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January 29, 1999

VIA HAND DELIVERY

Blanca S. Bayo, Director  
Division of Records and Reporting  
Gunter Building  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0870

Re: Docket No. 971660-EI

Dear Ms. Bayo:

Enclosed for filing and distribution are the original and fifteen copies of Florida Industrial Power Users Group's Petition on Proposed Agency Action in the above docket.

Please acknowledge receipt of the above on the extra copy enclosed herein and return it to me. Thank you for your assistance.

Sincerely,

*Vicki Gordon Kaufman*  
Vicki Gordon Kaufman

- ACK
- AFA  *see*
- APP VGK/pw
- CAC Encls.
- CMU
- CTR
- EAG 1
- LEG 1
- LIN 5
- OPC
- RCH
- SEC 1
- WAS
- OTH *see above*

RECEIVED & FILED  
*[Signature]*  
FPSC-BUREAU OF RECORDS

*Done 2/01/99*

DOCUMENT NUMBER-DATE  
01190 JAN 23 99

## BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: 1997 Depreciation Study by )  
 Florida Power & Light Company. )

Docket No. 971660-EI

Filed: January 29, 1999

**THE FLORIDA INDUSTRIAL POWER USERS GROUP'S  
PETITION ON PROPOSED AGENCY ACTION**

The Florida Industrial Power Users Group (FIPUG) files this Petition challenging Proposed Agency Action Order No. PSC-99-0073-FOF-EI. As grounds therefor, FIPUG states:

**Identification of Petitioner**

1. The name and address of Petitioner is:

The Florida Industrial Power Users Group  
 c/o John W. McWhirter, Jr.  
 McWhirter Reeves  
 400 North Tampa Street, Suite 2450 (33602-5126)  
 Post Office Box 3350  
 Tampa, Florida 33601-3350

Joseph A. McGlothlin  
 Vicki Gordon Kaufman  
 McWhirter Reeves  
 117 South Gadsden Street  
 Tallahassee, Florida 32301

2. All pleadings, orders and correspondence should be directed to:

The Florida Industrial Power Users Group  
 c/o John W. McWhirter, Jr.  
 McWhirter Reeves  
 400 North Tampa Street, Suite 2450 (33602-5126)  
 Post Office Box 3350  
 Tampa, Florida 33601-3350

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 117 South Gadsden Street  
 Tallahassee, Florida 32301

DOCUMENT NUMBER - DATE

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FIRST RECORD DEPARTMENT

### **FIPUG's Substantial Interest**

3. FIPUG is an organization of large industrial consumers. Members of FIPUG are located in the service area of Florida Power & Light Company (FPL). Although FIPUG members purchase less than one-half of one percent of FPL's total output, they consume a substantial amount of electricity from FPL. The cost of electricity constitutes one of FIPUG's members' largest variable costs.

4. In Order No. PSC-99-0073-FOF-EI, the Commission approved, as Proposed Agency Action (PAA), final depreciation rates and general plant amortization.

5. As FPL customers, the Commission's decision in this matter will affect the substantial interests of FIPUG members.

### **Disputed Issues of Material Fact**

6. Disputed issues of fact include, but are not limited to, the following:

a. Whether the depreciation rates and general plant amortization set out in the protested order are reasonable and appropriate;

b. Whether the lines, net salvage values, and reserve allocations set out in the protested order are reasonable and appropriate;

c. Whether adjustments made to the amortization of investment tax credits and excess deferred income taxes are appropriate and reasonable

### **Ultimate Facts Alleged**

7. Ultimate facts alleged include, but are not limited to, the following:

a. The depreciation rates and general plant amortization set out in the protested order are not reasonable and appropriate;

b. The lines, net salvage values, and reserves set out in the protested order are

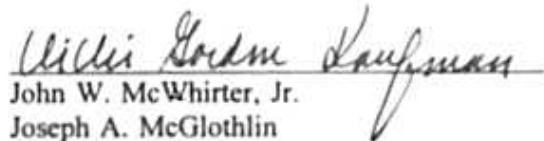
not reasonable and appropriate;

c. The adjustments made to the amortization of investment tax credits and excess deferred income taxes are not appropriate and reasonable

Sections 366.041 and 366.06, Florida Statutes, entitle FIPUG to relief.

**WHEREFORE**, FIPUG requests that:

1. The Commission conduct an evidentiary hearing on the matters in dispute;
2. The Commission set reasonable and appropriate depreciation and amortization rates;
3. The Commission grant such other relief as necessary.



John W. McWhirter, Jr.  
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Vicki Gordon Kaufman  
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Tampa, Florida 33601-3350

Attorneys for the Florida Industrial  
Power Users Group

**CERTIFICATE OF SERVICE**

**I HEREBY CERTIFY** that a true and correct copy of FIPUG's foregoing **Petition On Proposed Agency Action** has been furnished by hand delivery (\*) or by U.S. Mail to the following parties of record this **29th** day of **January, 1999**:

Robert V. Elias\*  
Florida Public Service Commission  
Division of Legal Services  
2540 Shumard Oak Boulevard  
Gunter Building, Room 370N  
Tallahassee, Florida 32399-0850

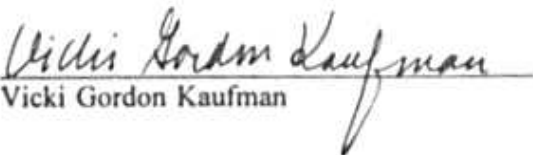
John Roger Howe  
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Tallahassee, Florida 32399-1400

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Vicki Gordon Kaufman