BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for Rate Increase by Florida Power & Light Company Docket No: 050045-EI

In re: 2005 Comprehensive Depreciation Study by Florida Power & Light Company Docket No: 050188-EI Filed: July 12, 2005

FIPUG'S PRELIMINARY LIST OF ISSUES

Pursuant to Order Nos. PSC-05-0518-PCO-EI and PSC-05-0347-PCO-EI, the Florida Industrial Power Users Group (FIPUG) hereby files its Preliminary List of Issues. At this time, FIPUG has not identified any additional issues for consideration beyond those contained in Staff's Preliminary Issue List filed July 12, 2005. However, FIPUG reserves the right to suggest changes to issues, propose new issues and/or adopt issues proposed by other parties, and may do so during the issue identification process or in its prehearing statement.

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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and exact copy of The Florida Industrial Power Users Group's Preliminary List of Issues has been furnished by electronic mail and U.S. Mail this 12th day of July 2005 to:

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