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FLORIDA  
PUBLIC UTILITIES COMPANY

401 S. Dixie Hwy.  
West Palm Beach, Fl 33401

August 7, 1997

Florida Public Service Commission  
Blanca S. Bayo, Director, Division of Records and Reporting  
2540 Shumard Oak Blvd  
Tallahassee, Fl 32399-0862

Re: Docket No. 961378-EG, Proposed Amendment of Rule 25-17.015, F.A.C., Energy Conservation Cost Recovery

Dear Blanca S. Bayo:

We offer the following comment and suggestion concerning "The Proposed Rule 25-17.015 Paragraph (2), each utility shall also establish separate subaccounts for revenues derived from each program "

We currently are tracking the expenses by program. To track the revenues would require additional program modifications in our billing system, separate rates for each type of cost recovery, and additional administrative time to report revenues by program. We do not understand the need to report the revenues by program and what information will be obtained from these revenues. The additional cost does not seem to be justified by any added reporting or informational benefit.

We feel that it is only necessary to report the cost by program. Revenue can be shown as one total amount and compared to the total costs. One rate can be established to recover all projected cost. This would keep administrative costs down and still allow for analysis of cost by program. If it is still necessary to show an over or under collection by program, revenue can be allocated for reporting purposes.

If you require any additional information, please let me know. I can be reached at (561) 838-1725.

Sincerely,

*Cheryl M. Martin*

Cheryl M. Martin  
Manager of Corporate Accounting

CC: George Bachman  
Jack English  
Mike Peacock  
Darryl Troy  
William Willingham  
Conservation SJ

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