

MEMORANDUM

October 12, 1990

**ORIGINAL
FILE COPY**

RA

TO: STEVE TRIBBLE, DIVISION OF RECORDS AND REPORTING
FROM: RHONDA HICKS, DIVISION OF AUDITING AND FINANCIAL ANALYSIS
RE: DOCKET NO: 890148-EI

Attached please find correspondence that should be placed in the above-referenced docket file. If you have any questions, please call me.

ACK _____
AFA _____
AFP _____
CAF _____
CFF _____
CFR _____
EAG _____
LEA _____
LEF _____
CFC _____
RCH _____
SEC 1 _____
NAS _____
OTH _____

DOCUMENT NUMBER-DATE

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PSC-RECORDS/REPORTING

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September 26, 1990

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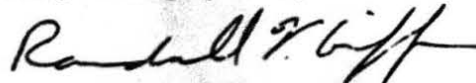
DIRECT DEAL NUMBER

Mr. Gary G. Kuberek
Assistant Comptroller
Florida Power and Light Company
9250 West Flagler Street
Miami, Florida 33174

Dear Mr. Kuberek:

On September 25, 1990, I spoke with Noel Sheehan in Branch 6, Passthrough & Special Industries of the Internal Revenue Service (Service), concerning the procedural status of the letter ruling request filed July 24, 1990 on behalf of Florida Power and Light Company relating to normalization issues involving so-called "Oil Backout property." Mr. Sheehan informed me that Mr. Robert R. Robbins had reviewed the request and had passed it on to him with some preliminary thoughts. Mr. Sheehan had not yet read the request and we did not discuss any substantive aspect of the request. I then spoke on September 26, 1990 with Mr. Robbins. I prefaced the conversation by informing him that I did not want to discuss the substance of the request, but rather was interested in getting a better sense as to the timing of the various steps in the Service's review process. Mr. Robbins told me that he and Mr. Sheehan would be discussing the request this week and we could expect to hear from them in the following week or shortly thereafter.

Very truly yours,



Randall V. Griffin

cc: Don Babka
Raymond F. Dacek
David E. Jacobson
Patricia M. Healy