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Subject: Docket No. 080677-EI and 090130-EI
Attachments: FIPUG Preliminary List of Issues 07.23.09.pdf

In accordance with the electronic filing procedures of the Florida Public Service Commission, the following filing is made:

- a. The name, address, telephone number and email for the person responsible for the filing is:

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- b. This filing is made in Docket No. 080677-EI, In re: Petition for increase in rates by Florida Power & Light Company; and Docket No. 090130-EI, In re: 2009 depreciation and dismantlement study by Florida Power & Light Company.
- c. The document is filed on behalf of Florida Industrial Power Users Group.
- d. The total pages in the document are 4 pages.
- e. The attached document is FIPUG's Preliminary Issue List.

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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for Increase in Rates 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

FILED: July 23, 2009

**THE FLORIDA INDUSTRIAL POWER USERS GROUP'S
PRELIMINARY ISSUE LIST**

The Florida Industrial Power Users Group (FIPUG), by and through its undersigned attorneys, pursuant to the Case Assignment and Scheduling Record (CASR) hereby files its Preliminary List of Issues.¹

TEST YEAR

1. Is FPL's projected test period of the 12 months ending December 31, 2010 appropriate?
2. Is FPL's projected test period of the 12 months ending December 31, 2011 appropriate?

STEP INCREASE

3. Is FPL's proposed step increase in 2011 appropriate?
4. Does the Commission have legal authority to approve a step increase?

GBRA

5. Should the Commission approve FPL's request to continue the GBRA?

DEPRECIATION

6. Is FPL's requested level of depreciation expense appropriate?
7. What life spans should be used for FPL's coal plants?
8. What life spans should be used for FPL's combined cycle plants?
9. Is FPL's proposed accelerated capital recovery appropriate?

¹ FIPUG has not included all the rate case issues that are appropriate for consideration in this case and assumes that Staff's preliminary issue list will include additional rate case issues.

10. How should FPL's \$1.2 billion depreciation reserve surplus be treated?
11. What steps should the Commission take to restore generational equity?
12. What adjustments, if any, should be made to FPL's requested depreciation expense?

COST OF CAPITAL

13. Should FPL's proposed imputation of debt for its purchase power agreements be rejected?
14. What is the appropriate equity ratio for FPL?

RATE ISSUES

15. What is the appropriate Cost of Service Methodology to be used to allocate base rate and cost recovery costs to rate classes?
16. Is the class revenue allocation proposed by FPL consistent with past Commission practice?
17. Is FPL's design of the HLFT rates appropriate?
18. Is FPL's design of the CILC rate appropriate?
19. What should the CDR credit be set at?
20. What are the appropriate energy charges?
21. What are the appropriate demand charges?

s/ Vicki Gordon Kaufman

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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Florida Industrial Power Users Group's Preliminary List of Issues was served via Electronic Mail and First Class United States Mail this 23rd day of July, 2009, to the following:

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