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MARY ANNE HELTON  
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# Public Service Commission

June 13, 2025

Ms. Alexandra Leijon  
Administrative Code and Register Director  
Office of General Counsel  
Florida Department of State  
Room 701, The Capitol  
Tallahassee, FL 32399-0250

VIA EMAIL  
[AdministrativeCode@dos.fl.gov](mailto:AdministrativeCode@dos.fl.gov)

**Re: Technical Changes to Rule 25-14.012 Accounting for Postretirement Benefits  
Other Than Pensions**

Dear Ms. Leijon:

Please make the following technical changes to Rule 25-14.012, F.A.C., which are reflected in the attached version of the rule:

Rule 25-14.012(1), F.A.C., fourth line: "...Pensions, December 1990), which is hereby incorporated by reference)."  
This technical change is to correct the punctuation.

Rule 25-14.012(2), F.A.C., fourth line: "...Regulation, December 1982) shall not be used..."  
This technical change is to correct the punctuation.

The need for these technical changes was discovered during our review of our regulatory plan. Please let me know if you have any questions. You may reach me at (850) 413-6630 or at [Susan.Sapoznikoff@psc.state.fl.us](mailto:Susan.Sapoznikoff@psc.state.fl.us).

Sincerely,

*/s/ Susan Sapoznikoff*

Susan Sapoznikoff  
Senior Attorney

Enclosures

cc: Office of Commission Clerk

**25-14.012 Accounting for Postretirement Benefits Other Than Pensions.**

(1) "Postretirement benefits other than pensions" shall mean all forms of benefits, other than retirement income, provided by an employer to retirees, as defined by the Financial Accounting Standards Board in its Statement of Financial Accounting Standards No. 106 (Employers' Accounting for Postretirement Benefits Other Than Pensions, December 1990), which is hereby incorporated by reference). Those benefits may be defined in terms of specified benefits, such as health care, tuition assistance, or legal services, that are provided to retirees as the need for those benefits arises, or they may be defined in terms of monetary amounts that become payable on the occurrence of a specified event, such as life insurance benefits.

(2) Each utility that offers postretirement benefits other than pensions shall account for the costs of such benefits in the manner required by Statement of Financial Accounting Standards No. 106 (December, 1990). Deferral accounting under Statement of Financial Accounting Standards No. 71 (Accounting for the Effects of Certain Types of Regulation, December 1982) shall not be used to account for the costs of post retirement benefits other than pensions without prior Commission approval.

(3) Each utility's unfunded accumulated postretirement benefit obligation shall be treated as a reduction to rate base in rate proceedings. The amount that reduces rate base is limited to that portion of the liability associated with the cost methodology for post retirement benefits other than pensions.

*Rulemaking Authority 366.05, 367.011 FS. Law Implemented 366.04, 367.121 FS. History—New 8-4-93.*

**Janet Cayson**

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**Subject:** FW: Technical Changes to 25-14 rules

**From:** Administrative Code <[AdministrativeCode@dos.fl.gov](mailto:AdministrativeCode@dos.fl.gov)>

**Sent:** Friday, June 13, 2025 2:19 PM

**To:** Susan Sapoznikoff <[SSapozni@psc.state.fl.us](mailto:SSapozni@psc.state.fl.us)>; Administrative Code <[AdministrativeCode@dos.fl.gov](mailto:AdministrativeCode@dos.fl.gov)>

**Subject:** RE: Technical Changes to 25-14 rules

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Good afternoon,

This request has been completed.

Best,

**Alexandra Leijon**

Administrative Code and Register Director

Office of General Counsel

Department of State

Room 701I The Capitol | Tallahassee, FL

P: (850)245-6208

[Alexandra.Leijon@dos.fl.gov](mailto:Alexandra.Leijon@dos.fl.gov)

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**From:** Susan Sapoznikoff <[SSapozni@psc.state.fl.us](mailto:SSapozni@psc.state.fl.us)>

**Sent:** Friday, June 13, 2025 1:34 PM

**To:** Administrative Code <[AdministrativeCode@dos.fl.gov](mailto:AdministrativeCode@dos.fl.gov)>

**Subject:** Technical Changes to 25-14 rules

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The attachments/links in this message have been scanned by Proofpoint.

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Good afternoon, Ms. Leijon:

I have attached the Commission's technical changes to 25-14.012, F.A.C.

Please let me know if you also need to rule text in Word format.

Please contact me with any questions or concerns.

With best regards,

Suzie