

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Fuel and Purchased Power Cost) DOCKET NO. 890001-EI
Recovery Clause and Generating) ORDER NO. 20966
Performance Incentive Factor.) ISSUED: 3-29-89

The following Commissioners participated in the disposition of this matter:

MICHAEL McK. WILSON, CHAIRMAN
THOMAS M. BEARD
JOHN T. HERNDON

Pursuant to Notice, hearings were scheduled in this docket on February 22-24, 1989, in Tallahassee, Florida.

APPEARANCES:

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On behalf of Florida Power Corporation.

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On behalf of Florida Power & Light.

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On behalf of Gulf Power Company.

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On behalf of Tampa Electric Company.

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On behalf of the Florida Industrial Power Users Group, Monsanto Company, American Cyanamid Company, and Air Products & Chemicals.

ZORI G. FERKIN, Esquire, Sutherland, Asbill & Brennan, 1275 Pennsylvania Avenue, N.W., Washington, D.C. 20004-2404
On behalf of Occidental Chemical Corporation.

ROBERT R. MORROW, Esquire, Sutherland, Asbill & Brennan, 1275 Pennsylvania Avenue, N.W., Washington, D.C. 20004
On behalf of the Coalition of Local Governments.

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FPSC-RECORDS/REPORTING

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 Representatives, The Capitol,
 Tallahassee, Florida 32301
On behalf of the Citizens of the State
 of Florida.

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 Service Commission, 101 East Gaines
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On behalf of the Commission Staff.

PRENTICE P. PRUITT, Office of General
 Counsel, Florida Public Service
 Commission, 101 East Gaines Street,
 Tallahassee, Florida 32399-0861
Counsel to the Commissioners.

ORDER APPROVING GPIF TARGETS AND RANGES,
 AND REWARDS; PROJECTED EXPENDITURES
 AND ESTIMATED AND FINAL TRUE-UP
 AMOUNTS FOR OIL BACKOUT COST RECOVERY
 FACTORS FOR THE PERIOD APRIL, 1989
 THROUGH SEPTEMBER, 1989;
 AND CRUDE OIL OVERCHARGE REFUNDS

As part of this Commission's continuing fuel cost recovery, oil backout cost recovery, conservation cost recovery, and purchased gas cost recovery proceedings, a hearing was held on February 22, 1989 in this docket and in Dockets Nos. 890002-EG and 890003-GU. The following subjects were noticed for the hearing:

1. Determination of the Projected Levelized Fuel Cost Recovery Factors for all investor-owned electric utilities for the period April, 1989 through September, 1989;
2. Determination of the Estimated Fuel Cost Recovery True-up Amounts for all investor-owned electric utilities for the period October, 1988 through March, 1989, which are to be based on actual data for the period October, 1988 through November, 1988 and revised estimates for the period December, 1988, through March, 1989;
3. Determination of the Final Fuel Cost Recovery True-up Amounts for all investor-owned electric utilities for the period April, 1988 through September, 1988, which are to be based on actual data for that period;
4. Determination of the Projected Conservation Cost Recovery Factors for certain investor-owned electric and gas utilities for the period April, 1989 through September, 1989;
5. Determination of the Estimated Conservation True-up Amounts for certain investor-owned electric and gas utilities for the period October, 1988 through March, 1989, which are to

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- be based on actual data for the period October, 1988 through November, 1988 and revised estimates for the period December, 1988 through March, 1989.
6. Determination of the Final Conservation True-up Amounts for certain investor-owned electric and gas utilities for the period April, 1988 through September, 1988 which are to be based on actual data for that period;
 7. Determination of any Projected Oil Backout Cost Recovery Factors for the period April, 1989 through September, 1989 for the cost of approved oil backout projects to be recovered pursuant to the provisions of Rule 25-17.016, Florida Administrative Code.
 8. Determination of the Estimated Oil Backout Cost Recovery True-up Factors for the period October, 1988 through March, 1989 for the cost of approved oil backout projects to be recovered pursuant to the provisions of Rule 25-17.16, Florida Administrative Code, which are to be based on actual data for the period October, 1988 through November, 1988 and revised estimates for the period December, 1988 through March, 1989;
 9. Determination of the Final Oil Backout True-up Amounts for the period April, 1988 through September, 1988 which are to be based on actual data for that period;
 10. Determination of Generating Performance Incentive Factor Targets and Ranges for the period April, 1989 through September, 1989;
 11. Determination of Generating Performance Incentive Factor Rewards and Penalties for the period April, 1988 through September, 1988; and
 12. Determination of the Purchased Gas Adjustment True-up Amounts for the period April, 1988 through September, 1988 to be recovered during the period April, 1989 through September, 1989.

Procedural Matters

The utilities submitted testimony and exhibits in support of their proposed fuel adjustment true-up amounts, fuel cost recovery factors, generating performance incentive factors, and oil backout true-up amounts and cost recovery factors. The parties agreed to defer several issues as noted herein, and none of the remaining issues were contested. Therefore, the testimony and exhibits of all witnesses set forth in Prehearing Order No. 20784, pages 4-8, were inserted into the record without objection, with the agreed exception of the testimony and exhibits of FIPUG's witness, Jeffrey Pollock. The parties also agreed to defer presentation of certain specified issues until a later scheduled hearing in Docket No. 890001-EI and/or Docket No. 890148-EI.

Generating Performance Incentive Factor (GPIF)

There was no controversy among the parties at this hearing

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as to either the appropriate GPIF rewards or the proposed GPIF targets/ranges for the period April, 1988 through September, 1988. Staff, OPC and the utilities stipulated that the following amounts should be the GPIF rewards for the period April, 1988 through September, 1988:

<u>FPL</u> :	\$ 1,645,996	Reward
<u>FPC</u> :	1,201,040	Reward
<u>GULF</u> :	76,007	Reward
<u>TECO</u> :	316,484	Reward

The parties also stipulated to targets and ranges for the period April, 1989 through September, 1989. A complete list of the utilities' targets and ranges is set forth on Attachment A to this order.

Having reviewed the GPIF rewards as well as the targets and ranges discussed above, we find that the Stipulations should be approved.

Oil Backout Cost Recovery Factor

Staff, OPC and the utilities reached a Stipulation as to the true-up amounts for the period April, 1988 through September, 1988; the estimated true-up amount for the period October, 1988 through March, 1989; the true-up amounts to be included during the period April through September, 1989; and the appropriate recovery factor to be applied during that period. We find, therefore, that the oil backout true-up amounts and cost recovery factor should be approved as set forth on Attachment B to this order.

Fuel Adjustment Factors

Only two utilities, FPL and TECO, were concerned with the oil backout cost recovery in these proceedings. Staff, OPC and the utilities reached a stipulation as to the final true-up amounts for the period April, 1988 through September, 1988; the estimated fuel adjustment true-up amounts for the period October, 1988 through March, 1989; and the fuel adjustment true-up amounts and levelized fuel cost recovery factors for the period April, 1989 through September, 1989. The true-up amounts and adjustment factors are set forth on Attachment C to this order. The parties further stipulated to the Revenue Tax Factor to be used in determining the adjusted fuel adjustment and oil backout cost recovery charge to be 1.01652 for the period April, 1989 through September, 1989. It is anticipated that the utility assessment fee will increase from 1/12 to 1/8 of one percent gross operating revenue, effective January 1, 1989, which will increase the current revenue tax factor of 1.01609 to 1.01652. The parties also stipulated the effective date of the new fuel adjustment charge, oil backout charge, and conservation cost recovery charge for billing purposes begin with the specified fuel cycle and thereafter for the period April, 1989 through September, 1989. The parties agreed that billing cycles may start before April 2, 1989 and the last cycle may be read after September 30, 1989, so that each customer is billed for six months regardless of when the adjustment factor became effective. The parties also stipulated that the Commission should approve the methodologies for calculating as-available energy payments to cogenerators as

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revised by FPC, FPL, and TECO to reflect the findings contained in Order No. 19548.

Crude Oil Overcharge Refunds

Occidental Chemical Corporation (OCC) raised the issue as to whether FPC must refund to ratepayers, with interest, the full amount of any refunds for crude oil overcharges obtained by FPC and, at prehearing, OCC and FPC stipulated as follows, without objection by Staff or OPC:

Pursuant to ongoing proceedings before the U.S. Department of Energy, Florida Power Corporation (FPC) has received and anticipates further receipt of funds, including a refund amount of \$1,110,629 approved in Case Nos. RF 272-204, et al, Florida Power Corporation (Order dated November 3, 1988). These refunds are intended to compensate ratepayers for overcharges incurred by utilities during the period of federal oil controls, which were passed on to their ratepayers in the cost of fuel. FPC stipulates that the full amount of any such refund received by FPC, plus interest calculated from the time of receipt, will be returned to its ratepayers through a credit to its fuel costs recovered in this proceeding. FPC does not object to returning the refund amount and interest over a 12-month period, as suggested by Occidental to account for the seasonality of electric consumption, provided such period is found to be appropriate by the Commission.

We find, therefore, that the refunds for crude oil overcharges obtained by FPC should be approved as stipulated.

Deferrals:

As noted in Prehearing Order No. 20784, the parties agreed to defer the following issues until a future hearing in Docket No. 890001-EU:

Should Gulf Power be required to dispatch its system on the incremental price of fuel, as defined in Order No. 19548?

Are profits from the sale of coal under the CABOCOL contract entered into for and committed to FPC properly retained by EFC for its shareholders?

Under the cost-plus arrangement between Electric Fuels Corporation and FPC, are the costs included as EFC overhead in "cost" and the investment base to which EFC's return on equity is applied in the "plus" component reasonable and properly included in the cost of coal charged to FPC's customers?

FIPUG raised the following issues regarding FPL:

Should FPL be allowed to collect and apply as accelerated depreciation the "net savings" claimed in its petition and exhibits?

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Should FPL be allowed to retain "net savings" attributable to the deferred of the now defunct 700 MW Martin coal units which were collected in prior periods?

Should FPL be authorized to continue recovery of costs related to the transmission line oil backout project through the Oil Backout Cost Recovery Clause?

FPL objected to the inclusion of such issues in this docket on the grounds that they should be included in Docket No. 890148-EI, and that such inclusion would constitute an attempt to revise Commission rules. FIPUG filed a separate petition in Docket No. 890148-EI asking the Commission to discontinue FPL's oil backout charge and to refund all "net savings" attributable to the claimed deferral of Martin 700 MW coal units. On January 27, 1989, FIPUG also filed a Motion to Consolidate Dockets or Hold Certain Issues in Docket No. 890001-EI in Abeyance pending resolution of FIPUG's petition. On February 10, 1989, at the prehearing conference in Docket No. 890001-EI, ruling on the motion was deferred. The motion will be decided by the Commission at an agenda conference. The Commission's ruling on the Motion to Consolidate, therefore, would occur after the scheduled February 22, 1989 hearing in Docket No. 890001-EI. FIPUG and FPL, agreeing that insufficient time remained for discovery and hearing preparation on the above issues, entered into a Stipulation dated February 14, 1989 by which they agreed to defer presentation of the above issues in a later scheduled hearing in Docket No. 890001-EI and/or Docket No. 890148-EI. FPL agreed therein that if any adjustment is made to FPL's OBCRF at such hearing as a result of consideration of the issues, any amounts ordered refunded shall be subject to refund as though the Commission had considered and reached a decision on the issues at the February 22, 1989 hearing on Docket No. 890001-EI. FIPUG and FPL specifically provided that the stipulation shall not be construed as a waiver of any parties' positions or rights in regard to any issues arising from FIPUG's positions in Docket No. 890001-EI of Docket No. 890148-EI. A copy of the stipulation is included as Attachment D.

In consideration of the above, it is

ORDERED that the findings set forth in the body of this Order are hereby approved. It is further

ORDERED that the Stipulations set out in the body of this Order are approved. It is further

ORDERED by the Florida Public Service Commission that the investor-owned electric utilities subject to our jurisdiction are hereby authorized to apply the fuel cost recovery factors set forth on Attachment C during the period of April, 1989 through September, 1989, and until such factors are modified by subsequent Order. It is further

ORDERED that the estimated true-up amounts contained in the above fuel cost recovery factors are hereby authorized subject

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to final true-up, and further subject to proof of the reasonableness and prudence of the expenditures upon which the amounts are based. It is further

ORDERED that the Generating Performance Incentive Factor rewards stated in the body of this Order shall be applied to the projected levelized fuel adjustment factors for the period of April, 1989 through September, 1989. It is further

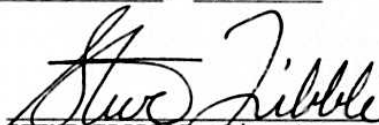
ORDERED that the targets and ranges for the Generating Performance Incentive Factors set forth on Attachment A are hereby adopted for the period of April, 1989 through September, 1989. It is further

ORDERED that investor-owned electric utilities subject to our jurisdiction are hereby authorized to apply the Oil-Backout Cost Recovery Factors set forth on Attachment B during the period April, 1989 through September, 1989, and until such factors are modified by subsequent Order. It is further

ORDERED that the estimated true-up amounts included in the above Oil-Backout Cost Recovery Factors are hereby authorized subject to final true-up, and further subject to proof of the reasonableness and prudence of the expenditures upon which the amounts are based. It is further

ORDERED that the refunds for crude oil overcharges obtained by Florida Power Corporation are hereby authorized to be refunded pursuant to the terms set forth in the Stipulation included as Attachment D.

By ORDER of the Florida Public Service Commission
 this 29th day of MARCH, 1989.


 STEVE TRIBBLE, Director
 Division of Records and Reporting

(S E A L)

BAB

NOTICE OF FURTHER PROCEEDINGS OR JUDICIAL REVIEW

The Florida Public Service Commission is required by Section 120.59(4), Florida Statutes, to notify parties of any administrative hearing or judicial review of Commission orders that is available under Sections 120.57 or 120.68, Florida Statutes, as well as the procedures and time limits that apply. This notice should not be construed to mean all requests for an administrative hearing or judicial review will be granted or result in the relief sought.

Any party adversely affected by the Commission's final action in this matter may request: 1) reconsideration of the

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decision by filing a motion for reconsideration with the Director, Division of Records and Reporting within fifteen (15) days of the issuance of this order in the form prescribed by Rule 25-22.060, Florida Administrative Code; or 2) judicial review by the Florida Supreme Court in the case of an electric, gas or telephone utility or the First District Court of Appeal in the case of a water or sewer utility by filing a notice of appeal with the Director, Division of Records and Reporting and filing a copy of the notice of appeal and the filing fee with the appropriate court. This filing must be completed within thirty (30) days after the issuance of this order, pursuant to Rule 9.110, Florida Rules of Appellate Procedure. The notice of appeal must be in the form specified in Rule 9.900(a), Florida Rules of Appellate Procedure.

GPIF TARGETS
APR - SEPT

Availability

FPL	EAJ	POF	EUOF	Heat Rate
-----	-----	-----	-----	-----
Cape Canaveral 1	78.8	17.5	3.7	9576
Cape Canaveral 2	95.5	0.0	4.5	9471
Fort Myers 2	82.6	13.7	3.7	9299
Manatee 1	79.7	8.7	11.6	9532
Manatee 2	94.3	0.0	5.7	9700
Martin 1	92.8	0.0	7.2	9328
Martin 2	66.6	29.0	4.4	9703
Port Everglades 1	80.3	13.1	6.6	9901
Port Everglades 2	87.0	5.5	7.5	9762
Port Everglades 3	80.6	0.0	19.4	9653
Port Everglades 4	76.6	12.0	11.4	9631
Riviera 3	80.7	6.0	13.3	9830
Riviera 4	83.7	9.8	6.5	9929
Turkey Point 1	80.0	17.5	2.5	9441
Turkey Point 2	88.9	0.0	11.1	9615
Turkey Point 3	65.7	7.7	26.6	11062
Turkey Point 4	76.1	0.0	23.9	11051
St. Lucie 1	91.8	0.0	8.2	10822
St. Lucie 2	77.6	15.3	7.1	10841
FPC	EAJ	POF	EUOF	Heat Rate
-----	-----	-----	-----	-----
Anclotte 1	83.24	7.65	9.11	9839
Anclotte 2	93.75	0.00	6.25	9870
Crystal River 1	90.43	0.00	9.57	10046
Crystal River 2	62.89	19.11	18.00	10169
Crystal River 3	69.68	6.56	23.76	10716
Crystal River 4	71.35	22.93	5.72	9417
Crystal River 5	94.36	0.00	5.64	9448
TECO	EAJ	POF	EUOF	Heat Rate
-----	-----	-----	-----	-----
Gannon 5	57.7	30.6	11.7	10142
Gannon 6	74.3	12.6	13.1	10142
Big Bend 1	86.4	0.0	13.6	9806
Big Bend 2	60.2	30.1	9.7	9806
Big Bend 3	84.2	0.0	15.8	9806
Big Bend 4	92.7	0	7.3	10012
GULF	EAJ	POF	EUOF	Heat Rate
-----	-----	-----	-----	-----
Crist 6	83.9	4.9	11.2	10413
Crist 7	75.8	12.6	11.6	10493
Smith 1	87.9	8.7	3.4	10310
Smith 2	82.9	8.7	8.4	10340
Daniel 1	91.0	4.9	4.1	10723
Daniel 2	97.6	0.0	2.4	10697
Crist 4	95.3	0.0	4.7	11095

OIL BACKLOG
DOCKET NO. 890001-E1

FLORIDA POWER & LIGHT COMPANY

FOR THE PERIOD APRIL - SEPTEMBER 1969

FOR THE PERIOD OCTOBER 1968 - MARCH 1969

TO BE INCLUDED DURING THE
APRIL - SEPTEMBER 1969 PERIOD

	Estimated/Actual	Actual	Difference	Projected	Estimated/Actual	Difference	Total True-up	Total Cost Recovery	Total MWh Sales	Cost - Cents/MWh
1. Jurisdictional MWh Sales	31,417,061,714	31,243,300,621	133,761,293	29,019,662,000	29,537,570,229	(\$17,908,229)	(\$14,146,924)	\$791,644,671	33,795,327	0.23-1
2. Oil Backlog Revenue Applicable to the Period	\$212,009,137	\$211,917,110	102,027	\$270,625,053	\$273,311,165	(\$2,746,112)	(\$1,074,065)	True-up		(\$1,742,313)
3. Jurisdictional Oil Backlog Cost Recovery Authorized	\$199,620,769	\$169,205,376	\$10,415,393	\$270,625,053	\$253,022,113	\$17,602,940	\$20,010,213	Retail MWh Sales	32,245,054	-0.05-
4. True-up Provision for this Period over/(Under) Collection	\$13,140,363	\$22,711,714	(\$9,523,316)	\$0	\$20,369,052	(\$20,369,052)	(\$29,092,366)	Cost - Cents/MWh		0.74-3
5. Interest Provision for this Period	\$647,570	\$733,356	(\$85,786)	\$0	\$1,794,169	(\$1,794,169)	(\$2,069,975)	Revenue Tax Factor		1.0165
6. End of Period Total Net True-up	\$13,815,930	\$23,445,070	(\$9,609,132)	\$0	\$22,351,241	(\$22,351,241)	(\$31,742,372)	O&C Factor		0.7794
								O&C Factor Rounded		0.780
								STAFF		4.111

TAMPA ELECTRIC COMPANY

FOR THE PERIOD APRIL - SEPTEMBER 1969

FOR THE PERIOD OCTOBER 1968 - MARCH 1969

TO BE INCLUDED DURING THE
APRIL - SEPTEMBER 1969 PERIOD

	Estimated/Actual	Actual	Difference	Projected	Estimated/Actual	Difference	Total True-up	Total Cost Recovery	Total MWh Sales	Cost - Cents/MWh
1. Jurisdictional MWh Sales	6,326,975,000	6,459,434,000	(\$132,459,000)	5,849,493,000	5,943,376,000	(\$93,883,000)	(\$225,942,000)	\$4,793,341	6,412,046	0.1374
2. Oil Backlog Revenue Applicable to the Period	\$8,646,052	\$9,025,950	(\$179,698)	\$8,562,624	\$8,640,306	(\$197,742)	(\$277,640)	True-up		(\$140,052)
3. Jurisdictional Oil Backlog Cost Recovery Authorized	\$8,610,771	\$8,349,077	\$161,694	\$8,562,624	\$8,770,620	(\$208,004)	\$253,670	Retail MWh Sales	6,412,046	-0.08-5
4. True-up Provision for this Period over/(Under) Collection	\$35,291	\$674,873	(\$641,592)	\$0	(\$110,242)	\$110,242	(\$331,350)	Cost - Cents/MWh		0.1744
5. Interest Provision for this Period	\$509	\$5,335	(\$1,826)	\$0	\$23,861	(\$23,861)	(\$26,707)	Revenue Tax Factor		1.0165
6. End of Period Total Net True-up	\$35,790	\$642,204	(\$606,414)	\$0	(\$66,361)	\$66,361	(\$140,057)	O&C Factor		0.174
								O&C Factor Rounded		0.176
								STAFF		4.111

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ATTACHMENT B

TOTAL FUEL COST FOR THE PERIOD: April 1987-September 1987

DIVISION OF ELECTRIC AND GAS
DATE: 2-22-89
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COMPANY	PROPOSED April 1987-September 1987 TOTAL FUEL COST CENTS PER KWH			PRESENT October 1988-March 1989 TOTAL FUEL COST CENTS PER KWH			DIFFERENCE TOTAL FUEL COST CENTS PER KWH			LINE LOSS MULTIPLIER
	Levelized*	On/Peak	Off/Peak	Levelized	On/Peak	Off/Peak	Levelized	On/Peak	Off/Peak	
	Fla. Power & Light	1.778	1.918	1.710	1.752	1.935	1.678	.026	-.015	-.032
Fla. Power Corp.	2.066	2.681	1.795	2.049	2.489	1.897	.017	-.192	-.103	1.00360
Tampa Electric	2.557	2.791	2.468	2.604	2.815	2.513	-.045	-.044	-.065	1.01470
Gulf Power	2.074	2.190	2.019	2.370	2.465	2.561	-.316	-.275	-.342	1.01228
Fla. Public Marianna	5.405	.000	.000	4.645	.000	.000	.760	.000	.000	1.01260
Fernandina (4)	4.645	.000	.000	4.799	.000	.000	-.156	.000	.000	1.00000

* Source: Attachment B, pages 3-8, line 34

COST FOR 1000 KWH RESIDENTIAL SERVICE

	PRESENT		October 1988-March 1989		Fla. Public	
	Fla. Power & Light	Fla. Power Corp.	Tampa Electric	Gulf Power (2) Winter Summer	Marianna	Fernandina
Base	48.02	43.30	52.12	37.73 43.41	12.76	12.26
Fuel (1)	12.54	20.55	26.42	24.19 24.19	47.04	47.99
Oil Backout	8.06	.00	1.49	.00 .00	.00	.00
Energy Conservation	.48	1.89	1.54	.25 .25	.24	.36
Total	74.90	65.74	81.57	62.17 67.85	60.04	60.61

APPROVED FOR April 1987-September 1987

	PRESENT		October 1988-March 1989		Fla. Public	
	Fla. Power & Light	Fla. Power Corp.	Tampa Electric	Gulf Power (2) Winter Summer	Marianna	Fernandina
Base	48.02	44.35(5)	52.12	37.73 43.41	(6) 12.76	12.26
Fuel (1)	17.00	20.73	25.97	20.99 20.99	54.73	46.43
Oil Backout	7.80	.00	1.76	.00 .00	.00	.00
Energy Conservation	.42	1.53	1.11	.40 .40	.28	.18
Total	74.04	66.59	80.46	59.12 64.80	67.77	58.87

DIFFERENCE

	PRESENT		October 1988-March 1989		Fla. Public	
	Fla. Power & Light	Fla. Power Corp.	Tampa Electric	Gulf Power (2) Winter Summer	Marianna	Fernandina
Base	.00	1.05	.00	.00 5.48	.00	.00
Fuel (1)	.26	.18	-.45	-3.20 -3.20	7.69	-1.56
Oil Backout	-1.04	.00	-.23	.00 .00	.00	.00
Energy Conservation	-.06	-.36	-.43	.15 .15	.04	-.18
Total	-.04	.85	-1.11	-3.05 -3.05(3)	7.73	-1.74

(1) Adjusted for line loss (2) Winter = October - May Summer = June - September (3) Difference between winter and summer is increase in base rate.
 (4) All classes except GSD. (5) Effective date of base rate increase is January 1, 1987. (6) Interim base rates of \$15.19, effective 12/29/88,
 are subject to retail pricing a final order scheduled in June, 1989.

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FUEL ADJUSTMENT CENTS PER KWH BASED ON LINE LOSSES BY RATE GROUP

DIVISION OF ELECTRIC AND GAS
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COMPANY	GROUP	RATE SCHEDULES	WITHOUT LINE LOSS MULTIPLIER			LINE LOSS MULTIPLIER	WITH LINE LOSS MULTIPLIER		
			Levelized*	On/Peak	Off/Peak		Levelized	On/Peak	Off/Peak
FP&L	A	RS-1,GS-1,SL-2	1.778	1.918	1.710	1.00136	1.780	1.921	1.712
	A-1	SL-1,OL-1	1.743	.000	.000	1.00136	1.745	.000	.000
	B	GSD-1	1.778	1.918	1.710	1.00131	1.780	1.921	1.712
	C	GSLD-1,CS-1	1.778	1.918	1.710	1.00024	1.778	1.919	1.710
	D	GSLD-2,CS-2,OS-2,MET	1.778	1.918	1.710	.99333	1.766	1.905	1.698
	E	GSLD-3,CS-3	1.778	1.918	1.710	.96774	1.721	1.856	1.654
	F	IS1-1,ISST-1		1.918	1.710	.99805		1.914	1.706
FPC	A	Distribution Secondary Delivery	2.066	2.681	1.784	1.00360	2.073	2.691	1.790
	A-1	OL-1,SL-1	1.952	.000	.000	1.00360	1.959	.000	.000
	B	Distribution Primary Delivery	2.066	2.681	1.784	.99030	2.046	2.655	1.767
	C	Transmission Delivery	2.066	2.681	1.784	.97480	2.014	2.613	1.739
IECO	A	RS,GS,TS	2.559	2.791	2.448	1.01470	2.597	2.832	2.484
	A-1	SL-1,2,3,OL-1,2	2.499	.000	.000	1.01470	2.536	.000	.000
	B	GSD,GSLD	2.559	2.791	2.448	.99750	2.553	2.784	2.442
	C	IS-1,IS-3	2.559	2.791	2.448	.96860	2.479	2.703	2.371
GULF	A	RS,GS,GSD,OS-3	2.074	2.190	2.019	1.01228	2.099	2.217	2.044
	B	LP	2.074	2.190	2.019	.98106	2.035	2.149	1.981
	C	PX	2.074	2.190	2.019	.96230	1.996	2.107	1.943
	D	OS-1,OS-2	2.034	.000	.000	1.01228	2.059	.000	.000
FPUC									
	Fernandina	A	RS,OL,GS,GSD,SL,MS			(1)	4.643	.000	.000
		B	GSLD			(1)	4.498	.000	.000
							83.35/CP KW		
Marianna	A	RS,OL	5.405	.000	.000	1.01260	5.473	.000	.000
	B	GS,GSD	5.405	.000	.000	.99630	5.385	.000	.000
	C	SL-1,SL-2	5.405	.000	.000	.98810	5.341	.000	.000

(1) Group line losses reflected on schedule E1

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FUEL AND PURCHASED POWER COST RECOVERY CLAUSE CALCULATION
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CLASSIFICATION	FLORIDA POWER & LIGHT COMPANY		
	Classification Associated \$	Classification Associated KWH	Classification Associated cents/KWH
1. Fuel Cost of System Net Generation (E3)	480,312,811	31,247,616,000	1.53712
2. Spent NUC Fuel Disposal Cost (E2)	10,062,019	10,061,652,000 (a)	.10000
3. Coal Car Investment	296,681	0	.00000
4. Adjustments to Fuel Cost	0	0	.00000
5. TOTAL COST OF GENERATED POWER	490,671,511	31,247,616,000	1.57027
6. Fuel Cost of Purchased Power - Firm (E8)	131,956,600	6,455,200,000	2.04419
7. Energy Cost of Sch. C, X Economy Purchases (Broker) (E9)	18,016,400	1,114,500,000	1.61655
8. Energy Cost of Economy Purchases (Non-Broker) (E9)	0	0	.00000
9. Energy Cost of Sch. E Purchases (E9)	0	0	.00000
10. Capacity Cost of Sch. E Economy Purchases (E2)	0	0	.00000
11. Payments to Qualifying Facilities (EBA)	20,596,000	616,600,000	3.34025
12. TOTAL COST OF PURCHASED POWER	170,569,000	8,186,300,000	2.08359
13. TOTAL AVAILABLE KWH		39,433,916,000	
14. Fuel Cost of Economy Sales (E7)	(7,915,600)	(333,100,000)	2.37634
15. Gain on Economy Sales - 80% (E7A)	(1,773,040)	(333,100,000)(a)	.53228
16. Fuel Cost of Unit Power Sales (SL2 Partpts) (E7)	(1,630,800)	(250,200,000)	.65180
17. Fuel Cost of Other Power Sales (E7)	(4,437,800)	(195,800,000)	2.26650
18. TOTAL FUEL COST AND GAINS OF POWER SALES	(15,757,240)	(779,100,000)	2.02249
19. Net Inadvertant Interchange (E4)	0	0	0
20. NET FUEL AND NET POWER TRANSACTIONS	645,483,271	38,654,816,000	1.66987
21. Net Unbilled (E4)	(31,126,469)(a)	(1,864,011,000)	-.09210
22. Company Use (E4)	1,936,442 (a)	115,964,000	.00573
23. T & D Losses (E4)	48,088,507 (a)	2,879,784,000	.14229
24. Adjusted System KWH Sales	645,483,271	33,795,057,000	1.90999
25. Wholesale KWH Sales	8,594,997	450,003,000	1.90999
26. Jurisdictional KWH Sales	636,888,274	33,345,054,000	1.90999
27. Jurisdictional KWH Sales Adjusted for Line Loss - 1.00051	637,213,087	33,345,054,000	1.91097
28. True-up * (derived in Attachment C)	(55,587,503)	33,345,054,000	-.16670
29. Total Jurisdictional Fuel Cost	581,625,584	33,345,054,000	1.74426
30. Revenue Tax Factor			1.01652
31. Fuel Cost Adjusted for Taxes			1.77308
32. GPIF*	1,645,996	33,345,054,000	.00494
33. Total fuel cost including GPIF	583,271,580	33,345,054,000	1.77801
34. Total Fuel Cost Factor Rounded to the Nearest .001 cents per KWH (used in attachment B, pages 1 and 2 of 9)			1.778

*Based on Jurisdictional Sales (a) included for informational purposes only.
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CLASSIFICATION	-----FLORIDA POWER CORPORATION-----		
	Classification Associated \$	Classification Associated KWH	Classification Associated cents/KWH
1. Fuel Cost of System Net Generation (E3)	289,762,638	14,596,499,000	1.98515
2. Spent NUC Fuel Disposal Cost (E3A)	1,883,372	1,883,372,000 (a)	.10000
3. Coal Car Investment	0	0	.00000
4. Adjustments to Fuel Cost	0	0	.00000
5. TOTAL COST OF GENERATED POWER	291,646,010	14,596,499,000	1.99805
6. Fuel Cost of Purchased Power - Firm (E8)	102,330	2,105,000	4.86128
7. Energy Cost of Sch.C,X Economy Purchases (Broker) (E9)	10,487,700	315,000,000	3.32943
8. Energy Cost of Economy Purchases (Non-Broker) (E9)	2,775,860	138,000,000	2.01149
9. Energy Cost of Sch.E Purchases (E9)	0	0	.00000
10. Capacity Cost of Sch.E Economy Purchases (E9B)	0	0	.00000
11. Payments to Qualifying Facilities (E8A)	8,775,678	301,800,000	2.90778
12. TOTAL COST OF PURCHASED POWER	22,141,568	756,905,000	2.92528
13. TOTAL AVAILABLE KWH		15,353,404,000	
14. Fuel Cost of Economy Sales (E7)	(9,075,000)	(550,000,000)	1.65000
14a. Gain on Economy Sales -80% (E7A)	(1,716,000)	(550,000,000)(a)	.31200
15. Fuel Cost of Other Power Sales (E7)	(3,034,390)	(140,800,000)	2.15511
15a. Gain on Other Power Sales (E7)	(560,386)	(140,800,000)(a)	.39800
16. Fuel Cost of Seminole Backup Sales (E7)	(56,990)	(2,020,000)	2.82129
16.(a)Gain on Seminole Back-up Sales (E7B)	(1,678,341)	(2,020,000)(a)	83.08619
17. Fuel Cost of Seminole Supplemental Sales (E7)	(661,395)	(12,847,000)	5.14824
18. TOTAL FUEL COST AND GAINS OF POWER SALES	(16,782,502)	(705,667,000)	2.37825
18a. Inadvertant Interchange (E4)	0	0	
19. TOTAL FUEL AND NET POWER TRANSACTIONS	297,005,076	14,647,737,000	2.02765
20. Net Unbilled (E4)	5,204,579 (a)	(256,674,000)	.03940
21. Company Use (E4)	1,970,924 (a)	(97,200,000)	.01492
22. T & D Losses (E4)	22,007,703 (a)	(1,085,353,000)	.16662
23. Adjusted System KWH Sales	297,005,076	13,208,510,000	2.24859
24. Wholesale KWH Sales(Excluding Seminole Supplemental)	(16,059,696)	(714,116,000)	2.24889
25. Jurisdictional KWH Sales	280,945,380	12,494,394,000	2.24857
26. Jurisdictional KWH Sales Adjusted for Line Loss - 1.0021	281,535,365	12,494,394,000	2.25329
27. True-up * (derived in Attachment C)	(28,825,660)	12,494,394,000	-.23071
28a. Coal Inventory Adjustment	0	0	.00000
29. Total Jurisdictional Fuel Cost	252,709,705	12,494,394,000	2.02258
30. Revenue Tax Factor			1.01652
31. Fuel Cost Adjusted for Taxes			2.05600
32. GPIF*	1,201,040	12,494,394,000	.00961
33. Total fuel cost including GPIF	253,910,745	12,494,394,000	2.06561
34. Total Fuel Cost Factor Rounded to the Nearest .001 cents per KWH (used in Attachment B, pages 1 and 2 of 9)			2.066

* based on Jurisdictional Sales (a) included for informational purposes only.
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CLASSIFICATION	TAMPA ELECTRIC COMPANY		
	Classification Associated \$	Classification Associated KWH	Classification Associated cents/KWH
1. Fuel Cost of System Net Generation (E3)	171,661,577	8,315,656,000	2.06432
2. Spent NUC Fuel Disposal Cost (E3A)	0	0	.00000
3. Coal Car Investment	0	0	.00000
4. Adjustments to Fuel Cost	0	0	.00000
5. TOTAL COST OF GENERATED POWER	171,661,577	8,315,656,000	2.06432
6. Fuel Cost of Purchased Power - Firm (E6)	4,580,100	145,880,000	3.13964
7. Energy Cost of Sch. C, X Economy Purchases (Broker) (E9)	293,600	9,451,000	3.10655
8. Energy Cost of Economy Purchases (Non-Broker) (E9)	0	0	.00000
9. Energy Cost of Sch. E Purchases (E9)	0	0	.00000
10. Capacity Cost of Sch. E Economy Purchases	0	0	.00000
11. Payments to Qualifying Facilities (E8A)	4,861,100	197,787,000	2.45774
12. TOTAL COST OF PURCHASED POWER	9,734,800	353,118,000	2.75681
13. TOTAL AVAILABLE KWH		8,668,774,000	
14. Fuel Cost of Economy Sales (E7)	11,408,800	736,402,000	1.54926
15. Gain on Economy Sales - 80% (E7A)	1,540,720	736,402,000 (a)	.20922
16. Fuel Cost of Unit Power Sales (E7)	0	0	.00000
17. Fuel Cost of Other Power Sales (E7)	12,415,800	821,735,000	1.51093
18. TOTAL FUEL COST AND GAINS OF POWER SALES	25,365,320	1,558,137,000	1.62793
19a. Net Inadvertent Interchange (E4)	0		
19b. Interchange and Wheeling Losses		28,560,000	
20. TOTAL FUEL AND NET POWER TRANSACTIONS	156,031,057	7,082,077,000	2.20318
21. Net Unbilled (E4)	0	0	.00000
22. Company Use (E4)	403,182 (a)	18,300,000	.00610
23. T & D Losses (E4)	9,934,337 (a)	450,909,000	.15023
24. Adjusted System KWH Sales	156,031,057	6,612,868,000	2.35951
25. Wholesale KWH Sales	0	0	.00000
26. Jurisdictional KWH Sales	156,031,057	6,612,868,000	2.35951
27. Jurisdictional KWH Sales Adjusted for Line Loss - D	156,031,057	6,612,868,000	2.35951
28. True-up * (derived in Attachment C)	2,365,838	6,612,868,000	.03578
29. Pyramid Coal Contract Buyout Adjustment	7,765,868	6,612,868,000	.11744
30. Total Jurisdictional Fuel Cost	166,162,763	6,612,868,000	2.51272
31. Revenue Tax Factor			1.01652
32. Fuel Cost Adjusted for Taxes			2.55423
33. GPIF *	316,484	6,612,868,000	.00479
34. Total Fuel Cost including GPIF			2.55901
35. Total Fuel Cost Factor Rounded to the Nearest .001 cents per KWH (used in Attachment B, pages 1 and 2 of 9)			2.559

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CLASSIFICATION	GULF POWER COMPANY		
	Classification Associated \$	Classification Associated KWH	Classification Associated cents/KWH
1. Fuel Cost of System Net Generation (E3)	98,721,158	4,892,460,000	2.01782
2. Spent NUC Fuel Disposal Cost (E3A)	0	0	.00000
3. Coal Car Investment	401,000	0	.00000
4. Adjustments to Fuel Cost	0	0	.00000
5. TOTAL COST OF GENERATED POWER	99,122,158	4,892,460,000	2.02602
6. Fuel Cost of Purchased Power - Firm (E8)	0	0	.00000
7. Energy Cost of Sch. C, X Economy Purchases (Broker) (E9)	11,949,873	617,600,000	1.93489
8. Energy Cost of Economy Purchases (Non-Broker) (E9)	0	0	.00000
9. Energy Cost of Sch. E Purchases (E9)	0	0	.00000
10. Capacity Cost of Sch. E Economy Purchases (E2)	0	0	.00000
11. Payments to Qualifying Facilities (E8A)	0	0	.00000
12. TOTAL COST OF PURCHASED POWER	11,949,873	617,600,000	1.93489
13. TOTAL AVAILABLE KWH		5,510,060,000	
14. Fuel Cost of Economy Sales (E7)	(194,350)	(10,590,000)	1.83522
15. Gain on Economy Sales - 80% (E7A)	(124,800)	(29,500,000)(a)	.42305
16. Fuel Cost of Unit Power Sales (E7)	(10,159,950)	(466,270,000)	2.17898
17. Fuel Cost of Other Power Sales (E7)	(6,850,653)	(362,307,000)	1.89084
18. TOTAL FUEL COST AND GAINS OF POWER SALES	(17,329,753)	(839,167,000)	2.06511
19. Net Inadvertant Interchange (E4)	0		
20. TOTAL FUEL AND NET POWER TRANSACTIONS	93,742,278	4,670,893,000	2.00695
21. Unbilled (E4)	0	0	.00000
22. Company Use (E4)	(175,307)(a)	8,735,000	-.00403
23. T & D Losses (E4)	(6,345,059)(a)	316,155,000	-.14600
24. Adjusted System KWH Sales	93,742,278	4,346,003,000	2.15698
25. Wholesale KWH Sales	3,060,642	141,895,000	2.15698
26. Jurisdictional KWH Sales	90,681,636	4,204,108,000	2.15698
27. Jurisdictional KWH Sales Adjusted for Line Loss - 1.00210	90,872,067	4,204,108,000	2.16151
28. True-up * (derived in Attachment C)	(5,154,734)	4,204,108,000	-.12261
29. Total Jurisdictional Fuel Cost	85,717,333	4,204,108,000	2.03889
30. Revenue Tax Factor			1.01652
31. Fuel Cost Adjusted for Taxes			2.07258
32. GPIF *	76,007	4,204,108,000	.00181
33. Total Fuel Cost including GPIF	85,793,340	4,204,108,000	2.07439
34. Total Fuel Cost Factor Rounded to the Nearest .001 cents per KWH (used in Attachment B, pages 1 and 2 of 9)			2.074

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CLASSIFICATION	-----FLORIDA PUBLIC UTILITIES (MARIANNA)-----		
	Classification Associated \$	Classification Associated KWH	Classification Associated cents/KWH
1. Fuel Cost of System Net Generation (E3)	0	342,000	.00000
2. Spent NUC Fuel Disposal Cost (E3A)	0	0	.00000
3. Coal Car Investment	0	0	.00000
4. Adjustments to Fuel Cost	0	0	.00000
1. TOTAL COST OF GENERATED POWER	0	342,000	.00000
5. Fuel Cost of Purchased Power - Firm (E8)	2,347,958	118,825,000	1.97598
6. Energy Cost of Sch. C, X Economy Purchases (Broker) (E9)	0	0	.00000
7. Energy Cost of Economy Purchases (Non-Broker) (E9)	0	0	.00000
8. Energy Cost of Sch. E Purchases (E9)	0	0	.00000
9. Capacity Cost of Sch. E Economy Purchases (E2)	2,920,205	118,825,000 (a)	2.45757
10. Payments to Qualifying Facilities (E8A)	0	0	.00000
2. TOTAL COST OF PURCHASED POWER	5,268,163	118,825,000	4.43355
3. TOTAL AVAILABLE KWH		119,167,000	
11. Fuel Cost of Economy Sales (E7)	0	0	.00000
12. Gain on Economy Sales - 80% (E7A)	0	0	.00000
13. Fuel Cost of Unit Power Sales (E7)	0	0	.00000
14. Fuel Cost of Other Power Sales (E7)	0	0	.00000
8. TOTAL FUEL COST AND GAINS OF POWER SALES	0	0	.00000
15. Net Inadvertant Interchange (E4)			
10. TOTAL FUEL AND NET POWER TRANSACTIONS	5,268,163	119,167,000	4.42082
16. Unbilled (E4)	90,583 (a)	2,049,000	.08057
17. Empty Use (E4)	2,918 (a)	66,000	.00260
18. T & D Losses (E4)	204,684 (a)	4,630,000	.18207
19. Adjusted System KWH Sales	5,268,163	112,422,000	4.68606
20. Wholesale KWH Sales	0	0	.00000
21. Jurisdictional KWH Sales	5,268,163	112,422,000	4.68606
22. Jurisdictional KWH Sales Adjusted for Line Loss - 0	5,268,163	112,422,000	4.68606
23. True-up * (derived in Attachment C)	709,879	112,422,000	.63144
24. Total Jurisdictional Fuel Cost	5,978,042	112,422,000	5.31750
25. Revenue Tax Factor			1.01652
26. Fuel Cost Adjusted for Taxes	11,956,084	112,422,000	5.40535
27. GPIF *	0	112,422,000	.00000
28. Total Fuel Cost including GPIF	5,978,042	112,422,000	5.40535
29. Total Fuel Cost Factor Rounded to the Nearest .001 cents per KWH (used in Attachment B, pages 1 and 2 of 9)			5.405

*Based on Jurisdictional Sales (a) included for informational purposes only.
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CLASSIFICATION	-----FLORIDA PUBLIC UTILITIES (FERMANDINA)-----		
	Classification Associated \$	Classification Associated KWH	Classification Associated cents/KWH
1. Fuel Cost of System Net Generation (E3)	0	0	.00000
2. Spent NUC Fuel Disposal Cost (E3A)	0	0	.00000
3. Coal Car Investment	0	0	.00000
4. Adjustments to Fuel Cost	0	0	.00000
1. TOTAL COST OF GENERATED POWER	0	0	.00000
5. Fuel Cost of Purchased Power - Firm (E8)	2,944,499	77,548,000	3.79700
6. Energy Cost of Sch. C, X Economy Purchases (Broker) (E9)	0	0	.00000
7. Energy Cost of Economy Purchases (Non-Broker) (E9)	0	0	.00000
8. Energy Cost of Sch. E Purchases (E9)	0	0	.00000
9. Capacity Cost of Sch. E Economy Purchases (E2)	1,411,724	77,548,000 (a)	1.82045
10a. Demand Costs of Purchased Power (E2)	848,000		
10b. Non Fuel Energy and Customer Costs of Purchased Power (E2)	563,724		
11. Payments to Qualifying Facilities (E8A)	1,501,500	39,000,000	3.85000
2. TOTAL COST OF PURCHASED POWER	5,857,723	116,548,000	5.02602
3. TOTAL AVAILABLE KWH		116,548,000	
12. Fuel Cost of Economy Sales (E7)	0	0	.00000
13. Gain on Economy Sales - 80% (E7A)	0	0	.00000
14. Fuel Cost of Unit Power Sales (E7)	0	0	.00000
15. Fuel Cost of Other Power Sales (E7)	0	0	.00000
4. TOTAL FUEL COST AND GAINS OF POWER SALES	0	0	.00000
16. Net Inadvertent Interchange (E4)			
5. TOTAL FUEL AND NET POWER TRANSACTIONS	5,857,723	116,548,000	5.02602
17. Net Unbilled (E4)	145,604 (a)	2,897,000	.13664
18. Company Use (E4)	4,976 (a)	99,000	.00467
19. T & D Losses (E4)	351,520 (a)	6,994,000	.32989
20. Adjusted System KWH Sales	5,857,723	106,558,000	5.49722
21. Wholesale KWH Sales	0	0	.00000
22. Jurisdictional KWH Sales	5,857,723	106,558,000	5.49722
23. Jurisdictional KWH Sales Adjusted for Line Loss - 0	5,857,723	106,558,000	5.49722
24a. CSLD KWH Sales (E11)		12,840,000	
24b. Other Classes KWH Sales (E11)		93,718,000	
24c. CSLD CP Kw		60,000	
25. GPIF			
26. True-up * (derived in Attachment C)	(811,718)	106,558,000	-.76176
6. Total Jurisdictional Fuel Cost	5,046,005	106,558,000	4.73545

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CLASSIFICATION	-----FLORIDA PUBLIC UTILITIES (FERNANDINA)-----		
	Classification Associated \$	Classification Associated KWH	Classification Associated cents/KWH
Da. Demand Purchased Power Costs (line 10a)	848,000 (a)		
Dc. Non-Demand Purchased Power Costs (lines 6-10b-11)	5,009,723 (a)		
Dc. True-up Over/Under Recovery (line 29)	(811,718)(a)		
1. Total Demand Costs	848,000		
2. GSLD Portion of Demand Costs Including line losses (line 27c * \$3.30)	198,000	60,000	
3. Balance to Other Customers	650,000	93,718,000	
4. Total Non-Demand Costs (line 30b)	5,009,723		
5. Total KWH Purchased (line 12)		116,548,000	
5. Average Cost per KWH Purchased			4.29842
7. Avg. Cost Adjusted for Transmission line losses (line 36 * 1.03)			4.42100
8. GSLD Non-Demand Costs (line 27a * line 37)	567,656	12,840,000	4.42100
9. Balance to Other Customers	4,442,067	93,718,000	4.73982
Da. Total GSLD Demand Costs (Line 32)	198,000	60,000	3.30000
Dc. Revenue Tax Factor			1.01652
Dc. GSLD Demand Purchased Power factor adjusted for taxes and rounded			3.35452
Dd. Total Current GSLD Non-Demand Costs (line 38)	567,656	12,840,000	4.42100
De. Total Non-Demand Costs including true-up	567,656	12,840,000	4.42100
Df. Revenue Tax Factor			1.01652
Dg. GSLD Non-demand costs adjusted for taxes			4.49404
Total Demand and Non-Demand Purchased Power Costs of other classes (lines 33 - 39)	5,092,067	93,718,000	5.43339
1b. Other Classes' Portion of True-up (line 42)	(811,718)	93,718,000	-.86613
1c. Total Demand and Non-Demand Costs including True-up	4,280,349	93,718,000	4.56726
1d. Revenue tax factor			1.01652
1e. Other Classes Purchased Power Factor adjusted for taxes to the nearest .001 cents per KWH (used in Attachment B, pages 1 and 2 of 9)			4.64272

*Based on Jurisdictional Sales (a) included for informational purposes only.
Effective dates for billing purposes: 4/1/89-9/30/89

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ATTACHMENT D

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Fuel and Purchased Power)	DOCKET NO. 890001-EI
Cost Recovery Clause and Generating)	
Performance Incentive Factor.)	
	Submitted for filing: February 14, 1989

STIPULATION

The Florida Industrial Power Users Group ("FIPUG") and Florida Power & Light Company ("FPL") do hereby enter into the following stipulation and request that consideration of Issues 15-17 and FIPUG's position on Issues 11-14 (the "Issues") be deferred from the February 22 hearing in this docket:

1. FIPUG and FPL are parties in Docket No. 890001-EI. Issues 11-14 in that docket, as delineated in the Prehearing Order, involve the setting and application of the Oil Backout Cost Recovery Factor ("OBCRF") by FPL for the time frames covered by the hearing.
2. Issues 15-17, as delineated in the Prehearing Order, set forth issues raised by FIPUG in regard to the application of the OBCRF. FIPUG seeks a refund of certain monies collected by FPL pursuant to the OBCRF and discontinuation of FPL's oil backout cost recovery mechanism. Further, with respect to Issues 11-14, FIPUG has asserted that all revenues associated with claims of deferral benefits should be refunded to customers.
3. Docket No. 890001-EI is set for hearing beginning February 22, 1989.

4. FIPUG currently has pending in Docket No. 890148-EI a Petition to Discontinue FPL's OBCRF. This petition has not yet been set for hearing.

5. On January 27, 1989, FIPUG filed a motion to consolidate the two dockets as they relate to FPL's OBCRF or, alternatively, to hold the OBCRF issues in Docket No. 890001-EI in abeyance pending resolution of FIPUG's petition.

6. On February 10, 1989 at the prehearing conference in Docket No. 890001-EI, Commissioner Herndon deferred ruling on FIPUG's Motion to Consolidate. He sent the motion to the full Commission for a ruling at the March 7, 1989 Agenda Conference. Thus, the Commission's ruling on the Motion to Consolidate will occur after the February 22, 1989 hearing in Docket No. 890001-EI.

7. FIPUG and FPL agree that insufficient time exists for discovery and hearing preparation on the "Issues" as currently included in the February 22 hearing in Docket No. 890001-EI.

8. In order to allow sufficient time for discovery and preparation so as to present all the facts to the Commission, FIPUG and FPL stipulate:

a. FPL shall proceed with the presentation of evidence at the February 22, 1989 hearing in regard to issues 11-14 as those issues relate to the setting of the OBCRF;

b. FIPUG agrees to defer presentation of its position on the "Issues" until such "Issues" are decided in a later scheduled hearing or ruling in Docket No. 890001-EI and/or Docket No. 890148-EI; :

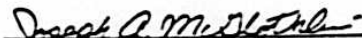
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ATTACHMENT D

c. FPL agrees that if any adjustment is made to FPL's OBCRF as a result of the proceedings in a later scheduled hearing in Docket No. 890001-EI and/or Docket No. 890148-EI, as a result of consideration of the "Issues," any amounts ordered to be refunded shall be subject to refund as though the Commission had considered and reached a decision on the "Issues" in the hearing held on February 22 in Docket No. 890001-EI; and

d. FIPUG and FPL agree that this Stipulation in no way shall be construed as a waiver of any parties' positions or rights in regard to any "Issues" arising from FIPUG's positions in Docket No. 890001-EI and/or Docket No. 890148-EI.

9. The undersigned are authorized to represent that the Office of Public Counsel joins in this Stipulation.


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