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Dear Sir or Madam:

Regarding the Preliminary List of Issues in the above-referenced docket, the Department of the Navy's issues relate to cost of service and cost allocation, particularly allocation of production cost.

Sincerely,

AUDREY VAN DYKE
 Counsel for the
 Secretary of the Navy
 And all Federal
 Executive Agencies
 (202) 685-1931
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CERTIFICATE OF SERVICE

I hereby certify that a true copy of the foregoing List of Issues was mailed first-class postage prepaid this 12th day of August 2009, to each person listed as of this date on the website of the Florida Public Service Commission for this docket.

A handwritten signature in black ink, appearing to read 'Audrey Van Dyke', written in a cursive style.

Audrey Van Dyke