

ORIGINAL



Natalie F. Smith
Principal Attorney
Florida Power & Light Company
700 Universe Boulevard
Juno Beach, FL 33408-0420
(561) 691-7207
(561) 691-7135 (Facsimile)

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COMMISSION
CLERK

November 1, 2006

VIA OVERNIGHT MAIL

Ms. Blanca S. Bayò, Director
Division of Records and Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard, Room 110
Tallahassee, FL 32399-0850

Re: Docket No. 060224-EI, March 13, 2006, Request for confidential classification concerning staff audit working papers prepared during Florida Power & Light Service Connect Process Audit for the Year Ended December 31, 2004, Audit No. 05-285-4-1. Documents 01604-06, 01605-06, 02151-06 and 04185-06

Dear Ms. Bayò:

Please accept for filing in the above-referenced docket a revised version of Exhibit C to FPL's May 12, 2006 Amended Request for Confidential Classification of Certain Information Provided in Connection with Audit Control No. 05-285-4-1. This revised version of Exhibit C should replace the version filed on May 12. This revised version of Exhibit C is intended to address concerns on pages 2 and 3 of Staff's October 25, 2006 letter indicating that certain information that was claimed confidential has been publicly disclosed.

CMP _____ Please do not hesitate to contact me if you or your Staff have questions regarding this filing.

COM _____

CTR _____

ECR _____

GCL I

OPC _____

RCA I

NFS:jp
Enclosures as indicated

SCR _____ cc: Robert Freeman, Governmental Analyst (FPSC) (without enclosures)

SGA _____

SEC I

OTH Lockard

Sincerely,

Natalie F. Smith

EXHIBIT C

COMPANY:

Florida Power & Light Company

TITLE:

List of Confidential Workpapers

AUDIT:

FPL Connect Service Audit

AUDIT CONTROL NO.:

05-285-4-1

WORKPAPER NO.	DESCRIPTION	CONFIDENTIAL Y/N	NO. OF PAGES	LINE NO. COLUMN NO.	FLORIDA STATUTE SUBSECTION 366.093(3)	AFFIANT
n/a	Workpaper Index	Y	1	Line 11, col C	(e)	C. Dennis Brandt
1	Audit Report	Y	1	Line 25 between the words "that" and "such"	(a); (e)	C. Dennis Brandt
		N	2	N/A	N/A	N/A
		N	3	N/A	N/A	N/A
		N	4	N/A	N/A	N/A
		Y	5	Line 26	(a); (e)	C. Dennis Brandt
		N	6	N/A	N/A	N/A
		Y	8	Lines 2 - 3	(e)	C. Dennis Brandt
1	Audit Report Annotated	Y	1	Line 25 between the words "that" and "such"	(a); (e)	C. Dennis Brandt
		N	2	N/A	N/A	N/A
		N	3	N/A	N/A	N/A
		N	4	N/A	N/A	N/A
		Y	5	Line 26	(a); (e)	C. Dennis Brandt
		N	6	N/A	N/A	N/A
		Y	8	Lines 2 - 3	(e)	C. Dennis Brandt
5A	Notes from meeting on explanation the FPL Service Connect Process	N	1 - 2	N/A	N/A	N/A
5B	Meeting on clarification of the cost allocation worksheets provided	Y	1	Lines 1, 14	(a); (e)	C. Dennis Brandt
		Y	2	Line 9	(e)	C. Dennis Brandt
25	Notes of observation of FPLES representative	N	1	N/A	N/A	N/A
		Y	2	Lines 23, 25 - 29	(e)	C. Dennis Brandt
		Y	3	Lines 5, 7 - 11, 14	(e)	C. Dennis Brandt
		Y	4	Lines 3 - 5, 7, 9 - 10, 16, 18	(e)	C. Dennis Brandt
		Y	5	Lines 4, 10, 12 - 14, 19 - 21, 24, 28	(e)	C. Dennis Brandt
		N	7	Lines 2 - 3	(e)	C. Dennis Brandt
25-1	Audit Finding #3	N	1 - 2	N/A	N/A	N/A
25A	Print Screen of Vapors	Y	1	Lines 1 - 20, EXCEPT CONNECT SERVICE BUSINESS PARTNERS NAMED ON LINES 12 - 18	(a); (e)	C. Dennis Brandt
28	Summary of FPL representative training	N	1	N/A	N/A	N/A
		Y	2	Lines 12, 19 - 22	(a); (e)	C. Dennis Brandt
29	Script used by FPLES to offer services	Y	1	Lines 10 - 11	(e)	C. Dennis Brandt
		N	2 - 15	N/A	N/A	N/A
29-1	Audit Finding #1	Y	1	Lines 14 - 15, 26 - 28	(a); (e)	C. Dennis Brandt
42-1	FPLES description of services	N	1	N/A	N/A	N/A
42-2	FPLES connect service providers	Y	1	Line 18	(a); (e)	C. Dennis Brandt
42-3	Explanation of FPLES Connect Services	Y	1	Lines 20 - 21	(a); (e)	C. Dennis Brandt
42-4	Cost Allocation question	N	1	N/A	N/A	N/A
42-5	Commission received from FPLES	N	1	N/A	N/A	N/A

42-7	Types of calls transferred	Y	1	Line 13	(a); (e)	C. Dennis Brandt
42-8	Customer information transferred	Y	1	Lines 13 - 17	(a); (e)	C. Dennis Brandt
42-10	Training provided to FPLES representatives	N	1	N/A	N/A	N/A
43	Summary of Cost Allocation and Audit Findings	Y	1	Lines 8 - 22, 24 - 25, 27 - 28, 35	(e)	C. Dennis Brandt
		Y	2	Lines 6 - 7, 12 23 - 25	(a); (e)	C. Dennis Brandt
		N	3	N/A	N/A	N/A
		Y	4	Lines 1, 2, 5, 6, 9 - 11, 13 - 15, 17, 21 - 23, 25 - 26, 30 - 31	(e)	C. Dennis Brandt
		Y	5	Lines 2 - 3	(e)	C. Dennis Brandt
		Y	6	Line 6	(a)	C. Dennis Brandt
43-1	Cost Allocation	Y	1	Lines 18 - 19, 21, 24, 27, 32 - 33, 36	(a); (e)	C. Dennis Brandt
		Y	2	Lines 33 - 35, col H	(e)	C. Dennis Brandt
		N	3	N/A	N/A	N/A
		Y	4	Lines 2 - 10, 12 - 19, 22 - 31, 34 - 35	(a); (e)	C. Dennis Brandt
		Y	5	Lines 5, 18, 31, 44, 57	(e)	C. Dennis Brandt
		Y	6	Lines 12, 25	(e)	C. Dennis Brandt
		N	7	N/A	N/A	N/A
		N	8	N/A	N/A	N/A
		Y	9	Lines 33 - 35	(e)	C. Dennis Brandt
		N	10	N/A	N/A	N/A
		Y	11	Lines 32 - 34	(e)	C. Dennis Brandt
		N	12	N/A	N/A	N/A
43-2	Cost Allocation	N	1 - 21	N/A	N/A	N/A
43-2A	Observation of FPL representative-notes	N	1 - 3	N/A	N/A	N/A
43-3	Cost Allocation Manual	N	1 - 4	N/A	N/A	N/A
44 p.2	Bill insert	Y	1	Line 20	(e)	C. Dennis Brandt
44-17	Bill insert cost	Y	1	Lines 1 - 33, 35 - 37	(a); (e)	C. Dennis Brandt
44-19	Bill insert information	Y	1	Lines 18, 20	(e)	C. Dennis Brandt
		Y	2	Lines 8 - 9	(e)	C. Dennis Brandt
44-20	Policy on bill inserts	N	1 - 2	N/A	N/A	N/A
44-21	Bill stuffers information	Y	1	Lines 18 - 23	(e)	C. Dennis Brandt
44-23	Cost related to bill inserts	N	1	N/A	N/A	N/A
44-24	FPL revenues	Y	1	Lines 7, 11, 16 - 21	(e)	C. Dennis Brandt
		Y	2	Lines 13 - 15 col N, lines 17 - 23 col S & T	(e)	C. Dennis Brandt
		N	3	N/A	N/A	N/A
		Y	4	Lines 17, 27 col N	(e)	C. Dennis Brandt
		Y	5	Line 17, Col N	(e)	C. Dennis Brandt
		Y	6	Lines 14 - 16, col N	(e)	C. Dennis Brandt
45	FPL Group Code of Conduct	N	1 - 20	N/A	N/A	N/A
46	Total revenues received by FPLES related to service connect calls	Y	1	Lines 19, 21	(e)	C. Dennis Brandt
46-1A	Web shot display script	N	1 - 2	N/A	N/A	N/A
46-1	Gas service revenues	Y	1	Lines 15 - 22, col C	(e)	C. Dennis Brandt
		Y	2 - 3	All	(e)	C. Dennis Brandt
		N	4	N/A	N/A	N/A
		Y	5	Lines 15 - 21, col C	(e)	C. Dennis Brandt
		Y	6 - 7	All	(e)	C. Dennis Brandt
		N	8	N/A	N/A	N/A

46-2	Cash receipts received on behalf of FPLES	Y	1	Lines 15 - 19, col C & lines 20 - 22	(a); (e)	C. Dennis Brandt
		N	2 - 3	N/A	N/A	N/A
		Y	4	Lines 5, 11, 17, 22, 28, col B, lines 5 - 33, cols D - F	(e)	C. Dennis Brandt
		Y	5	Lines 5, 11, 16, 24, 29, col B, lines 5 - 34, col D - F	(e)	C. Dennis Brandt
		Y	6	Lines 5, 10, 16, col B, lines 5 - 22, col D - F	(e)	C. Dennis Brandt
		Y	7	Lines 5, 10, 16, 21, 26, 34, col B, lines 5 - 34, cols D - F	(e)	C. Dennis Brandt
		Y	8	Lines 9, 14, 19, 25, 31, col B, lines 5 - 32, cols D - F	(e)	C. Dennis Brandt
		Y	9	Lines 8, 13, 18, 23, 28, 33, col B, lines 5 - 33, cols D - F	(e)	C. Dennis Brandt
		Y	10	Lines 9, 17, 22, 28, 34, col B, lines 5 - 34, cols D - F	(e)	C. Dennis Brandt
		Y	11	Lines 10, 15, 20, 25, 30, col B, lines 5 - 33, cols D - F	(e)	C. Dennis Brandt
		Y	12	Lines 7, 14, 20, 25, 34, col B, lines 5 - 34, col D - F	(e)	C. Dennis Brandt
		Y	13	Lines 9, 14, 19, 27, 33, col B, lines 5 - 33, col D - F	(e)	C. Dennis Brandt
Y	14	Lines 9, 17, 22, 30, col B, lines 5 - 35, col D - F	(e)	C. Dennis Brandt		
Y	15	Lines 5, 11, 17, 22, 27, col B, lines 5 - 34, col D - G	(e)	C. Dennis Brandt		
Y	16	Lines 6, 11, 17, 23, 29, col B, lines 5 - 32, col D - F	(e)	C. Dennis Brandt		
Y	17	Lines 6, 11, 18, 23, 28, 33, col B, lines 5 - 33, col D - F	(e)	C. Dennis Brandt		
Y	18	Lines 9, 14, 19, 24, 29, col B, lines 5 - 34, col D - F	(e)	C. Dennis Brandt		
Y	19	Lines 31, 36, col B, lines 5 - 43, col D - F	(e)	C. Dennis Brandt		
N	20	N/A	N/A	N/A	N/A	
46-3	Transfer cash collected at FPL for VAPS to inter-company payable account to FPLES	Y	1	Lines 16 - 25, col C	(e)	C. Dennis Brandt
		Y	2	Lines 5 - 7, 12, cols D - E & col B	(e)	C. Dennis Brandt
		Y	3	Lines 5 - 8, cols C & D	(e)	C. Dennis Brandt
		Y	4	Lines 4 - 11, cols B - E	(e)	C. Dennis Brandt
		Y	5	Lines 4 - 7, cols B - F & lines 9 - 12, col F & line 14, col D	(e)	C. Dennis Brandt
		Y	6	Lines 4 - 9, cols B - H & lines 11 - 16, col H	(e)	C. Dennis Brandt
Y	7	Lines 15 - 18, col C	(e)	C. Dennis Brandt		
Y	8	Lines 6 - 8, col B & lines 19 - 21 line 23, col A & lines 25 - 26, col C	(a); (e)	C. Dennis Brandt		
Y	9	Lines 9 - 12.5, cols A - E, G, H	(a); (e)	C. Dennis Brandt		
46-4	Journal entry to true-up bad debt provision for the in-territory portion of natural gas	Y	1	Lines 15 - 17, col C	(e)	C. Dennis Brandt
		Y	2 - 4	All	(e)	C. Dennis Brandt
		Y	5	Line 29, col B	(e)	C. Dennis Brandt
		Y	6	Lines 11 - 12 & lines 16 - 18, col B	(e)	C. Dennis Brandt
		N	7	N/A	N/A	N/A
Y	8	Line 6, col B & line 8, col D & line 10, col F & lines 19 - 22, 24 & lines 31 - 32 & line 33, col I	(e)	C. Dennis Brandt		
Y	9	Lines 8 - 9, col G & line 18, cols L & N lines 19 - 20	(e)	C. Dennis Brandt		
47-1	General Ledger Monthly Transaction 12/04	N	1 - 4	N/A	N/A	N/A
		Y	5	Lines 14 - 18, col B	(e)	C. Dennis Brandt
		N	6	N/A	N/A	N/A
47-2	General Ledger Monthly Transaction 12/04	Y	1	Lines 7 - 9, cols D - E	(e)	C. Dennis Brandt
		Y	2	Lines 14 - 19, cols B	(e)	C. Dennis Brandt
		Y	3	Lines 7 - 11, cols D - E	(e)	C. Dennis Brandt
		N	4	N/A	N/A	N/A
		Y	5	Lines 14 - 21, col B	(e)	C. Dennis Brandt
49	Web site information	N	1 - 17	N/A	N/A	N/A