VOTE SHEET

MAY 1, 2001

RE: DOCKET NO. 001514-WS - Petition for approval of regulatory accounting treatment in Duval, Nassau, and St. Johns Counties by United Water Florida Inc., holder of Certificates Nos. 236-W and 179-S, and request for relief.

<u>ISSUE 1</u>: Should the Commission approve UWF's request for regulatory accounting treatment for costs incurred to implement an early retirement program?

<u>RECOMMENDATION</u>: No. The utility's request should be denied because the impact of utilizing standard accounting methods is not sufficiently material to create an extraordinary circumstance.

APPROVED

COMMISSIONERS ASSIGNED: Full Commission

COMMISSIONERS' SIGNATURES

DOCUMENT NUMPER-DATE :

DISSENTING

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<u>ISSUE 2</u>: Should this docket be closed? <u>RECOMMENDATION</u>: Yes. If no timely protest is received upon the expiration of the protest period, the Order should become final and effective upon the issuance of a Consummating Order and this docket should be closed.

APPROVED