

FLORIDA PUBLIC SERVICE COMMISSION

VOTE SHEET

NOVEMBER 30, 2004

RE: Docket No. 040816-EI - Petition for authority to use deferral accounting for creation of a regulatory asset in recognition of minimum pension liability established in accordance with Financial Accounting Standards (FAS) 87, by Progress Energy Florida, Inc.

Issue 1: Should the Commission authorize Progress Energy Florida, Inc. to use deferral accounting and to create a regulatory asset as an offset to the Company's minimum pension liability?

Recommendation: Yes. The Commission should authorize Progress Energy to use deferral accounting and to create a regulatory asset as an offset to its minimum pension liability. Further, the Commission should find that the approval to record the regulatory asset for accounting purposes does not limit the Commission's ability to review the amounts for reasonableness in future rate proceedings.

**APPROVED**

COMMISSIONERS ASSIGNED: All Commissioners

COMMISSIONERS' SIGNATURES

MAJORITY

DISSENTING

*[Handwritten signatures: M. ...]*  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

REMARKS/DISSENTING COMMENTS:

DOCUMENT NUMBER-DATE

12684 NOV 30 04

FPSC-COMMISSION CLERK

VOTE SHEET

NOVEMBER 30, 2004

Docket No. 040816-EI - Petition for authority to use deferral accounting for creation of a regulatory asset in recognition of minimum pension liability established in accordance with Financial Accounting Standards (FAS) 87, by Progress Energy Florida, Inc.

(Continued from previous page)

Issue 2: Should this docket be closed?

Recommendation: Yes. If no person whose substantial interests are affected by the proposed agency action files a protest within 21 days of the issuance of the Order, this docket should be closed upon the issuance of a Consummating Order.

**APPROVED**