

State of Florida



ORIGINAL

040000-P4

# Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD  
TALLAHASSEE, FLORIDA 32399-0850

RECEIVED-FPSC  
MAR 19 09:23

**-M-E-M-O-R-A-N-D-U-M-** COMMISSION CLERK

**DATE:** March 18, 2004

**TO:** Mary Bane, Rick Melson, Charles Hill, Bev DeMello, Beth Salak, Dale Mailhot, Dan Hoppe, Denise Vandiver, Lynn Deamer, Kathy Welch, Charleston Winston, Joseph Rohrbacher, Marshall Willis, John Slemkewicz, Connie Kummer, Andrew Maurey

**FROM:** Tim Devlin, Director, Division of Economic Regulation *TD*

**RE:** Revenue Reductions and Increases for Electric, Gas, and Telephone Companies

Attached is the current revision of the above-referenced chart.

TD/JS:slc

cc: Division of the Commission Clerk and Administrative Services

- AUS \_\_\_\_\_
- CAF \_\_\_\_\_
- CMP \_\_\_\_\_
- COM \_\_\_\_\_
- CTR \_\_\_\_\_
- ECR \_\_\_\_\_
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- MMS \_\_\_\_\_
- SEC   1
- OTH \_\_\_\_\_

DOCUMENT NUMBER-DATE

03655 MAR 18 03

FPSC-COMMISSION CLERK

REVENUE REDUCTIONS AND INCREASES ORDERED  
BY THE FLORIDA PUBLIC SERVICE COMMISSION FOR CERTAIN  
UTILITIES FROM 1960 TO PRESENT  
(All Utilities from 1968 to Present)

Revised 03/18/2004

**ELECTRIC COMPANIES**

Docket No.	Order No.	Date of Order	Effective Date	Nature of Case	\$ Amount Requested	\$ Reduction	\$ Increase	Allowable Return on Equity Set	Range
<b>PROGRESS ENERGY FL., INC. (Formerly Florida Power Corporation)</b>									
6414-EU		02-28-62	05-01-62	Company Request		1,600,000			
	3684	08-31-64	10-01-64	Company Request		513,000			
7739-PU	3843	07-22-65	08-01-65	Commission Required		2,418,638			
7767-EU	4139	03-15-67	01-01-68	Commission Required		726,000			
9426-EU	4341	04-09-68	06-01-68	Commission Required		4,094,000			
9731-EU	4488	12-31-68	02-01-69	Company Request		1,519,213			
69230-EU	4654	05-07-69	07-01-69	Commission Required		1,730,998			
69486-EU	4804	12-01-69	01-01-70	Commission Required		2,500,000			
71370-EU	5619	12-29-72	02-01-73	Company Request	18,600,000		1,796,096	13 75%	13.50 - 14 25%
	5904	10-24-73	11-30-73				1,558,016		
74061-EU	6094	04-05-74	04-10-74	Company Request	12,348,975		12,120,919	13 50%	13 50 - 14.25%
74461-EU	6289	09-18-74		Company Request	14,500,000				
74806-EU	6450	01-09-75	01-29-75	Company Request	65,600,000				
	6794	07-22-75	08-22-75			(Interim)	33,283,144		
						(Final)	45,081,074	14 60%	14 30 - 14 90%
770316-EU	7791	04-28-77	04-28-77	Company Request	62,325,262				
	8160	02-02-78	02-07-78			(Interim)	60,767,961		
						(Final)	59,468,468	14 30%	14 30 - 14 90%
800119-EU	9451	07-15-80	08-06-80	Company Request	99,000,000				
	9577	10-02-80	10-07-80			(Interim)	54,606,000		
						(Interim)	40,434,000		
	9864	03-11-80	03-22-81	Company Request				15 50%	14 50 - 16 50%
	10162	07-27-81	07-30-81			(Reconsideration)	57,108,497		
820100-EU	11165	09-15-82	09-29-82	Company Request	169,225,000				
	11628	02-17-83	02-27-83			(Interim)	33,129,000		
						(Final)	111,330,000	15 85%	14.85 - 16 85%
830470-EU	13771	10-12-84	10-11-84	Company Request	40,827,000				
			01-31-85	Company Request (CR5)	83,259,000				
							10,182,000	15.55%	14 55 - 16.55%
861096-EI	16862	11-19-86	01-01-87	Income Tax & ROE		54,000,000 #		12.50%	
870220-EI	18627	01-04-88	01-01-88	Complaint-Occidental	(61,679,000)	121,500,000		12 60%	12 60 - 13 60%
						18,500,000 #			
	20632	01-20-89	01-01-89	Complaint-Occidental	10,669,000		10,669,000		
					(11,879,000)				
891298-EI	22437	01-22-90	01-01-90	Commission Required		11,879,000			
900935-EI	23910	12-21-90	01-01-91	Company Request	11,879,000		11,879,000		
910890-EI	92-0208	04-14-92	04-23-92	Company Request	31,601,000				
	92-1197	10-22-92	11-01-92	Company Request	108,096,000				
			04-01-93	Company Request	13,320,000 *			12 00%	11 00 - 13 00%
			11-01-93	Company Request	24,437,000 *			12.00%	11 00 - 13.00%
000824-EI	02-0655	05-14-02	05-01-02	Earnings Review		35,000,000 #			
				Earnings Review		125,000,000			
	03-0876	07-30-03		2002 Sharing		23,034,004 #			
				2003 Sharing		18,354,585 #			

# One-time Refund

☒ Stipulation

\* Step Increase

Docket No.	Order No.	Date of Order	Effective Date	Nature of Case	\$ Amount Requested	\$ Reduction	\$ Increase	Allowable Return on Equity Set	Range
<b>FLORIDA POWER &amp; LIGHT COMPANY</b>									
6015-EU		03-25-60	04-01-60	Commission Required		200,000			
6165-EU		12-19-60	01-01-61	Commission Required		6,250,000			
U-273		05-08-64	05-08-64	Commission Required		10,000,000			
7739-PU	3737	01-11-65	02-01-65	Commission Required		3,750,000			
7759-EU	3926	11-10-65	01-01-66	Commission Required		9,467,900			
	4078-A	12-15-66	01-01-67	Commission Required		7,073,000			
71627-EU	5620	12-29-72	01-31-73	Company Request	80,000,000		14,566,384	12.875%	12 75 - 13 25%
	5696	04-03-73	05-10-73	Company Request	79,900,000		40,062,804		12 75 - 13 25%
	5905	10-25-73	11-30-73				6,173,528		
74509-EU	6456	01-10-75	01-28-75	Company Request	143,000,000		68,983,743		
	6591	04-01-75	05-01-75				(Interim) 77,377,918	13 75%	13.50 - 14 00%
760727-EU	7668	03-04-77	03-14-77	Company Request	349,000,000		(Interim) 87,877,577		
	7943	06-16-77	07-08-77				(Final) 195,496,841	13 75%	13.50 - 14.00%
770810-EU	9025	08-22-79	11-01-79	Commission Required		14,446,975 #			
810002-EU	9941	04-09-81	04-29-81	Company Request	476,000,000		(Interim) 147,928,930		
	10306	09-23-81	10-04-81				(Final) 257,004,289	15 85%	14 85 - 16 85%
	10467	12-21-81	02-01-82				(Reconsideration) 255,832,324		
820097-EU	10931	06-23-82	07-22-82	Company Request	281,220,000		(Interim) 44,427,000		
	11437	12-22-82	12-23-82				(Final) 100,805,000	15 85%	14.85 - 16 85%
	12348	08-09-83	09-07-83	Company Request	256,716,000		237,816,000 †		
830465-EI	13537	07-24-84	07-20-84	Company Request	335,274,000		(Final) 81,464,000		
	13948	12-28-84	10-31-84				(Reconsideration) 84,103,000	15 60%	14.60 - 16.60%
	13537	07-24-84	01-31-85	Company Request	120,279,000		(Final) 114,984,000		
	14005	01-16-85	01-31-85				(Reconsideration) 120,447,000	15.60%	14.60 - 16.60%
880355-EI	19158	04-19-88	06-01-88	1987 Tax Savings		56,470,774 #			13.60%
890319-EI	21143	04-28-89	05-01-89	1988 Tax Savings		38,221,663 #			13 60%
	22334	12-22-89	01-01-90	1988 Tax Savings		38,460,672			
900478-EI	23349	08-13-90	09-04-90	1989 Tax Savings		39,553,605 #			
890319-EI	23727	11-07-90	10-01-90	1988 Tax Savings		6,716,875 #			
900038-EI	23996	01-16-91	01-16-91	Earnings Review				12 80%	11 80 - 13 80%
900478-EI	24644	06-10-91	09-01-91	1989 Tax Savings		2,835,466 #			
930612-EI	93-1024	07-16-93	07-13-93	ROE Review				12.00%	11 00 - 13.00%
990067-EI	99-0519	03-17-99	04-15-99	☒ Earnings Review		350,000,000		11.00%	10.00 - 12.00%
				Year 1 Sharing		22,774,000 #			
				Year 2 Sharing		108,827,000 #			
				Year 3 Sharing		86,184,000 #			
001148-EI	02-0501	04-11-02	04-15-02	☒ Earnings Review		250,000,000			
				2002 Sharing		11,156,000 #			
				2003 Sharing		3,071,000 #			

# One-time Refund  
@ Rate Base Reduction

☒ Stipulation  
☒ St. Lucie No. 2 Increase

Docket No.	Order No.	Date of Order	Effective Date	Nature of Case	\$ Amount Requested	\$ Reduction	\$ Increase	Allowable Return on Equity Set	Equity Range
<b>FLORIDA PUBLIC UTILITIES COMPANY</b>									
8567-EU	4506	01-14-69	06-19-69	Commission Required Marianna Division		34,500			
69443-EU	4776	10-20-69	11-01-69	Company Request Fernandina Division		48,000			
750289-EU	7001	11-17-75	12-17-75	Company Request Marianna Division	463,747		306,671	14.50%	14.25 - 14.75%
770652-EU	8502	10-04-78	11-03-78	Company Request Marianna Division	456,200		397,840	13.25%	12.75 - 13.75%
780921-PU	9456-A	10-03-80	11-01-80	Commission Required Fernandina Division		31,257 #			
800609-EU	9613	10-27-80	11-01-80	Commission Required Marianna Division		55,227 #			
790637-EU	10261	09-03-81	10-03-81	Commission Required Fernandina Division		26,000 #			
810342-EU	10526	01-19-82	02-04-82	Company Request Fernandina Division	(269,311)	(243,311)			
810271-EU	10605	02-17-82	03-19-82	Commission Required Fernandina Division		94,440 #			
	10832	06-02-82	07-02-82	Commission Required Fernandina Division		16,008 #			
840100-EI	13672	09-13-84	09-13-84	Commission Required Fernandina Division		13,152 #			
880558-EI	20472	12-20-88	12-29-88	Company Request	690,888		(Interim) 473,603		
	21532	07-12-89	06-24-89	Marianna Division			(Final) 539,720	13.55%	12.35 - 14.35%
881056-EI	21211	05-09-89	05-18-89	Company Request	908,662		(Interim) 456,195		
	22224	11-27-89	11-15-89	Fernandina Division			(Final) 579,872	12.85%	11.85 - 13.85%
930400-EI	93-1640	11-08-93	10-19-93	Company Request	857,520		(Interim) 137,172		
	94-0170	02-10-94	02-17-94	Marianna Division			(Final) 515,108	10.85%	9.85 - 11.85%
930720-EI	94-0983	08-12-94	09-03-94	MMFR-Fernandina				11.60%	10.60 - 12.60%
961542-EI	97-0135	02-10-97	01-01-96	1995 Overearnings - Fernandina		63,506 →			
971227-EI	97-1505	11-25-97	01-01-97	1996 Overearnings - Fernandina		136,019 →			
971228-EI	97-1487	11-24-97	01-01-97	1996 Overearnings - Marianna		37,148 →			
981678-EI	99-0022	01-04-99	01-01-98	1997 Overearnings - Fernandina		248,145 →			
991109-EI	99-2119	10-25-99	01-01-99	1998 Overearnings - Fernandina		139,228 →			
001146-EI	00-1685	09-20-00	01-01-00	1999 Overearnings - Marianna		8,561 →			
001147-EI	00-1883	10-16-00	01-01-00	1999 Overearnings - Fernandina		204,670 →			
030438-EI				Company Request Marianna & Fernandina Combined	4,117,121		1,820,373	11.50%	10.50 - 12.50%

# One-time Refund

→ Applied to Storm Damage Reserve

Docket No.	Order No.	Date of Order	Effective Date	Nature of Case	\$ Amount Requested	\$ Reduction	\$ Increase	Allowable Return on Equity Set	Range
<b>GULF POWER COMPANY</b>									
U-398		12-21-64	01-01-65	Company Request		424,548			
7739-PU	3849	08-04-65	10-01-65	Commission Required		677,974			
71342-PU	5471	06-30-72	07-19-72	Company Request	6,726,000				
			01-08-73			(Final)	3,722,866		
						(Reconsideration)	2,833,425	14 13%	13.50 - 14 75%
73695-EU	6116	04-22-74		Company Request	9,606,000				
74437-EU	6420	12-20-74	01-08-75	Company Request	18,798,000		(Interim)	17,220,182	
	6650	05-07-75	05-07-75				(Final)	17,306,001	14.25%
760858-EU	7727	03-31-77	04-10-77	Company Request	31,800,000			(Final)	11,307,335
	7978	09-27-77	10-08-77				(Reconsideration)	10,145,953	14.25%
770872-EU	8305	05-15-78	05-16-78	Company Request	12,563,049			(Interim)	6,697,331
	5424	08-07-78	09-07-78				(Final)	10,856,437	13.50%
800001-EU	9311	04-02-80	05-02-80	Company Request	46,376,576			(Interim)	6,257,000
	9628	11-10-80	11-10-80				(Final)	34,366,065	
	9852	03-05-81	04-01-81				(Reconsideration)	33,769,065	14 75%
						2,405,000 #			13.75 - 15.75%
810136-EU	10557	02-01-82	02-12-82	Company Request	38,663,000			(Final)	5,543,620
	10963	07-07-82	06-17-82				(Reconsideration)	6,917,897	15.85%
820150-EU	11498	01-11-83	01-21-83	Company Request	36,944,000				14.75 - 16 75%
840086-EI	14030	01-21-85	12-17-84	Company Request	28,447,000				15.85%
880360-EI	19185	04-19-88	06-01-88	1987 Tax Savings		1,143,211 #			15.60%
	20969	03-31-89	05-01-89	1987 Tax Savings		416,328 #			14.60 - 16 60%
890324-EI	23536	09-27-90	10-01-90	1988 Tax Savings		3,618,332 #			13 60%
891345-EI	22681	03-13-90	03-10-90	Company Request	26,295,000			(Interim)	5,751,000
	23573	10-03-90	09-13-90				(Final)	11,838,000 †	12.05%
			09-13-92					14,131,000	12.55%
930139-EI	93-0771	05-20-93	06-11-93	☐ ROE Review					11 55 - 13 55%
990947-EI	99-2131	10-28-99	11-04-99	☒ Earnings Review		10,000,000			12.00%
				2000 Sharing		7,203,024 #			11.55 - 13 55%
				2001 Sharing		1,529,875 #			11 00 - 13.00%
010949-EI	02-0787	06-10-02	06-07-02	Company Request	69,867,000				12.00%
								53,240,000	10.75 - 12 75%

# One-time Refund

☒ Stipulation

† Reduced by 2 Year Annual Penalty of \$2,293,000

Docket No.	Order No.	Date of Order	Effective Date	Nature of Case	\$ Amount Requested	\$ Reduction	\$ Increase	Allowable Return on Equity Set	Range
<b>TAMPA ELECTRIC COMPANY</b>									
6240-EU	3078	12-29-60	01-01-61	Company Request			1,585,000		
7739-PU	3782	03-25-65	04-01-65	Commission Required		1,331,000			
8935-EU	4200	05-29-67	08-01-67	Commission Required		2,608,992			
9776-EU	4490	01-06-69	02-01-69	Company Request	2,286,000		2,286,000	13.75%	
70532-EU	5278	11-30-71	01-01-72	Company Request	13,900,000		11,495,559	15.50%	
73604-EU	6133	05-02-74	06-01-74	Company Request	11,200,000		10,024,366	15.50%	
74597-EU	6539	02-28-75	03-15-75	Company Request	43,000,000		20,179,000		
	6681	05-21-75	06-20-75				(Interim)		
							(Final)	37,116,177	14.75%
760846-EU	7987	10-04-77	10-05-77	Company Request	39,900,000		19,309,135	13.75%	13.50 - 14.00%
800011-EU	9288	03-18-80	04-17-80	Company Request	50,704,000		20,429,000		
	9599	10-17-80	10-18-80				(Interim)		
	9810	02-23-81	03-01-81	Commission Required		1,078,000 #	(Final)	31,030,000	14.50%
									13.50 - 15.50%
820007-EU	11307	11-10-82	11-20-82	Company Request	124,894,000		61,971,000	15.75%	14.75 - 16.57%
830012-EU	11964	05-24-83	06-16-83	Company Request	80,189,000		(Interim)	3,391,000	
	12663	11-07-83	11-16-83				(Final)	23,539,000	15.50%
	14538	07-08-85	06-28-85	Company Request	136,518,000		(Interim)	21,446,000	14.50%
	15451	12-13-85	12-04-85				(Final)	45,683,000	13.50 - 15.50%
			01-31-87					10,408,000 *	
			01-31-88					7,688,000 *	
880356-EI	19185	04-19-88	06-01-88	1987 Tax Savings		4,822,613 #			13.60%
890325-EI	21136	04-27-89	05-02-89	1988 Tax Savings		21,850,882 #			13.60%
891140-EI	22217	11-21-89	01-01-90	Commission Required		22,017,000			
900153-EI	22719	03-22-90	04-13-90	1989 Tax Savings		20,426,922 #			13.60%
	23883	12-14-90	01-08-91	1989 Tax Savings		68,586 #			13.60%
920062-EI	92-0022	03-10-92	04-01-92	ROE					12.50%
920324-EI	93-0165	02-02-93	02-04-93	Company Request '93	42,331,000		1,163,000	12.00%	11.50 - 12.50%
			01-01-94	Company Request '94	30,736,000		17,412,000 *		11.00 - 13.00%
930987-EI	94-0337	03-25-94	02-03-94	ROE		4,000,000 (2)			11.35%
950379-EI	95-0580	05-10-95	01-01-95	1995 Overearnings					11.75%
			01-01-96			12,000,000			10.75 - 12.75%
	96-0670	05-20-96	10-01-96	☒ 1995 Overearnings		10,000,000 #			
				☒ 1996 Overearnings		15,000,000 #			
960409-EI	96-1300	10-24-96	10-01-97	☒		25,000,000 #			
950379-EI	00-1441	08-08-00	09-01-00	☒ 1997 & 1998 Overearnings		13,000,000 #			
	01-2515	12-24-01	01-01-02	1999 Overearnings		6,307,427 #			

# One-time Refund  
\* Step Increase

☒ Stipulation  
(2) Storm damage accrual

REVENUE REDUCTIONS AND INCREASES ORDERED  
BY THE FLORIDA PUBLIC SERVICE COMMISSION FOR CERTAIN  
UTILITIES FROM 1960 TO PRESENT  
(All Utilities from 1968 to Present)

**GAS COMPANIES**

Docket No.	Order No.	Date of Order	Effective Date	Nature of Case	\$ Amount Requested	\$ Reduction	\$ Increase	Allowable Return on Equity Set	Range
<b>CHESAPEAKE UTILITIES CORPORATION (Formerly Central Florida Gas Company and Plant City Natural Gas Company)</b>									
891179-GU	22475	01-29-90	02-01-90	Company Request	1,315,496		(Interim) 328,301		
	23166	07-10-90	07-09-90				(Final) 780,097	13.00%	12.00 - 14.00%
920729-GU	92-0817	08-14-92	07-01-92	1991 Overearnings		284,782 #		12.00%	11.00 - 13.00%
920729-GU	93-0520	04-06-93	04-30-93	1991 Overearnings		116,849 +			
931099-GU	93-1772	12-10-93	01-01-94	ROE				11.00%	10.00 - 12.00%
940818-GU	95-1205	09-28-95	12-31-94	1994 Overearnings		62,360 †			
970023-GU	97-0136	02-10-97	01-01-96	1995 Overearnings		229,679 +			
000108-GU	00-1416	08-03-00	08-10-00	Company Request	830,330		(Interim) 591,579		
	00-2263	11-28-00	12-07-00		1,826,569		(Final) 1,251,900	11.50%	10.50 - 12.50%
<b>CITY GAS COMPANY</b>									
6001-GU	4064	09-07-66	11-01-66	Commission Required Miami Division		172,600			
8766-GU	4186	04-19-67	05-05-67	Company Request Brevard Division	299,963		299,963		
8960-GU	4342	04-09-68	05-08-68	Company Request Miami Division	425,802		321,647		13.00 - 13.60%
70576-GU	5164	07-16-71	08-21-71	Company Request Miami Division	563,219		372,000	14.00%	13.75 - 14.25%
70577-GU	5164	07-16-71	08-21-71	Company Request Brevard Division	311,595		311,595	14.00%	13.75 - 14.25%
74596-GU	6544	03-04-75	03-17-75	Company Request All Divisions	1,484,599		1,144,428	14.50%	
810004-GU	10192	08-07-81	09-02-81	Company Request All Divisions	4,451,687		(Interim) 855,455		
	10395	11-06-81	12-03-81				(Final) 3,706,276	16.00%	15.00 - 17.00%
830581-GU	13271	05-04-84	05-31-84	Company Request All Divisions	4,870,385		(Interim) 2,330,555		
	13609	08-22-84	09-08-84				(Final) 3,887,830	15.75%	14.75 - 16.75%
891175-GU	23159	07-09-90	07-05-90	Company Request	6,757,589		(Interim) 2,501,885		
	24013	01-23-91	01-21-91				(Final) 3,106,420	13.00%	12.00 - 14.00%
	24925	08-19-91	08-30-91	PC Debt		119,012			
931098-GU	93-1820	12-22-93	01-01-94	ROE				11.00%	10.00 - 12.00%
940276-GU	94-0957	08-09-94	08-19-94	Company Request	1,193,525		(Interim) 260,169		
	94-1570	12-19-94	12-29-94		8,594,727		(Final) 1,566,657	11.30%	10.30 - 12.30%
960502-GU	96-1113	09-03-96	09-23-96	Company Request	2,312,853		(Interim) 2,151,503		
	96-1404	11-20-96	11-29-96		5,283,344		(Final) 3,752,678	11.30%	10.30 - 12.30%
000768-GU	00-2101	11-06-00	11-16-00	Company Request	1,886,605		(Interim) 1,640,777		
	01-0316	02-05-01	02-15-01		7,181,988		(Final) 5,132,356	11.50%	10.50 - 12.50%
030569-GU	03-1217	10-27-03	11-06-03	Company Request	3,548,987		(Interim) 2,942,306		
	04-0128	02-09-04	02-20-04		10,489,305		(Final) 6,699,655	11.25%	10.25 - 12.25%

# One-time Refund  
‡ Stipulation

+ Applied to environmental clean-up costs  
‡ Deferred to following year

Docket No.	Order No.	Date of Order	Effective Date	Nature of Case	\$ Amount Requested	\$ Reduction	\$ Increase	Allowable Return on Equity Set	Range
<b>FLORIDA PUBLIC UTILITIES COMPANY</b>									
9937-GU	4795-A	11-20-69	12-01-69	Company Request Sanford Division	14,128		14,128		
9935-GU	4794	11-20-69	12-01-69	Company Request Deland Division	20,692		20,692		
73589-GU	6273	09-05-74	10-05-74	Commission Required West Palm Beach Division		159,572		14.50%	14.25 - 14.75%
760469-GU	7629	02-04-77	02-21-77	Company Request	784,725		570,916	14.50%	14.25 - 14.75%
800414-GU	9584	10-06-80	10-30-80	Company Request	724,983		282,940		
	9956	04-20-81	04-30-81				(Final) 656,907	15.00%	14.00 - 16.00%
820249-GU	11369	12-07-82	12-15-82	Company Request	1,080,199		(Interim) 725,736		
	11855	04-19-83	05-01-83				(Final) 915,806	16.04%	16.04 - 16.14%
850172-GU	15460	12-18-85	01-16-86	Company Request	1,923,989		(Interim) 697,917		
	16195	06-06-86	06-06-86				(Final) 1,283,781	14.50%	13.50 - 15.50%
900151-GU	23516	09-19-90	09-27-90	Company Request	2,239,827		(Interim) 997,055		
	23987	01-15-91	02-23-91				(Final) 2,320,561	13.00%	12.00 - 14.00%
931100-GU	94-0249	03-07-94	01-01-94	ROE				11.00%	10.00 - 12.00%
940620-GU	94-1519	12-09-94	12-22-94	Company Request	496,326		(Interim) 386,927		
	95-0518	04-26-95	05-06-95		2,079,120		(Final) 1,282,001	11.40%	10.40 - 12.40%
<b>INDIANTOWN GAS COMPANY</b>									
020470-GU	02-1666	11-26-02	12-20-02	Company Request				11.50%	10.50 - 12.50%
030954-GU	04-0180	02-23-04	03-03-04	Company Request	138,602		(Interim) 137,014		
					306,751		(Final)		
<b>PEOPLES GAS SYSTEM, INC.</b>									
5760-GU	3452	09-26-62		Company Request East Coast Division			43,771	11.32%	
6076-GU		09-26-62		Company Request West Coast Division			137,631	11.32%	
72446-GU	5826-A	08-14-73	08-30-73	Company Request All Divisions	1,907,374		1,325,283	14.25%	14.00 - 14.50%
74767-GU	6542	03-04-75	03-20-75	Company Request All Divisions	2,986,421		(Interim) 1,165,510		
	6737	06-24-75	07-24-75				(Final) 2,203,997	14.75%	14.50 - 15.00%
760922-GU	7897	07-15-77	08-14-77	Company Request All Divisions	3,930,381		2,950,310	14.75%	14.50 - 15.00%
810302-GU	10397	11-10-81	12-04-81	Company Request	15,793,907		(Interim) 6,739,616		
	11612	02-14-83	03-28-82				(Final) 10,836,670		
	11612-A	03-22-83	04-01-83				(Reconsideration) 9,405,473	16.00%	15.00 - 17.00%
830123-GU	12271	07-18-83	07-28-83	Company Request	12,102,111		(Interim) 3,360,776		
	12712	11-28-83	11-05-83				(Final) 6,326,005	15.75%	14.75 - 16.75%
850811-GU	15762	02-28-86	03-20-86	Company Request	11,242,000 *		(Interim) 2,958,000		
	16313	07-08-86	07-18-86	Company Request			(Final) 12,776,000	14.25%	13.25 - 15.25%
891353-GU	23858	12-11-90	11-16-90	Company Request	14,283,000		7,489,913	13.00%	12.00 - 14.00%
911150-GU	92-0188	04-13-92	04-24-92	Company Request	4,406,000		(Interim) 3,268,080		
	92-0924	09-03-92	09-11-92	Company Request	15,410,924		(Final) 11,861,944	12.00%	11.00 - 13.00%
931101-GU	93-1773	12-10-93	01-01-94	ROE		1,248,000 +		11.25%	10.25 - 12.25%
971310-GU	98-0329	02-24-98	12-31-96	1996 Overearnings		973,572 +			
980434-GU	98-0739	05-28-98	08-01-98	WFNG Reserve		626,334 #			
020384-GU	02-1227	09-09-02	09-19-02	Company Request	5,421,000		(Interim) 1,461,000		
	03-0038	01-06-03	01-13-03	Company Request	22,615,228		(Final) 12,050,000	11.25%	10.25 - 12.25%

# One-time Refund

\* Due to rate restructuring and loss of load, company would have asked for \$16,461,000

+ Applied to environmental clean-up costs



Docket No.	Order No.	Date of Order	Effective Date	Nature of Case	\$ Amount Requested	\$ Reduction	\$ Increase	Allowable Return on Equity Set	Equity Range
<b>ST. JOE NATURAL GAS COMPANY</b>									
8702-GU	4138	02-16-67	04-04-67	Company Request	25,205		19,895		
820490-GU	12372	08-16-83	08-16-83	Commission Required		8,665 #		16.00%	15.70 - 17.70%
870986-GU	19793	08-11-88	08-11-88	Commission Required		138,867		13.70%	12.70 - 14.70%
890620-GU	22199	11-20-89	12-11-89	Tax Refund		24,340 #			
931102-GU	93-1775	12-10-93	01-01-94	ROE				11.00%	10.00 - 12.00%
960930-GU	96-1188	09-23-96	10-15-96	1994 Overearnings		183,339 ≡			
			10-15-96	1995 Overearnings		77,979 ≡			
001447-GU	01-0465	02-26-01	02-06-01	Company Request	459,185		(Interim) 355,984		
	01-1274	06-08-01	06-14-01	Company Request	551,923		(Final) 327,149	11.50%	10.50 - 12.50%
<b>SEBRING GAS SYSTEM, INC.</b>									
910873-GU	92-0229	04-20-92	03-30-92	Company Request	422,795		422,795	12.00%	11.00 - 13.00%
931103-GU	93-1774	12-10-93	01-01-94	ROE				11.00%	10.00 - 12.00%
<b>SOUTH FLORIDA NATURAL GAS COMPANY (Merged with Florida Public Utilities Company)</b>									
72344-GU	5816	08-03-73	10-20-73	Company Request	96,923		82,906	14.50%	14.00 - 16.00%
810147-GU	10425	11-25-81	12-25-81	Company Request	211,907		(Interim) 89,743		
	10695	04-05-82	04-11-82				(Final) 170,873		
	11280	10-29-82	09-29-82				(Reconsideration) 168,471		
830330-GU	12789	12-16-83	01-05-84	Company Request	258,651		(Interim) 217,627		
	13193	04-16-84	05-04-84				(Final) 218,564	15.75%	14.75 - 16.75%
860341-GU	16861	11-19-86	12-04-86	Company Request	343,414		(Interim) 88,392		
	17933	08-04-87	08-14-87				(Final) 49,542	13.23%	12.23 - 14.23%
900623-GU	24056	02-04-91	02-15-91	Company Request	509,765		(Interim) 297,577		
	24608	06-03-91	06-14-91				(Final) 329,255	13.00%	12.00 - 14.00%
931104-GU	93-1776	12-10-93	01-01-94	ROE				11.00%	10.00 - 12.00%
<b>WEST FLORIDA NATURAL GAS COMPANY (Merged with Peoples Gas System, Inc.)</b>									
8574-GU	4502	01-06-69	05-25-69	Commission Required Panama City Division		56,000			
69490-GU	4878	12-19-69	01-12-70	Company Request Panama City Division	56,500		56,500		
72676-GU	5685	03-29-73	04-28-73	Company Request	169,655		99,145	14.75%	
820404-GU	11516	01-18-83	02-03-83	Company Request	1,339,195		(Interim) 780,716		
	12217	07-11-83	07-11-83				(Final) 572,861	16.20%	15.20 - 17.20%
850503-GU	15527	01-06-86	01-16-86	Company Request	1,453,598		(Interim) 947,537		
	16549	09-05-86	09-04-86				(Final) 694,808	13.15%	12.15 - 14.15%
871255-GU	19239	04-28-88	05-19-88	Company Request	1,109,227		(Interim) 584,212		
	21054	04-17-89	02-25-89				(Final) 1,518,271	13.50%	12.50 - 14.50%
910778-GU	25522	12-23-91	01-02-92	Company Request	1,930,801		(Interim) 853,689		
	92-0580	06-29-92	07-08-92				(Final) 1,023,118	12.00%	11.00 - 13.00%
931105-GU	93-1777	12-10-93	01-01-94	ROE				11.00%	10.00 - 12.00%
930091-GU	94-0452	04-14-94	06-30-94	6-30-93 Overearnings		515,622 +			
						64,006 #			
940927-GU	95-0964	08-08-95	06-30-94	6-30-94 Overearnings		347,718 ✕			

# One-time Refund

⊠ Stipulation

≡ Partly deferred to next rate case

+ Applied to environmental clean-up costs

✕ Applied to debt refinancing costs

REVENUE REDUCTIONS AND INCREASES ORDERED  
BY THE FLORIDA PUBLIC SERVICE COMMISSION FOR CERTAIN  
UTILITIES FROM 1960 TO PRESENT  
(All Utilities from 1968 to Present)

**TELEPHONE COMPANIES**

Docket No.	Order No.	Date of Order	Effective Date	Nature of Case	\$ Amount Requested	\$ Reduction	\$ Increase	Allowable Return on Equity Set	Equity Range
<b>ALLTEL FLORIDA, INC. (Formerly North Florida Telephone Company)</b>									
8876-TP	4348	04-16-68	04-16-68	Company Request	183,208		183,208		
73012-TP	6204	11-16-73	01-21-74	Company Request	1,307,025		608,000		10 00 - 12 00%
			07-31-74				87,000		
74783-TP	6689	05-23-75	06-22-75	Company Request	1,785,000		108,863	12 50%	12 00 - 13 00%
			06-19-75				248,439		
810326-TP	10857	06-07-82	06-02-82	☒ Company Request	3,988,066		870,000	15 50%	14 50 - 16 50%
830471-TP	13467	06-29-84	07-01-84	☒ Company Request	2,459,192		558,658	15.50%	14.50 - 16 50%
850064-TL	15627	02-05-86	02-00-86	Company Request	3,293,415	211,796		14 60%	13 60 - 15 60%
860984-TP	18044	08-25-87	10-01-87	Tax Savings		774,496 *			
				1987 Tax Savings		234,272 @			
881135-TL	20517	12-23-88	01-01-89	1987 Tax Savings		300,000 @			
				1988 Tax Savings		148,000 @			
				Zone Charges		250,000		13 80%	12.80 - 13.80%
900875-TL	23819	12-03-90	01-01-91	Zone Charges		1,087,000		13 00%	12 00 - 14 00%
911108-TL	92-0028	03-10-92	12-31-91	1991 Overearnings		318,689 #			
920193-TL	93-0562	04-13-93	04-01-93	MMFRs - 1993		1,075,000 #		11.90%	10 90 - 12.90%
				MMFRs		1,000,000			
940196-TL	94-0383	03-31-94	01-01-94	ROE & Earnings		548,000 *		11.50%	10.50 - 12 50%
			05-01-94	ROE & Earnings		291,000			
001650-TL	00-2373	12-11-00	02-01-01	1998 & 1999 Overearnings		648,000 #			
<b>CENTRAL TELEPHONE COMPANY OF FLORIDA</b>									
69235-TP	4949	10-01-70		Company Request	1,500,000				
			11-16-70				2,500,000		
72220-TP	5660	02-27-73	03-19-73	Company Request	4,370,050		1,346,905	12 00%	11 25 - 12.75%
			10-25-73				2,409,164	12.00%	11 75 - 12 50%
			11-30-73				198,018		
750320-TP	7130	02-27-76	03-08-76	Company Request	7,693,000		4,590,000	12 29%	12.04 - 12 54%
780817-TP		12-29-78	12-29-78	☒ 1978 Overearnings		900,000 #			
			06-01-79	☒ 1978 Overearnings		572,802 #			
			04-15-80	☒ 1978 Overearnings		132,270 #			
780921-PU	9725	12-23-80	01-01-81	48/46% Tax Savings		642,106 #			
810182-TP	10051	06-10-81	07-01-81	☒ 1980 Overearnings		1,000,000 #			
830556-TL	12909	01-20-84	12-00-83	☒ 1982 Overearnings		7,300,000 @			
840168-TL	13493	07-09-84	07-09-84	☒ 1983 Overearnings		16,193,000 @			
850142-TP	14786	08-28-85	09-19-85	☒ 1984 Overearnings		6,991,000 #		14.50%	13.50 - 15.50%
860984-TP	17053	01-02-87	02-01-87	Tax Savings		3,609,016 *			
860525-TP	17022	12-24-86	03-31-87	☒ 1985 Overearnings		5,906,000 #			
				☒ 1985 Overearnings		3,604,000 @			
				☒ 1985 Overearnings		1,654,000 ⚡			
861361-TP et al	17783	06-30-87	08-01-87	☒ 1986/87 Overearnings		19,064,000 #		12.75%	11 75 - 13 75%
			08-01-87	☒ Rate Reduction		15,000,000			
881370-TL	21823	09-05-89	06-29-88	1987 Overearnings		7,351,825 #			
881182-TL & 881370-TL	22395	01-01-90	11-27-88	1987/88 Overearnings		2,721,491 #			
891246-TL	23454	09-10-90	09-16-90	Company Request	14,501,548				
	24178	02-28-91	02-11-91					(Interim)	3,788,867
								(Final)	9,363,016
891246-TL	24985	08-29-91	09-01-91	PC Debt		1,091,626			
			09-01-91			568,424 @			
920310-TL	92-0985	09-11-92	09-01-92	☒ Company Request	17,960,743			(Interim)	4,591,194
	93-0005	01-04-93	01-01-93					(Final)	3,485,000

# One-time Refund  
@ Rate Base Reduction  
⚡ Escrow Account to Fund Costs of Equal Access

\* Access Charge Reduction  
☒ Stipulation

Docket No.	Order No.	Date of Order	Effective Date	Nature of Case	\$ Amount Requested	\$ Reduction	\$ Increase	Allowable Return on Equity Set	Equity Range
<b>FLORAL TELEPHONE COMPANY</b>									
72504-TP	5832	08-21-73	02-01-74	Company Request	165,900		47,000		
780365-TP	8543	10-27-78	11-02-78	Company Request	74,730		28,519	16 50%	15.00 - 18 00%
780921-PU	9725	12-23-80	01-01-81	48/46% Tax Savings		1,282 #			
860984-TP	17053	01-02-87	02-01-87	Tax Savings		9,908 *			
871206-PU	19165	04-18-88	01-01-88	Tax Savings				15 00%	14 00 - 16 00%
881478-TL	20534	12-29-88	01-01-89	Zone Charges		44,239			
891233-TL	22261	12-04-89	01-01-90	Return on Equity				12 90%	11 90 - 13 90%
910729-TL	25693	02-05-92	03-02-92	MMFRs		53,588		12 80%	11.80 - 13 80%
940197-TL	94-0548	05-11-94	01-01-94	ROE				11 80%	10 80 - 12 80%
<b>FRONTIER COMMUNICATIONS OF THE SOUTH, INC. (FORMERLY SOUTHLAND TELEPHONE COMPANY)</b>									
69165-TP	4723	07-25-69	07-25-69	Company Request	7,860		7,860		
71297-TP	5204	09-01-71	09-01-71	Company Request	5,250		5,250		
760843-TP		No Action	01-01-77	☒ Company Request	28,596		28,596	12.76%	
820352-TP	11270	10-26-82	10-04-82	☒ Company Request	37,749		37,749	15.50%	15.00 - 16.00%
840255-TL	13604	08-20-84	10-01-84	☒ Company Request	46,642		46,642		
900018-TL	22588	02-21-90	01-01-90	Return of Equity				12.90%	11.40 - 14 40%
920196-TL	94-0282	03-10-94	03-15-94	MMFR				12 00%	11 00 - 13 00%
<b>GENERAL TELEPHONE COMPANY OF FLORIDA</b>									
6413-TP		06-29-62	07-01-62	Company Request	6,300,000		4,630,853		10.08 - 10.36%
6751-TP		02-06-63	04-01-63	Commission Required		88,000			
		03-24-65	06-01-65	Commission Required		364,214			
8330-TP		01-13-66	02-01-66	Commission Required		265,800			
8980-TP	4220	07-20-67	12-01-67	Commission Required		888,456			
8981-TP	4219	07-20-67	09-01-67	Commission Required		31,500			
8982-TP	4222	07-21-67	09-01-67	Commission Required		135,000			
9368-TP	4461	11-26-68	12-15-68	Company Request	7,751,000		4,269,854		10 75 - 11 35%
	4461-A	01-08-70	02-15-70	Service Deficiencies		1,680,531			
70049-TP	4991	11-19-70	12-07-70	Company Request	18,500,000		9,379,000		11.25 - 12.85%
74792-TP	6832	08-11-75	08-16-75	Company Request	73,776,577		46,614,000	13.75%	13 50 - 14 00%
760464-TP		06-18-76	03-11-77	Company Request	71,056,548		40,921,000	12 96%	12 75 - 13.25%
	8331	06-02-78	06-12-78				30,948,500		
790084-TP	8980	07-24-79	07-29-79	Company Request	21,202,577		9,825,818		
	9192	12-27-79	01-01-80				12,085,237	13.25%	12 25 - 14 25%
790084-TP	10101	06-24-81	08-01-81	BS Working Capital		3,411,380 #			
810095-TP	10440	12-07-81	12-07-81	Company Request	80,364,000		22,993,352	15.50%	14 50 - 16 50%
			12-01-81				23,789,535		
861364-TL	17382	04-08-87	04-30-87	☒ Tax Savings		15,600,000 *			
				☒ 1987 Tax Savings		900,000 @			
				☒ Zone Charges		1,500,000			
890216-TL	22322	12-20-89	01-01-90	Tax Savings		21,600,000			
	22352	12-29-89		1988 Tax Savings		24,645,000 #		12 30%	11 30 - 13.30%
920188-TL	93-0108	01-21-93	01-06-93	Company Request	65,994,207		14,475,000	12 20%	11 20 - 13 20%
	93-0818	05-27-93	06-01-93	Reconsideration		13,641,000			
	95-0512	04-26-95	05-03-95	Supreme Court Remand			4,750,000		

# One-time Refund  
\* Access Charge Reduction

☒ Stipulation  
@ Rate Base Reduction

Docket No.	Order No.	Date of Order	Effective Date	Nature of Case	\$ Amount Requested	\$ Reduction	\$ Increase	Allowable Return on Equity Set	Equity Range
<b>GULF TELEPHONE COMPANY</b>									
72376-TP	5626	12-27-72	01-18-73	Company Request	199,000		139,834	15 10%	12.60 - 17 60%
830509-TP	13430	06-18-84	06-15-84	# Company Request	1,293,884		418,955	15.10%	12.60 - 17 60%
	13720	09-28-84	10-01-84				(Interim) 398,947		
860984-TP	10753	01-02-87	02-01-87	Tax Savings		139,152 *			
870454-TL	19169	04-18-88	05-01-88	# 1986 Overearnings		130,000 #		13 80%	12.80 - 14 80%
				# Zone Charges		109,000			
				# Rate Reduction		115,034			
870454-TL	19451	06-06-88	06-01-88	# 1987 Overearnings		333,924 #			
890478-TL	21398	06-16-89	06-01-89	# 1988 Overearnings		344,265 #			
	22289	12-11-89	12-01-89	1988 Overearnings		90,223 #			
			12-01-89	1989 Overearnings		200,000 #			
891234-TL	22297	12-11-89	01-01-90	Touch Tone Rates		59,748		12 90%	11.90 - 13 90%
900602-TL	23356	08-15-90	09-01-90	1989 Overearnings		137,672 #			
910730-TL	25606	01-17-92	02-17-92	MMFRs		181,352		12 90%	11.90 - 13.90%
930170-TL	93-1572	10-27-93	11-30-93	1992 Overearnings		108,850 @			
940198-TL	94-0549	05-11-94	01-01-94	ROE & Earnings		130,000 *		11 80%	10 80 - 12 80%
<b>INDIANTOWN TELEPHONE COMPANY</b>									
74569-TP	6621	04-17-75	04-15-75	Company Request	44,340		44,340	12.37%	12.00 - 12 75%
790016-TP		03-29-79	04-01-79	# Commission Required		50,000 #			
			09-01-80	# Commission Required		1,861 #			
800437-TP	10127	07-07-81	08-01-81	# 1980 Overearnings		40,000 #			
780921-PU	10324	10-07-81	11-01-81	48/46% Tax Savings		17,679 #			
860984-TP	18044	08-25-87	10-01-87	Tax Savings		18,120 *			
				1987 Tax Savings		24,390 @			
890179-TL	21474	06-28-89	08-04-89	Zone Charges		70,000			
				1988 Overearnings		62,685 @			
891235-TL	23237	07-23-90	01-01-90	Return on Equity				12.90%	11 90 - 13.90%
900921-TL	92-0036	03-10-92	04-01-92	MMFRs		12,137		12.70%	11.70 - 13.70%
940199-TL	94-0545	05-11-94	01-01-94	ROE & Earnings		110,000		11.80%	10.80 - 12.80%
940826-TL	95-1053	08-24-95	07-01-95	1993 Overearnings		78,809 #			
<b>NORTHEAST FLORIDA TELEPHONE COMPANY</b>									
6196-TP	3113	02-02-61	02-00-61	Company Request			11,682		
73659-TP	6019	01-28-74	02-01-74	Company Request	56,620		56,620		
	6806	07-28-75	08-01-75	Company Request	60,000		60,000		
780972-TP	8811	04-10-79	04-10-79	# 1978 Overearnings		15,000 #		16 00%	14.00 - 18 00%
830386-TP	13293	05-15-84	05-13-84	# Company Request	499,627		135,000	16 00%	14.00 - 18 00%
860984-TP	18044	08-25-87	10-01-87	Tax Savings		60,797 *			
871206-PU	19165	04-18-88	01-01-88	Tax Savings				15 00%	13.50 - 16 50%
891236-TL	22273	12-07-89	01-01-90	Zone Charges		45,483		12.90%	11 40 - 14.40%
900589-TL	23339	08-09-90	08-01-90	Zone Charges		76,412 #			
910731-TL	92-0337	05-12-92	07-01-92	1990 Overearnings		278,307 #			
				1991 Overearnings		484,200 #			
	94-0008	01-05-94	12-31-93	1992 Overearnings		235,982 #			
	94-0546	05-11-94	07-01-94	MMFRs		54,900 *			
	95-0426	03-29-95	01-01-94	1993 Overearnings		160,968 @			
971396-TL	97-1498	11-25-97	12-31-96	1996 Overearnings		112,203 @			
000570-TL	00-1156	06-23-00	07-22-00	1998 Overearnings		225,329 #			
	00-1156	06-23-00	07-22-00	1999 Overearnings		47,320 #			

# One-time Refund  
\* Access Charge Reduction

# Stipulation  
@ Rate Base Reduction

Docket No.	Order No.	Date of Order	Effective Date	Nature of Case	\$ Amount Requested	\$ Reduction	\$ Increase	Allowable Return on Equity Set	Equity Range
<b>QUINCY TELEPHONE COMPANY</b>									
73566-TP	6017	01-25-74	02-05-74	Company Request	263,388		220,000		
760323-TP	7566	12-30-76	01-13-77	Company Request	432,000		170,137	13 70%	13.20 - 14 20%
810251-TP	11030	07-27-82	07-21-82	Company Request	1,247,195		611,921	16.10%	15 20 - 17 20%
850143-TL	15333	11-05-85	01-01-85	# 1984 Overearnings		220,138 @			
860984-TP	18044	08-25-87	10-01-87	Tax Savings		205,705 *			
870736-TL	18831	02-09-88	01-01-88	Zone Charges		69,000		13 80%	12 80 - 14.80%
			03-02-88	1987 Overearnings		325,000 #			
			03-02-88	1988 Overearnings		200,000 #			
870453-TL	19267	05-03-88	05-25-88	1986 Overearnings		176,725 #			
	20937	03-27-89	01-31-89	1986 Overearnings		82,322 #		13 30%	12.30 - 14.30%
870736-TL	21546	07-14-89	06-30-89	1987 Overearnings		134,771 #			
890596-TL	21547	07-14-89	06-30-89	1988 Overearnings		191,212 #			
	22262	12-04-89	12-01-89	1988 Overearnings		211,882 #			
891237-TL	22367	01-03-90	03-01-90	1990 Overearnings		150,000		12.90%	11 90 - 13 90%
900178-TL	23145	07-03-90	06-25-90	1989 Overearnings		183,192 #			
	24011	01-22-91	12-20-90	1989 Overearnings		132,414 #			
			01-01-90			88,581			
910461-TL	24940	08-20-91	09-15-91	1990 Overearnings		329,967 @			
			09-15-91	1990 Overearnings		213,400			
910461-TL	25499	12-17-91	01-01-92	Touchtone		83,172			
920195-TL	92-1472	12-21-92	01-01-93	1991 Overearnings		335,313 #			
						295,379 @			
	94-0119	02-01-94	02-28-94	1992 Overearnings		446,845 #			
			12-31-93	1993 Overearnings		880,532 @			
920195-TL	94-0645	05-26-94	01-01-94	MMFRs		325,000		11.65%	10.65 - 12 65%
<b>ST. JOSEPH TELEPHONE COMPANY</b>									
750166-TP	7045	12-11-75	12-00-75	Company Request	542,740			13.00%	12.50 - 13.50%
760347-TP	7604	01-25-77	02-01-77	Company Request	843,710		716,572	12 38%	
780742-TP		03-28-79	03-28-79	1978 Overearnings		275,000 #			
780742-TP			10-01-79	1978 Overearnings		200,545 #			
780921-PU &									
790883-TP	9714	12-17-80	02-01-81	48/46% Tax Savings		95,681 #		15.00%	14.00 - 16.00%
860984-TP	17053	01-02-87	02-01-87	Tax Savings		298,052 *			
891238-TL	22284	12-11-89	01-01-90	Return on Equity				12.90%	11.90 - 13.90%
910462-TL	25630	01-22-92	11-01-91	1990 Overearnings		815,371 #			
910927-TL	92-1375	11-30-92	12-31-92	1991 Overearnings		118,481 #			
			01-01-93	MMFRs		534,000		12.50%	11 50 - 13 50%
	93-0328	03-04-93	01-00-93	1992 Interim		57,258 #			
940200-TL	94-0547	05-11-94	01-01-94	ROE & Earnings		233,000 *		11 65%	10 65 - 12.65%

# One-time Refund  
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# Stipulation  
@ Rate Base Reduction

Docket No.	Order No.	Date of Order	Effective Date	Nature of Case	\$ Amount Requested	\$ Reduction	\$ Increase	Allowable Return on Equity Set	Range
<b>SOUTHERN BELL TELEPHONE &amp; TELEGRAPH COMPANY</b>									
6166-TP		11-07-60	11-21-60	Commission Required		2,000,000			
6403-TP	B T 862	11-29-61	12-01-61	Company Request	2,192,500		1,600,000		
6751-TP		02-06-63	04-01-63	Commission Required		932,300			
	3781	03-24-65	06-01-65	Commission Required		1,192,000			
8330-TP		01-13-66	02-01-66	Commission Required		1,681,606			
7756-TP		12-14-66	12-22-66	Commission Required		3,741,885			
7739-TP	4253	11-22-67	12-01-67	Commission Required		2,352,000			
9775-TP	4462	07-22-69	09-01-69	Company Request	5,775,625		3,701,500		
63957-TP		04-16-70	04-17-70	Company Request	32,000,000		21,135,000	10.55%	
71308-TP		01-04-72	01-21-72	Company Request	54,202,500		47,145,000	10.55%	
72700-TP	5815	08-02-73	08-13-73	Company Request	32,800,000		32,800,000	10.55%	
72701-TP	5987	12-27-73	01-12-74	Company Request	72,273,000		48,600,000	11.50%	11.25 - 11.75%
74805-TP	6504	02-10-75	02-11-75	Company Request	216,525,965		85,939,775		
	7018	12-04-75	12-05-75				157,595,775	12.13%	11.84 - 12.43%
760842-TP	7926	08-10-77	08-15-77	Company Request	226,477,039		133,555,000	12.13%	12.00 - 13.00%
780354-TP	8376	06-22-78	07-22-78	# 1978 Overearnings		14,413,948 #		12.13%	12.00 - 13.00%
			04-01-79	# 1978 Overearnings		40,737,000 #			
780921-PU	8840	04-20-79	04-01-80	48/46% Tax Savings		12,219,000 #			
790747-TP	9564	09-24-80	10-01-80	48/46% Tax Savings		200,000 #			
780819-TP	9565	09-24-80	10-01-80	# 1979 Overearnings		12,400,000 #			
				# 1979 Overearnings		31,052,000			
780921-PU	9566	09-24-80	10-01-80	48/46% Tax Savings		2,200,000 #			
790747-TP			04-01-81	# 1980 Overearnings		15,553,072 #			
810035-TP	10449	12-15-81	12-01-81	Company Request	288,374,110		139,799,327	15.25%	14.25 - 16.25%
820294-TP	11560	01-27-83	01-26-83	Company Request	349,443,858		72,409,579		
	12221	07-13-83	07-04-83				114,698,348	15.00%	14.00 - 16.00%
	12378	12-07-83	01-01-84	Reconsideration			123,193,378		
861362-TP et al	17040	12-31-86	12-31-86	# 1986 Overearnings		20,000,000 @			
			02-01-87	# Tax Savings		31,000,000 *			
			01-01-87	# 1987 Tax Savings		54,000,000 @			
			01-01-88	# 1988 Tax Savings		98,000,000 @			
				# 1988 Overearnings		17,000,000 @			
871401-TL	19706	07-22-88	06-30-88	# 1987 Overearnings		21,065,153 #			
880069-TL	20162	10-13-88	10-15-88	1988 Overearnings		67,498,184 #*=		13.20%	11.50 16.00%
				1989 Overearnings		228,645,000 *=@		14.00%	(Sharing Point)
				1990 Overearnings		375,526,000 *=@			
871401-TL	23085	06-15-90	05-15-90	# 1987 Overearnings		15,046,000 #			
880069-TL	25637	11-20-91	11-21-90	1990/91 Overearnings		100,800,000 #			
920260-TL	94-0172	02-11-94	02-15-94	# Touchtone		55,000,000			12.00 - 14.00%
			07-01-94	#		60,000,000			(1994 Sharing Range)
			01-01-95	# Broward Co EAS		11,000,000			12.50 - 14.50%
			10-01-95	#		80,000,000			(1995 Sharing Range)
			10-01-96	#		84,000,000			
	95-0562	05-08-95	03-31-95	1994 Sharing		30,450,000 #			
	96-0810	06-21-96	07-00-96	# 1994 Final Sharing		7,200,000 #			
	97-0632	05-30-97	03-28-97	1996 Sharing		50,100,000 #			
	98-0693	05-19-98	03-27-98	1997 Sharing		126,675,000 #			
	98-1654	12-08-98	09-30-98	# 1996 Final Sharing		6,000,000 #			
				# 1997 Sharing		34,033,000 #			
	01-0091	01-10-01	02-01-01	# 1997 Final Sharing		47,928,000 #			

# One-time Refund  
 \* Access Charge Reduction  
 = Rate Reduction

# Stipulation  
 @ Rate Base Reduction

Docket No.	Order No.	Date of Order	Effective Date	Nature of Case	\$ Amount Requested	\$ Reduction	\$ Increase	Allowable Return on Equity Set	Range
<b>UNITED TELEPHONE COMPANY OF FLORIDA</b>									
9872-TP	4451	11-12-68	12-01-68	Company Request	2,670,000		(Interim) 1,872,359		
	4855	04-26-70	05-01-70				(Final) 2,652,307		
750316-TP	7109	02-13-76	02-18-76	Company Request	7,663,430		3,180,000	11.28%	11 03 - 11 53%
780558-TP	8540	10-25-78	10-27-78	1977/78 Overearnings		1,005,466 #			
780777-TP	9208	01-14-80	01-23-80	Overearnings		2,803,093		13.25%	12 25 - 14.25%
810211-TP	11029	07-27-82	07-21-82	Company Request	18,598,170		2,218,284	15 75%	14 75 - 16 75%
840158-TL	13624	08-27-84	12-31-84	1983 Overearnings		8,650,000 @			
850197-TL	15192	10-03-85	01-01-85	1984 Overearnings		12,900,000 @			
861363-TL	17429	04-20-87	04-20-87	Tax Savings		10,050,000 *			
			04-20-87	1987 Tax Savings		568,000 @			
880444-TL	19726	07-26-88	01-01-88	1988 Tax Savings		10,000,000 @		13.50%	12.50 - 14 50%
891239-TL	24049	01-31-91	01-19-91	Company Request	25,672,000		4,540,000	13.00%	12.00 - 14.00%
	24648	06-10-91	07-01-91			889,861			
891239-TL	24942	08-19-91	09-01-91	PC Debt		2,365,274 @			
				PC Debt		4,057,616			
890486-TL	25007	09-04-91	09-01-91	1988/89 Tax Savings		19,269,290 @			
				1988/89 Tax Savings		2,800,000			
910980-TL	92-0708	07-24-92	07-01-92	Company Request	54,300,000		1,065,000	12 50%	11.50 - 13 50%
	92-1277	11-09-92	11-01-92	Reconsideration			431,000		
940201-TL	94-0730	06-14-94	07-01-94	ROE & Earnings		17,555,184			
						2,051,000 @			
950283-TL	95-1239	10-06-95	12-31-94	1994 Overearnings		1,459,000 ‡			
<b>VISTA-UNITED TELECOMMUNICATIONS</b>									
860984-TP	17053	01-02-87	02-01-87	Commission Required		117,181 *			

# One-time Refund  
 \* Access Charge Reduction  
 ‡ Deferred to following year

⊠ Stipulation  
 @ Rate Base Reduction