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February 4, 2002  
VIA HAND DELIVERY

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Ms. Blanca S. Bayo  
Director, Division of Records & Reporting  
Florida Public Service Commission  
Betty Easley Conference Center  
4075 Esplanade Way  
Tallahassee, FL 32399-0870

Re: The Florida Industrial Power Users Group v. Tampa Electric Company and Florida  
Public Service Commission, Case No. SC02-187, Docket No. 010001-EI

Dear Ms. Bayo:

Enclosed for filing is the original and one copy of the Directions to the Clerk and an original 01331-02  
and one copy of the Statement of Judicial Acts to be Reviewed 01332-02

Also enclosed is an extra copy of the Directions to the Clerk and the Statement of Judicial  
Acts to be Reviewed. Please stamp with the date of filing and return them to me.

Thank you for your assistance.

Sincerely,

*Vicki Gordon Kaufman*  
Vicki Gordon Kaufman

AUS  
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Enclosure pg 8  
Enclosures  
Cc: Thomas D. Hall, Clerk, Florida Supreme Court  
McWHIRTER, REEVES, MCGLOTHLIN, DAVIDSON, DECKER, KAUFMAN, ARNOLD & STEEN, P.A.

BEFORE THE FLORIDA  
PUBLIC SERVICE COMMISSION  
DOCKET NO.: 010001-EI  
CASE NO.: SC02-187

THE FLORIDA INDUSTRIAL  
POWER USERS GROUP,

Appellant,

v.

STATEMENT OF JUDICIAL  
ACTS TO BE REVIEWED

TAMPA ELECTRIC COMPANY  
and FLORIDA PUBLIC SERVICE  
COMMISSION,

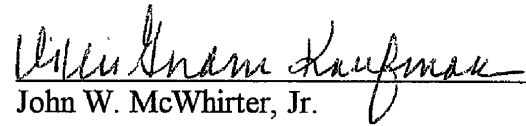
Appellees.

\_\_\_\_\_ /

Pursuant to Rule 9.200(3), Florida Rules of Appellate Procedure, the Florida Industrial Power Users Group (FIPUG) has directed the clerk to transmit less than the entire record to the Court. Therefore, FIPUG files this Statement of Judicial Acts to Be Reviewed. FIPUG seeks review only of that portion of Order No. PSC-01-2516-FOF-EI of the Florida Public Service Commission related to Tampa Electric Company's (TECo) treatment of its transactions with an affiliated company in which it sold power to the affiliated company at a lower price than it paid the related company for power purchased and allocated the loss on related company transactions to retail consumers.

FIPUG appeals only the Commission's legal determination that TECo's costs related to its transactions with its affiliate and the allocation of the loss on those transactions to retail consumers is reasonable and that no investigation or proceeding regarding such costs and allocations is needed. The Commission's determination fails to comply with the statutory requirement that retail rates be "fair, just and reasonable" and the statutory requirement prohibiting ratepayer subsidization of nonutility activities.

Filed: February 4, 2002



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Attorneys for the Florida Industrial  
Power Users Group, Appellant

## CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Statement of Judicial Acts to Be Reviewed has been furnished by (\*) hand delivery, or U.S. Mail this 4th day of February, 2002, to the following:

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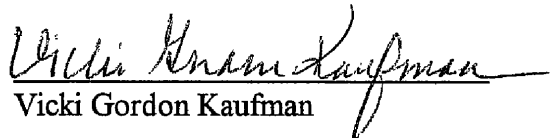
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