

FLORIDA PUBLIC SERVICE COMMISSION

VOTE SHEET

October 24, 2013

FILED OCT 24, 2013  
DOCUMENT NO. 06454-13  
FPSC - COMMISSION CLERK

**Docket No. 130185-PU** – Petition for approval of recognition of a regulatory liability and associated amortization schedule by Florida Public Utilities Company.

**Issue 1:** Should the Commission approve Florida Public Utilities Company’s proposal to record separate regulatory liabilities for its Electric and Natural Gas Divisions for the one-time gain associated with the change made to the Company’s Post Retirement Health and Life benefits plans and amortize the liability over a 34-month period to be reflected in Account 407.3, Regulatory Debits?

**Recommendation:** Yes. The one-time gain should be recorded as a regulatory liability in Account 254, Other Regulatory Liabilities and amortized as a credit in Account 407.3, Regulatory Debits over a 34-month period beginning January 1, 2012 and ending October 31, 2014. The amounts should be \$258,659 for the electric division and \$463,803 for the natural gas division for a total of \$722,462. Further, the Commission should find that the approval to record regulatory liabilities 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



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REMARKS/DISSENTING COMMENTS:

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**Issue 2:** Should this docket be closed?

**Recommendation:** 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 issuance of a consummating order.

**APPROVED**