LAWSON, McWhirter, Grandoff & Reeves ATTORNEYS AT LAW

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PLEASE REPLY TO: TALLAHASSEE

January 5, 1990

201 EAST KENNEDY BLVD., SUITE 800 TAMPA, FLORIDA 33602 (813) 224-0866 TELECOPIER: (813) 221-1854 CABLE GRANDLAW

MAILING ADDRESS: TAMPA P. O. BOX 3350, TAMPA, FLORIDA 33601

MAILING ADDRESS: TALLABASSEE 522 EAST PARK AVENUE SUITE 200 TALLAHASSEE, FLORIDA 32301 (904) 222-2525 TELECOPIEN: (904) 222-5606

HAND DELIVERED

Mr. Steve Tribble, Director Division of Records and Reporting Florida Public Service Commission 101 East Gaines Street Tallahassee, Florida 32399

> Docket No. 891278-PU, Amendment of Rule 25-14.003, F.A.C., Corporate Income Tax Expense Adjustment: Midpoint and Additional Changes

Dear Mr. Tribble:

Enclosed for filing and distribution are the original and 15 copies of the Florida Industrial Power Users Group Notice of Appearance.

stamp

Also enclosed is an e	xtra copy of the Notice. Please
ACK it with the date of filing	and return it to me.
AFA If you have any questi	ons, please call.
APP 1 4/m	Sincerely,
CAF CMU CTR EAGVGK/jwm	Vicki Gordon Kaufman
LEG Enclosures LIN 6 Enclosures OPC 6 RCH 6 SEC 7 WAS OTH OLIS TO COM	DOCUMENT NUMBER-DATE 00151 JAN-5 1990 FPSC-RECORDS/REPORTING

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Amendment of Rule 25-14.003, F.A.C., Corporate Income Tax Expense Adjustment: Midpoint and Additional Changes.

DOCKET NO. 891278-PU FILED: January 5, 1990

FIPUG NOTICE OF APPEARANCE

The "lorida Industrial Power Users Group ("FIPUG") hereby files its notice of appearance in this docket. In support thereof, FIPUG states:

 The name and address of the individual who should receive copies of notices, orders and pleadings in this proceeding is:

> Vicki Gordon Kaufman Lawson, McWhirter, Grandoff and Reeves 522 East Park Avenue, Suite 200 Tallahassee, Florida 32301

- 2. FIPUG is a voluntary, ad hoc organization of industrial users of electricity. Collectively, members of FIPUG consume many million kilowatt hours of electricity annually. The cost of electricity constitutes a significant portion of the production costs of FIPUG's members.
- Revisions to the tax savings rule could substantially affect the interests of FIPUG.

DOCUMENT NUMBER-DATE

00151 JAN-5 1990

FPSC-RECORDS/REPORTING

WHEREFORE, FIPUG files its Notice of Appearance in this docket.

Vicki Gordon Kaufman
Lawson, McWhirter, Grandoff
& Reeves
522 E. Park Avenue, Suite 200
Tallahassee, Florida 32301
904/222-2525

Attorney for the Florida Industrial Power Users Group

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of FIPUG's Notice of Appearance has been furnished by U.S. Mail to the following parties of record this 5th day of January, 1990:

Lee L. Willis
James D. Beasley
Ausley, McMullen, McGehee
Carothers, Proctor
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Vicki Gordon Kaufman