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March 13, 2008

VIA HAND DELIVERY

Ms. Ann Cole
Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Docket No. 080152-GU: Petition for approval of recognition of a regulatory asset under provisions of Statement of Financial Accounting Standard (SFAS) No. 71, by Florida City Gas.

OWP ___ Dear Ms. Cole:

COM ___ Enclosed for filing, please find an original and 15 copies of Exhibit A to Florida City
CIT ___ Gas's Petition for Approval of Recognition of Regulatory Asset, which was inadvertently omitted
ECF ___ from the Petition filed yesterday. Please accept my apologies for any inconveniences this may
GCI 2 have caused.

OPC 1 If you have any questions, please don't hesitate to contact me.

RCA ___

SCR ___

SGA ___

SEC ___

OTH ___

Sincerely,

DOCUMENT NUMBER-DATE

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Ms. Ann Cole
March 13, 2008
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Beth Keating
AKERMAN SENTERFITT
106 East College Avenue, Suite 1200
Tallahassee, FL 32302-1877
Phone: (850) 224-9634
Fax: (850) 222-0103

Enclosures

cc: Elizabeth Wade

EXHIBIT A

**Proposed Accounting Entries fro Deferral Accounting Treatment of Payment of
Unfunded Pension Liability – FCG Union Decertification**

The following journal entry would be made to record the cash payment of the unfunded pension liability.

	Dr.	Cr.
182 Regulatory Asset – Unfunded Pension Liability	X	
131 Cash		X

The following journal entry would be made to record the amortization of the regulatory asset.

	Dr.	Cr.
926 Employee Pensions and Benefits	X	
182 Regulatory Asset – Unfunded Pension Liability		X

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