



Maria J. Moncada
 Attorney for
 Florida Power & Light Company
 700 Universe Boulevard
 Juno Beach, FL 33408-0420
 (561) 304-5675
 (561) 691-7135 (Facsimile)

October 20, 2011

VIA HAND DELIVERY

Ms. Ann Cole
 Commission Clerk
 Florida Public Service Commission
 Betty Easley Conference Center
 2540 Shumard Oak Boulevard, Room 110
 Tallahassee, FL 32399-0850

RECEIVED-FPSC
 11 OCT 20 AM 10:11
 COMMISSION
 CLERK

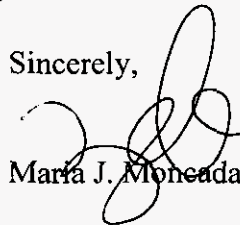
Docket 110007-EI
 Audit Control No. 11-005-4-3

Dear Ms. Cole:

FPL has determined that certain information contained in FPL's June 6, 2011 Request for Confidential Classification of Materials pertaining to Audit Control No. 11-005-4-3 was inadvertently designated as confidential in Revised Exhibit C. Accordingly, enclosed for filing in the above-referenced docket is FPL's Second Revised Exhibit C, which consists of a revised justification table, and is intended to replace Revised Exhibit C filed in connection with FPL's June 6, 2011 Request for Confidential Classification. Also enclosed is a compact disc containing FPL's Second Revised Exhibit C only, in Microsoft Word format.

Please contact me if you have any questions.

Sincerely,



Maria J. Moncada

Enclosure
 cc: parties of record (w/out encl.)

COM _____
 APA 4+CD
 ECR 1
 GCL 1
 RAD 1
 SRC _____
 ADM _____
 OPC _____
 CLK _____

Florida Power & Light Company
 700 Universe Boulevard, Juno Beach, FL 33408

DOCUMENT NUMBER-DATE

07674 OCT 20 =

FPSC-COMMISSION CLERK

SECOND REVISED 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
DATE: October 20, 2011

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	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	(d)	G. Dulin

DOCUMENT NUMBER-DATE

07674 OCT 20 =

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	Pg. 9, Cols. A-C, 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	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, C-F	(d)	G. Dulin
19-1/9	CWIP Invoice	17	Y N 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, C-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	Pg. 1, Lines 5-6 Pg. 2	(d)	G. Dulin

Work Paper No.	Description	No. of Pages	Conf. Y/N	Line No./Column No.	Florida Statute 366.093 (3) Subsection	Affiant
			Y	Pgs. 3-4, Cols. A-D		
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	Y	Pg. 1, Lns. 2 and 3	(e)	N. Jacques
19-4/2-1	Payroll	4	N Y	Pgs. 1-3 Pg. 4	(e)	N. Jacques
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	Pg. 1, Lines 1, 3, 5, 7, 9, 11, 13, 15, 17, 19	(d)	C. Bullock

Work Paper No.	Description	No. of Pages	Conf. Y/N	Line No./Column No.	Florida Statute 366.093 (3) Subsection	Affiant
			Y	Pg. 2, Lines 1, 3, 5, 7, 9, 11, 13, 15	(d)	C. Bullock/F. Nesbihal
			N	Pg. 3		
			Y	Pg. 4, Lines 3-4, 7, 9, 10, 12, 13, 15, 17, 18, 20	(d)	C. Bullock
			Y	Pg. 5, Lines 1, 3, 4, 6, 10, 11, 12, 14, 15, 17, 18, 19	(d)	C. Bullock
			Y	Pg. 6, Lines 1, 3, 13, 15, 16, 18, 19, 21	(d)	C. Bullock
			Y	Pg. 7, Lines 1, 3, 4, 6, 7, 9, 10, 12, 14, 16, 18, 20, 22, 23, 25	(d)	C. Bullock/F. Nesbihal
			Y	Pg. 8, Lines 1, 3, 7, 9, 13, 15, 18, 20, 21, 23	(d)	C. Bullock
			Y	Pg. 9, Lines 3, 5, 9, 11, 12, 14, 21, 23	(d)	C. Bullock
			Y	Pg. 10, Lines 4, 6, 8, 9, 11, 15, 17, 19, 20, 22	(d)	C. Bullock
			Y	Pg. 11, Lines 13, 15	(d)	C. Bullock
			Y	Pg. 12, Lines 1, 2, 3, 5, 6, 8	(d)	C. Bullock
43-4/3-1	O&M Expense	9	Y	Pg. 1, Cols. A-D, Lines 5-9	(d)	C. Bullock
			Y	Pg. 2, Cols. A-E, Lines 5-9		
			Y	Pg. 3, Cols. A-D, Lines 5-9		
			Y	Pg. 4-5, Cols. A-C, Line 7		
			Y	Pg. 6, Cols. A-C, Lines 7-8		
			Y	Pg. 7-9, Cols. A-C, Lines 7		
43-4/4	O&M Expense	4	Y	Pg. 1, Lines 6, 8, 10-11	(d), (e)	R. Messer
			Y	Pg. 2, Lines 6, 8, 10, 19		
			N	Pg. 3		
43-4/4-1	O&M Expense	5	Y	Pg. 1, Line 9	(d), (e)	R. Messer
			N	Pg. 2		
			Y	Pg. 3, Line 10		
			N	Pg. 4		
			Y	Pg. 5, Line 9		
43-4/5	O&M Expense	5	Y	Pg. 1, Lines 1, 5, 6, 8, 10, 11	(d), (e)	R. Messer
			N	Pg. 2-3		
			Y	Pg. 4-5, Col. A		
43-4/5-1	O&M Expense	13	Y	Pg. 1, Line 9	(d), (e)	R. Messer
			N	Pg. 2		
			Y	Pg. 3, Line 10		
			N	Pg. 4		
			Y	Pg. 5, Line 9		
			N	Pg. 6		
			Y	Pg. 7, Line 9		
			N	Pg. 8-9		
			Y	Pg. 10, Line 9		
			N	Pg. 11-13		
43-4/6	O&M Expense	4	Y	Pgs. 1-3, Cols. A-C	(e)	S. Stamm
			Y	Pg. 4, Lines 12-15		
43-4/7	O&M Expense	4	Y	Pgs. 1-3, Cols. A-C	(e)	S. Stamm
			Y	Pg. 4, Lines 11-16, 18-22, 24-27, 28-31, 33-38		

Work Paper No.	Description	No. of Pages	Conf. Y/N	Line No./Column No.	Florida Statute 366.093 (3) Subsection	Affiant
43-5	O&M Expense	27	Y	Pg. 1, Lines 11, 13, 14	(d)	C. Bullock/F. Nesbihal
			N	Pg. 2-5		
			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
43-5/1	Scherer Sample	3	N	Pg. 22		
			Y	Pg. 23, Line 1	(d)	C. Bullock
			N	Pgs. 24-27		
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