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December 20, 2001

Via Federal Express

Ms. Blanca S. Bayo, Director
Division of the Commission Clerk
and Administrative Services
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

**Re: South Florida Hospital and Healthcare Association's Interim Issues List,
Pending Completion of Discovery; Docket No. 001148-EI**

Dear Ms. Bayo:

Enclosed for filing are the original and fifteen (15) copies of South Florida Hospital and Healthcare Association's Interim Issues List, Pending Completion of Discovery, in the above referenced docket. Also enclosed is an extra copy of the filing to be date stamped and returned to us in the enclosed self-addressed envelope.

Please do not hesitate to contact the undersigned if you have any questions regarding the above.

Very truly yours,



Mark F. Sundback
An Attorney For South Florida Hospital &
Healthcare Association and the Hospitals

APP _____
CAF _____
CMP _____
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Enclosures

cc: Parties of record

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15931 DEC 21 01

FPSC-COMMISSION CLERK

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re:)
Review of the retail rates of) Docket No. 001148-EI
Florida Power & Light) Date Filed: December 21, 2001
Company)

**SOUTH FLORIDA HOSPITAL AND HEALTHCARE ASSOCIATION'S
INTERIM ISSUES LIST, PENDING COMPLETION OF DISCOVERY**

South Florida Hospital & Healthcare Association and supporting healthcare institutions ("SFHHA") hereby files its interim list of issues. At this time, SFHHA has identified the following issues in addition to those addressed in Staff's Preliminary List of Issues (December 18, 2001) which are hereby adopted by SFHHA. Of course, issues identified to date cannot reflect the results of discovery yet to be obtained, or testimony, and SFHHA reserve their rights to modify the interim list of issues set out herein.

Interim List Of Issues

1. Are FPL's accumulated depreciation balances and rates of depreciation appropriate?
2. What is the appropriate rate effect of the current net plant balance of FPL's nuclear facilities?
3. Are FPL's net salvage projections appropriate?
4. Are FPL's capital additions since its last fully-litigated rate case prudent and otherwise appropriately recognized in rates?
5. Are FPL's projected capital additions reasonable, prudent and otherwise appropriately recognized in rate base?
6. Is FPL's level of retirements of capital assets since its last rate case appropriately calculated?
7. Is FPL's projected level of retirement of property appropriate?
8. Has FPL appropriately recognized the value of property sold, leased, transferred or otherwise disposed of since FPL's last fully-litigated rate case?
9. Are credits and other offs

DOCUMENT NUMBER - DATE

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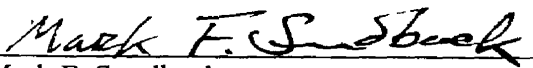
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7. Is FPL's projected level of retirement of property appropriate?
8. Has FPL appropriately recognized the value of property sold, leased, transferred or otherwise disposed of since FPL's last fully-litigated rate case?
9. Are credits and other offsets to rate base set at an appropriate level?
10. Is plant held for future use set at an appropriate level?

11. What is the appropriate cost of capital for FPL?
12. What is the appropriate capital structure/type of capital for FPL?
13. Are there items that have been misclassified as between a capitalized item and an expense?
14. What is the appropriate level of balances in, and level of contribution to, balance sheet reserve accounts?
15. Is the nuclear decommissioning cost estimate used by FPL appropriate?
16. Is the current value of the nuclear decommissioning trust fund appropriately reflected in rates?
17. Is the current value of FPL's nuclear insurance trust appropriately reflected in rates?
18. Do FPL's rates reflect the appropriate amount of net cost associated with dismantling its fossil plants?
19. What is the appropriate effect upon rates of FPL's level of pension funding?
20. Are offsets to retail electric cost of service appropriately calculated and reflected in FPL's rates?
21. Are any costs associated with the failed Entergy merger reflected in rates, and what adjustments should be made if they are?
22. Is the level of outside services appropriate?
23. Is the rate of amortization of regulatory assets appropriate?
24. Are levels of O&M and A&G expenses appropriate?
25. Does a benchmarking analysis indicate FPL's rates are reasonable?
26. Is FPL's treatment of tax-related issues appropriate (e.g., consolidated returns/organizational structure)?
27. What is the appropriate level of cost in retail rates for GridFlorida participation?
28. Has FPL utilized an appropriate allocation of the costs of jurisdictional vs. non-jurisdictional assets?
29. Has FPL properly allocated revenues and costs between jurisdictional vs. non-jurisdiction services?
30. Are FPL's costs properly functionalized (e.g., in light of GridFlorida)?
31. Are FPL's customer class allocations appropriate?

32. Are FPL's cost allocations among rate schedules appropriate?
33. Is the return attributable to respective customer classes under FPL's rates appropriate?
34. Is the design of FPL's rates appropriate (*e.g.*, energy versus demand; demand ratchet)?
35. Does FPL's rate design impede resource optimization?
36. Is it prudent to transfer transmission assets to GridFlorida?
37. Which transmission assets are prudent to transfer to GridFlorida?
37. What capital structure should be attributable to transferred transmission assets?
38. How should the cost of participation in GridFlorida be attributed as between retail and wholesale customers?
39. What is the effect of the proposed RTO on retail rates—billing & crediting mechanisms?
40. What are the costs/benefits of FPL's participation in GridFlorida?
41. What is the appropriate cost recovery mechanism for start-up of GridFlorida?
42. Are FPL's inter-affiliate transactions conducted in an appropriate fashion?
43. What are the proper billing determinants for FPL?

Respectfully submitted,


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ATTORNEYS FOR THE SFHHA

December 21, 2001

**CERTIFICATE OF SERVICE
DOCKET NO. 001148-EI**

I HERBY CERTIFY that a true and correct copy of the foregoing has been furnished by facsimile and U.S. Mail to the following parties, this 20th day of December, 2001.


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Thomas A. Cloud/W. Christopher Browder Gray, Harris & Robinson, P.A. Post Office Box 3068 Orlando, Florida 32802-3068	Joseph A. McGlothlin, Esquire Vicki Gordon Kaufman, Esquire Attorneys for FIPUG McWhirter Reeves 117 S. Gadsden Street Tallahassee, Florida 32301
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INTERESTED PARTIES:

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<p>Bill L. Bryant, Jr., Esquire Natalie B. Futch Katz, Kutter, Haigler, Alderman, Bryant & Yon, P.A. 106 East College Avenue, 12th Floor Tallahassee, Florida 32301</p>	<p>Marchris Robinson Manager, State Government Affairs Enron Corporation 1400 Smith Street Houston, Texas 77002-7361</p>
<p>Thomas J. Maida, Esquire Foley & Lardner 106 East College Avenue, Suite 900 Tallahassee, FL 32301</p>	<p>Timothy S. Woodbury Vice President - Strategic Services Seminole Electric Cooperative, Inc. 16313 North Dale Mabry Highway Tampa, Florida 33688-2000</p>
<p>Daniel Doorakian Moyle, Flanigan, Katz, Raymond & Sheehan, P.A. The Perkins House 118 North Gadsden Street Tallahassee, Florida 32301</p>	


Mark F. Sundback