

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Investigation into the proper)	DOCKET NO. 890216-TL
application of Rule 25-14.003, F.A.C.,)	ORDER NO. 24091
1989 for GTE FLORIDA, INC.)	ISSUED: 2-8-91
)	

The following Commissioners participated in the disposition of this matter:

THOMAS M. BEARD, Chairman
 BETTY EASLEY
 FRANK S. MESSERSMITH
 MICHAEL MCK. WILSON

ORDER DISPOSING OF UNREFUNDED 1988 TAX SAVINGS

BY THE COMMISSION:

By Order No. 22352, GTE Florida, Inc. (GTEFL) was ordered to refund \$24,645,000 of its 1988 tax savings during February 1990 to customers of record as of December 31, 1988. According to GTEFL's refund reports, \$1,169,369 remains unclaimed. Pursuant to Rule 25-4.114, Florida Administrative Code, the Commission may dispose of the unclaimed funds. Based on current residential and business units a general refund of the unclaimed amount would generate an average residential refund of \$ 0.57 and business refund of \$ 1.50.

Upon consideration, we find that the unrefunded amount of \$1,169,396 plus interest of \$81,603 for March through December, 1990, should be placed in an intrastate unclassified depreciation reserve account, effective December 31, 1990, to be made account specific in GTE's depreciation represervation currently under consideration in Docket No. 900605. Since the average residential and business refund would be relatively small and the company's depreciation study indicates a need for increased depreciation expense, it appears more appropriate to apply the refund to the depreciation reserve. Applying the unclaimed funds to the depreciation reserve will help to offset future revenue requirements by lowering rate base and depreciation expense.

Based on the foregoing, it is

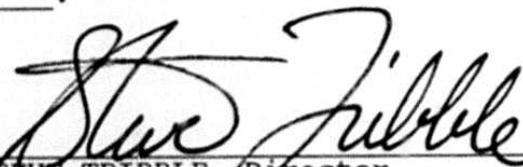
ORDERED by the Florida Public Service Commission that the unrefunded amounts plus interest of GTE Florida, Inc.'s 1988 tax savings be placed in an intrastate unclassified depreciation reserve account as set forth in the body of this Order. It is further

ORDERED that this docket shall remain open.

DOCUMENT NUMBER-DATE
 01300 FEB-8 1991
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By ORDER of the Florida Public Service Commission, this 8th
day of FEBRUARY, 1991.


STEVE TRIBBLE, Director
Division of Records and Reporting

(S E A L)

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NOTICE OF FURTHER PROCEEDINGS OR JUDICIAL REVIEW

The Florida Public Service Commission is required by Section 120.59(4), Florida Statutes, to notify parties of any administrative hearing or judicial review of Commission orders that is available under Sections 120.57 or 120.68, Florida Statutes, as well as the procedures and time limits that apply. This notice should not be construed to mean all requests for an administrative hearing or judicial review will be granted or result in the relief sought.

Any party adversely affected by the Commission's final action in this matter may request: 1) reconsideration of the decision by filing a motion for reconsideration with the Director, Division of Records and Reporting within fifteen (15) days of the issuance of this order in the form prescribed by Rule 25-22.060, Florida Administrative Code; or 2) judicial review by the Florida Supreme Court in the case of an electric, gas or telephone utility or the First District Court of Appeal in the case of a water or sewer utility by filing a notice of appeal with the Director, Division of Records and Reporting and filing a copy of the notice of appeal and the filing fee with the appropriate court. This filing must be completed within thirty (30) days after the issuance of this order, pursuant to Rule 9.110, Florida Rules of Appellate Procedure. The notice of appeal must be in the form specified in Rule 9.900 (a), Florida Rules of Appellate Procedure.