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November 24, 2009

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COMMISSION
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VIA HAND DELIVERY

Florida Public Service Commission
Ann Cole, Commission Clerk
Office of Commission Clerk
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

Re: FPL's Response to Staff's November 3, 2009 letter concerning confidential designation of Working Papers for Audit Control No. 09-110-4-1

Docket No. 080677-EI

Dear Ms. Cole:

Enclosed please find for filing in the above-referenced docket the original and seven (7) copies of Florida Power & Light Company's (FPL's) response to Mr. Robert Freeman's November 3, 2009 letter entitled "Re: Docket No. 080677-EI, July 30, 2009 Request for Confidential Classification for PSC staff audit working papers prepared during the rate case audit for the year ended December 31, 2008, audit control number 09-110-4-1, documents numbered 06926-09, 06927-09, 06928-09, 06929-09, 06930-09, 06931-09, 06932-09, 06933-09, and 07819-09." ("November 3 letter").

Also enclosed are revised pages for Exhibits A and B, which are intended to replace the similarly numbered pages in the Exhibits A and B filed with FPL's July 30, 2009 Request for Confidential Classification that is the subject of Mr. Freeman's letter. The revised pages for Exhibit A are in a separate envelope marked "Exhibit A - Confidential." These confidential revised pages are subject to and should be handled consistent with FPL's July 30, 2009 Request for Confidential Classification. Also enclosed are the original and seven (7) copies of a Revised Exhibit C and one revised affidavit for Exhibit D to FPL's July 30, 2009 Request for Confidential Classification.

- COM _____
- APA 5 _____
- ECR _____
- GCL 1 _____
- RAD _____
- SSC _____
- ADM _____
- OPC _____
- CLK 1 _____

Please contact me if you have any questions.

Sincerely,

Nanci Redsmith
for Ilan G. Kaufer

DOCUMENT NUMBER-DATE
11549 NOV 24 8
FPSC-COMMISSION CLERK



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November 24, 2009

Mr. Robert Freeman, Senior Government Analyst
Florida Public Service Commission
Bureau of Audit
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

Dear Mr. Freeman,

This letter is in response to your November 3, 2009 letter entitled "Re: Docket No. 080677-EI, July 30, 2009 Request for confidential classification for PSC staff audit working papers prepared during the rate case audit for the year ended December 31, 2008, audit control number 09-110-4-1, documents numbered 06926-09, 06927-09, 06928-09, 06929-09, 06930-09, 06931-09, 06932-09, 06933-09, and 07819-09." ("November 3 letter"). In your November 3 letter, you raised two issues with FPL's Request for Confidential Classification, and asked for a response from Florida Power & Light Company ("FPL") to those issues within 21 days. I am hereby responding to the identified issues and providing a Revised Exhibit C. I will file a copy of this response as well as revised exhibits to FPL's July 30 Request for Confidential Classification with the Commission Clerk. The revised pages for Exhibits A and B are modified highlighted and redacted copies of certain Working Papers. The revised highlighted and redacted pages are intended to replace the similarly numbered copies of Working Papers FPL filed with its July 30 Request for Confidential Classification.

Issue 1, Paragraph 1: Compensation Information

You have asserted that Section 366.093(3)(f), F.S., does not provide confidential protection for employee information related to compensation, duties, qualifications or responsibilities and ask that FPL explain the basis for claiming confidentiality with respect to such information. FPL requests confidential classification of the identified employee compensation information pursuant to Section 366.093(3)(e), F.S. As more fully set forth in several requests for confidential classification filed by FPL in this docket,¹ this information is competitively sensitive to FPL, and its disclosure would harm FPL's competitive business as well as its customers by increasing compensation-related costs. Additionally, disclosure of this information would violate employees' constitutionally-protected rights to privacy. This employee compensation information in the Working Papers is the same type of information that

¹ See, e.g., FPL's and Intervenor Employees' Second Revised Request for Confidential Classification of Staff's Third Set of Interrogatories No. 16, Fourth Set of Interrogatories No. 32, and Eighth Set of Interrogatories No. 97, and Request for Determination by Full Commission, filed August 13, 2009.

is currently subject to appeal in Florida's First District Court of Appeal (Case Number: 1D09-4779). Such information must be treated as confidential pending resolution of FPL's appeal, pursuant to Rule 25-22.006(10), Fla. Admin. Code.

Your letter also notes that FPL has not uniformly and consistently identified the confidentiality of employee information. In response, FPL has made certain revisions to its request to ensure it has consistently identified and requested confidential treatment for employee compensation information pursuant to Section 366.093(3)(e), F.S. Please note that FPL is also requesting confidential treatment for employee social security numbers and personnel numbers pursuant to 366.093(3)(f), F.S., as that information is unrelated to compensation, duties, qualifications, or responsibilities. The highlighting/redacting on the following Working Papers has been revised:

44-17/3	44-20/3-2	44-20/1A	44-21/1-2
44-18/3	44-20/3-3	44-20/1-1A	44-21/2
44-20/1	44-20/3-3/1	44-20/1-1/1A	44-21/2-1
44-20/2	44-20/3-4	44-20/2-6/1A	44-21/4-4
44-20/3	44-20/3-5	44-20/2-8/1A	58-5/3-3
44-20/3-1	44-20/3-5/1	44-21/1-1	

Issue 1, Paragraph 2: Employee Information in Contracts

You have commented on FPL's request for confidential classification of employee names that appear in contracts and purchase orders, noting that this information relates to employee duties. FPL assumes that the intent of your comment is to question whether the information on employee duties in the contracts and purchase orders qualifies as confidential under Section 366.093(3)(f), F.S. That is not, however, the reason that FPL originally claimed confidentiality for the contracts and purchase orders. Rather, those documents contain information related to bids and contractual data that is entitled to confidential treatment pursuant to Section 366.093(3)(d), F.S. FPL treats contracts and purchase orders – in their entirety – as confidential documents. Accordingly, FPL has requested confidential treatment for these contracts and purchase orders in their entirety. Nonetheless, to respond to your comment, FPL has revised the following Working Papers to remove from its request the lines or portions of lines where employee information, such as names, appear:

19-5/1	19-5/10	19-6/3	19-9/1	19-14	19-16/3	19-18/3	48-3/1-1
19-5/1-1	19-5/10-1	19-7	19-9/2	19-14/1	19-16/4	19-19/5-2	
19-5/2	19-5/11	19-8	19-10	19-14/1-1	19-16/5	24-5/2	
19-5/2-1	19-5/12	19-8/1	19-10/1	19-14/2	19-16/6	44-1/1-1	
19-5/2-2	19-5/13	19-8/2	19-11	19-15	19-6/7	44-1/1-2	
19-5/3	19-5/14	19-8/2-1	19-11/1	19-16	19-6/8	44-4/2-5	
19-5/4	19-5/15	19-8/2-2	19-11/2	19-16/1	19-16/9	44-10/4-1	
19-5/5	19-6/16	19-8/2-4	19-12	19-16/1-1	19-17	44-10/4-2	
19-5/6	19-5/17	19-8/3	19-12/1	19-16/1-3	19-17/1	44-10/5-1	
19-5/7	19-6	19-8/4	19-13	19-16/1-4	19-18	44-10/8-2	
19-5/8	19-6/1	19-8/5	19-13/1	19-16/2	19-18/1	44-10/8-5	

19-5/9	19-6/2	19-9	19-13/2	19-16/2-1	19-18/2	48-1/3	
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Issue 2: Contracts with Public Entities


In your November 3 letter, you question whether certain information related to contracts between FPL and public entities can receive confidential treatment. FPL has reviewed the Working Papers in series 44-18, and agrees that some of that information does not require confidential treatment. The revised Working Papers include:

44-18/1	44-18/4	44-18/6
44-18/1-1	44-18/4-1	44-18/6-1
44-18/2	44-18/5	
44-18/2-1	44-18/5-1	

Please note that FPL has made no changes to Working Papers 44-18/5-1, pages 2, 3 and 4. The highlighted information on these pages is not contract information between FPL and public entities. This information is related specifically to FPL's Energy Services "ESCO" business. Exposure of this information to the marketplace may give competitive advantage to FPL's competitors. This information is entitled to confidential treatment pursuant to Section 366.093(3)(e), F.S. Maintaining the confidentiality of this information is consistent with FPL's and the Commission's historical treatment of similar information.

If you have any questions regarding this letter or its attachments, please contact me at (561) 304-5675, or e-mail me at ilan.kaufer@fpl.com.

Sincerely,



for Ilan Kaufer
 Attorney for
 Florida Power & Light Company

cc: Commission Clerk

REVISED EXHIBIT C

DOCUMENT NUMBER - DATE

11549 NOV 24 8

FTSC-COMMISSION CLERK

REVISED EXHIBIT C

WORKPAP ER NO.	DESCRIPTION	NO. OF PAGES	CONFIDENTIAL Y/N	LINE NO. COL NO.	FLORIDA STATUTE 366.093(3)	AFFILIANT
8-1	Internal Audit Notes	15	Y	All	(b)	Robert A. Onsgard
8-1/1	Internal Audit Notes	23	Y	All	(b)	Robert A. Onsgard
8-2	External Audit Notes	11	Y	All	(a)	H. Antonio Cuba
8-2/1	External Audit Notes	4	Y	All	(b)	H. Antonio Cuba
8-3	External Audit Notes	2	Y	All	(a)	H. Antonio Cuba
19-5	Purchase Order	5	N	N/A	N/A	N/A
19-5/1-1	Contract Change Order	10	Y	Lines 1-27, col a-c, Lines 28-33, col a-b	(d) & (e)	R. M. Posso
19-5/1-2	Invoice Summary	3	Y	All	(d) & (e)	H. Antonio Cuba
19-5/1-2	Purchase Order	1	Y	Lines 1-32	(d) & (e)	R. M. Posso
19-5/2-1	Contract Change Order	4	Y	Lines 1-33, col a-c, Lines 34-39, col a	(d) & (e)	R. M. Posso
19-5/2-1	Contract Change Order	5	Y	Lines 1-2, col c, Lines 3-22, col a-c	(d) & (e)	R. M. Posso
19-5/2-1	Contract Change Order	6	Y	Lines 1-23	(d) & (e)	R. M. Posso
19-5/2-1	Contract Change Order	7	Y	Lines 1-14	(d) & (e)	R. M. Posso
19-5/2-2	Contract Change Order	4	Y	Line 1, col b, Lines 2-20, col a-c, Lines 21-26, col a	(d) & (e)	R. M. Posso
19-5/2-2	Contract Change Order	1-3	Y	All	(d) & (e)	R. M. Posso
19-5/3	Contract Change Order	4	Y	Lines 1-31	(d) & (e)	R. M. Posso
19-5/3	Contract Change Order	5	Y	Lines 1-12	(d) & (e)	R. M. Posso
19-5/3	Contract Change Order	6	N	N/A	N/A	N/A
19-5/3	Contract Change Order	7	Y	Lines 1-22	(d) & (e)	R. M. Posso
19-5/3	Contract Change Order	1-2	Y	All	(d) & (e)	R. M. Posso
19-5/3	Contract Change Order	3	Y	Lines 1-29, col a-c, Lines 30-35, col a	(d) & (e)	R. M. Posso
19-5/3	Contract Change Order	4	Y	Lines 1-25	(d) & (e)	R. M. Posso
19-5/3	Contract Change Order	5	Y	Lines 2-20, col a-c, Lines 21-26, col a	(d) & (e)	R. M. Posso
19-5/3	Contract Change Order	6	Y	Lines 1-2, col b-c, Lines 3-19, col a-c, Lines 22-23, col a-b	(d) & (e)	R. M. Posso
19-5/3	Contract Change Order	7	Y	Lines 22-23, col a-b	(d) & (e)	R. M. Posso
19-5/4	Contract Change Order	1	Y	All	(d) & (e)	R. M. Posso
19-5/4	Contract Change Order	2	Y	Lines 1-25	(d) & (e)	R. M. Posso
19-5/4	Contract Change Order	3	Y	Lines 2-20, col a-c, Lines 21-26, col a	(d) & (e)	R. M. Posso
19-5/4	Contract Change Order	4	Y	Lines 1-2, col b-c, Lines 3-19, col a-c, Lines 22-23, col a-b	(d) & (e)	R. M. Posso
19-5/4	Contract Change Order	5	Y	All	(d) & (e)	R. M. Posso
19-5/4	Contract Change Order	6	N	N/A	N/A	N/A
19-5/4	Contract Change Order	7	Y	Lines 1-25, col a-c, Lines 27-30, col a	(d) & (e)	R. M. Posso
19-5/5	Contract Change Order	4	Y	Lines 1-25, col a-c, Lines 27-30, col a	(d) & (e)	R. M. Posso
19-5/5	Contract Change Order	1-2	Y	All	(d) & (e)	R. M. Posso
19-5/5	Contract Change Order	3	Y	Lines 1-34	(d) & (e)	R. M. Posso
19-5/5	Contract Change Order	4	Y	Lines 1-4, col a-c, Lines 5-10, col a	(d) & (e)	R. M. Posso
19-5/7	Contract Change Order	1	Y	All	(d) & (e)	R. M. Posso
19-5/7	Contract Change Order	2	Y	Lines 1-14, col a-c, Lines 15-20, col a	(d) & (e)	R. M. Posso
19-5/8	Contract Change Order	1	Y	All	(d) & (e)	R. M. Posso
19-5/8	Contract Change Order	2	Y	Lines 1-19, col a-c, Lines 20-25, col a	(d) & (e)	R. M. Posso
19-5/9	Contract Change Order	1	Y	All	(d) & (e)	R. M. Posso
19-5/9	Contract Change Order	2	Y	Lines 1-17, col a-c, Lines 18-23, col a	(d) & (e)	R. M. Posso

REVISED EXHIBIT C

COMPANY:
TITLE:
AUDIT:
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DOCKET NO.:

Florida Power & Light Company
List of Confidential Workpapers
Modified Minimum Filing Requirement
09-110-4-1
080677-EI, 090130-EI

WORKPAPER NO.	DESCRIPTION	NO. OF PAGES	CONFIDENTIAL Y/N	LINE NO. COL NO.	FLORIDA STATUTE 366.093(3) Subsection	AFFIANT
19-5/10	Contract Change Order	1		* All		
		2	Y	* Lines 1-12 col a-c, Lines 13-19 col a	(d) & (e)	R. M. Posso
19-5/10-1	Purchase Order	1	Y	* Lines 1-8 col a-c, Lines 9-11 col b-c, Lines 12-24 col a-c	(d) & (e)	R. M. Posso
		2	Y	* Lines 1-2 col b, Lines 3-23 col a-b	(d) & (e)	R. M. Posso
		3	Y	* Lines 1-23	(d) & (e)	R. M. Posso
		4 to 5	N	* N/A	N/A	N/A
19-5/11	Purchase Order	1	Y	* All	(d) & (e)	R. M. Posso
		2	Y	* Lines 1-17 col a-c, Lines 18-23 col a	(d) & (e)	R. M. Posso
		3	Y	* Lines 1-2 col c, Lines 3-23 col a-c	(d) & (e)	R. M. Posso
		4	Y	* Lines 1-37	(d) & (e)	R. M. Posso
		5	Y	* Lines 1-12	(d) & (e)	R. M. Posso
		6	N	* N/A	N/A	N/A
19-5/12	Contract Change Order	1	Y	* All	(d) & (e)	R. M. Posso
		2	Y	* Lines 1-16 col a-c, Lines 17-23 col a	(d) & (e)	R. M. Posso
		3	Y	* Lines 1-2 col c, Lines 3-24 col	(d) & (e)	R. M. Posso
		4	Y	* Lines 1-27	(d) & (e)	R. M. Posso
		5	N	* N/A	N/A	N/A
19-5/13	Contract Change Order	1		* All		
		2	Y	* Lines 1-12 col a-c, Lines 13-18 col a	(d) & (e)	R. M. Posso
19-5/14	Contract Change Order	1	Y	* All	(d) & (e)	R. M. Posso
		2	Y	* Lines 1-28 col a-c, Lines 29-34 col a	(d) & (e)	R. M. Posso
		3	Y	* Lines 1-2 col c, Lines 3-23 col a-c	(d) & (e)	R. M. Posso
		4	Y	* Lines 1-34	(d) & (e)	R. M. Posso
		5	N	* N/A	N/A	N/A
19-5/15	Contract Change Order	1		* All		
		2	Y	* Lines 1-12 col a-c, Lines 13-18 col a	(d) & (e)	R. M. Posso
19-5/16	Contract	72	Y	* All	(d) & (e)	R. M. Posso
19-5/17	Contract	1-123		* All		
		124		* Lines 1-30		
		125-129	Y	* All	(d) & (e)	R. M. Posso
		130		* Lines 1-9		
19-6	Purchase Order	131		* All		
		1	Y	* Lines 1-6, 8-19, 21-24 col a-d, Lines 3-5 col b-d, Line 20 col a	(d) & (e)	R. M. Posso
19-6/1	Purchase Order	2		* All		
		1	Y	* Lines 1-10, 14-20, 21-24 col a-d, Lines 11-13 col b-d, Line 21 col a	(d) & (e)	R. M. Posso
19-6/1	Purchase Order	2	Y	* Lines 1-10, 14-24, 26-28 col a-d, Lines 11-13 col b-d, Line 25 col a	(d) & (e)	R. M. Posso
		3	Y	* Lines 1-25	(d) & (e)	R. M. Posso
		4	Y	* Lines 1-17	(d) & (e)	R. M. Posso
		5	N	* N/A	N/A	N/A

REVISED EXHIBIT C

COMPANY:
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AUDIT:
AUDIT CONTROL NO.:
DOCKET NO.:

Florida Power & Light Company
List of Confidential Workpapers
Modified Minimum Filing Requirement
09-110-4-1
080677-EI, 080130-EI

WORKPAPER NO.	DESCRIPTION	NO. OF PAGES	CONFIDENTIAL Y/N	LINE NO. COL NO.	FLORIDA STATUTE 366.093(3) Subsection	AFFIANT
19-6/2	Contract Change Order	1	Y	* All	(d) & (e)	R. M. Posso
		2	Y	* Lines 1-23	(d) & (e)	R. M. Posso
		3	Y	* Lines 5-33	(d) & (e)	R. M. Posso
		4	N	* N/A	N/A	N/A
		5	Y	* Lines 1-24	(d) & (e)	R. M. Posso
		6	Y	* Lines 1-29	(d) & (e)	R. M. Posso
		7	N	* N/A	N/A	N/A
19-6/3	Contract	1-45		* All		
		46		* Lines 1-33		
		47-49		* All		
		50		* Lines 1-37		
		51-82		* All		
		83	Y	* Lines 1-34	(d) & (e)	R. M. Posso
		84		* Lines 1-35		
		85-130		* All		
		131		* Lines 1-23		
		132-136		* All		
19-6/4	Contract	14	Y	* All	(d) & (e)	R. M. Posso
19-7	Purchase Order	1		* Lines 1-10, 14-41 col a-d, Lines 11-13 col b-d	(d) & (e)	R. M. Posso
		2-3		* All		
19-8	Purchase Order	1		* Lines 1-8, 12-25 col a-d, Lines 9-11 col b-d		
		2	Y	* Lines 1-11, 15-26, col a-d, Lines 12-14 col b-d	(d) & (e)	R. M. Posso
		3		* All		
19-8/1	Contract Change Order	1	Y	* Lines 1-46 col a-d, Line 47 col a-b	(d) & (e)	R. M. Posso
		1		* Lines 1-36 col a-d, Lines 37-40 col a		
19-8/2	Contract Change Order	2	Y	* All	(d) & (e)	R. M. Posso
		3		* Lines 1-23		
		4		* Lines 1-22		
19-8/2-1	Contract Change Order	1	Y	* Lines 1-39 col a-c, Line 40 col a	(d) & (e)	R. M. Posso
		1	Y	* Lines 1-43 col a-c, Line 44 col a	(d) & (e)	R. M. Posso
19-8/2-2	Contract Change Order	2	Y	* Lines 1-24	(d) & (e)	R. M. Posso
		3	Y	* Lines 1-14	(d) & (e)	R. M. Posso
		4	N	* N/A	N/A	N/A
19-8/2-3	Contract Change Order	1	Y	* All	(d) & (e)	R. M. Posso
19-8/2-4	Contract Change Order	1	Y	* Lines 1-35 col a-c, Line 36 col a	(d) & (e)	R. M. Posso
19-8/3	Contract Change Order	1		* Lines 1-35 col a-c		
		2	Y	* Lines 1-24	(d) & (e)	R. M. Posso
		3		* Lines 1-25		
19-8/4	Contract Change Order	1	Y	* Lines 1-38 col a-c, Line 39 col a	(d) & (e)	R. M. Posso
		1-52		* All		
19-8/5	Contract	53		* Lines 1-34		
		54-67	Y	* All	(d) & (e)	R. M. Posso
		68		* Lines 1-7		
		69-123		* All		
19-8/6	Contract	20	Y	* All	(d) & (e)	R. M. Posso
19-8/7	Contract	3	N	* N/A	N/A	N/A
19-9	Purchase Order	1	Y	* Lines 1-2 col c-d, Lines 3-10, 15-29 col a-d, Lines 11-14 col b-d	(d) & (e)	R. M. Posso
		2		* All		
19-9/1	Contract Change Order	1		* Lines 1-32 col a-c, Lines 33-39 col a	(d) & (e)	R. M. Posso
		2	Y	* Lines 1-22	(d) & (e)	R. M. Posso
		3	N	* Lines 1-17	(d) & (e)	R. M. Posso
		4		* N/A	N/A	N/A

REVISED EXHIBIT C

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080677-EI, 090130-EI

WORKPAPER NO.	DESCRIPTION	NO. OF PAGES	CONFIDENTIAL Y/N	LINE NO. COL NO.	FLORIDA STATUTE 366.093(3) Subsection	AFFIANT
19-9/2	Contract Change Order	1-2 3	Y	* All * Lines 1-38 col a-c, Lines 39-44 col a	(d) & (e)	R. M. Posso
19-9/3	Contract	63	Y	* All	(d) & (e)	R. M. Posso
19-9/4	Contract	36	Y	* All	(d) & (e)	R. M. Posso
19-9/5	Contract	8	Y	* All	(d) & (e)	R. M. Posso
19-9/6	Contract	4	Y	* All	(d) & (e)	R. M. Posso
19-9/7	Contract	2	Y	* All	(d) & (e)	R. M. Posso
19-10	Purchase Order	1	Y	* Lines 1-2 col c-d, Lines 13-20, 22-24 col a-d, Lines 10-12 col b-c, Line 21 col a	(d) & (e)	R. M. Posso
		2		* Lines 1-2 col c-d, Lines 3-9, 13-32, 34-36 col a-d, Lines 10-12 col b-c, Line 33 col a		
		3		* Lines 1-4 col b-d, Line 5 col a-d, Lines 6-36 col a		
		4		* Lines 1-4 col b-d, Lines 5, 16-17 col a-d, Lines 6-15 col a		
19-10/1	Service Agreement	1-3 4	Y	* All * Lines 1-36	(d) & (e)	R. M. Posso
19-11	Purchase Order	1	Y	* All	(d) & (e)	R. M. Posso
		2		* Lines 1-2 col c-d, Lines 3-11, 15, 31, 36-38 col a-d, Lines 12-14 col b-d, Lines 18-30, 32-35 col a		
		3-5		* All		
		6		* Lines 1-4 col b-d, Line 5 col a-d, Lines 6-9 col a, Line 10 col a-b		
19-11/1	Contract	1-2 3	Y	* All * Lines 1-2 col c, Lines 3-20 a-c	(d) & (e)	R. M. Posso
19-11/2	Purchase Order	1	Y	* Lines 1-19, 22, 24-32 col a-d, Lines 19-21 col a-b, Line 23 col a, Line 33 col b	(d) & (e)	R. M. Posso
		2		* Lines 1-4, 7-9, 11-36 col a-b, Lines 5-6 col a, Line 10 col b		
		3		* All		
		4		* Lines 1-41		
19-12	Purchase Order	1	Y	* Lines 1-2 col b-d, Lines 3-10, 15, 29-31 col a-d, Lines 11-13 col b-c, Lines 14, 16-28 col a	(d) & (e)	R. M. Posso
		2		* Lines 1-2 col c-d, Lines 3-10, 14, 36-38 col a-d, Lines 11-13 col b-c, Lines 15-35 col a		
		3		* Lines 1-4 col b-d, Line 5 col a-d, Lines 6-39 col a		
		4		* Lines 1-4 col b-d, Line 5 col a-d, Lines 6-37 col a		
		5		* Lines 1-4 col b-d, Line 5 col a-d, Lines 6-44 col a		
19-12/1	Purchase Order	1	Y	* Lines 1-2 col b-d, Lines 3-10, 14, 25-28, 30-32 col a-d, Lines 11-13 col b-c, Lines 15-24, 29 col a	(d) & (e)	R. M. Posso
		2		* Lines 1-7, 15-16, 18-33 col a-b, Lines 14, 34-39 col a, Lines 8, 40-41 col b		
		3-4		* All		
		5		* Lines 1-7, 15, 17-31 col a-b, Lines 14, 32-37 col a, Lines 8, 38-39 col b		
19-12/2	Project Summary	11	Y	* All	(d) & (e)	R. M. Posso
19-12/3	Mitigation Project	20	Y	* All	(d) & (e)	R. M. Posso
19-12/4	Contract	5	Y	* All	(d) & (e)	R. M. Posso
19-12/5	Contract	16	Y	* All	(d) & (e)	R. M. Posso

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Florida Power & Light Company
List of Confidential Workpapers
Modified Minimum Filing Requirement
09-110-4-1
080677-EI, 090130-EI

WORKPAPER NO.	DESCRIPTION	NO. OF PAGES	CONFIDENTIAL Y/N	LINE NO. COL NO.	FLORIDA STATUTE 366.093(3) Subsection	AFFIANT
19-13	Purchase Order	1	Y	* Lines 1-2 col c-d, Lines 3-9, 16, 40-42 col a-d, Lines 12-15 col b-c, Lines 17-36, 39, 43 col a	(d) & (e)	R. M. Posso
		2		* Lines 1-4 col b-d, Line 5 col a-d, Line 6-28, 30-30 col a		
		3		* Lines 1-4 col b-d, Line 5 col a-d, Lines 12-15 col a, Line 24 col a-b		
		4		* Line 3-4 col b, Lines 6-23 col a-b		
		5		* All		
19-13/1	Purchase Order	1	Y	* All	(d) & (e)	R. M. Posso
		2		* Lines 1-16, 18-31 col a-d, Lines 32-33 col a		
		3		* Lines 3-4 col c, Lines 6-27 col a-c		
		4		* Lines 2-21		
19-13/2	Contract	1	Y	* Lines 1-8, 11-41 col a-f, Line 42 col c-e	(d) & (e)	R. M. Posso
		2-4		* All		
		5		* Lines 1-43		
		6		* Lines 1-41		
		7-13		* All		
19-14	Purchase Order	1	Y	* Lines 0-2 col c-d, Lines 3-10, 17, 35, 39-41 col a-d, Lines 12-16 col b-c, Lines 18-34, 38 col a	(d) & (e)	R. M. Posso
		2		* All		
		3		* Lines 1-2 col b, Lines 3-8, 9-37 col a		
		4		* All		
		5		* Lines 1-4 col b-c, Lines 5, 43 col a-d, Lines 6-30, 39, 42 col a		
		6		* All		
19-14/1	Purchase Order	1	Y	* Lines 1-2 col b-d, Lines 3-10, 17-23, 27-29 col a-d, Lines 12-16 col b-c, Line 26 col a	(d) & (e)	R. M. Posso
		2		* Lines 1-2 col b-d, Lines 3-10, 17-34, 38-40 col a-d, Lines 12-16 col b-c, Line 37 col a		
		3		* Lines 1-2, 5-6 col c, Lines 8-28, 33-34 col a-c		
		4		* Lines 1-14		
19-14/1-1	Contract	1	Y	* Lines 1-3 col b-e, Lines 5-42 col a-f, Line 42 col d-e	(d) & (e)	R. M. Posso
		2	Y	* Lines 3-4 col c, Lines 6-26 col a-c	(d) & (e)	R. M. Posso
		3	Y	* Lines 2-19	(d) & (e)	R. M. Posso
		4	N	* N/A	N/A	N/A
		5	Y	* Lines 1-3 col b-e, Lines 5-42 col a-f	(d) & (e)	R. M. Posso
		6	Y	* Lines 3-4 col c, Lines 6-26 col a-c	(d) & (e)	R. M. Posso
		7	Y	* Lines 1-14	(d) & (e)	R. M. Posso
19-14/2	Contract	1-3	Y	* All	(d) & (e)	R. M. Posso
		4		* Lines 1-3 col b-e, Lines 5-44 col a-f		
		5		* All		
19-15	Purchase Order	1	Y	* Lines 1, 15-34, 38-37 col a, Lines 2-8 col a & c, Lines 11-14 col b-c, Line 35 col a-c, Lines 0, 15-A, 38-40 col a-d	(d) & (e)	R. M. Posso
		2		* All		
19-16	Purchase Order	1	Y	* Lines 1, 13A-27 col a, Lines 10-13 col b-c, Lines 0, 2-7, 28-30 col a-d	(d) & (e)	R. M. Posso
2	* Line 1, 3-8, 13, 24-25 col a-d, Lines 14-22, col a, Lines 10-12 col b-d					

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Florida Power & Light Company
List of Confidential Workpapers
Modified Minimum Filing Requirement
09-110-4-1
080677-EI, 090130-EI

WORKPAPER NO.	DESCRIPTION	NO. OF PAGES	CONFIDENTIAL Y/N	LINE NO. COL NO.	FLORIDA STATUTE 366.093(3) Subsection	AFFIANT
19-16/1	Purchase Order	1	Y	* Lines 14-21, 24-35 col a, Lines 3-8, 13, 22-23 col a-c, Lines 10-13 col b-c, Lines 2, 12, 34-36 col a-d	(d) & (e)	R. M. Posso
		2		* Lines 0-2 col b-d, Lines 3-12, 15-37, 42 col a, Line 2a col a-d		
		3		* Lines 0-2 col b-d, Lines 3-28, 30 col a, Line 2, 12 col a-d		
19-16/1-1	Service Agreement	1-3	Y	* All	(d) & (e)	R. M. Posso
		4		* Lines 1-26, 30-51		
		5		* All		
6	* Lines 1-19 col a-b, Lines 20-25 col b					
19-16/1-2	Service Agreement	20	Y	* All	(d) & (e)	R. M. Posso
19-16/1-3	Service Agreement	1	Y	* Lines 1-3, 5-44	(d) & (e)	R. M. Posso
		2-6		* All		
		7		* Lines 1-30 col a-b, Lines 31-36 col b		
		8		* All		
19-16/1-4	Service Agreement	1	Y	* Lines 1-3 col b-d, Lines 2-39 col a-d	(d) & (e)	R. M. Posso
		2		* All		
19-16/2	Purchase Order	1	Y	* Lines 1, 36 col a, Lines 2-7, 13A-35, 37-39 col a-d, Lines 0, 10-13 col b-d	(d) & (e)	R. M. Posso
19-16/2-1	Contract Change Order	1	Y	* Lines 1-2, 11-23 col a-i, Lines 4-8 col c-h	(d) & (e)	R. M. Posso
		2		* Lines 1-26 col a-f, Lines 27-33 col c-f		
		3-4		* All		
		5		* Lines 2-26, 29-32 col a-c, Lines 1, 26 col b-c		
		6		* Lines 1-2, 13-28 col a-i, Lines 4, 8, 10 col c-h		
		7		* Lines 1-24 col a-f, Lines 25-31 col c-f		
		8		* Lines 1-2, 12-25 col a-i, Lines 4, 7, 9 col c-h		
		9		* Lines 1-26 col a-f, Lines 27-33 col c-f		
		10		* Lines 1-2, 12-27 col a-i, Lines 4, 7, 9 col c-h		
		11		* Lines 1-26 col a-f, Lines 27-34 col c-f		
		19-16/3		Purchase Order		
2	* Lines 1-3, 5-27					
3	* Lines 1-10					
19-16/4	Purchase Order	1	Y	* Lines 0, 10-13 col b-d, Lines 1-7, 13A, 28-30 col a-d, Lines 14-20, 27, col a	(d) & (e)	R. M. Posso
		2		* Lines 1-7, 10, 12, 28, 32, 35-36 col a-c, Lines 15, 18, 26, 30 col b-c		
		3		* Lines 1-3, 5, 7, 9-15, 18-25, 28-29, 32, 34-37 col a-g, Lines 30-31 col c-e		
		4		* Lines 1-31, 39-43 col a-b, Lines 33-37 col a		
		5		* Lines 1-20, 25-30 col a-c, Line 22 col b-c		
19-16/5	Purchase Order	1	Y	* Lines 0, 10-13 col b-d, Lines 1-7, 13A, 23, 26-28 col a-d, Lines 14-22, 24-25 col a	(d) & (e)	R. M. Posso
19-16/6	Purchase Order	1	Y	* Lines 0, 8-10 col b-d, Lines 1-7, 10A, 19-21 col a-d, Lines 11-18 col a	(d) & (e)	R. M. Posso
19-16/7	Purchase Order	1-3	Y	* All	(d) & (e)	R. M. Posso
		4		* Lines 1-26, 34 col a-b, Lines 28-33 col b		

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Florida Power & Light Company
List of Confidential Workpapers
Modified Minimum Filing Requirement
09-110-4-1
080677-EI, 090130-EI

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19-16/8	Purchase Order	1	Y	* Lines 0, 8-10 col b-d, Lines 1-7, 10A-23, 26-28 col a-d, Lines 24-25 col a	(d) & (e)	R. M. Posso
		2		* All		
		3		* Lines 1-3, 10 col a-b, Lines 4-9 col a		
		4-8		* All		
19-16/9	Purchase Order	1	Y	* Lines 0, 8-9 col b-d, Lines 1-7, 10A, 25, 28-30 col a-d, Lines 10, 11-24, 26-27 col a	(d) & (e)	R. M. Posso
		2		* Lines 0-2 col b-d, Lines 2A, 11, col a d, Lines 9-10, 12 col a		
19-17	Purchase Order	1	Y	* Lines 0, 10-13 col b-d, Lines 1-7, 14A, 30-32, 38-40 col a-d, Lines 14, 15-29, 33-37 col a	(d) & (e)	R. M. Posso
		2		* Lines 0-2 col b-d, Line 2A col a-d, Lines 3-6, 9-39 col a		
		3		* Lines 0-2 col b-d, Line 2A col a-d, Lines 3-18, 24-38 col a		
		4		* All		
		5		* Lines 00-2 col b-d, Lines 2A, 19-20 col a-d, Lines 3-5, 7-12 col a		
19-17/1	Purchase Order	1	Y	* Lines 0, 10-14 col b-d, Lines 1-8, 14A-20, 31, 36-38 col a-d, Lines 21-30, 33-35 col a	(d) & (e)	R. M. Posso
		2		* Lines 0-2 col b-d, Line 2A col a-d, Lines 3-6, 12-13, 18-19 col a		
19-17/2	Drawing	3	Y	* All	(d) & (e)	R. M. Posso
19-17/3	Mitigation Project	9	Y	* All	(d) & (e)	R. M. Posso
19-17/4	Mitigation Project	4	Y	* All	(d) & (e)	R. M. Posso
19-17/5	Contract	20	Y	* All	(d) & (e)	R. M. Posso
19-18	Purchase Order	1	Y	* Lines 0, 10-14 col b-d, Lines 1-8, 14A, 30, 35-37 col a-d, Lines 15-29, 31-34 col a	(d) & (e)	R. M. Posso
		2		* Lines 0-2 col b-d, Line 2A col a-d, Lines 3-4, 7-22, 31-39 col a, Lines 23-30 col b-d		
		3		* Lines 1-5 col b-d, Lines 5, 12, col a-d		
19-18/1	Contract Change Order	1	Y	* Line 1 col b, Lines 2-43 col a-c, Line 48 col a	(d) & (e)	R. M. Posso
19-18/2	Contract	1	Y	* Lines 1-19, 21-30	(d) & (e)	R. M. Posso
		2		* Lines 1-6, 12-17		
19-18/3	Contract Change Order	1	Y	* Lines 1-3, 5, 20-21, 36 col b-d, Line 6 col b, d, f, Line 10 col a, Lines 7-9 col a-f, Lines 14-19 col b, Lines 23-35 col b-c, Line 37 col e-f	(d) & (e)	R. M. Posso
		2		* Lines 3-4 col c-d, Lines 6-25 col a-c		
		3		* Lines 6-20		
19-19/4	Invoice	1	Y	* Lines 1 & 3 to 5, Col a; Line 2; Lines 16 to 25, Col e; Lines 26 to 30, Cols d & e; Line 29, Col b	(d) & (e)	Lindley T. Graves Jr.
		2		* Line 6, Col a; Line 7, Cols b to e; Line 21, Col c; Line 22, Col d; Line 25, Cols d & e; Lines 30 & 31, Col e		
19-19/5	Invoice	1	Y	* Lines 1 to 3; Lines 10 & 13, Col a; Line 20, Col f & g; Lines 23, Col b; Lines 26 to 36, Cols k & l	(d) & (e)	Lindley T. Graves Jr.
		2		* Line 5, Cols b & c; Line 7, Col b; Lines 9 to 19, Col e; Line 22, Col f; Line 52, Col c		
18-19/5-1	Invoice	1	Y	* Line 10, Col f; Lines 21 to 47 & 51 to 55, Cols h to q	(d) & (e)	Lindley T. Graves Jr.
		2		* Lines 69 to 73, Cols h to q; Lines 77 to 79, Col h; Lines 77 to 81, Col q		

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Florida Power & Light Company
List of Confidential Workpapers
Modified Minimum Filing Requirement
09-110-4-1
090977-EL 090130-EL

WORKPAPER NO.	DESCRIPTION	NO. OF PAGES	CONFIDENTIAL Y/N	LINE NO. COL NO.	FLORIDA STATUTE 366.093(3) Subsection	AFFIANT
19-195-2	Invoice	1		* Line 2 col a-e; Line 4 col h-i; Lines 9-24 col b-i	(d) & (e)	Lindley T. Graves Jr.
		2		* Lines 3-44 col b-i		
		3	Y	* Lines 4 to 21 & 41; Col b to i; Lines 23 to 40; Col c to i		
		4		* Lines 2 to 29; Col b to i		
		5		* Lines 4 to 35; Col b to i		
		6		* Lines 2, 4, 6 & 8; Col b to i		
19-198	Invoice	1		* Lines 1 to 3; Line 19; Col d; Line 20; Col a; Lines 23 to 33; Col d & e	(d) & (e)	Lindley T. Graves Jr.
		2	Y	* Line 4; Col b & c; Lines 8 to 18; Col e; Line 20; Col f; Lines 25 & 40; Col e		
19-198-1	Invoice	1		* Lines 21 to 47; Col s h, k to o & q; Lines 51 to 54; Col s h, k to o & q	(d) & (e)	Lindley T. Graves Jr.
		2	Y	* Line 85; Col g; Lines 89 to 73; Col s h to q; Lines 77 to 79; Col h; Lines 77 to 81; Col q		
19-197	Invoice	1	Y	* Lines 1, 6 - 8; Col a to b; Lines 3 to 6; Col d; Line 12; Col c; Lines 22 & 23; Col b to c; Lines 28 to 37; Col d; Lines 40 to 42; Col s a & d; Line 43; Col e; Line 44; Col a	(d) & (e)	Lindley T. Graves Jr.
		2		* Lines 1 to 3; Line 18; Col d; Line 20; Col a; Lines 23 to 33; Col s d & e		
19-198	Invoice	1		* Lines 1 to 3; Line 18; Col d; Line 20; Col a; Lines 23 to 33; Col s d & e	(d) & (e)	Lindley T. Graves Jr.
		2	Y	* Line 4; Col s b & d; Lines 8 to 19 & 42; Col e		
19-198-1	Invoice	1		* Lines 8 to 17; Col k; Lines 21 to 47 & 51 to 55; Col s h & j to q	(d) & (e)	Lindley T. Graves Jr.
		2	Y	* Lines 69 to 73; Col s h to q; Lines 77 to 79; Col h; Lines 77 to 81; Col s p & q; Lines 92 to 95; Col i		
19-199	Invoice	1		* Lines 1 to 3; Line 18; Col d; Lines 20; Col a; Lines 23 to 33; Col s d & e	(d) & (e)	Lindley T. Graves Jr.
		2	Y	* Line 4; Col c; Lines 8 to 18; Col f; Lines 17 to 21; Col a; Line 47; Col d		
19-199-1	Invoice	1	Y	* Line 10; Col f; Lines 8 to 17; Col k; Lines 21 to 47 & 51 to 55; Col s h & j to q	(d) & (e)	Lindley T. Graves Jr.
		1	Y	* Lines 1 to 8; Col s a to c; Lines 3 to 7; Col d; Line 11; Col c; Lines 21 & 22; Col b; Lines 27 to 35; Col d; Lines 40 to 42; Col d; Line 44; Col e; Line 45; Col b		
24-23-2	Working Capital Sample Acc 228.2	1	Y	* Lines 10 to 14; Col s c & e	(d)	Edward S. Bowman
		2	N	* N/A		
24-23-3	Working Capital Sample Acc 228.2	1	Y	* Lines 15 & 16; Col s i & k; Line 25; Col s c & d	(d)	Edward S. Bowman
		2	Y	* Lines 14 to 25; Col s i & k; Line 26; Col s c & d		
		3	Y	* Lines 14 to 25; Col s i & k; Line 26; Col s c & d		
		4	Y	* Lines 18 to 25; Col s i & k; Line 26; Col s c & d		
		5	N	* N/A		
24-5/2	Working Capital Sample Acc 253	1-2		* All	(d)	H. Antonio Cuba
		3		* Lines 1-3; 6-7		
		4	Y	* Lines 4-5; 7-28		
		5-11		* All		
		12		* Lines 1-5; 10-17		
13-35		* All				

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List of Confidential Workpapers
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080677-EI, 090130-EI

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24-8/1	Working Capital Sample Acc 165	1 to 2	N	* N/A	N/A	N/A
		3	Y	* Line 6, Col b	(d)	Solomon L. Stamm
		4	Y	* Lines 6, 7 & 9, Col f	(d)	Solomon L. Stamm
41	PROCEDURES FOR UNBILLED	5	N	* N/A	N/A	N/A
43-2	SUMMARY OF TAPE	2	Y	* All	(c)	H. Antonio Cuba
43-2/1	STRATIFY TAPE	8	N	* N/A	N/A	N/A
43-2/2	STRATIFY TAPE	6	N	* N/A	N/A	N/A
43-2/3	STRATIFY TAPE	5	N	* N/A	N/A	N/A
43-2/4	STRATIFY TAPE	4	N	* N/A	N/A	N/A
43-2/4	STRATIFY TAPE	4	N	* N/A	N/A	N/A
43-3/3a	TAPE DATA	1	N	* N/A	N/A	N/A
43-3	M & S OVER \$150,000	1	N	* N/A	N/A	N/A
43-4	PAYROLL OVER \$150,000	5	N	* N/A	N/A	N/A
43-5	CASH VOUCHERS OVER \$150,000	13	N	* N/A	N/A	N/A
43-5	CASH VOUCHERS OVER \$150,000	17	N	* N/A	N/A	N/A
43-6	JOURNAL VOUCHERS OVER \$150,000	93	N	* N/A	N/A	N/A
44-1	Expense Sample Acc 512	7	N	* N/A	N/A	N/A
44-1/1	Expense Sample Acc 512	1	Y	* Lines 7 to 33, Col e; Lines 7, 10, 21, 24 & 33, Col d	(e)	Roxanne R. Kennedy
44-1/1-1	Expense Sample Acc 512	1		* Lines 1 to 7, 31, 38, 39 Cols a & b; Lines 14 to 28 Cols e & f; Lines 37, 5, Cols d & e		Roxanne R. Kennedy
		2		* Lines 1 to 7, Cols a & b		Roxanne R. Kennedy
		3		* All		Roxanne R. Kennedy
		4	Y	* Lines 0, 10-14 col b-d, Lines 1-8, 15, 28, 39-41 col a-d, Lines 16-27, 29-35 col a	(d) & (e)	Roxanne R. Kennedy
5		* Lines 0-2 col b-d, Line 3 col a-d, Lines 4-7, 10-12, 16-24 col a		R. M. Posso		
44-1/1-2	Expense Sample Acc 512	1		* Lines 1 to 8 Cols a & b		Roxanne R. Kennedy
		2	Y	* Lines 1 to 7 col a-b, Lines 12-36 col a-f, Line 37 col b	(d) & (e)	Roxanne R. Kennedy
44-1/2	Expense Sample Acc 512	3	N	* All		Roxanne R. Kennedy
44-1/3	Expense Sample Acc 512	1	N	* N/A	N/A	N/A
44-1/3-1	Expense Sample Acc 512	1	N	* N/A	N/A	N/A
44-1/4	Expense Sample Acc 512	8	N	* N/A	N/A	N/A
44-1/5	Expense Sample Acc 512	3	N	* N/A	N/A	N/A
44-1/5-1	Expense Sample Acc 512	9	Y	* Col d	(d) & (e)	Roxanne R. Kennedy
44-1/6	Expense Sample Acc 512	1 to 6	N	* N/A	N/A	N/A
		7	Y	* Lines 11, 15, 19, 23, 27, 31, 35, 39, Col a; Lines 9, 13, 29, 33, 37, Cols b & c; Lines 17, 21, 25, Col c	(d) & (e)	Roxanne R. Kennedy
		8	Y	* Lines 11, & 15, Col a; Line 9, Col c; Line 13, Col b & c	(d) & (e)	Roxanne R. Kennedy
44-1/6-1	Expense Sample Acc 512	9 to 14	N	* N/A	N/A	N/A
44-1/6-1/1	Expense Sample Acc 512	4	Y	* Col d	(d) & (e)	Roxanne R. Kennedy
44-1/6-1/1	Expense Sample Acc 512	1	Y	* Line 8, Col c; Line 23, Col b	(d) & (e)	Roxanne R. Kennedy
44-1/7	Expense Sample Acc 512	2	N	* N/A	N/A	N/A
44-1/7	Expense Sample Acc 512	29	N	* N/A	N/A	N/A
44-1/8	Expense Sample Acc 512	17	N	* N/A	N/A	N/A
44-2	Expense Sample Acc 517	9	N	* N/A	N/A	N/A
44-2/1	Expense Sample Acc 517	1	N	* N/A	N/A	N/A
44-2/2	Expense Sample Acc 517	1	N	* N/A	N/A	N/A
44-2/3	Expense Sample Acc 517	3	N	* N/A	N/A	N/A
44-2/4	Expense Sample Acc 517	9	N	* N/A	N/A	N/A
44-2/5	Expense Sample Acc 517	17	N	* N/A	N/A	N/A
44-2/6	Expense Sample Acc 517	28	N	* N/A	N/A	N/A
44-3	Expense Sample Acc 517.1	6	N	* N/A	N/A	N/A
44-3/1	Expense Sample Acc 517.1	1	N	* N/A	N/A	N/A
44-4	Expense Sample Acc 524	10	N	* N/A	N/A	N/A
44-4/1	Expense Sample Acc 524	1	Y	* Line 19, Col g; Line 21, Col o	(e)	Solomon L. Stamm
44-4/2	Expense Sample Acc 524	2	N	* N/A	N/A	N/A
		1 to 3	N	* N/A	N/A	N/A
		4	Y	* Lines 3, 4, 5, & 7, Cols a & b; Line 26, Col b; Lines 9, 17 & 34, Col c; Lines 19 & 28 to 33, Col d; Lines 6, 7, 9 & 11, Col e	(d) & (e)	Solomon L. Stamm
		5	N	* N/A	N/A	N/A
		6	Y	* Line 1 col c, Lines 2-4, 6-8, 13-18, 25-41, col a-b, Lines 9-11 col a	(d) & (e)	R. M. Posso
		7	Y	* All		
8	Y	* Lines 1-4 col a-c, Lines 6-8, 13-19, 24-35, 42 col a-b, Lines 9-11 col a				

COMPANY:
TITLE:
AUDIT:
AUDIT CONTROL NO.:
DOCKET NO.:

Florida Power & Light Company
List of Confidential Workpapers
Modified Minimum Filing Requirement
09-110-4-1
080677-EI, 090130-EI

WORKPAPER NO.	DESCRIPTION	NO. OF PAGES	CONFIDENTIAL Y/N	LINE NO. COL NO.	FLORIDA STATUTE 366.093(3) Subsection	AFFIANT
44-4/2-5	Economic Recovery Write Off	9	N	* N/A	N/A	N/A
		10	Y	* All	(d) & (e)	R. M. Posso
		11	N	* N/A	N/A	N/A
		12	Y	* All	(d) & (e)	R. M. Posso
		13	N	* N/A	N/A	N/A
		14	Y	* All	(d) & (e)	R. M. Posso
		15	N	* N/A	N	N/A
		16 to 18	Y	* All	(d) & (e)	R. M. Posso
		19	N	* N/A	N	N/A
20 to 24	Y	* All	(d) & (e)	R. M. Posso		
25 to 26	N	* N/A	N	N/A		
44-4/3	Expense Sample Acc 524	8	N	* N/A	N/A	N/A
44-4/4	Expense Sample Acc 524	13	N	* N/A	N/A	N/A
44-4/5	Expense Sample Acc 524	1 to 11	N	* N/A	N	N/A
		12	Y	* Lines 22 to 26, Col a; Lines 22 & 23, Col b	(c)	H. Antonio Cuba
		13 to 14	N	* N/A	N	N/A
		15	Y	* Lines 34, 36, 37, Col a	(c)	H. Antonio Cuba
		16	N	* N/A	N	N/A
		17	Y	* Lines 7 & 9, Col a	(c)	H. Antonio Cuba
		18 to 19	N	* N/A	N	N/A
20	Y	* Lines 32 5, Col a & B, Lines 34 & 36, Col b	(c)	H. Antonio Cuba		
21 to 32	N	* N/A	N	N/A		
44-4/5-1	Employee Relocation Policy	30	N	* N/A	N/A	N/A
44-5	Expense Sample Acc 532	7	N	* N/A	N/A	N/A
44-5/1	Expense Sample Acc 532	2	N	* N/A	N/A	N/A
44-5/2	Expense Sample Acc 532	9	N	* N/A	N/A	N/A
44-5/3	Expense Sample Acc 532	13	N	* N/A	N/A	N/A
44-6	Expense Sample Acc 532.02	6	N	* N/A	N/A	N/A
44-6/1	Expense Sample Acc 532.02	7	N	* N/A	N/A	N/A
44-7	Expense Sample Acc 532.36	6	N	* N/A	N/A	N/A
44-7/1	Expense Sample Acc 532.36	1	N	* N/A	N/A	N/A
44-7/2	Expense Sample Acc 532.36	5	N	* N/A	N/A	N/A
44-8	Expense Sample Acc 548	6	N	* N/A	N/A	N/A
44-8/1	Expense Sample Acc 548	8	N	* N/A	N/A	N/A
44-8/2	Expense Sample Acc 548	8	N	* N/A	N/A	N/A
44-8/3	Expense Sample Acc 548	2	N	* N/A	N/A	N/A
44-8/4	Expense Sample Acc 548	7	N	* N/A	N/A	N/A
44-8/5	Expense Sample Acc 548	8	N	* N/A	N/A	N/A
44-9	ACCOUNT 549000	7	N	* N/A	N/A	N/A
44-9/1	ACCOUNT 549000	1	N	* N/A	N/A	N/A
44-9/2	ACCOUNT 549000	8	N	* N/A	N/A	N/A
44-9/3	ACCOUNT 549000	5	N	* N/A	N/A	N/A
44-9/4	ACCOUNT 549000	10	N	* N/A	N/A	N/A
44-9/4-2	ACCOUNT 549000	1	N	* N/A	N/A	N/A
44-10	ACCOUNT 553000	7	N	* N/A	N/A	N/A
44-10/1 P. 1	ACCOUNT 553000	3	N	* N/A	N/A	N/A
44-10/1 P. 4	SAMPLE 11	1	N	* N/A	N/A	N/A
44-10/2	SAMPLE 13	1	N	* N/A	N/A	N/A
44-10/3	SAMPLE 21	1	N	* N/A	N/A	N/A
44-10/4	SAMPLE 29	1	N	* N/A	N/A	N/A
44-10/4-1	SAMPLE 29	2		* Lines 3 & 5, Cols a to d; Line 5, Col g; Lines 9 to 14, Cols e to j; Lines 21 to 23, Cols h to j; Lines 29 to 31, Col j; Lines 35 & 37, Cols e & f		Roxanne R. Kennedy
		3	Y	* Lines 3 & 5, Cols a to c; Line 5, Col f; Lines 9 to 14	(d) & (e)	Roxanne R. Kennedy
		4		* Lines 0, 10-14 col b-d, Lines 1-8, 14A, 36-38 col a-d, Lines 15-32, 35 col a		R. M. Posso
		5		* Lines 0-2 col b-d, Line 2A col a-d, Lines 6-33 col a		
44-10/4-1/1	SAMPLE 29	1	Y	* Line 18, Cols c to d; Lines 28 to 39, Cols d to f	(d) & (e)	Roxanne R. Kennedy

REVISED EXHIBIT C

WORKPAPER NO.	DESCRIPTION	NO. OF PAGES	CONFIDENTIAL Y/N	LINE NO. COL. NO.	FLORIDA STATUTE 366.09(3) Subsection	AFFILIANT
44-10/4-2	SAMPLE 32	3	Y	* Lines 0, 12-15 col b-d, Lines 1-9, 15A, 34-36 col a-d, Lines 16-27 col a	(d) & (e)	R. M. Posso
		4		* All		
		5		* Lines 0-2 col b-d, Lines 2A, 17, 24-25 col a-d, Lines 3-16, 18-22, 26 col a		
44-10/6	ACCOUNT 553000	6	N	* N/A	N/A	N/A
		1		* Lines 1, 13-17 col b-d, Lines 1-11, 18, 42-44 col a-d, Lines 19-29 col a		
		2		* Lines 1-3 col b-d, Line 4 col a		
		3	Y	* Lines 1-3 col b-d, Line 4 col a-d, Lines 5-11, 13-16, 21-40 col a	(d) & (e)	R. M. Posso
		4-5		* All		
		6		* Lines 14 & 18, Col e		
44-10/6	ACCOUNT 553000	10	N	* N/A	N/A	N/A
		1		* Lines 10, 13, 19, 19, 22, 25, 28, 31, 34, 37, Col b; Lines 8, 11, 14, 17, 20, 23, 26, 29, 32, 35, Col g; Line 27, Col i; Line 42, Col e & f	(e)	Roxanne R. Kennedy
44-10/7	ACCOUNT 553000	1	Y	* Lines 5 to 8, Col a & b; Line 21, Col d & e; Lines 38 to 40 Col c; Lines 30, 33, 37, 38, 39, Col e	(d) & (e)	Roxanne R. Kennedy
44-10/7-1	SAMPLE 179	1	Y	* Lines 5 to 8, Col a & b; Lines 17 to 21, Col f & g; Line 30, Col c & d; Lines 5 to 8, Col a & b; Lines 17 to 21, Col f & g; Line 30, Col c & d; to 43, Col g	(d) & (e)	Roxanne R. Kennedy
44-10/7-2	SAMPLE 180	1	Y			Roxanne R. Kennedy

REVISED EXHIBIT C

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TITLE:
AUDIT:
AUDIT CONTROL NO.:
DOCKET NO.:

Florida Power & Light Company
List of Confidential Workpapers
Modified Minimum Filing Requirement
09-110-4-1
080677-EI, 090130-EI

WORKPAPER NO.	DESCRIPTION	NO. OF PAGES	CONFIDENTIAL Y/N	LINE NO. COL NO.	FLORIDA STATUTE 366.093(3) Subsection	AFFIANT
44-10/8	ACCOUNT 553000	1	Y	* Lines 11, 19, 23, 27, 31, 39, Col a; Line 29, Col d; Lines 9, 16.5, 17, 21, 25, 29, 37, Col e; Line 32.5, Col f	(e)	Roxanne R. Kennedy
		2	Y	* Lines 11, 15, 19, 23, 28, 33, 37, 41, Col a; Lines 13, 17, 31, Col d; Lines 9, 13, 17, 21, 31, 35, 39, Col e		
		3	Y	* Lines 11, 14, 18, 22, 26, 30, 38, 42, Col a; Lines 9, 12, 16, 20, 24, 28, 40, Col d; Lines 8, 12, 16, 20, 24, 28, 36, 40, Col e, Line 27.5 Col f; Line 46, Col c to e		
		4	Y	* Lines 11, 15, 19, 23, 27, 32, 36, 40, Col b; Lines 9, 13, 17, 21, 25, 30, 34, 38, Col f; Lines 17, 21, 30, 34, 38, Col e		
		5	Y	* Lines 11, 15, 19, 23, 32, 36, 40, Col a; Lines 9, 13, 17, 21, 30, 34, 38, Cols d & e, Line 29, Col e		
		6	Y	* Lines 11, 15, 19, 23, 26, 31, 35, 40, 44, Col a; Lines 9, 13, 17, 21, 24, 29, 33, 38, 42, Cols d & e, Line 37, Col e		
		7	Y	* Lines 11, 15, 19, 23, 28, 32, 36, 40, Col a; Lines 9, 17, 21, 28, 30, 34, 38, Cols d & e; Lines 13, 25, 33.5, Col e		
		8	Y	* Lines 11, 15, 20, 23, 26, 29, 33, 37, 41, 45, Col a; Lines 9, 13, 18, 21, 24, 27, 35, 39, 43, Cols d & e, Lines 17 Col e		
		9	Y	* Lines 11, 15, 19, 23, 27, 32, 36, 40, Col a; Lines 9, 13, 17, 21, 25, 30, 34, 38, Cols d & e, Line 24.5, Col e; Lines 29 Col d		
		10	1Y	* Lines 11, 14, 18, 22, 26, 30, 34, 42, Col a; Lines 9, 12, 16, 20, 24, 28, 32, 40, Col e, Lines 12, 20, 28, 40, Col d		
		11	Y	* Lines 10, 14, 18, 22, 26, 30, 34, 38, Col a; Lines 9, 12, 24, 28, 32, 36, Col d; Lines 9, 12, 16, 20, 24, 28, 32, 36 Col e		
		12	Y	* Lines 15, 19, 23, 27, 31, 35, 39, Col a; Lines 13, 21, 25, 33, 37, Cols d & e; Lines 17, 29, Col e; Lines 24.5, Col f		
		13	Y	* Lines 11, 19, 22, 28, Col a; Lines 9, 17, Cols d & e		
14 to 20	N	* N/A				
44-10/8-2	SAMPLE 188	1		* Lines 1 to 3, Col a; Line 4; Line 12, Cols b & c; Line 19, Col b; Lines 20 & 21, Cols d & e; Line 23, Col e; Lines 31 to 37, Col d	(d) & (e)	Roxanne R. Kennedy
		2		* Lines 1 & 2, Cols b to e; Lines 10 to 12, Col f; Line 11, Col c; Line 31, Cols a & c		Roxanne R. Kennedy
		3	Y	* Line 0, 9-13 col b-d, Lines 1-7, 13A, 39-41 col a-d, Lines 14-26, 32-35, 38, col a		R. M. Posso
		4		* Lines 0-2 col b-d, Line 2A col a-d, Lines 3-16, 23-30, 36 col a		
		5		* All		
44-10/8-3	SAMPLE 192	1	Y	* Lines 4 & 5, Cols a to d; Line 6, Col g; Lines 9 to 14, Cols e to h; Lines 21, 25, Cols o & p; Lines 24, 28, 32 to 34 Col q; Lines 35 & 36 Cols f & g	(d) & (e)	Roxanne R. Kennedy
44-10/8-5	SAMPLE 204	1	Y	* Lines 0, 11-14 col b-d, Lines 1-8, 14A, 20-21, 33-35 col a-d, Lines 15-19, 21-30 col a	(d) & (e)	R. M. Posso
		2-4		* All		

COMPANY:
 TITLE:
 AUDIT:
 AUDIT CONTROL NO.:
 DOCKET NO.:

REVISED EXHIBIT C

Florida Power & Light Company
 List of Confidential Workpapers
 Modified Minimum Filing Requirement
 09-110-4-1
 090577-EI, 090130-EI

WORKPAPER NO.	DESCRIPTION	NO. OF PAGES	CONFIDENTIAL Y/N	LINE NO. COL. NO.	FLORIDA STATUTE 366.093(3) Subsection	AFFIANT
44-10/8-6	SAMPLE 205	2	Y	* Lines 16 & 21, Col d & f; Line 23, Col d; Lines 25 & 28, Col i	(d) & (e)	Lindley T. Graves Jr.
44-10/9	ACCOUNT 553000	3	Y	* Line 4, Col e	(e)	Roxanne R. Kennedy
44-10/12	ACCOUNT 553000	1	N	Lines 7 to 33, Col e	N/A	N/A
44-11	ACCOUNT 554000	6	N	* N/A	N/A	N/A
		1	Y	* Lines 10, 12, 14, 18, 20, 22, 24, 26, 28, Col b; Lines 8, 11, 13, 15, 17, 19, 21, 23, Col g; Line 23, Col i	(e)	Roxanne R. Kennedy
44-11/1	ACCOUNT 554000	2	N	* N/A	N/A	N/A
		3	Y	* Lines 9, 13, 17, 21, 25, Col e; Lines 7, 11, 15, 19, 23, Col c & d	(e)	Roxanne R. Kennedy
		4 to 9	N	* N/A	N/A	N/A
44-12	ACCOUNT 571200	6	N	* N/A	N/A	N/A
44-12/1	ACCOUNT 571200	1	N	* N/A	N/A	N/A
44-12/2	ACCOUNT 571200	10	N	* N/A	N/A	N/A
44-12/3	ACCOUNT 571200	21	N	* N/A	N/A	N/A
44-13	ACCOUNT 583100	7	N	* N/A	N/A	N/A
44-13/1	ACCOUNT 583100	7	N	* N/A	N/A	N/A
44-13/2	ACCOUNT 583100	5	N	* N/A	N/A	N/A
44-14	ACCOUNT 588100	7	N	* N/A	N/A	N/A
44-14/1	ACCOUNT 588100	9	N	* N/A	N/A	N/A
44-14/2	ACCOUNT 588100	9	N	* N/A	N/A	N/A
44-15	ACCOUNT 588200	6	N	* N/A	N/A	N/A
44-15/1	ACCOUNT 588200	9	N	* N/A	N/A	N/A
44-15/2	ACCOUNT 588200	5	N	* N/A	N/A	N/A
44-16	COMPANY'S PROCEDURES- UNCOLLECTIBLE ACCTS	2	Y	* All	(g)	Kenneth Getchell
44-16	SAMPLE OF UNCOLLECTIBLE ACCOUNTS	8	N	* N/A	N/A	N/A
44-16/1	SAMPLE OF UNCOLLECTIBLE ACCOUNTS	2	N	* N/A	N/A	N/A
		1	N	* N/A	N/A	N/A
		2	Y	* Line 3, Col h, i & k, Line 4, Col k; Lines 8, 9, 11, 15, 16, 19, 21, 22 & 30, Col p	(e)	Kenneth Getchell
		3	Y	* Line 17, Col e; Lines 22 to 28 & 36, Col a	(d)	Kenneth Getchell
44-16/1-1	SAMPLE OF UNCOLLECTIBLE ACCOUNTS	4	Y	* Lines 17, Col b & c		
		5	Y	* Line 5, Col a; Line 9, Col b		
		6	Y	* Lines 4 to 29, Col b		
		7	Y	* Lines 4 to 81, Col b		
		1	Y	* Lines 20 & 36, Col d & e	(e)	Kenneth Getchell
		2	Y	* Lines 30 & 37, Col f & g	(e)	Kenneth Getchell
		3	Y	* Lines 32 & 36, Col f & g	(e)	Kenneth Getchell
		4	Y	* Lines 18 & 25, Col f & g	(e)	Kenneth Getchell
		5	Y	* Line 18, Col f & g	(e)	Kenneth Getchell
44-16/2	SAMPLE OF UNCOLLECTIBLE ACCOUNTS	6	Y	* Lines 16, 32, Col f & g	(e)	Kenneth Getchell
		7	Y	* Lines 8, 16, 20, 36, Col g & h	(e)	Kenneth Getchell
		8	Y	* Lines 16 & 20, Col f & g	(e)	Kenneth Getchell
		9 to 12	N	* N/A	N/A	N/A
44-17	ACCOUNT 916028	6	N	* N/A	N/A	N/A
44-17/1	ACCOUNT 916028	1	N	* N/A	N/A	N/A
44-17/2	ACCOUNT 916028	6	N	* N/A	N/A	N/A

REVISED EXHIBIT C

COMPANY:
TITLE:
AUDIT:
AUDIT CONTROL NO.:
DOCKET NO.:

Florida Power & Light Company
List of Confidential Workpapers
Modified Minimum Filing Requirement
09-110-4-1
080677-EI, 090130-EI

WORKPAPER NO.	DESCRIPTION	NO. OF PAGES	CONFIDENTIAL Y/N	LINE NO. COL NO.	FLORIDA STATUTE 366.093(3) Subsection	AFFIANT
44-17/3	ACCOUNT 916028	1	Y	** Lines 9, 11, 14, 17, 20, 20, 32, 35, 38, 41, 44, & 47, Col 4; Lines 46 & 47, Col j	(e) & (f)	Maria V. Besada
		2		* Col e	(f)	Maria V. Besada
		3		* Lines 9, 12, 15, 18, 21 30, 33, 36, 39, 42, 45, & 55, Col e; Lines 21 & 23, Col j	(e) & (f)	Maria V. Besada
		4		* Col e	(f)	Maria V. Besada
		5		* Lines 8, 11, 14, 17, 20, 23, 26, 29, 32, 35, 38, 41, 44, 47, 50, & 53, Col e; Lines 49 & 51, Col l	(e) & (f)	Maria V. Besada
		6 - 8		* Col e	(f)	Maria V. Besada
		9		* Lines 9, 12, 15, 18, 21, 24, 27, 30, 33, 36, 39, 42, 45, 48, 51, & 54, Col d; Lines 11 & 13, Col g	(f)	Maria V. Besada
		10 to 15		* Col d	N/A	N/A
		16-19		* N/A		
		44-18		ACCOUNT 916060	7	N
44-18/1	ACCOUNT 916060	1	N	N/A	N/A	N/A
44-18/1-1 P	ACCOUNT 916060	1	N	N/A	N/A	N/A
		2				
		3				
		4				
44-18/2	ACCOUNT 916060	1	N	N/A	N/A	N/A
44-18/2-1 P	ACCOUNT 916060	1	N	N/A	N/A	N/A
		2				
		3				
44-18/3	ACCOUNT 916060	1	Y	* Lines 10, 13, 16, 19, 22, 25, 28, 31, 34, & 37; Lines 9, 10, 14, 15, 35, 40, 41, Col I-J	(e) & (f)	Maria V. Besada
		2 - 9	N	* N/A	N/A	N/A

REVISED EXHIBIT C

COMPANY:
 TITLE:
 AUDIT:
 AUDIT CONTROL NO.:
 DOCKET NO.:

Florida Power & Light Company
 List of Confidential Workpapers
 Modified Minimum Filing Requirement
 09-110-4-1
 080677-EI, 090130-EI

WORKPAPER NO.	DESCRIPTION	NO. OF PAGES	CONFIDENTIAL Y/N	LINE NO. COL NO.	FLORIDA STATUTE 366.093(3) Subsection	AFFIANT
44-18/4	ACCOUNT 916060	1				
		2				
		3	N	N/A	N/A	N/A
		4				
		5				
		6				
		7	N	N/A	N/A	N/A
		8				
		9				
		10	N	N/A	N/A	N/A
		11				
		12-19				
44-18/4-1	ACCOUNT 916060	1				
		2	N	N/A	N/A	N/A

REVISED EXHIBIT C

COMPANY:
TITLE:
AUDIT:
AUDIT CONTROL NO.:
DOCKET NO.:

Florida Power & Light Company
List of Confidential Workpapers
Modified Minimum Filing Requirement
09-110-4-1
090677-EI, 090130-EI

WORKPAPER NO.	DESCRIPTION	NO. OF PAGES	CONFIDENTIAL Y/N	LINE NO. COL NO.	FLORIDA STATUTE 366.093(3) Subsection	AFFIANT
44-18/5	ACCOUNT 916060	1				
		2	N	N/A	N/A	N/A
		3				
		4				
		5				
		6				
		7	N	N/A	N/A	N/A
		8				
		9				
		10				
		11	N	N/A	N/A	N/A
		12				
		13 to 18				
44-18/5-1	ACCOUNT 916060	1	N	*N		
		2	Y	* Lines 1, 2, 4, 5, 7 to 10		
		3	Y	* Lines 8 to 50	(d) & (e)	Maria V. Besada
		4	Y	* Lines 3 to 44		
44-18/6	ACCOUNT 916060	2	N	* N/A	N/A	N/A
44-18/6-1	ACCOUNT 916060	1	N	*N/A	N/A	N/A
44-19	ACCOUNT 916061	7	N	* N/A	N/A	N/A
44-19/1	ACCOUNT 916061	9	N	* N/A	N/A	N/A
44-19/2	ACCOUNT 916061	5	N	* N/A	N/A	N/A
44-19/2-1	ACCOUNT 916061	2	N	* N/A	N/A	N/A
44-19/2-3	ACCOUNT 916061	1	Y	* Line 8, Col c; Line 8, Col a; Lines 7 & 10 to 21	(e)	Maria V. Besada
44-19/3	ACCOUNT 916061	12	N	* N/A	N/A	N/A
44-19/3-1	ACCOUNT 916061	1	Y	* Lines 11, 15, 16 & 20 to 25; Line, 12, Col a; Line 14, Col d; Line 18, Col b	(e)	Maria V. Besada
		2	Y	* Line 3, Col b, Line 4, Col d, Lines 5 to 59	(e)	Maria V. Besada
		3 to 4	N	* N/A	N/A	N/A
44-20	ACCOUNT 920000	6	N	* N/A	N/A	N/A
44-20/1	ACCOUNT 920000	1	Y	* Col a & b	(e) & (f)	Gary A. McBean
		2 to 8	N	* N/A	N/A	N/A
44-20/2	ACCOUNT 920000	1	Y	* Col a	(e) & (f)	Gary A. McBean
		2 to 8	N	* N/A	N/A	N/A
44-20/2-1	SAMPLE ITEMS	2	N	* N/A	N/A	N/A

REVISED EXHIBIT C

COMPANY:
TITLE:
AUDIT:
AUDIT CONTROL NO.:
DOCKET NO.:

Florida Power & Light Company
List of Confidential Workpapers
Modified Minimum Filing Requirement
09-110-4-1
080677-EI, 090130-EI

WORKPAPER NO.	DESCRIPTION	NO. OF PAGES	CONFIDENTIAL Y/N	LINE NO. COL NO.	FLORIDA STATUTE 366.093(3) Subsection	AFFIANT
44-20/3	ACCOUNT 920000	1	Y	* Lines 1 to 48, Col d & t	(e)	Gary A. McBean
		2		* Line 51, col f	(f)	
		3		* Lines 8, 15, 20, 26, 29, 35, & 47, col g; Lines 6, 7, 23, 34, & 45, col m	(e) & (f)	
		4		* Lines 2, 26, 33, 44, & 47, col g; Lines 1 & 25, Cols l & m; Lines 30, 34, 43. Cols k to m, Line 46, Cols k & l	(e) & (f)	
		5		* Lines 5, 23, & 38, col g, Lines 3, Col l, Lines 21, 31, 32 & 36, Col m	(e) & (f)	
		6		* Lines 26 & 41, col g, Lines 4, 22, 37 & 40, Cols k to m, Line 6, Cols k & l	(e) & (f)	
		7		* Lines 14, 26, 47 & 50, col g, Lines 1 & 19, Col j to l; Lines 10, 43, 46 & 49, Cols k to m; Lines 11 & 31, Col m; Line 13, Col k; Line 25, Cols k to m	(e) & (f)	
		8		* Line 5, col g; Lines 1, 20 & 21, Cols k to m; Line 3, Cols k & m	(e) & (f)	
44-20/3-1	SAMPLE ITEMS	1	Y	* Line 4, Col a; Line 7, Cols f to h	(e)	Gary A. McBean
		2		* Line 3, Col a	(e)	
		3		* Line 3, Col a	(e)	
		4		* Line 3, Col a	(e)	
44-20/3-1/1	SAMPLE ITEMS	1	N	* N/A	N/A	N/A
44-20/3-2	SAMPLE ITEMS	1	Y	* Line 3, Col a	(e)	Gary A. McBean
44-20/3-2/1	SAMPLE ITEMS	1	N	* N/A	N/A	N/A
44-20/3-3	SAMPLE ITEMS	1	Y	* Line 3, Col a	(e)	Gary A. McBean
		2		* Line 3, Col a		
		3		* Line 3, Col a		
44-20/3-3/1	SAMPLE ITEMS	1	Y	* Lines 8 to 10, Col b	(e)	Gary A. McBean
44-20/3-4	SAMPLE ITEMS	1	Y	* Line 3, Col a	(e)	Gary A. McBean
44-20/3-4/1	SAMPLE ITEMS	1	N	* N/A	N/A	N/A
44-20/3-5	SAMPLE ITEMS	1	Y	* Line 3, Col a	(e)	Gary A. McBean
		2		* Line 3, Col a		
		3		* Line 3, Col a		
		4		* Line 3, Col a		
44-20/3-5/1	SAMPLE ITEMS	1	Y	* Lines 10 to 30, 32-38	(e)	Gary A. McBean
44-20A	Account 920100	6	N	* N/A	N/A	N/A
44-20/1A	Account 920100	1	Y	* Line 15, Col H; Lines 18 to 23, Cols b to f	(e) & (f)	Gary A. McBean
		2 to 5	N	* N/A	N/A	N/A
44-20/1-1A	SAMPLE ITEMS	1	Y	* Line 7, Col a	(e)	Gary A. McBean
		2		* Line 7, Col a		
		3		* Line 7, Col a		
		4		* Line 7, Col a		
		5		* Line 7, Col a		
		6		* Line 7, Col a		
		7		* Line 7, Col a		
		8		* Line 7, Col a		
		9		* Line 7, Col a		
		10		* Line 7, Col a		
44-20/1-1/1A	SAMPLE ITEMS	1	N	* N/A	N/A	N/A
		2 to 6	Y	* Lines 1-2	(e)	Gary A. McBean
44-20/2A	Account 920100	13	N	* N/A	N/A	N/A
44-20/2-1/1A	SAMPLE ITEMS	1	N	* N/A	N/A	N/A
		2	Y	* All	(e)	Gary A. McBean
44-20/2-2/1A	SAMPLE ITEMS	6	N	* N/A	N/A	N/A
44-20/2-3/1A	SAMPLE ITEMS	1	N	* N/A	N/A	N/A
44-20/2-6/1A	SAMPLE ITEMS	1	Y	* Line 7- Line 8	(e)	Gary A. McBean
44-20/2-7/1A	SAMPLE ITEMS	1	N	* N/A	N/A	N/A

REVISED EXHIBIT C

COMPANY:
TITLE:
AUDIT:
AUDIT CONTROL NO.:
DOCKET NO.:

Florida Power & Light Company
List of Confidential Workpapers
Modified Minimum Filing Requirement
09-110-4-1
080677-El, 090130-El

WORKPAPER NO.	DESCRIPTION	NO. OF PAGES	CONFIDENTIAL Y/N	LINE NO. COL NO.	FLORIDA STATUTE 366.093(3) Subsection	AFFIANT
44-20/2-8/1A	SAMPLE ITEMS	1-2 3	Y N	* Col A *N/A	(e) N/A	Gary A. McBean N/A
44-20/1B	Account 920100	3	N	* N/A	N/A	N/A
44-21	ACCOUNT 920110	8	N	* N/A	N/A	N/A
44-21/1	ACCOUNT 920110	8	N	* N/A	N/A	N/A
44-21/1-1	SAMPLE ITEM	1	Y	* Line 3, Col a; Line 8, Cols h to j	(e)	Gary A. McBean
44-21/1-1-1	SAMPLE ITEM	2	N	* N/A	N/A	N/A
44-21/1-1/1	SAMPLE ITEM	1	N	* N/A	N/A	N/A
44-21/1-2	SAMPLE ITEM	1	Y	* Line 4, Col a; Line 10, Cols g to i	(e)	Gary A. McBean
44-21/1-2/1	SAMPLE ITEM	2	N	* Line 3, Col a	(e)	N/A
44-21/1-2/1	SAMPLE ITEM	1	N	* N/A	N/A	N/A
44-21/2	ACCOUNT 920110	1	Y	*Col a	(f)	Gary A. McBean
44-21/2-1	SAMPLE ITEMS	2-8 1 2 3 4 5 6 7 8	N Y N Y N Y Y Y	*N/A * Line 4, Col a; Line 14, col e-g * N/A * Line 3, Col a * N/A * Line 4, col a * Line 4, Col a * Line 4, Col a * Line 4, Col a	N/A (e)	N/A Gary A. McBean
44-21/2-1/1	SAMPLE ITEMS	4	N	* N/A	N/A	N/A
44-21/3	ACCOUNT 920110	7	N	* N/A	N/A	N/A
44-21/4	ACCOUNT 920110	4	N	* N/A	N/A	N/A
44-21/4-1/1	SAMPLE ITEM	1	N	* N/A	N/A	N/A
44-21/4-2/1	SAMPLE ITEM	1	N	* N/A	N/A	N/A
44-21/4-4	SAMPLE ITEM	1	Y	* Line 3, Col a; Line 23, Col g	(e)	Gary A. McBean
44-22	ACCOUNT 920120	6	N	* N/A	N/A	N/A
44-22/1	ACCOUNT 920120	7	N	* N/A	N/A	N/A
44-23	ACCOUNT 928300	6	N	* N/A	N/A	N/A
44-23/1	ACCOUNT 928300	1	N	* N/A	N/A	N/A
44-23/1-1	ACCOUNT 928300	7	N	* N/A	N/A	N/A
44-23/1-1/1	ACCOUNT 928300	1	N	* N/A	N/A	N/A
44-23/2	ACCOUNT 926300	1	N	* N/A	N/A	N/A
44-24	ACCOUNT 928301	4	N	* N/A	N/A	N/A
44-25	ACCOUNT 928400	6	N	* N/A	N/A	N/A
44-25/1	ACCOUNT 928400	1	N	* N/A	N/A	N/A
44-25/2	ACCOUNT 928400	13	N	* N/A	N/A	N/A
44-26	ACCOUNT 928600	6	N	* N/A	N/A	N/A
44-26/1	ACCOUNT 928600	1	N	* N/A	N/A	N/A
44-26/1-1	ACCOUNT 928600	4	N	* N/A	N/A	N/A
44-26/2	ACCOUNT 928600	8	N	* N/A	N/A	N/A
44-27	ACCOUNT 926730	6	N	* N/A	N/A	N/A
44-27/1	ACCOUNT 926730	1	N	* N/A	N/A	N/A
44-27/2	ACCOUNT 926730	9	N	* N/A	N/A	N/A
44-27/3	ACCOUNT 926730	8	N	* N/A	N/A	N/A
44-27/4	ACCOUNT 926730	18	N	* N/A	N/A	N/A
44-27/4-1	ACCOUNT 926730	1	N	* N/A	N/A	N/A
44-28	ACCOUNT 926731	6	N	* N/A	N/A	N/A
44-28/1	ACCOUNT 926731	5	N	* N/A	N/A	N/A
44-28/2	ACCOUNT 926731	12	N	* N/A	N/A	N/A
44-28	ACCOUNT 926731	6	N	* N/A	N/A	N/A
44-28/1	ACCOUNT 926731	1	N	* N/A	N/A	N/A
44-28/2	ACCOUNT 926731	10	N	* N/A	N/A	N/A
44-28/2-1	ACCOUNT 926731	1	N	* N/A	N/A	N/A
44-29/3	ACCOUNT 926731	15	N	* N/A	N/A	N/A
44-30	ACCOUNT 930260	6	N	* N/A	N/A	N/A
44-30/1	ACCOUNT 930260	1	N	* N/A	N/A	N/A
44-30/2	ACCOUNT 930260	6	N	* N/A	N/A	N/A
44-30/3	ACCOUNT 930260	1	N	* N/A	N/A	N/A
44-30/4	ACCOUNT 930260	7	N	* N/A	N/A	N/A
48-1/3	Ad invoices	1 2 3 4 5 6	N Y Y Y Y Y	* N/A * Lines 0, 10-14 col b-d, Lines 1-8, 14A, 40-42 col a-d, Lines 15-37 col a * Lines 0-2 col b-d, Line 2A col a-d, Lines 3-19, 23-36 col a * Lines 0-2 col b-d, Line 2A col a-d, Lines 4-44 col a * Lines 0-2 col b-d, Line 2a col a-d, Lines 3-21, 28-31, 35-36 col a * ALL	N/A (d) & (e) (d) & (e) (d) & (e) (d) & (e) (d) & (e)	N/A R. M. Posso R. M. Posso R. M. Posso R. M. Posso
48-3/1-1	Ad invoices	1 to 2 3	N Y	* N/A * Lines 0, 10-13 col b-d, Line 13A, 30-32, col b-d, Lines 14-25, 27 col a, Line 26 col a-b	N/A (d) & (e)	N/A R. M. Posso

REVISED EXHIBIT C

Florida Power & Light Company
 List of Confidential Workpapers
 Modified Minimum Filing Requirement
 09-10-4-1
 080677-El, 090130-El

WORKPAPER NO.	DESCRIPTION	NO. OF PAGES	CONFIDENTIAL Y/N	LINE NO.	COL NO.	FLORIDA STATUTE 366.093(3) Subsection	AFFILIANT
48-3/2-1	Ad Invoices	2	N			N/A	
48-3/2-2	Ad Invoices	1	N			N/A	
48-4/1-1	Ad Invoices	1	N			N/A	
48-4/2-1/1-1	Ad Invoices	1	N			N/A	
48-4/2-1/2	Ad Invoices	3	N			N/A	
49-1	Legal	1	Y	* Lines 9 to 17		(d)	Edward S. Bowman
49	Legal	2	Y	* Lines 1 to 6, 9, 12, 13, 16, 17, 21, 21, 24, 27, 28, 31, 34, 37 to 46, Col b		(d)	Edward S. Bowman
		3	Y	* Lines 1 to 3, 6, 9 to 11, 14, 17, 18, 21, 22, 25, 29, 30, 33, 36, 39, 42, 44, Col b		(d)	Edward S. Bowman
		4	N	* N/A		(d)	Edward S. Bowman
58-1	MANAGEMENT FEE DETAIL	4	N			N/A	
58-1/1	MANAGEMENT FEE DETAIL	1	N			N/A	
58-1/2	MANAGEMENT FEE DETAIL	4	N			N/A	
58-1/3	COMPARE MANAGEMENT FEE TO BA DETAIL	7	N			N/A	
58-5	TEST OF FPL CHARGES FROM AFFILIATES	1	Y	* Lines 12 to 38, Col a & b		(e)	H. Antonio Cuba
58-5/1-2	GROUP INVOICE	2 to 4	N	* N/A		(e)	H. Antonio Cuba
		5	Y	* Lines 14 to 20, Col a, b & e		(e)	H. Antonio Cuba
		6	Y	* Lines 18 to 35, Col a, b & e		(e)	H. Antonio Cuba
		7	Y	* Lines 15 to 41, Col a, b & e		(e)	H. Antonio Cuba
		8	Y	* Line 5, Col a, b & e		(e)	H. Antonio Cuba
		9 to 11	N	* N/A		(e)	H. Antonio Cuba
58-5/3	GROUP INVOICE	1	Y	* Lines 13 to 39, Col a & b		(e)	H. Antonio Cuba
58-5/3-1	GROUP INVOICE DETAIL	3	N			N/A	
58-5/3-2	GROUP INVOICE DETAIL	2	N			N/A	
58-5/3-3	GROUP INVOICE DETAIL	3	Y	* Lines 7-33 & 39-44, Col c		(e)	H. Antonio Cuba
		2	Y	* Lines 5-13, Col a		(e)	H. Antonio Cuba
		1	N	* N/A		(e)	H. Antonio Cuba
58-5/3-4	GROUP INVOICE DETAIL	2	N			N/A	
58-5/3-5	GROUP INVOICE DETAIL	2	N			N/A	
58-5/3-6	GROUP INVOICE DETAIL	1	Y	* Lines 6 to 16, 27 & 28 to 31, Col a, Line 2, Col h		(e)	H. Antonio Cuba
		2	Y	* Line 3		(e)	H. Antonio Cuba
		3	Y	* Lines 7 to 46, Col a to s		(e)	H. Antonio Cuba
58-5/3-7	GROUP INVOICE DETAIL	3	Y	* All		(e)	H. Antonio Cuba
		1	Y	* Lines 6, 7, 17, 18, 19 & 21, Col a, Lines 8 & 18, Col g, Lines 7, 17, 19 & 21, Col h, Lines 22, 23 & 25		(e)	H. Antonio Cuba
58-5/3-8	GROUP INVOICE DETAIL	2-6	Y	* All		(e)	H. Antonio Cuba
58-5/3-9	GROUP INVOICE DETAIL	2	Y	* All		(e)	H. Antonio Cuba
58-5/3-10	GROUP INVOICE DETAIL	2	Y	* All		(e)	H. Antonio Cuba
		1	Y	* Lines 9 to 17 & 27, Col a, Line 9, Col g, Lines 10 to 17, Col h		(e)	H. Antonio Cuba
58-5/3-11	GROUP INVOICE DETAIL	2	Y	* Lines 1 & 3		(e)	H. Antonio Cuba
		3 to 5	Y	* All		(e)	H. Antonio Cuba
58-5/3-12	GROUP INVOICE DETAIL	2	Y	* All		(e)	H. Antonio Cuba
58-5/3-13	GROUP INVOICE DETAIL	3	Y	* All		(e)	H. Antonio Cuba
58-6	TEST OF ITEMS FPL CHARGED TO AFFILIATES	1	Y	* Lines 9 to 25, Col j, Line 28, Col e to i		(e)	H. Antonio Cuba
58 P 2	MISSACHUSETTS FORMULA	1	Y	* Lines 9 to 19 & 26 to 36		(e)	H. Antonio Cuba
58-1/1	FORECAST CHARGES TO AFFILIATES	1	N			N/A	
58-1/1-1	FORECAST CHARGES TO AFFILIATES	1	N			N/A	
58-1/1-2	FORECAST CHARGES TO AFFILIATES	1	N			N/A	
58-1/1-2/1	FORECAST CHARGES TO AFFILIATES	1	N			N/A	
58-1/1-3	FORECAST CHARGES TO AFFILIATES	5	N			N/A	
58-1/1-4	FORECAST CHARGES TO AFFILIATES	1	N			N/A	
58-1/1-4/1	FORECAST CHARGES TO AFFILIATES	1	N			N/A	
58-1/2	FORECAST CHARGES TO AFFILIATES	2	N			N/A	
58-1/3	FORECAST POLE ATTACHMENTS	1	N			N/A	
58-1/3-1 P 2	FORECAST POLE ATTACHMENTS	1	N			N/A	
59-1/4	FORECAST PALMS	2	N	* N/A		(e)	Erica A. McNabb
		3	Y	* Lines 5 Col a, Line 6 Col c, Line 7 Col d, Lines 10 & 11		(e)	Erica A. McNabb

REVISED EXHIBIT C

COMPANY:
 TITLE:
 AUDIT:
 AUDIT CONTROL NO.:
 DOCKET NO.:

Florida Power & Light Company
 List of Confidential Workpapers
 Modified Minimum Filing Requirement
 09-110-4-1
 080677-EI, 090130-EI

WORKPAPER NO.	DESCRIPTION	NO. OF PAGES	CONFIDENTIAL Y/N	LINE NO. COL NO.	FLORIDA STATUTE 366.093(3) Subsection	AFFIANT
60-1/4-1	RENT FPLES	1	Y	* Line 13, Col b; Lines 18 & 19; Col f	(d) & (e)	Dean J. Girard
		2	N	* N/A	N/A	N/A
		3	Y	* Lines 6 to 74, Cols d to i	(d) & (e)	Dean J. Girard
		4	Y	* Lines 4 to 23, Lines 26 to 30, Cols a & b	(d) & (e)	Dean J. Girard

EXHIBIT D

DOCUMENT NUMBER-DATE
11549 NOV 24 8
FPSC-COMMISSION CLERK

EXHIBIT D

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for rate increase by Florida Power & Light Company.))

Docket No: 080677-EI

In re: 2009 depreciation and dismantlement study by Florida Power & Light Company))

Docket No. 090130-EI

STATE OF FLORIDA))
COUNTY OF PALM BEACH))

AFFIDAVIT OF SOLOMON L. STAMM

BEFORE ME, the undersigned authority, personally appeared Solomon L. Stamm who, being first duly sworn, deposes and says:

1. My name is Solomon L. Stamm. I am currently employed by Florida Power & Light Company ("FPL") as Nuclear Division Controller. I have personal knowledge of the matters stated in this affidavit.

2. I have reviewed Exhibit C, and the documents that are included in Exhibit A to FPL's Request for Confidential Classification of Information Obtained in Connection with Audit No. 09-110-4-1. The documents or materials that I have reviewed and which are asserted by FPL to be proprietary confidential business information contain or constitute contractual vendor data, such as pricing and other terms, the disclosure of which would impair the efforts of FPL to contract for goods or services on favorable terms in the future, to the detriment of FPL and its customers. Also, certain documents contain or constitute competitively sensitive data, the disclosure of which could impair the competitive business of the provider of the information. Specifically, the information provided by FPL includes information relating to purchase order and other information specific to the terms of the sale of metamorphic materials to third party vendors. 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.


Solomon L. Stamm

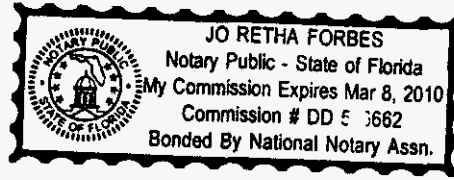
SWORN TO AND SUBSCRIBED before me this 20th day of July 2009, by Solomon L. Stamm, who is personally known to me or who has produced _____ (type of identification) as identification and who did take an oath.

DOCUMENT NUMBER

11549 NOV 24 8

My Commission Expires:
March 08, 2010

Jo Retha Forbes 11/20/2009
Notary Public, State of Florida



STATE OF FLORIDA

COMMISSIONERS:
MATTHEW M. CARTER II, CHAIRMAN
LISA POLAK EDGAR
NANCY ARGENZIANO
NATHAN A. SKOP



OFFICE OF COMMISSION CLERK
ANN COLE
COMMISSION CLERK
(850) 413-6770

Public Service Commission

ACKNOWLEDGEMENT

DATE: November 24, 2009

TO: Ilan G. Kaufer, Esquire

FROM: Marguerite H. Mclean, Office of Commission Clerk

RE: Acknowledgement of Receipt of Confidential Filing

This will acknowledge receipt of a **CONFIDENTIAL DOCUMENT** filed in Docket Number 080677-EI or, if filed in an undocketed matter, concerning revised pages of work papers for Audit Control No. 09-110-4-1 [revised pages are Exh A to replace similarly numbered pages in Exh A (DN 07819-09), filed 7/30/09 with request for confidential classification (DN 07818-09)], and filed on behalf of Fpl. The document will be maintained in locked storage.

If you have any questions regarding this document, please contact Marguerite Lockard, Deputy Clerk, at (850) 413-6770.

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