FLORIDA PUBLIC SERVICE COMMISSION

Item 14

VOTE SHEET

April 20, 2018

FILED 4/20/2018 DOCUMENT NO. 03099-2018 FPSC - COMMISSION CLERK

Docket No. 20180025-WS – Application for approval of tariff for the gross-up of CIAC in Charlotte, Highlands, Lake, Lee, Marion, Orange, Pasco, Pinellas, Polk, and Seminole Counties, by Utilities, Inc. of Florida.

<u>Issue 1:</u> Should the Commission acknowledge, in the positive, UIF's requested treatment of the taxes it pays on CIAC?

Recommendation: Yes. Netting debit deferred taxes against credit deferred taxes in the capital structure, as requested by UIF, is standard Commission practice. It is also standard Commission practice to include debit deferred taxes in rate base if the net of the credit and debit deferred taxes is a debit.

APPROVED

COMMISSIONERS' SIGNATURES	
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All Commissioners

COMMISSIONERS ASSIGNED:

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Issue 2: Should the Commission approve UIF's request to terminate its CIAC gross-up tariffs? **Recommendation:** Yes. If the Commission approves UIF's requested tax treatment of CIAC in Issue 1, it should also approve the utility's request to terminate its CIAC gross-up tariffs. The tariff should be terminated upon the vote of the Commission. UIF should provide notice to property owners who have requested service during the 12 months prior to the request to terminate the CIAC gross-tariffs. The utility should provide proof

of noticing within 10 days of rendering its approved notice. The termination of the CIAC gross-up tariffs should relieve the utility of the reporting requirements that were outlined in Order No. PSC-2018-0162-TRF-WS.

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Issue 3: Should this docket be closed?

Recommendation: With respect to Issue 1, 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, a consummating order should be issued. With respect to Issue 2, the order should become final upon the issuance of the consummating order unless a person whose substantial interests are affected by the Commission's decision files a protest within 21 days of the issuance of the order. If a timely protest is filed, the tariff should remain in effect, pending resolution of the protest. If no protest is timely filed as to Issues 1 or 2, the docket should close upon the issuance of the consummating order. In the event of a protest, the docket should remain open to address the protest.

APPROVED