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Thomas A. Cloud

December 20, 2001

VIA FEDERAL EXPRESS

Blanca S. Bayó, Director
Division of Records and Reporting
2540 Shumard Oak Blvd.
Tallahassee, Florida 32399-0870

Re: Docket No.: 001148-EI
Publix Super Market Inc.'s, Preliminary Issues List

Dear Ms. Bayó:

Enclosed please find the original and fifteen (15) copies of Publix Super Markets Inc.'s, Preliminary Issues List in the above-referenced docket. A copy of this filing has also been provided on a 1.44MB floppy disc in Microsoft Word.

Sincerely,



Thomas A. Cloud

GRAY, HARRIS & ROBINSON, P.A.

TAC:gcj

Enclosures

cc: All individuals on docketing service list

- APP _____
- CAF _____
- CMP _____
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 DISTRIBUTION CENTER
 DOCUMENT NUMBER-DATE
 15930 DEC 21 01
 FPSC-COMMISSION CLERK

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Review of the Retail Rates of FPL

DOCKET NO. 001148-EI

Filed: December 21, 2001

PUBLIX SUPER MARKETS, INC.'s PRELIMINARY ISSUES LIST

Publix Super Markets, Inc. ("Publix"), in compliance with Florida Public Service Commission (the "Commission") Order No. PSC-01-2111-PCO-EI (the "Order"), hereby files the following as its statement of preliminary issues to be considered by the Commission with respect to the Florida Power & Light ("FPL") rate case (Phase 2) of this docket:

- Issue 1:** Are FPL's forecasts of customers and KWH by revenue class, and system KW for the 2002 projected Test Year reasonable?
- Issue 2:** Is FPL's forecast of inflation rates appropriate?
- Issue 3:** To what extent, if any, should FPL's forecasted financial statements and resulting retail rates for the 2002 Test Year be adjusted to remove the effects of short term economic conditions?
- Issue 4:** Is the number of customer bills which have to be estimated each month appropriate for FPL?
- Issue 5:** What level of over-recovery results from demand meters that are not reset and/or resealed after reading?
- Issue 6:** Is the quality of electric service provided by FPL adequate?
- Issue 7:** Is FPL's customer complaint resolution process adequate?
- Issue 8:** Should FPL be required to provide a refund to retail customers incurring frequent outages?
- Issue 9:** Is FPL's level of Plant in Service in the amount of \$18,901,692,000 (\$19,004,488,000 system) for the 2002 projected Test Year appropriate?

DOCUMENT NUMBER DATE

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FPSC-COMMISSION CLERK

- Issue 10:** Is FPL's level of Accumulated Provision for Depreciation and Amortization in the amount of \$10,028,613,000 (\$10,089,240,000 system) for the 2002 projected Test Year appropriate?
- Issue 11:** Is FPL's level of Construction Work in Progress in the amount of \$903,823,000 (\$912,691,000 system) for the 2002 projected Test Year appropriate?
- Issue 12:** Is FPL appropriately accruing AFUDC on CWIP for the 2002 projected Test Year?
- Issue 13:** Is FPL's level of Property Held for Future Use in the amount of \$68,266,000 (\$68,611,000 system) for the 2002 projected Test Year appropriate?
- Issue 14:** Is FPL's level of Working Capital in the amount of \$63,687,000 (\$191,390,000 system) for the 2002 projected Test Year appropriate?
- Issue 15:** Is FPL's level of Account 151 - Fuel Stock - in the amount of \$93,372,000 (\$94,526,000 system) for the 2002 projected Test Year appropriate?
- Issue 16:** Should the net overrecovery/underrecovery of fuel and conservation expenses for the Test Year be included in the calculation of working capital allowance for FPL?
- Issue 17:** Has FPL removed the appropriate amount of Regulatory Asset - Okeelanta Settlement out of 2002 projected Test Year working capital?
- Issue 18:** Should adjustments to exclude interest on tax deficiency be made to working capital for the 2002 projected Test Year?
- Issue 19:** Is \$500 million an appropriate reserve goal for Account 228.1 - Accum. Provision for Property Insurance - Storm Damage?
- Issue 20:** Should the capitalized items currently approved for recovery through the Environmental Cost Recovery Clause be included in rate base?
- Issue 21:** What are the appropriate adjustments that should be made to FPL's Test Year rate base to account for the additional security measures implemented in response to the increased threat of terrorist attacks since September 11, 2001?
- Issue 22:** Should the investment in corporate aircraft be removed from 2002 projected Test Year?

- Issue 23:** What adjustment, if any, should be made to projected Test Year rate base to reflect the Commission's decision in Docket No. 991931-EG, concerning the last core of nuclear fuel?
- Issue 24:** What adjustment, if any, should be made to projected Test Year rate base to reflect the Commission's decision in Docket No. 981246-EI, concerning nuclear decommissioning?
- Issue 25:** What adjustment, if any, should be made to projected Test Year rate base to reflect the Commission's decision in Docket No. 990324-EI, concerning the disposition of FPL's accumulated nuclear amortization?
- Issue 26:** What adjustments, if any, should be made to projected Test Year rate base to recognize implementation of Statement of Financial Accounting Standard No. (SFAS) 133/1377?
- Issue 27:** What adjustments, if any, should be made to projected Test Year rate base to recognize implementation of SFAS 143?
- Issue 28:** What adjustments, if any, should be made to projected Test Year rate base to recognize implementation of the AcSEC Statement of Position regarding accounting for certain costs and activities related to property, plant, and equipment?
- Issue 29:** Is FPL's rate base of \$9,908,855,000 (\$10,088,964,000 system) for the 2002 projected Test Year appropriate?
- Issue 30:** Does working capital appropriately reflect assets and liabilities that should be included in rate base?
- Issue 31:** What is the appropriate cost of common equity capital for FPL?
- Issue 32:** What is the appropriate common equity ratio for ratemaking purposes for FPL?
- Issue 33:** What is the appropriate amount of accumulated deferred taxes to include in FPL's capital structure?
- Issue 34:** What is the appropriate amount and cost rate of unamortized investment tax credits to include in FPL's capital structure?
- Issue 35:** Have FPL's rate base and capital structure been reconciled appropriately?
- Issue 36:** What is the appropriate weighted average cost of capital including the proper components, amounts and cost rates associated with the capital structure for FPL for the projected Test Year?

- Issue 37:** Does the FPL's capital structure appropriately reflect accumulated deferred income taxes?
- Issue 38:** Is FPL's level of Total Operating Revenues in the amount of \$3,649,342 (\$3,703,679 system) for the 2002 projected Test Year appropriate?
- Issue 39:** Has FPL made the appropriate adjustments to remove the capacity cost revenues and related expenses recoverable through the Capacity Cost Recovery Clause?
- Issue 40:** Has FPL made the appropriate adjustments to remove fuel revenues and fuel expenses recoverable through the Fuel Adjustment Clause?
- Issue 41:** Has FPL made the appropriate adjustments to remove the environmental revenues and related expenses recoverable through the Environmental Cost Recovery Clause?
- Issue 42:** Has FPL made the appropriate adjustments to remove the conservation revenues and related expenses recoverable through the Conservation Cost Recovery Clause?
- Issue 43:** Is FPL's level of Account 513 - Maintenance of Electric Plant (Major Only) expense in the amount of \$17,241,000 (\$17,454,000 system) for the 2002 projected Test Year appropriate?
- Issue 44:** Is FPL's level of Total Steam Power Generation O&M (Accounts 500-514) in the amount of \$129,196,000 (\$130,835,000 system) for the 2002 projected Test Year appropriate?
- Issue 45:** Is FPL's level of Account 517 - Operation Supervision and Major Engineering expense in the amount of \$71,662,000 (\$71,858,000 system) for the 2002 projected Test Year appropriate?
- Issue 46:** Is FPL's level of Account 519 - Coolants and Water expense in the amount of \$6,445,000 (\$6,462,000 system) for the 2002 projected Test Year appropriate?
- Issue 47:** Is FPL's level of Account 520 - Steam expense in the amount of \$23,360,000 (\$23,424,000 system) for the 2002 projected Test Year appropriate?
- Issue 48:** Is FPL's level of Account 523 - Electric expense in the amount of \$269,000 (\$270,000 system) for the 2002 projected Test Year appropriate?

- Issue 49:** Is FPL's level of Account 524 - Miscellaneous Nuclear Power expense in the amount of \$37,862,000 (\$37,965,000 system) for the 2002 projected Test Year appropriate?
- Issue 50:** Is FPL's level of Total Nuclear Power Generation Operation expense (Accounts 517-525) in the amount of \$139,598,000 (\$139,979,000 system) for the 2002 projected Test Year appropriate?
- Issue 51:** Is FPL's level of Total Nuclear Power Generation Maintenance expense (Accounts 528-532) in the amount of \$119,011,000 (\$119,264,000 system) for the 2002 projected Test Year appropriate?
- Issue 52:** Is FPL's level of Account 546 - Operation Supervision and Engineering expense in the amount of \$3,489,000 (\$3,535,000 system) for the 2002 projected Test Year appropriate?
- Issue 53:** Is FPL's level of Account 548 - Generation expense in the amount of \$2,930,000 (\$2,968,000 system) for the 2002 projected Test Year appropriate?
- Issue 54:** Is FPL's level of Account 549 - Miscellaneous Other Power Generation expense in the amount of \$8,713,000 (\$8,826,000 system) for the 2002 projected Test Year appropriate?
- Issue 55:** Is FPL's level of Other Power Generating Maintenance expense (Accounts 551-554) in the amount of \$21,126,000 (\$21,399,000 system) for the 2002 projected Test Year appropriate?
- Issue 56:** Is FPL's level of Account 565 - Transmission of Electricity by Others expense in the amount of \$10,329,000 (\$10,440,000 system) for the 2002 projected Test Year appropriate?
- Issue 57:** Is FPL's level of Account 566 – Miscellaneous Transmission expense in the amount of \$4,183,000 (\$4,228,000 system) for the 2002 projected Test Year appropriate?
- Issue 58:** Is FPL's level of Account 571 - Maintenance of Overhead Transmission Lines, which includes tree-trimming expenses, in the amount of \$9,590,000 (\$9,693,000 system) for the 2002 projected Test Year appropriate?
- Issue 59:** Is FPL's level of Account 588 - Miscellaneous Distribution Operating Expenses in the amount of \$27,776,000 (\$27,776,000 system) for the 2002 projected Test Year appropriate?

- Issue 60:** Is the \$6.7 million increase (15.2%) in Distribution expenses from 2000 to 2002 justified and reasonable?
- Issue 61:** Is FPL's level of Total Distribution Operation expense (Accounts 580-589) in the amount of \$93,308,000 (\$93,322,000 system) for the 2002 projected Test Year appropriate?
- Issue 62:** Is FPL's level of Account 593 - Maintenance of Overhead Lines, which includes tree trimming expenses, in the amount of \$85,843,000 (\$85,843,000 system) for the 2002 Test Year appropriate?
- Issue 63:** Is FPL's level of Total Distribution Maintenance expense (Accounts 590-599) in the amount of \$167,892,000 (\$167,895,000 system) for the 2002 projected Test Year appropriate?
- Issue 64:** Is FPL's level of Account 904 - Uncollectible Accounts expense in the amount of \$10,283,000 (\$10,283,000 system) for the 2002 projected Test Year appropriate?
- Issue 65:** Is FPL's level of Total Customer Accounts Expense (Accounts 901-905) in the amount of \$105,888,000 (\$106,019,000 system) for the 2002 projected Test Year appropriate?
- Issue 66:** Is FPL's level of Account 909 - Information and Inst. Advertising expense in the amount of \$2,541,000 (\$2,541,000 system) for the 2002 projected Test Year appropriate?
- Issue 67:** Is FPL's level of Account 910 - Miscellaneous Customer Service and Information expense in the amount of \$5,451,000 (\$5,451,000 system) for the 2002 projected Test Year appropriate?
- Issue 68:** Is FPL's level of Total Customer Service and Information Expense (Accounts 907-910) in the amount of \$17,229,000 (\$78,959,000 system) for the 2002 projected Test Year appropriate?
- Issue 69:** Is FPL's level of Account 911 - Supervision Sales expense in the amount of \$1,051,000 (\$1,051,000 system) for the 2002 projected Test Year appropriate?
- Issue 70:** Is FPL's level of Account 920 - Administrative and General Salaries expense in the amount of \$132,361,000 (\$132,877,000 system) for the 2002 projected Test Year appropriate?
- Issue 71:** Is FPL's level of Account 921 - Office Supplies and Expenses in the amount of \$79,587,000 (\$80,025,000 system) for the 2002 projected Test Year appropriate?

- Issue 72:** Is FPL's level of Account 923 - Outside Services expense in the amount of \$20,015,000 (\$20,153,000 system) for the 2002 projected Test Year appropriate?
- Issue 73:** Is FPL's 2002 projected Test Year accrual of \$50,300,000 for Storm Damage appropriate?
- Issue 74:** What is the appropriate amount of Other Post Employment Benefits Expense for the projected 2002 Test Year?
- Issue 75:** What is the appropriate amount of Pension Expense for the projected 2002 Test Year?
- Issue 76:** Is FPL's 2002 projected Test Year accrual for medical/life reserve-active employees and retirees appropriate?
- Issue 77:** Is FPL's level of Account 928 - Regulatory Commission Expense in the amount of \$8,803,000 (\$8,803,000 system) appropriate?
- Issue 78:** Is FPL's amount in Account 935 - Maintenance of General Plant expense in the amount of \$8,222,000 (\$8,254,000 system) appropriate?
- Issue 79:** Is FPL's level of Total Administrative and General Expense (Accounts 920-935) in the amount of \$277,245,000 (\$288,300,000 system) for the 2002 projected Test Year appropriate?
- Issue 80:** Are lobbying expenses included in the 2002 projected Test Year and, if so, should an adjustment be made to remove them?
- Issue 81:** Are industry association dues included in the 2002 projected Test Year and, if so, should an adjustment be made to remove them?
- Issue 82:** Are membership dues included in the projected Test Year and, if so, should an adjustment be made to remove them?
- Issue 83:** Has FPL budgeted to fund the EEI Utility Waste Management Group, and if so, should an adjustment be made to remove it?
- Issue 84:** Is FPL's assumed growth in salaries and wage appropriate? If not, what adjustment is necessary?
- Issue 85:** Is FPL's level of employees in the 2002 projected year appropriate?
- Issue 86:** Is FPL's level of Salaries and Employee Benefits for 2002 projected Test Year appropriate?

- Issue 87:** What are the appropriate adjustments to FPL's 2002 projected Test Year operating expenses to account for the additional security measures implemented in response to the increased threat of terrorist attacks since September 11, 2001?
- Issue 88:** Is FPL's level of economic development expenses appropriate?
- Issue 89:** Is FPL's level of Total Operation and Maintenance Expense in the amount of \$1,218,944,000 (\$1,228,113,000 system) for the 2002 projected Test Year appropriate?
- Issue 90:** Is FPL's Depreciation and Amortization Expense of \$801,678,000 (\$825,250,000 system) for the 2002 projected Test Year appropriate?
- Issue 91:** Has FPL provided adequate assurance that repowering its Ft. Myers and Sanford units is the most cost effective alternative among available choices?
- Issue 92:** Has FPL followed a reasonable methodology for procuring services (Requests for Purchase) from outside parties and if not, should an adjustment be made to remove inappropriate costs?
- Issue 93:** Are FPL's Consumer Price Index factors used in determining 2002 projected Test Year expenses appropriate?
- Issue 94:** Has FPL justified expenses in excess of the projected 2002 Administrative and General Benchmark for Post Retirement Benefits Other than Pensions?
- Issue 95:** Has FPL justified expenses in excess of the projected 2002 Administrative and General Benchmark for Pension Expense?
- Issue 96:** Has FPL justified expenses in excess of the projected 2002 Administrative and General Benchmark for Management Incentive Compensation Plan?
- Issue 97:** Is FPL's level of Taxes Other Than Income Taxes in the amount of \$273,168,000 (\$273,598,000 system) for the 2002 projected Test Year appropriate?
- Issue 98:** Should the total amount of Gross Receipts Tax be removed from base rates and shown as a separate line item on the bill?
- Issue 99:** Is FPL's interest on tax deficiencies of \$193,000 (\$194,000 system) for the 2002 projected Test Year appropriate?

- Issue 100:** Are FPL's Income Tax expenses in the amount of \$384,215,000 (\$378,890,000 system) for the 2002 projected Test Year appropriate?
- Issue 101:** Are consolidating tax adjustments appropriate, and if so, what are the appropriate amounts for the 2002 projected Test Year for FPL?
- Issue 102:** What adjustment, if any, should be made to 2002 projected Test Year NOI to reflect the Commission's decision in Docket No. 991931-EG, concerning the last core of nuclear fuel?
- Issue 103:** What adjustment, if any, should be made to 2002 projected Test Year NOI to reflect the Commission's decision in Docket No. 981246-EI, concerning nuclear decommissioning?
- Issue 104:** What adjustment, if any, should be made to 2002 projected Test Year NOI to reflect the Commission's decision in Docket No. 990324-EI, concerning the disposition of FPL's accumulated nuclear amortization?
- Issue 105:** What adjustments, if any, should be made to the 2002 projected Test Year expenses to recognize implementation of SFAS 143?
- Issue 106:** What adjustments, if any, should be made to the 2002 projected Test Year NOI to recognize implementation of SFAS 133/137?
- Issue 107:** What adjustments, if any, should be made to the 2002 projected Test Year expenses to recognize implementation of the AcSEC Statement of Position regarding accounting for certain costs and activities related to property, plant, and equipment?
- Issue 108:** Is FPL's Net Operating Income of \$873,016,000 (\$873,841,000 system) for the 2002 projected Test Year appropriate?
- Issue 109:** With respect to the FPL Pension Fund, does the FPL have excess accumulated plan assets and should any portion of such assets be refunded to customers?
- Issue 110:** Are the FPL's projections of O&M expenses justified and reasonable?
- Issue 111:** Is the \$7.8 million (15.2% increase in transmission expenses from 2000 to 2002 justified and reasonable
- Issue 112:** With respect to the transmission allocations, does the revenue credit methodology employed by FPL provide a reasonable allocation of the costs of providing transmission service?

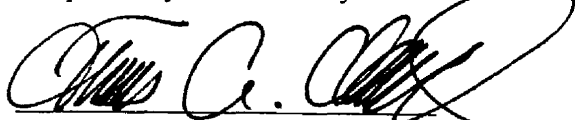
- Issue 113:** With respect to steam power generation O&M expenses, is the \$15.6 million increase (13.6%) in non-fuel expenses from 2000 to 2002 justified and reasonable?
- Issue 114:** With respect to nuclear power generation O&M expenses, is the \$17.9 million increase in non-fuel expenses from 2000 to 2002 justified and reasonable?
- Issue 115:** With respect to Other Power Production Expenses, is the \$6.2 million increase (20%) in non-fuel expenses from 2000 to 2002 justified and reasonable?
- Issue 116:** Is the \$308 million increase in Other Power Supply Expenses, exclusive of Account 555, from 1999 to 2000, justified and reasonable? Is the \$883 million increase from 2000 to 2002 reasonable based on the credit in Account 557 in 2000?
- Issue 117:** Are sales expenses appropriately allocated to the retail jurisdiction?
- Issue 118:** What is the appropriate level of annual accruals to the storm damage fund and what is the appropriate target level for the fund?
- Issue 119:** What is the appropriate level of decommissioning expense for the 2002 projected Test Year?
- Issue 120:** Is the annual accrual to the Nuclear Maintenance reserve reasonable?
- Issue 121:** What is the appropriate revenue expansion factor and the appropriate net operating income multiplier, including the appropriate elements and rates for FPL?
- Issue 122:** Is FPL's annual operating revenue increase for the 2002 projected Test Year appropriate?
- Issue 123:** Is FPL's proposed separation of costs and revenues between the wholesale and retail jurisdictions appropriate?
- Issue 124:** Is FPL's method of developing its estimates by rate class of the 12 monthly coincident peak hour demands and the class non-coincident peak hour demands appropriate?
- Issue 125:** What is the appropriate cost of service methodology to be used in designing FPL's rates?
- Issue 126:** Are FPL's estimated revenues from sales of electricity by rate class at present rates for the projected 2002 Test Year appropriate?

- Issue 127:** If a revenue decrease is ordered, how should it be allocated among the customer classes?
- Issue 128:** What are the appropriate demand charges?
- Issue 129:** What are the appropriate energy charges?
- Issue 130:** What are the appropriate customer charges?
- Issue 131:** What are the appropriate service charges?
- Issue 132:** What are the appropriate lighting rate schedule charges?
- Issue 133:** How should FPL's time-of-use rates be designed?
- Issue 134:** What is the appropriate credit per KW of billing demand for those customers who provide their own transformation?
- Issue 135:** What is the appropriate monthly fixed charge carrying rate to be applied to the installed cost of additional customer-requested distribution equipment for which there are no tariffed charges?
- Issue 136:** What is the appropriate Monthly Rental Factor to be applied to the in-place value of customer-rented distribution substations to determine the monthly rental fee for such facilities?
- Issue 137:** What are the appropriate termination factors to be applied to the in-place value of customer-rented distribution substations to calculate the termination fee?
- Issue 138:** What are the appropriate termination factors to be applied to the total installed cost of premium lighting facilities under rate schedule PL-1 to determine the termination fee?
- Issue 139:** What is the appropriate Present Value Revenue Requirement multiplier to be applied to the installed cost of premium lighting facilities under rate schedule PL-1 to determine the lump sum advance payment amount for such facilities?
- Issue 140:** What is the appropriate level and design of the charges under the Standby and Supplemental Service (SST-1) rate schedule?
- Issue 141:** What is the appropriate level and design of the charges under the Interruptible Standby and Supplemental Service (ISST-1) rate schedule?

- Issue 142:** What are the appropriate amounts and components of rate base to transfer and/or allocate to GridFlorida for FPL?
- Issue 143:** What are the appropriate amounts and components of capital structure to transfer and/or allocate to GridFlorida for FPL?
- Issue 144:** What are the appropriate amounts of revenues and expenses to transfer and/or allocate to GridFlorida for FPL?
- Issue 145:** What is the amount of the net increase/decrease in revenue requirements to the utility due to participation in GridFlorida for FPL?
- Issue 146:** How should costs associated with FPL's participation in GridFlorida be recovered?
- Issue 147:** In the event the Commission determines that GridFlorida transmission charges should be recovered through a cost recovery clause, what is the appropriate adjustment for transmission costs in base rates to ensure that there is no double recovery?
- Issue 148:** Should adjustments be made for the rate base effects of FPL's transactions with affiliated companies?
- Issue 149:** Should adjustments be made for the capital structure effects of FPL's transactions with affiliated companies?
- Issue 150:** Should adjustments be made for the net operating income effects of FPL's transactions with affiliated companies?
- Issue 151:** Is an incentive plan appropriate for FPL to promote cost savings and if so, how would it be structured?
- Issue 152:** What is the appropriate regulatory treatment for sales of natural gas and transportation capacity made by FPL to an affiliated company?
- Issue 153:** What is the appropriate regulatory treatment for sales of natural gas and transportation capacity made by FPL to an unaffiliated company?
- Issue 154:** How should FPL allocate the costs associated with its sales of natural gas to Florida Power and Light. Energy Services?
- Issue 155:** What is the appropriate regulatory treatment of Florida Power and Light Energy Services' revenues and costs made to customers within FPL's service area?

- Issue 156:** What is the appropriate regulatory treatment of Florida Power and Light Energy Services' revenues and costs made to customer outside of FPL's service area?
- Issue 157:** Are FPL's forecasted fuel prices for 2001 and 2002 reasonable?
- Issue 158:** Should FPL be required to file, within 60 days after the date of the final order in this docket, a description of all entries or adjustments to its annual report, rate of return reports, and books and records which will be required as a result of the Commission's findings in this rate case?
- Issue 159:** What is the appropriate FPL rate of return on equity?
- Issue 160:** Are the jurisdictional separation factors appropriate to properly recognize cost causation and are the factors correctly calculated?
- Issue 161:** Is the \$72.7 million (35.5%) increase in miscellaneous expenses from 2000 (adjusted to remove 2000 merger-related expenses) to 2002 justified and reasonable?
- Issue 162:** Is the design of the FPL Real Time Pricing rate appropriate?
- Issue 163:** Should FPL's billing measurements be modified to include optional totalized billing to allow for fair treatment of customers with multiple facilities
- Issue 164:** Are rate case expenses appropriately amortized in the Test Year?

Respectfully submitted by:



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Attorneys for Publix Super Markets, Inc.

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished by Facsimile and/or Federal Express to the following parties of record and interested parties, this 20th day of December, 2001:

Parties of Record:

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Interested Parties:

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