

State of Florida



## Public Service Commission

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

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**DATE:** January 13, 1998  
**TO:** Rosanne Gervasi  
**FROM:** Jan Kyle *JK*  
**RE:** Docket No. 971596-WS - Petition for limited proceeding regarding other postretirement employee benefits and petition for variance from or waiver of Rule 25-14.012. F.A.C., by United Water Florida, Inc.

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Please include the following questions in an interrogatory and/or request for production to be served on UWF at the January 16 informal meeting:

1. Please provide a copy of UWF's most recent audited financial statements, including all notes to the financial statements. If UWF's balance sheet and income statement are included in audited consolidated or combined financial statements, please provide a copy of such statements, including all notes to the financial statements.
2. SFAS 106 was issued in December, 1990 and was effective for fiscal years beginning after December 15, 1992. Rule 25-14.012 was issued on August 4, 1993. In its petition, UWF asserts that it first incurred OPEB costs in 1994. Please provide UWF's rationale for not requesting recovery of OPEB costs prior to the date such costs were incurred by UWF.
3. Please provide UWF's rationale for recording deferred OPEB costs without prior Commission approval in apparent violation of Rule 25-14.012(2).

cc: Division of Water and Wastewater (Merchant)  
Division of Records and Reporting

DOCUMENT NUMBER-DATE

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