

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Review of utility pension)
 accounting to determine the need)
 for Formal Commission Policy.)

ORDER NO. 24236
 DOCKET NO. 881170-PU
 ISSUED: 3/13/91

ORDER REMOVING WATER AND WASTEWATER
UTILITIES FROM THIS DOCKET

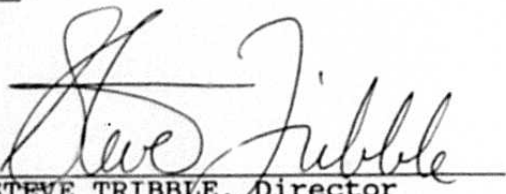
BY THE COMMISSION:

The Commission staff has been reviewing utility pension accounting on an on-going basis under Docket No. 88170-PU in an effort to determine the need for a formal Commission policy. The water and wastewater utilities generally do not have pension plans, and any pension issues that do arise can be handled on a case-by-case basis. Furthermore, the accounting instructions for the industry present no conflicts and are sufficient as general guidelines for pension accounting issues that may arise. It is therefore,

ORDERED by the Florida Public Service Commission that the water and wastewater utilities be removed from Docket No. 88170-PU. It is further

ORDERED that water and wastewater utility pension accounting issues be handled on a case-by-case basis.

By ORDER of the Florida Public Service Commission, this
13th day of MARCH, 1991.


 STEVE TRIBBLE, Director
 Division of Records and Reporting

(S E A L)

WEW
 ordpenww.cjp

DOCUMENT NUMBER-DATE

02470 MAR 13 1991

PSC-RECORDS/REPORTING