

VOTE SHEET

OCTOBER 7, 1997

RE: DOCKET NO. 970539-SU - Disposition of contributions in aid of construction by Hudson Utilities, Inc. d/b/a Hudson Bay Company in Pasco County.

Issue 1: Should the Commission accept the settlement proposal of Hudson Utilities, Inc. d/b/a Hudson Bay Company, and require the utility to refund excess gross-up collections plus accrued interest for the year 1995?

Recommendation: Yes. The Commission should accept Hudson's request that it be allowed to offset the refund amount with 50% of the accounting and legal expenses related to the preparation of the 1995 gross-up refund report. Based on this offset, the utility, for 1995, overcharged the contributors \$38,535, or \$141 per contributor. One hundred eighty-four (184) customers paid the gross-up in full and 89 paid the gross-up in installments. Therefore, the utility should be required to refund \$25,944 or \$141 to each of the customers who paid the gross-up in full. In addition, \$12,591 of the \$38,535 overcharge related to customers who are paying the gross-up in installments. Therefore, the utility should reduce the amount of gross-up due from the installment customers and collect \$459 instead of \$600 from the 89 customers that are paying the gross-up in installments. However, to the extent that the utility has collected more than \$459 from those customers using the installment plan, the utility should be required to refund the difference in the \$459 that should have been collected and the amount actually collected in installments. In addition to the refund amount, the utility should refund accrued interest through the date of refund, for gross-up of CIAC collected in excess of the tax liability. In accordance with Orders Nos. 16971 and 23541, all refunds should be made on a pro rata basis to those persons who contributed the taxes. The refunds should be completed within six months. The utility

COMMISSIONERS ASSIGNED: Full Commission

COMMISSIONERS' SIGNATURES

MAJORITY

DISSENTING

Handwritten signatures of four commissioners under the MAJORITY column.

Four horizontal lines under the DISSENTING column, with no signatures.

REMARKS/DISSENTING COMMENTS:

DOCUMENT NUMBER-DATE

10317 OCT-85

FPSC-RECORDS/REPORTING

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OCTOBER 7, 1997

DOCKET NO. 970559-SU - Disposition of contributions in aid of construction by Hudson Utilities, Inc. d/b/a Hudson Bay Company.

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should submit copies of canceled checks, credits applied to monthly bills or other evidence which verifies that the refunds have been made, within 30 days from the date of refund. Within 30 days from the date of refund, the utility also should file a list of unclaimed refunds detailing contributor and amount, and an explanation of the efforts made to make the refunds.

**APPROVED**

Issue 2: Should the docket be closed?

Recommendation: No. Upon expiration of the 21-day protest period, this docket should remain open pending verification of the refunds. Staff should be given administrative authority to close the docket upon verification that the refunds have been completed.

**APPROVED**