Lines 4- 70 Col E, Line 73 Page 2 Col B,C,D, Lines 2 – 67, 80 Col F,G,H, Lines 2-76,80 Page 3, Lines 3 - 6	E	Maria Besada
44-4	Surgeshield rent	1	Y	Col A	E	Maria Besada
44-4/1	Surgeshield rent	1	Y	Col C, Lines 1-5 Col D, Lines 9-10 Col E,G,H/, Lines 1 – 6	E	Maria Besada
44-4/2	Surgeshield rent	1	Y	Lines 1-3	E	Maria Besada
44-5	Surgeshield rent	1	Y	Col A	E	Maria Besada
44-5/1	Surgeshield rent	1	Y	Col D, Lines 1-8 Col E, Lines 9,10 Col F,H,, Lines 1-6	E	Maria Besada
44-6	Space and Equipment	4	Y	Col A	E	Maria Besada
44-6/1	Space and Equipment	8	Y	Pages 1-3, Col A-F Page 4, Col A,B, D-G Pages 5-7, Col A,B, D, F, G, H Page 8, Col A, C, D, E, F	E	Maria Besada
44-7	Care center/chargeback	2	Y	Page 1, Col H, V Page 2, A,D	E	Maria Besada
44-7/1	System Charges	1	Y	Col C, D,E	E	Maria Besada
44-7/2	Gas billing	1	Y	Col A	E	Maria Besada
44-7/2-1	Gas billing	1	Y	Col A-M	E	Maria Besada
44-7/3	Miscellaneous	1	Y	Col A	E	Maria Besada
44-7/3-1	Miscellaneous	1	Y	Col A-M	E	Maria Besada
44-7/4-1	System Charges	1	Y	Lines 2-3	E	Maria Besada
44-7/4-1/1	System Charges	3	N			
44-7/5	System Charges	1	N			
44-7/6	System Charges	1	N			
44-7/7	System Charges	1	N			

Work Paper No.	Description	No. of Pages	Conf . Y/N	Column No./Line No.	Florida Statute 366.093 (3) Subsection	Affiant
44-7/8	Billing and mailing	1	Y	Col A-C	E	Maria Besada
44-7/9	Printing	1	Y	Col A-B	E	Maria Besada
44-7/10	Pymt Processing	1	Y	Col A-C	E	Maria Besada
44-8	Billing Inserts	1	Y	Lines 10, 13-15	E	Maria Besada
44-8/1	Billing Inserts	1	Y	Col A-C	E	Maria Besada
44-9	Care center/chargeback	2	Y	Col A	E	Maria Besada
44-9/1	Care center/chargeback	2	Y	Col A	E	Maria Besada
44-9/2	Care Center	1	Y	Col A-G	E	Maria Besada
44-9/3	Chargeback	3	Y	Pages 1 and 2, Col B, C,D,F,G,H Page 3, Lines 3, 5	E	Maria Besada
44-10	Straggler calls	2	Y	Page 1, Col A Page 2, Col B, C, D, E, F, G, H, J, K, L	E	Maria Besada
44-10/1	Straggler calls	1	N			
44-10/1-1	Straggler calls	6	N			
44-11	Space and Equipment	4	Y	Col A	E	Maria Besada
44-11/1	Space and Equipment	3	Y	Page 1, Col A-C Page 2, Col A-E Page 3, Lines 6, 9	E	Maria Besada
44-12	Billing Inserts	1	Y	Lines 11, 14-16	E	Maria Besada
44-12/1	Billing Inserts	1	Y	Lines 11, 18	E	Maria Besada
44-13	Billing Inserts	1	Y	Lines 14-16	E	Maria Besada
44-13/1	Billing Inserts	1	Y	Lines 7, 8	E	Maria Besada
44-14	Care center/chargeback	2	Y	Col A	E	Maria Besada
44-14/1	Care center/chargeback	2	Y	Col A	E	Maria Besada
44-14/2	Care Center	1	Y	Col A-L	E	Maria Besada
44-14/3	Chargeback	3	Y	Pages 1 and 2 C,D,E,G,H,I Page 3 Lines 6 and 8	E	Maria Besada
44-14/3-1	Chargeback	1	Y	Col C, Lines 2-3 Col D-J, Lines 7-16 Col K, Lines 2,3, 10-17	E	Maria Besada
44-14/3-1/1	Pmt Processing	1	Y	Col B	E	Maria Besada
44-14/3-1/2	Printing & Mailing	1	Y	Col B-I	E	Maria Besada

Work Paper No.	Description	No. of Pages	Conf . Y/N	Column No./Line No.	Florida Statute 366.093 (3) Subsection	Affiant
44-15	Straggler calls	1	Y	Col A	E	Maria Besada
44-15/1	Straggler calls	1	Y	Col B-L	E	Maria Besada
44-15/1-1	Straggler calls	7	N			
44-16	Space and Equipment	3	Y	Col A	E	Maria Besada
44-16/1	Space and Equipment	7	Y	Col A-E	E	Maria Besada
44-17	Billing Inserts	2	Y	Page 1, Col A Page 2, Lines 3,4,8	E	Maria Besada
45-1	2009 AMF Calculation	1	Y	Col A,B	E	Maria Besada
45-2	2009 AMF Calculation	1	Y	Col A,B	E	Maria Besada
45-3	2009 AMF Calculation	1	Y	Col A,B,C	E	Maria Besada
45-4	2009 AMF Calculation	1	Y	Col A,B,C	E	Maria Besada
46	Field Rep - Other Employee Charges	3	N Y	Pages 1 and 2 Page 3, Lines 1,5	E	Maria Besada
46-2	Interview Schedule	1	Y	Col C, Lines 16, 18	C,F	Ken Getchell
46-2/1	Interview Summaries	3	N			
46-2/1-1	Interview No. 1	1	N			
46-2/1-1/1	Field Rep Interview	2	N			
46-2/1-2	Interview No. 2	1	N			
46-2/1-2/1	Field Rep Interview	2	N			
46-2/1-3	Interview No. 3	1	N			
46-2/1-3/1	Field Rep Interview	2	N			
46-2/1-4	Interview No. 4	1	N			
46-2/1-4/1	Field Rep Interview	2	N			
46-2/1-5	Interview No. 5	1	N			
46-2/1-5/1	Field Rep Interview	2	N			
46-2/1-6	Interview No. 7	1	N			
46-2/1-6/1	Field Rep Interview	2	N			
46-2/1-7	Interview No. 8	1	N			
46-2/1-7/1	Field Rep Interview	2	N			
46-2/1-8	Interview No. 9	1	N			
46-2/1-8/1	Field Rep Interview	2	N			
46-2/1-9	Interview No. 12	1	N			

Work Paper No.	Description	No. of Pages	Conf . Y/N	Column No./Line No.	Florida Statute 366.093 (3) Subsection	Affiant
46-2/1-9/1	Field Rep Interview	2	N			
46-2/1-10	Interview No. 13	1	N			
46-2/1-10/1	Field Rep Interview	2	N			
46-2/1-11	Interview No. 14	1	N			
46-2/1-11/1	Field Rep Interview	2	N			
46-2/1-12	Interview No. 15	1	N			
46-2/1-12/1	Field Rep Interview	2	N			
46-2/1-13	Interview No. 16	1	N			
46-2/1-13/1	Field Rep Interview	2	N			
46-2/1-13/2	Field Rep Interview	2	N			
46-2/1-14	Interview Notes	3	N			
46-5	Employee Charging Payroll to FPLES Sample	1	Y	Col E-H, Lines 6-20	E	Gary McBean
46-5/1	Employee Charging Payroll to FPLES Methodology	1	Y	Line 27	E	Maria Besada
46-5/1-2	Direct Charges Process	1	N			
46-5/2	Employee Charge Recal	5	Y	<p>Page 1, Col B,F, Lines 10,12,14-16, 27, 29, 31-33 Col D,H, Lines 7-19, 24-36</p> <p>Page 2, Col B,F, Lines 7, 9, 11-13, 26, 28, 30-32 Col D, Lines 4-16, 21-35 Col H, Lines 4-16, 21-33</p> <p>Page 3, Col C,E, Lines 8, 10-12-14, 26, 28, 30-32 Col D,F,H, Lines 5-15, 23-33 Col G, Lines 10, 12-14, 28, 30-32 Col I, Lines 5-17, 23-37</p> <p>Page 4 Col C,E, Lines 8, 10, 12-14, 28, 30-32 Col D,F, Lines 5-15, 23-35 Col G, Lines 5-17, 23-37</p> <p>Page 5 Col C,E, Lines 8,10,12-14, 26,28,30-32 Col D,F, Lines 5-15, 23-33 Col G, Lines 5-17,26,28, 30-32 Col H, Lines 23-33 Col I, Lines 23-35</p>	E	Gary McBean
46-5/3	Actual and Billing Rate Comparison	1	Y	Col C,D	E	Gary McBean

Work Paper No.	Description	No. of Pages	Conf . Y/N	Column No./Line No.	Florida Statute 366.093 (3) Subsection	Affiant
46-5/3-1	Billing Rate	1	N			
46-5/4	ERTran billing Report	19	Y	Col K, O, P, Q	E	Gary McBean
46-5/4-4	Work Order Description	19	N			
46-6	Employees Charging Payroll to FPLES List	2	Y	Col E, F	E	Gary BcBean
46-7	Employees Charging Payroll to FPLES Sample	1	N			
46-7/1	Employees Charging Payroll to FPLES Interview Summaries	2	N			
46-7/1-1	Interview No. 6	1	N			
46-7/1-1/1	Field Rep Interview	2	N			
46-7/1-2	Interview No. 10	1	N			
46-7/1-2/1	Field Rep Interview	2	N			
46-7/1-3	Interview No. 11	1	N			
46-7/1-3/1	Field Rep Interview	2	N			
46-7/1-3/2	Field Rep Interview	2	N			
46-7/1-4	Interview No. 17	1	N			
46-7/1-4/1	Field Rep Interview	2	N			
46-7/1-4/2	Field Rep Interview	2	N			
46-7/1-5	Interview No. 18	1	N			
46-7/1-5/1	Field Rep Interview	2	N			
46-7/1-5/2	Field Rep Interview	2	N			
46-8	Confidentiality Agreements	42	Y	ALL	C	Ken Getchell
46-9/1	Customer Consultant and Sr Customer Consultant	1	Y	Line 18	E	Gary McBean
46-9/1-1	Customer Consultant and Sr Customer Consultant Allocation	1	N			
46-9/1-1/1	Emp Distribution - Customer Consultant	2	Y	Line 1	E	Gary McBean

Work Paper No.	Description	No. of Pages	Conf . Y/N	Column No./Line No.	Florida Statute 366.093 (3) Subsection	Affiant
46-9/1-1/2	Emp Distribution - Customer Consultant	1	Y	Lines 1, 12	E	Gary McBean
46-9/1-1/3	Emp Distribution - Sr Customer Consultant	2	Y	Line 1	E	Gary McBean
46-9/1-1/4	Cost Distribution Description	1	N			
46-10	CSFO Business Unit	2	<u>Y</u> N	Page 1, Lines 13-16 Page 2	E	Maria Besada
46-10/1	CSFO Cost Allocated to FPL Services	1	N			
46-10/2	CSFO Cost Allocated to FPL Energy Services	1	Y	Col C-G	E	Maria Besada
46-10/3	CSFO Cost Allocated to FPL	47	N			
48-1/1	Notes from Field Collectors' Interview	4	N			
48-1/2	List of Employees	11	N			
48-1/2-1	List of Employees	1	Y	Col C, Lines 16, 18	C, F	Ken Getchell
48-2/1	Query Details	5	<u>N</u> Y	Page 1 Page 2-5, Col A Page 2	- E	Ken Getchell
49 p. 2-4	Billing and mailing	3	<u>N</u> Y	Page 3, Col A,B,C Page 4, Col A-H	E	Maria Besada
49-1	December invoice	1	Y	Col A,B	E	Maria Besada
49-1/1	Work Order Description	2	Y	Page 1, Col A,B Page 2, Col A	E	Maria Besada
49-1/1-1	Work Order 99	71	N			
49-1/2	summary of wo	4	Y	Page 1,4, Col A Page 2-3, Col A-C	E	Maria Besada
49-2	Print, mail, processing cost	10	Y	Page 1, Col C, Lines 2, 3 Col D-J, Lines 7-56 Col K, Lines 2-3, 7-56	E	Maria Besada
			Y	Pages 2-3 Col D-k		
			N	Pages 4-7		
			Y	Page 8, Line 10		
			N	Pages 9-10		
49-2/1	wo 99 2009	84	N			
49-3	billing and mailing 2009	4	Y	Page 1, Col B,F, Lines 6-17, Col E, Lines 6-14, Col F, Lines 6-18	E	Maria Besada

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				Page 2, Col D,F,G,I, J, Lines 4-14 Col E, Line 16 Col K, Line 15 <hr/> Page 3, Col A-F Page 4, ColA-C		
49-3/1	Billing summary	1	Y	Col A	E	Maria Besada
49-3/2	2008 printing and mailing costs	3	Y	Page 1, Col A-H Page 2, Col A-F Page 3, Col A	E	Maria Besada
50	Billing Inserts	1	Y	Lines 2, 3, 6, 9, 10, 12,13, 15-17, 21, 22, 26-28	E	Maria Besada
50-1	Billing Inserts	1	Y	Col B, C	E	Maria Besada
50-2	Billing Inserts	2	Y	Page 1, Lines 3-11, 14, 17-21 Page 2, Lines 1, 2, 6, 8	E	Maria Besada
50-3	Billing Inserts	1	Y	Col B	E	Maria Besada
50-3/1 p. 1	Billing Inserts	1	Y	Lines 5, 12, 14, 15	E	Maria Besada
50-3/1-1	Billing Inserts	2	Y	ALL	E	Maria Besada
50-3/2	Billing Inserts	1	Y	Lines 1, 2, 5, 12, 14, 15, 21-23, 28, 29	E	Maria Besada
50-3/2-1 p. 2	Billing Inserts	1	Y	Col A, Lines 7-10, 15-18 Col B, Line 22 Col C, Lines 5, 22, 24	E	Maria Besada
50-3/2-2	Billing Inserts	1	N			
50-3/4	Agreement	14	Y	Pages 1-2, ALL	E	Maria Besada
				Page 3, Lines 1-23, 27-39		
				Page 4-5, ALL		
				Page 6, Lines 1-19		
				Page 7, Lines 1-2, 4-14		
				Page 8, Lines 1-19, 23-37		
				Page 9, Lines 1-6, 12-32		
				Pages 10-13, ALL		
Page 14, Col A, Lines 1-10 Col B, Lines 1-14						
50-4	Billing Inserts	2	N			