

VOTE SHEET

September 4, 2008

Docket No. 080163-GU – Petition for approval to create regulatory subaccount of meter installation to capitalize all incurred and future costs associated with installation of encoder receiver transmitters (ERTs) under provisions of Statement of Financial Accounting Standard No. 71, Accounting for the Effects of Certain Types of Regulation (SFAS 71); and requesting depreciation of installation costs of ERTs over 15-year period beginning January 1, 2008, by Florida City Gas. (Deferred from the August 19, 2008 Commission Conference.)

**Issue 1:** Should FCG be allowed to capitalize installation costs associated with the addition of ERTs?

**Recommendation:** Installation costs incurred during 2008 for the addition of ERTs on existing meters should be capitalized beginning January 1, 2008. However, installation costs that were expensed prior to 2008 should not be capitalized.

**APPROVED**

**Issue 2:** Should the Commission establish a subaccount with depreciation rates for the ERT Installations?

**Recommendation:** Yes. Account 382.1, ERT Installations, should be established with a 15-year average service life, and a resulting depreciation rate of 6.7 percent for the ERTs.

**APPROVED**

COMMISSIONERS ASSIGNED: All Commissioners

COMMISSIONERS' SIGNATURES

MAJORITY

DISSENTING

*Handwritten signatures of majority commissioners:*  
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Katrina J. McMissian  
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REMARKS/DISSENTING COMMENTS:

DOCUMENT NUMBER-DATE

08162 SEP-4 8

FPSC-COMMISSION CLERK

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**Issue 3:** What should be the effective date for the implementation of the new depreciation rate for the ERT Installations?

**Recommendation:** The effective date for the implementation of the new depreciation rate for the ERT Installations should be January 1, 2008.

**APPROVED**

**Issue 4:** 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**