

State of Florida



Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD
TALLAHASSEE, FLORIDA 32399-0850

-M-E-M-O-R-A-N-D-U-M-

DATE: September 12, 2018
TO: Carlotta S. Stauffer, Commission Clerk, Office of Commission Clerk
FROM: Samantha Cibula , Office of the General Counsel *SMC.*
RE: Docket No. 20030304-PU

Please file the attached materials in the docket file listed above.

Thank you.

Attachment

RECEIVED-FPSC
2018 SEP 12 PM 1:30
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CLERK

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President



JOHNNIE BYRD
Speaker



THE FLORIDA LEGISLATURE
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F. SCOTT BOYD
ACTING EXECUTIVE DIRECTOR
AND GENERAL COUNSEL
Room 120, Holland Building
Tallahassee, Florida 32399-1300
Telephone (850) 488-9110

Memorandum

TO: Marlene Stern
FROM: John Rosner *JR*
DATE: July 17, 2003
SUBJECT: Public Service Commission Rule 25-14.014

Section 364.035(5), F.S., does not exist and should be removed from law implemented.

#130818
JR:CB C/WORD/JOHN/25-14.DOC

FLA PUBLIC SERVICE COMM
OFFICE OF THE
GENERAL COUNSEL

03 JUL 21 AM 10:27

RECEIVED



Public Service Commission
-M-E-M-O-R-A-N-D-U-M-

DATE: January 31, 2003
TO: GENERAL COUNSEL (STERN)
FROM: DIVISION OF ECONOMIC REGULATION (HEWITT) *BH* *192*
RE: STATEMENT OF ESTIMATED REGULATORY COSTS FOR PROPOSED RULE 25-14.014, F.A.C., ACCOUNTING FOR ASSET RETIREMENT OBLIGATIONS UNDER SFAS 143

Rule 25-14.014, F.A.C., Accounting for Asset Retirement Obligations Under SFAS 143 would codify how regulated utilities treat the legal obligations associated with the retirement of tangible, long-lived assets under the Financial Accounting Standard Board (FASB) Statement No. 143 (SFAS 143). Some separate subaccounts would be required and the application of SFAS 143 would have to be revenue neutral in the rate making process.

The Florida Administrative Procedures Act encourages an agency to prepare a Statement of Estimated Regulatory Costs (SERC). However, regulated corporations must comply with the statements of the FASB under regulation of the Securities and Exchange Commission and should have only minor costs complying with the proposed rule. Therefore, a SERC will not be prepared for the proposed rule.

CH:kb

cc: Mary Andrews Bane
Christine Romig
Hurd Reeves

fas143mem.wpd

STATE OF FLORIDA

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OFFICE OF THE GENERAL COUNSEL
HAROLD A. MCLEAN
GENERAL COUNSEL
(850) 413-6199

Public Service Commission

August 22, 2003

Ms. Liz Cloud
Florida Department of State
Bureau of Administrative Code
107 W. Gaines Street
Collins Bldg., Suite L043
Tallahassee, FL 32399-0250

Dear Ms. Cloud:

On August 6, 2003, a certification package for Rule 25-14.014, Florida Administrative Code, was filed with the Department of State. The cover memo of the certification package said that the attached Form SAFS 143 was incorporated into the rule by reference; this statement is incorrect and Form SFAS 143 is not incorporated into the rule by reference. In other words, the text of Rule 14.014 itself does not incorporate the Form by reference and is not intended to. It is my understanding that this letter will allow you to publish the text of Rule 14.014 and to prevent Form SFAS 143 from being incorporated into the Rule.

I apologize for this error and any inconvenience it may have caused you. If you require any additional information, please call me at 413-6230.

Sincerely

A handwritten signature in cursive script that reads "Marlene K. Stern".

Marlene K. Stern
Associate General Counsel

RULE14014CLOUD.MKS