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May 18, 2000
VIA Hand Delivery

Blanca S. Bayo, Director
Division of Records and Reporting
Betty Easley Conference Center
4075 Esplanade Way
Tallahassee, Florida 32399-0870

RECEIVED-PPSC
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RECORDS AND REPORTING

Re: Docket No. 950379-EI

Dear Ms. Bayo:

Enclosed for filing and distribution are the original and 15 copies of:

- The Florida Industrial Power Users Group's Proposed Issues.

Please acknowledge receipt of the above on the extra copy enclosed herein and return it to me. Thank you for your assistance.

Yours truly,

Vicki Gordon Kaufman

Vicki Gordon Kaufman

Slankiewicz

VP	_____
SAF	_____
SM	_____
SEC	_____
LEG	_____
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OPC	_____
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PPSC-BUREAU OF RECORDS

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Determination of regulated earnings of
Tampa Electric Company pursuant to stipulations
for calendar years 1995 through 1999.

Docket No. 950379-EI

Filed: May 18, 2000


The Florida Industrial Power Users Group's Proposed Issues

The Florida Industrial Power Users Group (FIPUG) files the following propose issues.

1. Are TECo's 1997 and 1998 construction expenses prudent and used and useful to ratepayers?
2. Has TECo justified the substantial increases in its 1997, 1998 and 1999 O & M expenses?
3. Are TECo's transactions with its affiliated companies prudent and in the best interest of ratpayers or are they made to benefit TECo's parent company, TECo Energy?
4. Has TECo properly included certain projects in Construction Work in Progress (CWIP) and are the amounts included prudent and reasonable?
5. What is the appropriate debt/equity ratio for TECo?
6. Is the amount which TECo has included in rate base for Polk 1 in excess of the stipulated amount?
7. Was TECo in compliance with the Commission order to remove the generating plant dedicated to serving the FMPA and Lakeland wholesale sales from rate base?
8. Has TECo included in its rate base amounts expended for items that it is seeking to also recover through the recovery clauses?
9. Are TECo customers providing revenue to TECo for income taxes it does not have

to pay?

10. What is the appropriate amount of deferred revenue for 1997?
11. What is the appropriate amount of deferred revenue for 1998?
12. What is the appropriate amount of deferred revenue for 1999?



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Power Users Group

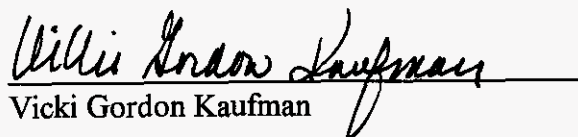
CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true copy of the foregoing Florida Industrial Power Users Group Proposed Issues has been furnished by U.S. mail or by hand-delivery (*) this 18th day of May, 2000 to the following:

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