BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition of Florida Power &)	DOCKET NO.	890319-EI
Light Company for approval of "Tax Savings" refund for 1988	;	ORDER NO.	24660
		ISSUED:	6/12/91

The following Commissioners participated in the disposition of this matter:

THOMAS M. BEARD, Chairman BETTY EASLEY GERALD L. GUNTER MICHAEL MCK. WILSON

ORDER DENYING RECONSIDERATION

BY THE COMMISSION:

This docket has a long and procedurally complex prehearing history. An extensive final hearing was held in this docket beginning on May 7, 1990. On August 24, 1990, Commission staff filed a final recommendation herein. A special agenda conference was held on September 7, 1990, during which we voted on the issues presented in prehearing Order No. 22891. The final order was issued on November 7, 1990. Thereafter, on November 26, 1990, Florida Power & Light Company filed a motion for reconsideration of Order No. 23727, to which the Office of Public Counsel responded on December 10, 1990. The utility's request for oral argument was denied in Order No. 24060, issued on February 4, 1991.

In its motion for reconsideration, FPL requested that we reconsider the parts of Order No. 23727 which set forth our decision on Issues 1, 2, 50 and 51 as set forth in Order No. 22891. We hereby deny the motion for the reasons set forth below.

Issues 1 and 2

FPL requested reconsideration of that part of Order No. 23737 which set forth the Commission's decision on Issues 1 and 2:

Consistent with our recent decision in Docket No. 890324-EI, Gulf Power Company's 1988 tax savings docket, we find that FPL's O&M expenses may be adjusted under Rule 24-14.003, F.A.C. We further find that the utility has the burden of proof herein, and must establish a prima facie case that its expenses are reasonable, utility-related, and prudently incurred.

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