Section 1 - Division of Records and Reporting (RAR) Completes

Docket No. 930256-WS

Date Docketed: 03/10/93

Title: SANLANDO UTILITIES CORPORATION Petition for Limited Proceeding to Implement Water Conservation Plan.

Company: Sanlando Utilities Corporation

Official Filing Date: Last Day to Suspend:	- - E>	piratio	on:	-								
Referred to: ("()" indicates OPR)	ADM	AFA	APP	CAF	CMU	EAG	GCL	LEG X	RAR	RRR	(WAW)	***************************************
Section 2 - OPR Completes and r	eturns to	RAR in	10 work	days.		,		Tin	ne Sched	dule		
Program/Module C1 Staff Assi	gnments							tentat	ive and	l subjec	ct to revision	1
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Staff Counsel			3.									
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Recommended assignments for head and/or deciding this case:	ring		29. 30. 31.									
Full Commission Commis Hearing Examiner Staff		_	33. 34. 35.			•						
Oate filed with RAR: Initials: OPR Staff Counsel			38.									
Section 3 - Chairman Completes			Assian									

- Hearing Officer(s)

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Where panels are assigned the senior Commissioner is Panel Chairman; the identical panel decides the case. Where one Commissioner, a Hearing Examiner or a Staff Member is assigned the full Commission decides the case.

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	Comm	issio	ners		ADM		- 8	
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Date:	_/				Savenconected And activities			-

Docket No. <u>930256-WS</u>

Date Docketed: 03/10/93

Title: Petition for Limited Proceeding to Implement Water Conservation Plan in Seminole County by SANLANDO UTILITIES

Company: Sanlando Utilities Corporation

CORPORATION.

Referred to: ("()" indicates	OPR)		ADM	AFA	APP	CAF	CMU	EAG	GCL	LEG X	RAR	RRR	(WAW)	
Section 2 - OPR	Complete	s and retur	rns to	RAR in	10 work	days.				Tin	e Sched	lule		
Program/Module	C1				1									
	Sta	ff Assignme	ents		Curr		ng: Th			tentat	ive and	subje	ct to revision	-
OPR Staff	B Messer	, C Johnson	n, J St	arling	Cuit	CITE CAS								e Dates
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Staff Counsel	C Bedell					PAA Orc	ler ocket o	p. Povio	- CACD				NONE	09/07/93
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Hearing Examin	ner	Staff			54.									
Date filed with	RAR: 03/	25/93			35.									_
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Initials: OPR	Councel				38.			0						
Star	Counsel				37.									_1

- Hearing Officer(s)

	Comm	ission	ners			Hrg. Exam.	Staff
ALL	DS	BR	CL	LA	JN	EXalli.	
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Where panels are assigned the senior Commissioner is Panel Chairman; the identical panel decides the case. Where one Commissioner, a Hearing Examiner or a Staff Member is assigned the full Commission decides the case.

- Prehearing Officer

	Comm	ission	ners		ADM
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Approv	red:	JID	IN	
Date:	Pending	4/71	193	

Docket No. <u>930256-WS</u>

Date Docketed: <u>03/10/93</u>

Title: Petition for Limited Proceeding to Implement Water Conservation Plan in Seminole County by SANLANDO UTILITIES

Company: Sanlando Utilities Corporation

CORPORATION.

Official Filing Last Day to Sus	Date: pend:	03/10/93 05/09/93	Ex	piratio	on:									
Referred to: ("()" indicates	OPR)		ADM	AFA	APP	CAF	CMU	EAG		LEG X	RAR	RRR	(WAW)	
Section 2 - OPR	Comple	tes and retu	rns to	RAR in	10 work	days.				Tim	e Sched	ule		
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Staff Counsel	C Rede	11			3.	Agenda PAA Orc	- Regula	ar					08/17/93 09/07/93	10/19/93
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Hearing Examin	ner				35.									
Date filed with	RAR: 07	7/22/93			37.									
Initials: OPR			¢		38.									
	Counse	el			40.	-								
Section 3 - Chai	rman Co	ompletes			Assign	ments a	re as fo	ollows:				-		

- Hearing Officer(s)

	Comm	issio	ners		Staff		
ALL	DS	BR	CL	LA	JN	Exam.	2 7 ,.
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Where panels are assigned the senior Commissioner is Panel Chairman; the identical panel decides the case. Where one Commissioner, a Hearing Examiner or a Staff Member is assigned the full Commission decides the case.

- Prehearing Officer

	Comm		ADM		
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Approved: Date: Pending

Docket No. 930256-WS Title: Petition for limited proceeding to implement water Date Docketed: 03/10/93 conservation plan in Seminole County by SANLANDO UTILITIES Company: Sanlando Utilities Corporation CORPORATION. Official Filing Date: 03/10/93 Last Day to Suspend: 05/09/93 Expiration: Referred to: ADM AFA APP CAF CMU GCL FAG LEG RAR RRR (WAW) ("()" indicates OPR) X X Section 2 - OPR Completes and returns to RAR in 10 workdays. Time Schedule Program/Module C1 Warning: This schedule is tentative and subject to revision Staff Assignments Current CASR revision level Due Dates OPR Staff C Johnson, J Starling 2 Previous Current 1. PAA Order 11/08/93 12/06/93 2. Close Docket or Revise CASR 03/04/98 12/01/93 3. Staff Counsel C Bedell 5. OCRs () 6. 7. 8 9. 10 () 11. 12. 13. 15.) 16. 18-19. 20. 21.) 22. 23. 24 25. 26. () 27. 28. 29. 30 Recommended assignments for hearing 31. and/or deciding this case: 32. 33. Full Commission X
Hearing Examiner Commission Panel 34. 35. Staff 36. Date filed with RAR: 12/03/93 37. 38. Initials: OPR 39. Staff Counsel 40. Section 3 - Chairman Completes Assignments are as follows: - Hearing Officer(s) - Prehearing Officer Commissioners Hrg. Staff Commissioners ADM Exam. DS JN KS DS CL KS ALL CL. LA LA JN Х X

DOC/DAD 45 /Da. 7/075

the identical panel decides the case.

assigned the full Commission decides the case.

Where panels are assigned the senior Commissioner is Panel Chairman;

Where one Commissioner, a Hearing Examiner or a Staff Member is

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Approved:

Date: Pending

Case Scheduling/Rescheduling Advice

To: Commissioner Clark Deputy Ex. Director/Technical Electric & Gas Director Commissioner Lauredo Appeals Director Records & Reporting Director X X X Commissioner Johnson Legal Director Research Director X X X Commissioner Kiesling Auditing & Financial Analysis Director Water & Sewer Director X X X Communications Director **Executive Director** Court Reporter X X X Public Information Officer Consumer Affairs Director Staff Contact - Willis X X

From: Office of Chairman J. Terry Deason

Docket No. 930256-WS

IANI 1 2 1994

Title: Sanlando Utilities

FPSC-RECORDS / REPORTING

1. Schedule Information

Event	Former Date	New Date	Location	Time
Service Hearing				
Pre-Prehearing Conference				
Prehearing Conference		9/2/94	Rm. 122 - TLH.	9:30am
Hearing	,	9/26 & 27/94	Seminole County	10:00am
Special Agenda				
Other				
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Remarks:

2. Hearing/Prehearing Assignment Information:

Former Assignments

Hearing

,	Co	mmis	ssione	ers		Hrg. Exam.	Staff
ALL	DS	CL	LA	JN	KS		

New or Changed Assignments

	Co	Hrg. Exam.	Staff				
ALL	DS	CL	LA	JN	KS		
			X	X	X		

Prehearing Officer

Commissioners											
DS	CL LA JN KS ADI										

Commissioners

DS CL LA JN KS ADM

X

Remarks:

PSC/NAN 8 (11/93)

Docket No. <u>930256-WS</u>

Date Docketed: 03/10/93

Title: Petition for limited proceeding to implement water conservation plan in Seminole County by SANLANDO UTILITIES

CORPORATION.

Company: Sanlando Utilities Corporation

Official Filing Last Day to Sus	Date: 03/10/93 pend: 05/09/93	Ex	piratio	n:									
Referred to: ("()" indicates	OPR)	ADM	AFA	APP	CAF	CMU	EAG	GCL	LEG X	RAR	RRR	(WAW)	
Section 2 - OPR	Completes and retu	ırns to	RAR in	10 wor	kdays.				Tim	e Sched	<u>ule</u>		
Program/Module	C1			1				مئامات		ivo ond	oubies	et to povision	
	Staff Assignm	nents							tentat	ive and	subjec	ct to revision	
OPR Staff	M Golden, C Johnson	on. T Me	rchant.	Cur	rent CAS	R revis	sion lev	el				Due	Dates
	J Starling, M Will					3						Previous	Current
					1st Pre							NONE	03/02/94
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Staff Counsel	M O'Sullivan			4.	Testimo	ny - St	aff					NONE	08/05/94
				5.	Testimo	ny - Re	ebuttal					NONE	08/19/94
OCRs ()					Notice Prehear					***************************************		NONE	08/19/94 08/26/94
				8.	2nd Pre	-prehea	aring					NONE	09/01/94
				9.	Prehear	ing						NONE	09/02/94
()				10.	Notice Prehear	ing Orc	er der					NONE	09/12/94
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					Hearing							NONE NONE	09/26/94 10/10/94
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()				16.	Staff R	ecommer	ndation					NONE	12/08/94
					Agenda							NONE	12/20/94 01/03/95
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				33.									
Full Commissi		ion Pane	l <u>x</u>	34.								_	
Hearing Exami	ner Staff			36.									
Date filed with	RAR: 01/12/94			37.									
Initials ODD				38.									
Initials: OPR Staf	f Counsel			40.									
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Section 3 - Cha	irman Completes			Assig	nments a	are as 1	follows:						COFM

- Hearing Officer(s)

	Comm	issio	ners			Hrg. Exam.	Staff
ALL	DS	CL	LA	JN	KS		
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Where panels are assigned the senior Commissioner is Panel Chairman; the identical panel decides the case. Where one Commissioner, a Hearing Examiner or a Staff Member is assigned the full Commission decides the case.

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Approv	ed:	30	100/		
Date:	01/14/94				

DOC/DAD 45 /Day 7/071

Section 1 - Division of Records and Report..., (RAR) Completes

Docket No. <u>930256-WS</u>

Company: Sanlando Utilities Corporation

Date Docketed: <u>03/10/93</u>

Title: Petition for limited proceeding to implement water conservation plan in Seminole County by SANLANDO UTILITIES

CORPORATION.

Official Filing Date: Last Day to Suspend:

03/10/93

Expiration:

Referred to:

("()" indicates OPR)

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LEG RAR _X_

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Section 2 - OPR Completes and returns to RAR in 10 workdays.

Time Schodule

OCCUPANT & OFF	k completes and returns to RAR in	Time Schedule		
Program/Module	C1	1		
		Warning: This schedule is tentative and subject t		
	Staff Assignments	marring: This selective is tentative and subject t	o revision	
		Current CASR revision level	Dug I	Dates
OPR Staff	T Rendell, C Johnson,		Due L	<u>Jaces</u>
	T Merchant, J Starling,	4	Previous	Current
	M Willis			
		1.*Customer Meeting	SAME	07/08/93
		2.*Transcripts Due for Customer Meeting	SAME	07/23/93
Staff Counsel	M OLGULLinna	3.*Staff Recommendation	08/05/93	10/07/93
starr counset	M O'Sullivan	4. Agenda - Regular	08/17/93	10/19/93
OCRs ()		5.*PAA Order	11/08/93	12/06/93
OUNS ()		6.*Protest Filed 7.*Order on Procedure	SAME	01/03/94
		8 1st Pro-probability	SAME	03/30/94
		8. 1st Pre-prehearing 9.*Testimony - Company	SAME	03/30/94
		10. Staff Recommendation - Motions to Dismiss	SAME	05/06/94
()		11. Agenda - Motions to Dismiss	04/21/94 05/03/94	05/19/94
` '		12. Standard Order - Motions to Dismiss		05/31/94
		13. Testimony - Intervening	05/23/94 SAME	06/20/94 07/22/94
		14. Testimony - Staff	SAME	08/05/94
		15. Testimony - Rebuttal	SAME	08/19/94
()		16. Notice of Prehearing	SAME	08/19/94
		17. Prehearing Statements	SAME	08/26/94
		18. 2nd Pre-prehearing	SAME	09/01/94
		19. Prehearing	SAME	09/02/94
		20. Notice of Hearing	SAME	09/12/94
()	4000 H F Parity Control of the Contr	21. Prehearing Order	SAME	09/19/94
		22. Discovery Actions Complete	SAME	09/19/94
		23. <u>Hearing 9/26-27/94</u>	SAME	09/26/94
		24. Transcripts Due	SAME	10/10/94
		25. Briefs Due	SAME	10/25/94
()		26. Staff Recommendation	SAME	12/08/94
		27. Agenda - Regular	SAME	12/20/94
		28. Standard Order	SAME	01/03/95
		29.		
Pacammandad aca	ignments for hearing	30.		
and/or deciding		31.		
and/or deciding	this case:	32.		
Full Commissi	on Commission Panel _X	55.		
Hearing Evami	ner Staff	34.		
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Date filed with	RAR: 04/29/94	36.		
and integrated	- 1/ la /// T	37. 38.		
Initials: OPR		39.		
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Section 3 - Chairman Completes

Staff Counsel

Assignments are as follows:

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- Hearing Officer(s)

	Comm	ission	ners		Hrg. Exam.	Staff	
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Where panels are assigned the senior Commissioner is Panel Chairman; the identical panel decides the case. Where one Commissioner, a Hearing Examiner or a Staff Member is assigned the full Commission decides the case.

- Prehearing Officer

	Commissioners								
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Approv	ed:	TDI	ul	
Date:	Pending	5/11	197	

Section 1 - Division of Records and Reporting (R) Completes

Docket No. 930256-WS

Company: Sanlando Utilities Corporation

Date Docketed: 03/10/93

Title: Petition for limited proceeding to implement water

conservation plan in Seminole County by SANLANDO UTILITIES

CORPORATION.

Official Filing Last Day to Sus		/10/93 /09/93	E	kpiratio	on:	The second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a section in the second section in the section is a section in the section in the section is a section in the section in the section is a section in the section in the section is a section in the section in the section in the section is a section in the section in the section in the section is a section in the section in the section in the section in the section is a section in the section in								
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					3.4	Staff F	Recommer	ndation					08/05/93	10/07/93
Staff Counsel	M O'Sulli	van			4.7	*Agenda	- Regul	Lar					08/17/93	10/19/93
					5.4	PAA Oro	der						11/08/93	12/06/93
OCRs ()					6.7	Protest	Filed						SAME	01/03/94
					7.7	Order o	on Proce	edure					SAME	03/30/94
							ony - Co						SAME	05/06/94
						Name and Address of the Owner, where the Owner, which is the Owne	the state of the s	-	- Motio	n to Di	smiss		NONE	07/07/94
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and/or deciding	g this case	;			32.									
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Date filed with	n RAR: 04/2	9/94			37.									_
Initials: OPR														_
	ff Counsel				39.									-
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Section 3 - Chairman Completes

Assignments are as follows:

- Hearing Officer(s)

	Comm:	ission	ners		Hrg.	Staff	
ALL	DS	CL	LA	JN	KS		
		X		X			

Where panels are assigned the senior Commissioner is Panel Chairman;

the identical panel decides the case.

Where one Commissioner, a Hearing Examiner or a Staff Member is assigned the full Commission decides the case.

- Prehearing Officer

		ADM			
DS	CL	LA	JN	KS	

Approved:	

Date: 05/11/94

Ca. Scheduling/Rescheduling Advice

September 8, 1994 12:39pm

To:

Commissioner Clark

Commissioner Johnson ж Commissioner Kiesling X

Commissioner Garcia X

Executive Director X **Public Information Officer** ж

Deputy Ex. Director/Technical

x **Appeals Director** Legal Director

X Auditing & Financial Analysis Director X

Communications Director

Consumer Affairs Director x

Electric & Gas Director

Records & Reporting Director X

Research Director X

Water & Sewer Director X

Court Reporter X

Staff Contact - O'Sullivan x

From: Office of Chairman J. Terry Deason

Docket No. 930256-WS



Title: Sanlando Utilities Corp.

1. Schedule Information

FPSC-RECORDS/REPORTING

Event	Former Date	New Date	Location	Time
Service Hearing				
Pre-Prehearing Conference				
Prehearing Conference	09/02/94	09/08/94	122 - TLH	*8:00am
Hearing	09/26 & 27/94	no change	Seminole County	10:00am
Special Agenda				
Other				

Remarks: Rescheduled Prehearing from 9/2 at 9:30am to 9/8/94 at 8:00am.

2. Hearing/Prehearing Assignment Information:

Former Assignments

	Co	Hrg. Exam.	Staff				
ALL	DS	CL	JN	KS	GR		

New or Changed Assignments

Commissioners						Hrg. Exam.	Staff
ALL	DS	CL	JN	KS	GR		
		X	X		X		

Prehearing Officer

Hearing

Commissioners											
DS	CL	JN	KS	GR	ADM						

Commissioners JN DS CL KS GR ADM X

Remarks:

PSC/NAN 8 (09/94)

Ca Scheduling/Rescheduling Adv.

September 8, 1994 1:06pm

To: Commissioner Clark Deputy Ex. Director/Technical ж Electric & Gas Director Commissioner Johnson ж **Appeals Director** X Records & Reporting Director X Commissioner Kiesling Legal Director x X Research Director X Commissioner Garcia Auditing & Financial Analysis Director Water & Sewer Director X X **Executive Director Communications Director** X Court Reporter X **Public Information Officer** Consumer Affairs Director Ж X Staff Contact - O'Sullivan x

From: Office of Chairman J. Terry Deason

Docket No. 930256-WS

Title: Sanlando Utilities Corp.

1. Schedule Information

FPSC-RECORDS/	REPORTING
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Event	Former Date	New Date	Location	Time
Service Hearing		*		
Pre-Prehearing Conference				
Prehearing Conference	09/08/94	09/13/94	122 - TLH	8:00am
Hearing	09/26 & 27/94	no change	Seminole County	10:00am
Special Agenda				
Other				

Remarks: Rescheduled Prehearing from 9/8 to 9/13/94 at 8:00am.

2. Hearing/Prehearing Assignment Information:

Former Assignments

	Co	Hrg. Exam.	Staff				
ALL	DS	CL	JN	KS	GR		

New or Changed Assignments

Commissioners						Hrg. Exam.	Staff
ALL	DS	CL	JN	KS	GR		
		X	X		X		

Prehearing Officer

Hearing

Commissioners										
DS	CL	JN	KS	GR	ADM					

Commissioners

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Remarks:

PSC/NAN 8 (09/94)

Section 1 - Division of Records and Reporting (RAR) Completes

Docket No						03/10	/93		Petit	ion for rvation	lim:	ited n in	proc	eedin	g to Count	imple	ement wa	ter	TIRS	
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PSC/RAR-15 (Rev. 8/94)

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the identical panel decides the case.

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Where panels are assigned the senior Commissioner is Panel Chairman;

Where one Commissioner, a Hearing Examiner or a Staff Member is

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* COMPLETED EVENTS

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Approved:

Date: 09/09/94

Section 1 - Division of Records and Reporting (RAR) Completes

Docket No. 930256-WS

Date Docketed: 03/10/93

Title: Petition for limited proceeding to implement water conservation plan in Seminole County by SANLANDO UTILITIES

Company: Sanlando Utilities Corporation

CORPORATION.

Official Filing Last Day to Sus	Date: 03/10/93 05/09/93	Expira	ation	:									
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	Commissioners	Н	Irg.	Staff					Commi	ssioner	s	ADM	

Where panels are assigned the senior Commissioner is Panel Chairman; the identical panel decides the case. Where one Commissioner, a Hearing Examiner or a Staff Member is assigned the full Commission decides the case.

KS

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Exam.

Approved:

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DS

KS

Date: Pending

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Section 1 - Division of Records and Reporting (RAR) Completes

Docket No. 930256-WS

Date Docketed: 03/10/93

Title: Petition for limited proceeding to implement water conservation plan in Seminole County by SANLANDO UTILITIES

CORPORATION.

Company: Sanlando Utilities Corporation

Official Filing Date: 03/10/93

Last Day to Suspend: 05/09/93

Expiration: __

Referred to: ("()" indicates OPR)

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Section 2 - OPR Completes and returns to RAR in 10 workdays.

Time Schedule

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	T Rendell, J Chase, T Merchant, J Starling, R VonFossen, N Walker, M Willis	6	Previous	Current
		1. Agenda - Deferred from 12/20/94	02/07/95	02/21/95
		2. Standard Order		03/13/95
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nitíals: OPR		39.		
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Section 3 - Chairman Completes

Assignments are as follows:

- Hearing Officer(s)

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Where panels are assigned the senior Commissioner is Panel Chairman; the identical panel decides the case. Where one Commissioner, a Hearing Examiner or a Staff Member is assigned the full Commission decides the case.

- Prehearing Officer

	ADM				
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CMU

Section 1 - Division of Records and Reporting (RAR) Completes

Docket No. <u>930256-WS</u>

Date Docketed: 03/10/1993 Title: Petition for limited proceeding to implement water conservation plan in Seminole County by SANLANDO UTILITIES

CORPORATION.

Company: Sanlando Utilities Corporation

Official Filing Date: 03/10/1993 Last Day to Suspend: 05/09/1993 Expiration:

Referred to: ("()" indicates OPR)

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Section 2 - OPR Completes and returns to RAR in 10 workdays.

Time Schedule

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	J Starling, R VonFossen, N Walker, M Willis	7	Previous	Current
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Initials: OPR	f Counsel	39.		
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Section 3 - Chairman Completes

Assignments are as follows:

Hearing Officer(s)

	Comm	Hrg. Exam.	Staff				
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Where panels are assigned the senior Commissioner is Panel Chairman; the identical panel decides the case. Where one Commissioner, a Hearing Examiner or a Staff Member is assigned the full Commission decides the case.

- Prehearing Officer

	Commissioners						
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Dear Mr. Lowndes:	DATE
	RE: Docket No. 930256-WS
This will acknowledge receipt of	
Petition for Limited Proceeds Conservation Plan by SANLANDO	ing to Implement Water) UTILITIES CORPORATION.
which has been filed as of this date. Approp	oriate staff members will be advised.
STEVE TRIBBLE, Clerk	BY: 1cw

Mr. John F. Lowndes
215 North Eola Drive
Post Office Box 2809
Orlando, FL 32802

DOCUMENT NO.

State of Florida



Public Service Commission

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

DATE: April 8, 1993

TO: All Interested Persons

FROM: Steve Tribble, Director of Records and Reporting RE: Original Case Assignment and Scheduling Record

Attached is a time schedule, entitled "Case Assignment and Scheduling Record" (CASR), which has been prepared by Commission staff members and approved by the Chairman. Please review the schedule and note the dates designated by the Commission for completion of stages of work in the docket.

Any requests for changes in the schedule must be filed with the Director of Records and Reporting for consideration by the Commissioner assigned to rule on motions and procedural matters in the docket or by the Commission Chairman.

Persons receiving these schedules should be aware that the dates are subject to change and therefore should not rely on them exclusively, but should continue to look to the Commission's official notice and orders for firm dates of hearings and other activities.

ST/wds

attachment

PSC/RAR35 (Rev 1/93)



POST OFFICE BOX 1429 TELEPHONE 904/329-4500

PALATKA, FLORIDA 32178-1429 SUNCOM 904/860-4500

FAX (EXECUTIVE/LEGAL) 329-4125

(PERMITTING) 329-4315

FIELD STATIONS

(ADMINISTRATION/FINANCE) 329-4508

618 E. South Street Orlando, Florida 32801

407/897-4300

7775 Baymeadows Way Suite 102 Jacksonville, Florida 32256 904/730-6270

PERMITTING: 305 East Drive Melbourne, Florida 32904 407/984-4940 OPERATIONS: 2133 N. Wickham Road Melbourne, Florida 32935-8109 407/254-1762

MAY 1 7 1993

May 13, 1993

FPSC-RECORDS / REPORTING

Steve Tribble, Director Division of Records and Reporting Public Service Commission Fletcher Building 101 East Gaines Street Tallahassee, Florida 32301

> Re: Petition of Sanlando Utilities Corporation for a Limited Proceeding to Implement Water Conservation Plan; PSC Docket No. 93-0256

Dear Mr. Tribble:

I am writing to request a complete copy of the abovereferenced file and to be copied on future filings in this case, notified in advance of all meetings, actions, conferences, etc. concerning the above-referenced matter.

Thank you for your attention to this request. If you need anything further, please contact me at SUNCOM 860-4199, or my assistant, Judy Franklin, at SUNCOM 860-4234.

JLB: jmf

cc: Naomi Whitney

Jennefer L. Burdick Asst. General Counsel

Sincerely,

Joe E. Hill, CHAIRMAN

Reid Hughes DAYTONA BEACH Patricia T. Harden, VICE CHAIRMAN SANFORD

Jesse J. Parrish, III, TREASURER TITUSVILLE

Lenore N. McCullagh, SECRETARY ORANGE PARK

Dan Roach FERNANDINA BEACH William Segal MAITLAND Denise M. Prescod JACKSONVILLE James H. Williams

MEMORANDUM

June 14, 1993



TO:

DIVISION OF RECORDS AND REPORTING

FROM:

DIVISION OF LEGAL SERVICES (BEDELL)

RE:

DOCKET NO. 930256-WS - PETITION OF SANLANDO UTILITIES CORPORATION FOR A LIMITED PROCEEDING TO IMPLEMENT WATER

CONSERVATION PLAN

Please add the following individual to your mailing list in the in the above-referenced docket file:

St. Johns Water Management District e/o Jennifer L. Burdick, Esq. P.O. Box 1429
Palatka, FL 32178-1429

Thank you.

CB/mcs

cc: Division of Water and Wastewater (Willis, Messer)

Jennifer L. Burdick, Esq.

SanLando Utilities

MEMORANDUM

June 29, 1993



FPSC-RECORDS / REPORTING

TO:

THOMAS M. BEARD, COMMISSIONER

FROM:

DIVISION OF LEGAL SERVICES (BEDELL)

RE:

DOCKET NO. 930256-WS - PETITION OF SANLANDO UTILITIES CORPORATION FOR A LIMITED PROCEEDING TO IMPLEMENT WATER

CONSERVATION PLAN

On June 7, 1993, the St. Johns River Water Management District (Water Management District) filed a petition to intervene in the above-referenced docket. No objection to this petition, which is in support of Sanlando Utilities Corporation's (Sanlando) petition, has been filed. The Water Management District states in its petition that it wishes to become a party for purposes of providing testimony and evidence relevant to Sanlando's petition.

I recommend denying the petition to intervene as premature. I also recommend allowing the Water Management District leave to refile at a later date. The basis for my recommendation is as follows: the subject proceeding is a limited proceeding from which a PAA Order will be issued; the appropriate time to intervene and to provide testimony and evidence is after the PAA Order is protested, if it is protested; and, this is not yet a proceeding being conducted pursuant to Chapter 120.57, Florida Statutes, as contemplated by the Intervention Rule 25-22.039, Florida Administrative Code. Further, staff is conducting informal discovery and can contact the Water Management District for relevant information; the Water Management District has been notified of the customer meeting scheduled for July 8th; and, it has been placed on the mailing list for this docket.

A copy of the petition to intervene and a draft order are attached for your consideration. Please call me if you should need any further information.

CB/mcs

Attachments

cc: Division of Records and Reporting
Division of Water and Wastewater (Messer, J. Williams,
Starling, Johnson, VonFossen)

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Petition of Sanlando)	DOCKET NO.	930256-WS
Utilities Corporation for a)	ORDER NO.	
Limited Proceeding to Implement)	ISSUED:	
Water Conservation Plan.)	_	
)		

ORDER DENYING PETITION TO INTERVENE

On June 7, 1993, the St. Johns River Water Management District (Water Management District) filed its Petition to Intervene. No objection to this petition was filed. The Water Management District states in its petition that it wishes to become a party for purposes of providing testimony and evidence relevant to Implement a Water Conservation Plan.

The appropriate time to intervene pursuant to Rule 25-22.039, Florida Administrative Code, is when there is a pending Chapter 120.57, Florida Statutes, hearing. The subject proceeding is a limited proceeding from which a proposed agency action will issue; this is not a Chapter 120.57 proceeding at this time. Therefore, the Petition to Intervene filed by the Water Management District is hereby denied. However, at such time as the proposed agency action issued in this docket is timely protested by a party whose interests are adversely affected, the Water Management District may refile its Petition to Intervene.

It is, therefore,

ORDERED by Commissioner Thomas M. Beard, as Prehearing Officer that the Petition to Intervene filed by the St. Johns River Water Management District is hereby denied with leave to refile as discussed in the body of this Order.

By ORDER of Commissioner Thomas M. Beard, as Prehearing Officer, this _____ day of ______, ____.

THOMAS M. BEARD, Commissioner and Prehearing Officer

(SEAL)

ORDER NO. DOCKET NO. 930256-WS PAGE 2

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 this order, which is preliminary, procedural or intermediate in nature, may request: (1) reconsideration within 10 days pursuant to Rule 25-22.038(2), Florida Administrative Code, if issued by a Prehearing Officer; (2) reconsideration within 15 days pursuant to Rule 25-22.060, Florida Administrative Code, if issued by the Commission; or (3) 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 wastewater utility. A motion for reconsideration shall be filed with the Director, Division of Records and Reporting, in the form prescribed by Rule 25-22.060, Florida Administrative Code. Judicial review of a preliminary, procedural or intermediate ruling or order is available if review of the final action will not provide an adequate remedy. Such review may be requested from the appropriate court, as described above, pursuant to Rule 9.100, Florida Rules of Appellate Procedure.

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSIONN 8 1993

IN RE: Petition of SANLANDO)

UTILITIES CORPORATION for a) Docket No.: 930256-WS

Limited Proceeding to Implement) Filed: March 10, 1993

Water Conservation Plan)

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT'S PETITION TO INTERVENE IN SUPPORT OF SANLANDO UTILITIES CORPORATION'S PETITION FOR LIMITED PROCEEDING TO IMPLEMENT WATER CONSERVATION PLAN

COMES NOW, Petitioner, St. Johns River Water Management District ("District"), pursuant to Fla. Admin. Code Rule 25-22.039, and files this Petition with the Florida Public Service Commission ("Commission") to intervene in the Petition for Limited Proceeding to Implement Water Conservation Plan filed by Sanlando Utilities Corporation ("Sanlando") on March 10, 1993. In support of this petition, the District states:

- 1. This matter is before the Florida Public Service Commission. The Commission's docket number assigned to this case is 930256-WS.
- 2. Petitioner District is an agency of the State of Florida authorized under chapter 373, Florida Statutes, to regulate the consumptive use of water and to promote the conservation, development, and proper utilization of water.
- 3. The District is not presently aware of any disputed issues of material fact.
- 4. Section 403.064, Fla. Stat., the state water policy contained in chapter 17-40, Florida Administrative Code, and the District's consumptive uses of water rule (Chapter 40C-2, Fla.

DOCUMENT PURSUER-DATE

0608 | JUH-78

APES-KESSASSAREPSKAKI

Admin. Code), all encourage and promote the use of reclaimed water as a state objective.

- 5. The District has issued four consumptive use permits which are relative to this matter:
 - a) Sanlando Utilities Corporation
 Permit No. 2-117-0006UR; Issued on February 13, 1990, for seven years.
 - b) Orlando Resort Corporation (Sabal Point Golf Course) Permit No. 2-117-0227UV; Issued on May 7, 1991 for four years.
 - c) Prince Lake Wood Florida, Inc. (Sweetwater Country Club); Permit No. 2-095-0483UV; Issued on April 9, 1991 for four years.
 - d) Francis and Leola Bowman (Wekiva Golf Club); Permit No. 2-117-0220UV; Issued on May 7, 1991 for four years.

Sanlando's Permit requires it to continue negotiations with the entities listed in paragraphs (c) and (d) above for the provision of reclaimed water to be used for irrigation of the golf courses. Likewise, the permits for the Sweetwater and Wekiva golf clubs require the owners of those properties to use reclaimed water to irrigate the golf courses when it becomes available and provided it is feasible to do so.

- 6. Approval of implementation of Sanlando's water conservation plan will forward the state and District objective of conserving water.
- 7. The District, therefore, supports implementation of Sanlando's Water Conservation Plan and wishes to intervene in this limited proceeding and become a party for purposes of providing testimony and evidence relevant to Sanlando's petition.

Respectfully submitted,

JENNIFER L. BURDICK FLA. BAR NO. 0457530

Attorney for St. Johns River Water Management District

P. O. Box 1429

Palatka, Fl 32178-1429

(904) 329-4199

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that an original and 15 copies of the foregoing petition were filed with the Clerk of the Florida Public Service Commission and a correct copy of the foregoing petition was sent by U.S. Mail to JOHN F. LOWNDES, Esquire, 215 N. Eola Dr., Orlando, Fl 32802 and KATHY BIDDELL, Esquire, Florida Public Service Commission, 101 East Gaines St., Tallahassee, Florida, 32399 on this 3-d day of June, 1993.

FROM:

Russell R Snith 1334 GAKE VIEW CT

Longwood, FL 32750

JUL - 6 1993

FPSC-RECORDS / REPORTING

Director, Division of Records And Reporting Florida Public Service Commission 101 East Gaines Street Tallahassee, FL 32399-0870

Dear: Director, Division of Records And Reporting

In Reference to Docket No. 930256, we have concerns about the approximate increase in water and sewer bills as stated by Sanlando Utilities Corporation. They stated that the increase is around 4.15% for waste water and 3.84% for water.

My spouse and I took the proposed increases and figured my out what my new bill would be. These figures are based on an my last bill of $\frac{26.42}{500}$ for $\frac{46000}{548.72}$ gallons water, and sewer charges of $\frac{22.30}{500}$ for a total of $\frac{44.24}{5000}$ and my sewer bill would cost $\frac{44.24}{5000}$ and my sewer bill would cost $\frac{23.17}{5000}$. This gives me a new total bill of $\frac{567.41}{5000}$ and a total increase of $\frac{380}{5000}$ %.

We are totally against paying a higher price for water or sewer. Like other utilities, units of usage for water and sewer should be charged the same no matter who you are " (i.e. by the Gallon)". Usage should be the the same for all users. If you use one (1) gallon or two hundred thousand (200,000) gallons, the price per gallon should be the same.

If Sanlando Utilities needs extra funds for remodeling, let everyone feel the increase equally - lower usage customers (i.e., people with no lawns or children living in an apartment) should pay the same increase as people with larger families and lawns. We are already bearing the bulk of property and school tax. Enough is enough!

Sincerely,

Run & Jonis Smith

DATE
TO WAS
The attached is sent to you for:
☐ Your Information
Further Handling
□ Necessary Action
☐ Advice on Handling
□ Response
Remarks: $930256-605$
U.C. Lina 1
Division of Records & Reporting PSC/R&R (6/92) **
and the state of t

JACK R. HIATT

1816 Wingfield Drive Longwood, FL 32779 407-682-6156 July 4, 1993

Director, Division of Records and Reporting Florida Public Service Commission 101 East Gaines Street Tallahassee, FL 32399-0870

JUL - 8 1993

Dear Director:

These comments concern docket # 930256-WS, Sanlando Utilities' application for a rate increase supposedly to support a water conservation plan.

As you can imagine, upon first reading the <u>small</u> flyer which contains a note about this proposed rate increase, my first reaction was that this must be a joke. First off, I do not believe that Sanlando is doing this out of the goodness of their hearts or out of concern for the environment. It does appear that this is a pure and simple attempt to raise rates in order to be more profitable and make it easier to sell their company, since earlier attempts to sell have failed.

And the comment that "a portion of the revenues ... would be used to ... construct the specific utility plant.." says it all. What "portion" will be used for the plant and what portion will merely add to profits?? Since the flyer admits that only a "limited reduction in consumption will be achieved", obviously much/most of this rate increase is a pure play for profits.

What about the economic impact on users? How many of Sanlando customers will be affected by this proposed increase? Usage of 10,000 gallons per month is barely enough for a family to bathe and wash their clothes. For many people in our area this will pose yet another choice between water and other necessities like food, clothing and shelter. Has Sanlando analyzed this impact before its rush for profits?? How many more affluent people will merely dig wells and circumvent the price increase and thus avoid any conservation efforts??

Having lived in Los Angeles for many years, I can honestly tell you that price increases like the ones proposed do little to conserve water. Poor people suffer, affluent people don't care about the increases. Real conservation takes a little more thought than this.

If Sanlando's need is to construct a plant to provide treated waste water to golf courses, why should consumers in the area that have no stake in the golf courses have to pay for it? Let the golf courses go broke for all I care or pay for the plant themselves. Don't double or triple my water rates!!

Please place me on the mailing list for this case.

8 mg um 83

AND TEAM

The state of the state of

DATE 7-9-93
TO WAS
The attached is sent to you for:
☐ Your Information
Further Handling
☐ Necessary Action
☐ Advice on Handling
□ Response
Remarks: 930256-WS
CC: Legal
Division of Records & Reporting PSC/R&R (6/92)

MEMORANDUM

July 13, 1993



FPSC-RECORDS / REPORTING

TO:

DIVISION OF RECORDS AND REPORTING

FROM:

DIVISION OF LEGAL SERVICES (BEDELL)

RE:

DOCKET NO. 930256-WS - PETITION OF SANLANDO UTILITIES CORPORATION FOR A LIMITED PROCEEDING TO IMPLEMENT WATER

CONSERVATION PLAN

Please add the following information to your list of interested parties in the above referenced docket:

William Segal, 955 Stonewood Lane, Maitland, FL 32751 (407) 767-0588

Charles Lee, 460 Highway 436, Casselberry, FL 32707 (407) 260-8300

John Iannotti, 100 Marcy Blvd., Longwood, FL 32750 (407) 339-4331

John Davis, 1747 Alvarado Ct., Longwood, FL 32779 (407) 682-2211

Mike Pecker, 408 Sandy Hill Drive, Longwood, FL 32779 (407) 862-5580

Leonor A. Barrett, 228 Markham Woods Road, Longwood, FL 32779 (407) 788-2056

Jack Hiatt, 1816 Wingfield Drive, Longwood, FL 32779 (407) 682-3336

CB/mcs

cc: Division of Water and Wastewater (Messer, Starling, Johnson, J. Williams, Von Fossen) July 22, 1993



Director, Division of Records and Reporting Florida Public Service Commission 101 East Gaines Street Tallahassee, Florida 32399-0870 FPSC-RECORDS / REPORTING

Subject: Docket No. 930256-WS, Petition of Sanlando Utilities Corporation for a Limited Proceeding to Implement A Water Conservation Plan

Dear Sirs:

Please be advised that I wish to have my name added to the mailing list for the subject docket and would appreciate receiving a copy of the docket and all correspondence and information that is public record regarding this request by the Utility. Your cooperation in this regard will be appreciated. Please send all information to:

David R. Refling 101 Havilland Point Longwood, Florida 32779

Respectfully,

David R. Refling

137 pgs
13.70
13.70
13.70
7/28/93

State of Florida



Public Service Commission

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

July 23, 1993 DATE:

Steve Tribble, Director, Division of Records and Reporting TO:

FROM: Joy Kelly, Chief, Bureau of Reporting RE: Docket No. 930256-WS, (Customer Meeting) 55 pages

IN RE:

Petition of Sanlando Utilities Corporation for a Limited Proceeding to

Implement Water Conservation Plan

DOCUMENT NO. 07939 7/23/93

The transcript for the above-described hearing has been completed and is forwarded for placement in the docket file.

Please note that Staff distribution of this transcript was made to:

Legal, AFAD, WAW

The following exhibits are being filed with this transcript:

NONE

The following exhibits have not been furnished to the Bureau of Reporting to date and do not accompany this transcript:

NONE

Acknowledged by:

JK/eb

PSC/RAR 28 (Rev 1/93)







August 25, 1993

Director, Division of Records and Reporting Florida Public Service Commission 101 East Gaines Street Tallahassee, Florida 32399-0870

Subject: Docket No 930256-WS, Petition of Sanlando Utilities Corporation for a Limited Proceeding to Implement A Water Conservation Plan

Dear Sirs:

While reading through the package of information provided previously it came to my attention that the Commission requested additional information from the Utility on July 28, 1993 that had no response included as part of my copies. Has the Commission received that response and/or any other correspondence from the applicant? Also, were rates approved on August 17, 1993 or was there a continuance? If these additional items are readily available please notify me regarding the cost to receive copies. I wish to be notified of any correspondence and determinations that take place.

Sincerely,

David R. Refling 101 Havilland Point

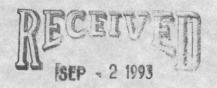
Longwood, Florida 32779

10

TRICIA A. MADDEN, P.A.

Attorney at Law

Great Western Bank Bldg., Suite 200 500 E. Altamonte Drive (SR 436) Altamonte Springs, Florida 32701 (407) 260-0440



Personal Injury
Wrongful Death
Workers' Compensation

FPSC-RECORDS / REPORTING

August 6, 1993

Director, Division of Records and Reporting Florida Public Service Commission 101 East Gaines Street Tallahassee, FL 32399-0870

Re: Docket # 930256-WS

Petition Of Sanlando Utilities Corporation for a limited proceeding to implement a water conservation plan.

Dear Sirs:

It was my intent to attend the public hearing held on Thursday, July 8, 1993 at the Sheraton Orlando-North. Unfortunately court requirements prevented my attendance.

I do want to bring to the attention of the Florida Public Service Commission that the plan offered by the Sanlando Utilities is by no means a water conservation plan. Instead it is a discriminatory plan based on higher rates for larger families. Any effort to conserve water would have to look at the consumption rate per person as opposed to a consumption rate per residential facility.

The plan as proposed by Sanlando Utilities places a maximum of 10,000 gallons per residential household before there is a rate increase. All this means is that the smaller your family the more likely you are to stay within the 10,000 gallons. It does nothing to assure that family members living in a one-to-two-member family household would do anything to conserve water, since there are only two or fewer people in the household it would be relatively easy to stay within the 10,000 gallon usage. As soon as you add additional family members, your ability to remain under the 10,000 gallons is diminished or erased by the fact there is a certain basic level of water usage that is required by any one person.

On the 10,000 gallon basis in a two-person household, each person can use up to 5,000 gallons, singularly or in combination without any penalty. If a family member in a three-or-four-member household uses the same amount of usage, i.e., 5,000 gallons per person, the family household immediately arises above the 10,000 limit even though they may each individually be doing as much or more to conserve water usage than that in the two or smaller family unit.

Florida Public Service Commission August 6, 1993 Page 2

The plan as proposed is not a water conservation unit, it is merely a punitive unit on family units larger than two.

Therefore I would request that the Public Service Commission not approve this plan and request that Sanlando Utilities go back and design a much more practical plan that will actually offer a water conservation result rather than a plan that will merely increase the funds provided to Sanlando Utilities by its customers.

Sincerely,

Tricia A. Madden

TAM/ja

Commissioners:
J. TERRY DEASON, CHAIRMAN
SUSAN F. CLARK
LUIS J. LAUREDO
JULIA L. JOHNSON



DIVISION OF LEGAL SERVICES NOREEN S. DAVIS DIRECTOR (904) 487-2740

Public Service Commission

October 7, 1993

OCT - 8 1993

FPSC-RECORDS/REPORTING

Mr. Charles Lee 460 Hwy. 436 Casselberry, Florida 32707

Re: Docket No. 930256-WS - Petition for Limited Proceeding to Implement Water Conservation Plan in Seminole County By Sanlando Utilities Corporation.

Dear Mr. Lee:

Attached is a copy of the Staff Recommendation filed in this matter on October 7, 1993. The Commission is expected to consider this Recommendation at its October 19, 1993, Agenda Conference which will be held in Room 106, Fletcher Building, 101 East Gaines Street, in Tallahassee beginning at 9:30 a.m. Due to the number of items to be covered at this conference, we cannot state the exact time at which this item will be heard. You are welcome to come to this Agenda Conference and observe and/or participate in the discussion of this item. If you have any questions, please feel free to call me at (904) 487-2740.

Sincerelv

Catherine Bedell Senior Attorney

CB/dr

Attachment: Recommendation

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

State of Florida

Commissioners:
J. TERRY DEASON, CHAIRMAN
SUSAN F. CLARK
LUIS J. LAUREDO
JULIA L. JOHNSON



DIVISION OF LEGAL SERVICES NOREEN S. DAVIS DIRECTOR (904) 487-2740

Public Service Commission

October 7, 1993

Ms. Leonor Barrett 228 Markham Woods Road Longwood, Florida 32779

Re: Docket No. 930256-WS - Petition for Limited Proceeding to Implement Water Conservation Plan in Seminole County By Sanlando Utilities Corporation.

Dear Ms. Barrett:

Attached is a copy of the Staff Recommendation filed in this matter on October 7, 1993. The Commission is expected to consider this Recommendation at its October 19, 1993, Agenda Conference which will be held in Room 106, Fletcher Building, 101 East Gaines Street, in Tallahassee beginning at 9:30 a.m. Due to the number of items to be covered at this conference, we cannot state the exact time at which this item will be heard. You are welcome to come to this Agenda Conference and observe and/or participate in the discussion of this item. If you have any questions, please feel free to call me at (904) 487-2740.

Sincerely,

Cathérine Bédéll Senior Attorney

CB/dr

Attachment: Recommendation

cc: Division of Water and Wastewater (Messer, Merchant)

Division of Records and Reporting

Commissioners:
J. TERRY DEASON, CHAIRMAN
SUSAN F. CLARK
LUIS J. LAUREDO
JULIA L. JOHNSON



DIVISION OF LEGAL SERVICES NOREEN S. DAVIS DIRECTOR (904) 487-2740

Public Service Commission

October 7, 1993

Mr. Jack Hiatt 1816 Wingfield Drive Longwood, Florida 32779

Re: Docket No. 930256-WS - Petition for Limited Proceeding to Implement Water Conservation Plan in Seminole County By Sanlando Utilities Corporation.

Dear Mr. Hiatt:

Attached is a copy of the Staff Recommendation filed in this matter on October 7, 1993. The Commission is expected to consider this Recommendation at its October 19, 1993, Agenda Conference which will be held in Room 106, Fletcher Building, 101 East Gaines Street, in Tallahassee beginning at 9:30 a.m. Due to the number of items to be covered at this conference, we cannot state the exact time at which this item will be heard. You are welcome to come to this Agenda Conference and observe and/or participate in the discussion of this item. If you have any questions, please feel free to call me at (904) 487-2740.

Sincerely,

Catherine Bedell Senior Attorney

CB/dr

Attachment: Recommendation

cc: Division of Water and Wastewater (Messer, Merchant)

Commissioners:
J. TERRY DEASON, CHAIRMAN
SUSAN F. CLARK
LUIS J. LAUREDO
JULIA L. JOHNSON



DIVISION OF LEGAL SERVICES NOREEN S. DAVIS DIRECTOR (904) 487-2740

Public Service Commission

October 7, 1993

Mr. James Balletta Lowndes Law Firm P.O. Box 2809 Orlando, Florida 32802

Re: Docket No. 930256-WS - Petition for Limited Proceeding to Implement Water Conservation Plan in Seminole County By Sanlando Utilities Corporation.

Dear Mr. Balletta:

Attached is a copy of the Staff Recommendation filed in this matter on October 7, 1993. The Commission is expected to consider this Recommendation at its October 19, 1993, Agenda Conference which will be held in Room 106, Fletcher Building, 101 East Gaines Street, in Tallahassee beginning at 9:30 a.m. Due to the number of items to be covered at this conference, we cannot state the exact time at which this item will be heard. You are welcome to come to this Agenda Conference and observe and/or participate in the discussion of this item. If you have any questions, please feel free to call me at (904) 487-2740.

Sincerely,

Catherine Bedell Senior Attorney

CB/dr

Attachment: Recommendation

cc: Division of Water and Wastewater (Messer, Merchant)

Commissioners:
J. TERRY DEASON, CHAIRMAN
SUSAN F. CLARK
LUIS J. LAUREDO
JULIA L. JOHNSON



DIVISION OF LEGAL SERVICES NOREEN S. DAVIS DIRECTOR (904) 487-2740

Public Service Commission

October 7, 1993

Ms. Jennifer Burdick St. Johns River Water Management District P.O. Box 1429 Palatka, Florida 32178-1429

Re: Docket No. 930256-WS - Petition for Limited Proceeding to Implement Water Conservation Plan in Seminole County By Sanlando Utilities Corporation.

Dear Ms. Burdick:

Attached is a copy of the Staff Recommendation filed in this matter on October 7, 1993. The Commission is expected to consider this Recommendation at its October 19, 1993, Agenda Conference which will be held in Room 106, Fletcher Building, 101 East Gaines Street, in Tallahassee beginning at 9:30 a.m. Due to the number of items to be covered at this conference, we cannot state the exact time at which this item will be heard. You are welcome to come to this Agenda Conference and observe and/or participate in the discussion of this item. If you have any questions, please feel free to call me at (904) 487-2740.

Sincerely,

Catherine Bedell Senior Attorney

CB/dr

Attachment: Recommendation

cc: Division of Water and Wastewater (Messer, Merchant)

Commissioners:
J. TERRY DEASON, CHAIRMAN
SUSAN F. CLARK
LUIS J. LAUREDO
JULIA L. JOHNSON



DIVISION OF LEGAL SERVICES NOREEN S. DAVIS DIRECTOR (904) 487-2740

Public Service Commission

October 7, 1993

Mr. William Segal 955 Stonewood Lane Maitland, Florida 32751

Re: Docket No. 930256-WS - Petition for Limited Proceeding to Implement Water Conservation Plan in Seminole County By Sanlando Utilities Corporation.

Dear Mr. Segal:

Attached is a copy of the Staff Recommendation filed in this matter on October 7, 1993. The Commission is expected to consider this Recommendation at its October 19, 1993, Agenda Conference which will be held in Room 106, Fletcher Building, 101 East Gaines Street, in Tallahassee beginning at 9:30 a.m. Due to the number of items to be covered at this conference, we cannot state the exact time at which this item will be heard. You are welcome to come to this Agenda Conference and observe and/or participate in the discussion of this item. If you have any questions, please feel free to call me at (904) 487-2740.

Sincerely

Catherine Bedel Senior Attorney

CB/dr

Attachment: Recommendation

cc: Division of Water and Wastewater (Messer, Merchant)

Commissioners:
J. TERRY DEASON, CHAIRMAN
SUSAN F. CLARK
LUIS J. LAUREDO
JULIA L. JOHNSON



DIVISION OF LEGAL SERVICES NOREEN S. DAVIS DIRECTOR (904) 487-2740

Public Service Commission

October 7, 1993

Mr. John Davis 1747 Alvarado Court Longwood, Florida 32779

Re: Docket No. 930256-WS - Petition for Limited Proceeding to Implement Water Conservation Plan in Seminole County By Sanlando Utilities Corporation.

Dear Mr. Davis:

Attached is a copy of the Staff Recommendation filed in this matter on October 7, 1993. The Commission is expected to consider this Recommendation at its October 19, 1993, Agenda Conference which will be held in Room 106, Fletcher Building, 101 East Gaines Street, in Tallahassee beginning at 9:30 a.m. Due to the number of items to be covered at this conference, we cannot state the exact time at which this item will be heard. You are welcome to come to this Agenda Conference and observe and/or participate in the discussion of this item. If you have any questions, please feel free to call me at (904) 487-2740.

Sincerely.

Catherine Bedell Senior Attorney

CB/dr

Attachment: Recommendation

cc: Division of Water and Wastewater (Messer, Merchant)

Commissioners:
J. TERRY DEASON, CHAIRMAN
SUSAN F. CLARK
LUIS J. LAUREDO
JULIA L. JOHNSON



DIVISION OF LEGAL SERVICES NOREEN S. DAVIS DIRECTOR (904) 487-2740

Public Service Commission

October 7, 1993

Mr. Mike Pecker 408 Sandy Hill Drive Longwood, Florida 32779

Re: Docket No. 930256-WS - Petition for Limited Proceeding to Implement Water Conservation Plan in Seminole County By Sanlando Utilities Corporation.

Dear Pecker:

Attached is a copy of the Staff Recommendation filed in this matter on October 7, 1993. The Commission is expected to consider this Recommendation at its October 19, 1993, Agenda Conference which will be held in Room 106, Fletcher Building, 101 East Gaines Street, in Tallahassee beginning at 9:30 a.m. Due to the number of items to be covered at this conference, we cannot state the exact time at which this item will be heard. You are welcome to come to this Agenda Conference and observe and/or participate in the discussion of this item. If you have any questions, please feel free to call me at (904) 487-2740.

Sincerely,

Catherine Bedel: Senior Attorney

CB/dr

Attachment: Recommendation

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

Commissioners:
J. TERRY DEASON, CHAIRMAN
SUSAN F. CLARK
LUIS J. LAUREDO
JULIA L. JOHNSON



DIVISION OF LEGAL SERVICES NOREEN S. DAVIS DIRECTOR (904) 487-2740

Public Service Commission

October 7, 1993

Mr. John Iannotti 100 Marcy Blvd. Longwood, Florida 32750

Re: Docket No. 930256-WS - Petition for Limited Proceeding to Implement Water Conservation Plan in Seminole County By Sanlando Utilities Corporation.

Dear Mr. Iannotti:

Attached is a copy of the Staff Recommendation filed in this matter on October 7, 1993. The Commission is expected to consider this Recommendation at its October 19, 1993, Agenda Conference which will be held in Room 106, Fletcher Building, 101 East Gaines Street, in Tallahassee beginning at 9:30 a.m. Due to the number of items to be covered at this conference, we cannot state the exact time at which this item will be heard. You are welcome to come to this Agenda Conference and observe and/or participate in the discussion of this item. If you have any questions, please feel free to call me at (904) 487-2740.

Sincerely

Catherine Bedell Senior Attorney

CB/dr

Attachment: Recommendation

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

Commissioners:
J. TERRY DEASON, CHAIRMAN
SUSAN F. CLARK
LUIS J. LAUREDO
JULIA L. JOHNSON



DIVISION OF LEGAL SERVICES NOREEN S. DAVIS DIRECTOR (904) 487-2740

Public Service Commission

October 7, 1993

Mr. David Refling 101 Havilland Point Longwood, Florida 32779

Re: Docket No. 930256-WS - Petition for Limited Proceeding to Implement Water Conservation Plan in Seminole County By Sanlando Utilities Corporation.

Dear Mr. Refling:

Attached is a copy of the Staff Recommendation filed in this matter on October 7, 1993. The Commission is expected to consider this Recommendation at its October 19, 1993, Agenda Conference which will be held in Room 106, Fletcher Building, 101 East Gaines Street, in Tallahassee beginning at 9:30 a.m. Due to the number of items to be covered at this conference, we cannot state the exact time at which this item will be heard. You are welcome to come to this Agenda Conference and observe and/or participate in the discussion of this item. If you have any questions, please feel free to call me at (904) 487-2740.

Sincerely,

Catherine Bedell

Senior Attorney

CB/dr

Attachment: Recommendation

cc: Division of Water and Wastewater (Messer, Merchant)

Commissioners:
J. TERRY DEASON, CHAIRMAN
SUSAN F. CLARK
LUIS J. LAUREDO
JULIA L. JOHNSON



DIVISION OF LEGAL SERVICES NOREEN S. DAVIS DIRECTOR (904) 487-2740

Public Service Commission

October 7, 1993

Mr. Lester Mandell Sanlando Utilities Corp. P.O. Box 3884 Longwood, Florida 32791-0884

Re: Docket No. 930256-WS - Petition for Limited Proceeding to Implement Water Conservation Plan in Seminole County By Sanlando Utilities Corporation.

Dear Mr. Mandell:

Attached is a copy of the Staff Recommendation filed in this matter on October 7, 1993. The Commission is expected to consider this Recommendation at its October 19, 1993, Agenda Conference which will be held in Room 106, Fletcher Building, 101 East Gaines Street, in Tallahassee beginning at 9:30 a.m. Due to the number of items to be covered at this conference, we cannot state the exact time at which this item will be heard. You are welcome to come to this Agenda Conference and observe and/or participate in the discussion of this item. If you have any questions, please feel free to call me at (904) 487-2740.

Sincerely,

Catherine Bedell Senior Attorney

CB/dr

Attachment: Recommendation

cc: Division of Water and Wastewater (Messer, Merchant)

Commissioners:
J. TERRY DEASON, CHAIRMAN
SUSAN F. CLARK
LUIS J. LAUREDO
JULIA L. JOHNSON



DIVISION OF LEGAL SERVICES NOREEN S. DAVIS DIRECTOR (904) 487-2740

Public Service Commission

October 21, 1993

OCT 2 2 1993

Bedill

FPSC-RECORDS / REPORTING

John G. Davis 1747 Alvarado Court Longwood, Florida 32779

Re: Docket No. 930256-WS - Petition for Limited Proceeding to Implement Water Conservation Plan in Seminole County by SANLANDO UTILITIES CORPORATION.

Dear Mr. Davis:

Thank you for your letter of October 12 concerning the Sanlando limited proceeding. At Agenda on the 19th of October, the Commission approved the Alternate Staff Recommendation. An Order confirming the Commission vote will be issued in about 3 weeks. If you should have any questions please do not hesitate to call me.

Sincerely,

Catherine Bedell Senior Attorney

CB/dr

Attachments

cc: Division of Records and Reporting
Division of Water and Wastewater (Messer, Johnson, Starling)

October 22, 1993



TO:

DIVISION OF RECORDS AND REPORTING

FROM:

DIVISION OF LEGAL SERVICES (BEDELL)

RE:

DOCKET NO. 930256-WS - PETITION FOR LIMITED PROCEEDING TO IMPLEMENT WATER CONSERVATION PLAN IN SEMINOLE COUNTY BY

SANLANDO UTILITIES CORPORATION.

Please add the following name to the mailing list in the above-referenced docket.

Mr. Francis K. Bowman P.O. Box 3174 Longwood, Florida 32791

CB/dr

Attachment

cc: Division of Water and Wastewater (Messer, Johnson, Starling)
Mr. Francis K. Bowman

December 10, 1993

TO:

DIVISION OF RECORDS AND REPORTING

FROM:

DIVISION OF LEGAL SERVICES (BEDELL)

RE:

DOCKET NO. 930256-WS - PETITION FOR LIMITED PROCEEDING TO IMPLEMENT WATER CONSERVATION PLAN IN SEMINOLE COUNTY BY

SANLANDO UTILITIES CORPORATION.

1771-FOF

Attached is an Order 920256-WS, to be issued in the above-referenced docket. (Number of pages in Order - 12)

****SAVE****

CB/ddl

Attachment

cc: Division of Water and Wastewater (VonFossen, Johnson, Starling, Willis, Merchant)

I:9302560R.ddl

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FLORIDA PUBLIC SER' DE COMMISSION - RECEDS AND REPORTING

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December 13, 1993



TO:

DIVISION OF RECORDS AND REPORTING

FROM:

DIVISION OF LEGAL SERVICES (BEDELL)

930256-WS

RE:

DOCKET NO. 920256-WS - PETITION FOR LIMITED PROCEEDING TO IMPLEMENT WATER CONSERVATION PLAN IN SEMINOLE COUNTY BY

SANLANDO UTILITIES CORPORATION.

1771A - FOF

Attached is an Amended Order 920256-WS, to be issued in the above-referenced docket.

CB/ddl

Attachment

I:AMENDOR.CB

FLORIDA PUBLIC SER' DE COMMISSION - REC DS AND REPORTING

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TO: DSTRICKL @ PSC (Don Strickland)

FROM:

CBEDELL @ PSC (Catherine Bedell)

CC:

SUBJECT: Sanlando Utilities, Docket No. 930256 MESSAGE-ID: C3A60D2D8175B9D1 VIA-HOST: PSC.PSC

Please add the following to the mailing list and send a copy of the recent Orders. Thanks.

Ned Williamson, Esquire 300 Garfield Ave. Suite 100 Winter Park, Florida 32789 Commissioners:
J. TERRY DEASON, CHAIRMAN
SUSAN F. CLARK
LUIS J. LAUREDO
JULIA L. JOHNSON
DIANE K. KIESLING



DIVISION OF LEGAL SERVICES NOREEN S. DAVIS DIRECTOR (904) 487-2740

Public Service Commission

January 19, 1994



FPSC-RECORDS / REPORTING

Mr. James Hoctor, Esquire Post Office Box 2809 Orlando, Florida 32802

Re: Docket No. 930256-WS -- Petition for proceeding to implement water conservation plan in Seminole County by Sanlando Utilities Corporation.

Dear Mr. Hoctor:

This letter is a follow-up to our telephone conversation. Enclosed please find a copy of the Case Assignment and Scheduling Record (CASR) for this case. As I indicated to you this morning, if a motion to dismiss is filed, the Commission will schedule it for consideration on its next available agenda after the time period for response has expired.

Please contact me if you have any further questions or concerns in this matter.

Sincerely,

Margaret E. O'Sullivan

Staff Attorney

MEO/

Enclosures

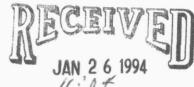
cc: Division of Records and Reporting

Division of Water and Wastewater (Martha Golden)

FLORIDA PUBLIC SERY CE COMMISSION - RECOODS AND REPORTING

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January 26, 1994



FPSC-RECORDS / REPORTING

TO:

DIVISION OF RECORDS AND REPORTING

FROM:

DIVISION OF LEGAL SERVICES (O'SULLIVAN)//

RE:

DOCKET NO. 930256-WS - Petition for limited proceeding to implement water conservation plan in Seminole County

by SANLANDO UTILITIES CORPORATION.

0090-PCD

Attached is an Order Granting Intervention to be issued in the above-referenced docket. (Number of Pages in Order - 2)

MEO/dl

Attachment

cc: Division of Water and Wastewater (Golden, Johnson, Merchant,

Starling, Willis)

I: 9302560I.mo

March 28, 1994

TO:

DIVISION OF RECORDS AND REPORTING

FROM:

DIVISION OF LEGAL SERVICES (O'SULLIVAN)

RE:

DOCKET NO. 930256-WS - PETITION FOR A LIMITED PROCEEDING TO IMPLEMENT WATER CONSERVATION PLAN IN SEMINOLE COUNTY,

BY SANLANDO UTILITIES CORPORATION

0375-PCO

Attached is an Order Establishing Procedures to be issued in the above-referenced docket. (Number of pages in Order - 8)

MEO/dl

Attachment

cc: Division of Water and Wastewater (Chapdelaine)

I: 9302560P.MO



April 21, 1994



TO:

DIVISION OF RECORDS AND REPORTING PRODUCT

PORT

FROM:

DIVISION OF LEGAL SERVICES (O'SULLIVAN)

RE:

DOCKET NO. 930256-WS - Petition for limited proceeding to implement water conservation plan in Seminole County

by SANLANDO UTILITIES CORPORATION.

PCO - 0486

Attached is an Order Granting Intervention to be issued in the above-referenced docket. (Number of Pages in Order - 3)

MEO/dl

Attachment

cc: Division of Water and Wastewater (Golden, Johnson, Merchant, Starling, Willis)

I: 93025602.MO

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PSC/RAR 12(2/91)

August 12, 1994



FPSC-RECORDS/REPORTING

TO:

DIVISION OF RECORDS AND REPORTING

FROM:

DIVISION OF LEGAL SERVICES (O'SULLIVAN)

RE:

DOCKET NO. 930256-WS - Petition for limited proceeding to implement water conservation plan in Seminole County by

SANLANDO UTILITIES CORPORATION.

0987-808

Attached is an <u>Order Denying Motions to Dismiss</u>, to be issued in the above-referenced docket. (Number of pages in Order - 12)

MEO/dp

Attachment

CC: Division of Water and Wastewater (Rendell, Johnson, Starling, Willis)

I: 9

930256-0.MO

FLORIDA PUBLIC SERVICE COMMISSION - RECORDS AND REPORTING

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August 18, 1994



TO:

DIVISION OF RECORDS AND REPORTING

FROM:

DIVISION OF LEGAL SERVICES (O'SULLIVAN) MOSS

RE:

DOCKET NO. 930256-WS -- PETITION FOR LIMITED PROCEEDING

TO IMPLEMENT WATER CONSERVATION PLAN IN SEMINOLE COUNTY

BY SANLANDO UTILITIES CORPORATION

Attached is a Notice of Prehearing to be issued in the abovereferenced dockets. This notice must be issued by August 19, 1994. (Number of pages in document - 2)

MEO/dp

Attachment

Div. of Water and Wastewater (Chase, Rendell, Von Fossen, Walker, Willis)

Court Reporter Public Information

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PSC/RAR 12(2/91)



TO : PARTIES OF RECORD AND INTERESTED PERSONS

FPSG-REGORDS/REPORTING

FROM:

MAGGI O'SULLIVAN, STAFF COUNSEL MAN

RE

DOCKET NO. 930256-WS -- PETITION OF SANLANDO UTILITIES CORPORATION FOR A LIMITED PROCEEDING TO IMPLEMENT WATER

CONSERVATION PLAN IN SEMINOLE COUNTY.

DATE :

AUGUST 24, 1994

Please note that an informal meeting between Commission Staff, parties, and any interested person has been scheduled at the following time and place:

Thursday, September 1, 1994 at 3:00 p.m. Room 233 (Legal Conference Room)
Public Service Commission
Fletcher Building
101 East Gaines Street
Tallahassee, FL 32399

The meeting will be a discussion between Staff and parties in order to review the draft Prehearing Order, in preparation for the Prehearing Conference scheduled for the next day. If you wish to arrange to participate in the meeting by telephone, please let me know within the next few days and I will make arrangements for a conference call.

As you know, prehearing statements must be filed with the Commission by Friday, August 26, 1994. I have attached a copy of the list of issues proposed by Staff.

MEO/

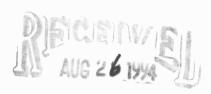
cc: Division of Records and Reporting
Division of Legal Services (Pierson)
Division of Water and Wastewater (Chase, Rendell, Willis,
Walker, Von Fossen)

930256MP.MO

List of Issues -- Docket No. 930256-WS

- ISSUE 1: Should the Commission approve Sanlando's petition to implement the water conservation plan?
- ISSUE 2: If the water conservation plan is approved, should the surcharge be subject to regulatory assessment fees?
- ISSUE 3: If the water conservation plan is approved, should the surcharge be used to offset underearnings that may occur as a result of decreased water consumption?
- ISSUE 4: If the water conservation plan is approved, how should
 the utility retain and utilize the funds collected under
 the plan?
- ISSUE 5: If the water conservation plan is approved, how long
 should the conservation rates be implemented?
- ISSUE 6: If the water conservation plan is approved, how should the surcharge be booked to the utility?
- ISSUE 7: If the water conservation plan is approved, how should the reuse plant be booked to the utility?

August 26, 1994



FPSC-RECORDS / REPORTING

TO:

DIVISION OF RECORDS AND REPORTING

FROM:

DIVISION OF LEGAL SERVICES (PIERSON)

RE:

DOCKET NO. 930256-WS -- PETITION FOR LIMITED PROCEEDING TO IMPLEMENT WATER CONSERVATION PLAN IN SEMINOLE COUNTY

BY SANLANDO UTILITIES CORPORATION

Attached is Commission Staff's Prehearing Statement to be filed in the above-referenced docket.

MEO/dp

Attachment

cc: Division of Water and Wastewater (Rendell, Walker, Starling, Willis, Chase, Von Fossen)

I:930256PS.MO

Commissioners:
J. TERRY DEASON, CHAIRMAN
SUSAN F. CLARK
JULIA L. JOHNSON
DIANE K. KIESLING
JOE GARCIA

State of Florida



Blanca S. Bayó Director Division of Records and Reporting (904) 488-8371

Public Service Commission

August 29, 1994

Mr. John Lowndes Lowndes Law Firm P. O. Box 2809 Orlando, FL 32802

RE: Docket No. 930256-WS - Petition for limited proceeding to implement water conservation plan in Seminole County by Sanlando Utilities Corporation.

Dear Mr. Lowndes:

The following date and city has been selected for the hearing in the above referenced docket: Monday and Tuesday, September 26 and 27, 1994 in Altamonte Springs at 10:00 a.m., at the Holiday Inn Orlando North, Presidential Ballroom, 230 West Highway 436, Altamonte Springs, Florida, 32714.

If you have any questions, please let me know.

Sincerely,

Lanca

BSB/cp

Enclosures

Commissioners:
J. TERRY DEASON, CHAIRMAN
SUSAN F. CLARK
JULIA L. JOHNSON
DIANE K. KIESLING
JOE GARCIA

State of Florida



Blanca S. Bayó Director Division of Records and Reporting (904) 488-8371

Public Service Commission

August 29, 1994

Ms. Gina Dinapoli Holiday Inn Orlando North - Altamonte Springs 230 W. Highway 436 Orlando, Florida 32714

RE: Docket No. 930256-WS - Petition for limited proceeding to implement water conservation plan in Seminole County by Sanlando Utilities Corporation.

Dear Ms. Dinapoli:

This will confirm our reservation of the Presidential Ballroom on September 26 and 27, 1994, beginning at 10:00 a.m., for the purpose of holding a hearing in the above-referenced docket. We ask that the room be set-up by 9:00 a.m. An evening session is planned for September 26, beginning at 6:30 p.m., therefore, will need the Ballroom from 5:30 p.m. to 10:30 p.m. There will be approximately 50 people present at the hearing.

Please submit a contract in order to begin processing the purchase order. Payment will follow once the invoice is submitted. Enclosed are copies of a hearing room diagram, tax exempt and insurance certificates. Also, I would appreciate your providing me with a map and directions to your hotel, from the Orlando International Airport.

I appreciate the opportunity to use this facility for our hearing. Please call me at any time if you have questions regarding this matter.

Sincerely,

Blanca S. Bayó

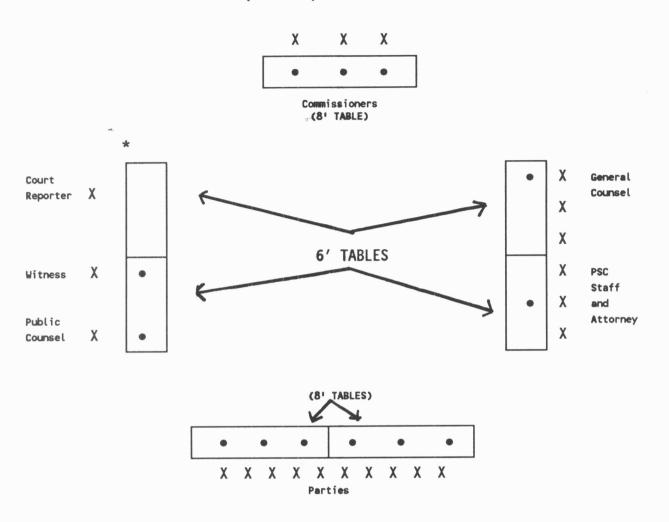
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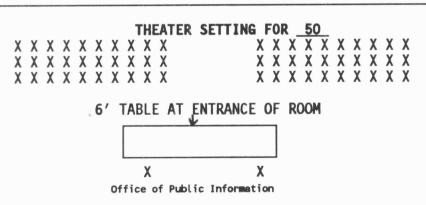
Enclosure

FLETCHER BUILDING • 101 EAST GAINES STREET • TALLAHASSEE, FL 32399-0870

"An Affirmative Action/Equal Opportunity Employer"

FLORIDA PUBLIC SERVICE COMMISSION HEARING ROOM CONFIGURATION FOR SANLANDO UTILITIES CORPORATION - DOCKET NO. 930256-WS 9/26 & 27/94 10:00 A.M.





NOTE: Please skirt all tables on sides facing audience.

LEGEND:

X Chairs

Microphones

* Location at which court reporter's cassette recorder will be plugged into audio system.



DATE:

July 20, 1994

TO:

Ms. Blanca S. Bayó Director

Division of Records and Reporting

Public Service Commission

Fletcher Building, 101 W. Gaines Street

Tallahassee, Florida 32399-0870

FROM:

Gary A. Strobel

Loss Prevention Administrator

Bureau of Property, Financial & Risk

Services

Division of Risk Management

SUBJECT:

Verification of Casualty Insurance Coverages, State of Florida Casualty Insurance Risk Management Trust Fund

AGENCY Public Service Commission

The above named State of Florida agency is provided the following coverage through the Florida Casualty Insurance Risk Management Trust Fund. Coverages and limits are those so specified in Section 284.31 and 768.28, Florida Statutes.

Fleet Automobile Liability

\$100,000 per claim \$200,000 per claim

General Liability

\$100,000 per claim

\$200,000 per occurrence

Workers' Compensation

Statutory

Please let us know should you need additional information or assistance.

GAS:cp

Tom Gallagher

Treasurer

Insurance Commissioner

Fire Marshal

Office of the Treasurer Department of Insurance



Affirmative Action / Equal Opportunity Employer DR 14 R. 04/90

STATE OF FLORIDA DEPARTMENT OF REVENUE CONSUMER'S CERTIFICATE OF EXEMPTION Issued Pursuant to Sales and Use Tax Law Chapter 212, Florida Statutes This Certificate is Non-Transferable

79482

ISSUE DATE 12/16/92 EXPIRATION DATE 12/16/97

CERTIFICATE NUMBER

47-04-025398-526

TYPE OF ORGANIZATION

STATE

This is to certify that the organization indicated below is hereby exempt from the payment of Sales or Use Tax on the purchase or lease of tangible personal property, the lease of transient rental accommodations or real property.

Mailing Address:

Location Address:

FLORIDA PUBLIC SERVICE COMMISSION 101 E GAINES STREET ROOM #G50 FL 32399-0850 TALLAHASSEE

101 E GAINES STREET ROOM #G50 TALLAHASSEE FL

32399-085

SEE REVERSE SIDE FOR IMPORTANT INFORMATION.

EXECUTIVE DIRECTOR

L. H. FUCHS

EXEMPT CODES AND ORGANIZATIONS ARE:

51. United States Government; 52.- State of Florida; 53.- Any County Unit or Agency; 54.- Any City Unit or Agency; 55.- Churches or Eligible Religious Organizations; 56.- Non-Profit Charitable Institutions; 57.- Educational Institutions Meeting Legal Requirements; 58.- Veterans' Organizations; 59.- Scientific Organizations; 60.- Youth Organizations; 61.- Federal or State Credit Unions; 62.- Homes For Aged; 63. - Nursing Homes; 64 - Hospices; 65.-Volunteer Fire Departments; 66.- State Theater Program Facilities; 67.- Other - As Defined By Statutes.

If your organization sells or is the lessor of tangible personal property, charges taxable admissions in the lessor of transient rental accommodations or real property, your organization must register as a dealer bursuant to Part I, Chapter 212. Florida Statutes, and collect and remit Salos Taylor and taxable taxable and collect and remit Salos Taylor and taxable taxable taxable and collect and remit Salos Taylor and taxable t 212, Florida Statutes, and collect and remit Sales Tax on such transactions to this Department. Churches are exempt from this requirement except when acting as the lessor of real property or transient rental accommodations 30 760 78:30

This Certificate is issued to the above indicated organization with the understanding that it is to be used solely by the organization for transactions involving a sale or lease taxable under Part I, Chapter 212, Florida Statutes, that will be used directly in the course of its customary nonprofit activities and will not be used to the personal benefit of any individual or officer of such organization. Misuse of this certificate will result in its revocation.



August 18, 1994

Ms. Blanca Bayo Public Hearing / Florida Public Service Commission 101 E. Gaine Street Orlando, FL 32399

Dear Ms. Bayo:

It was a pleasure speaking with you in reference to your forthcoming function to be held at the Holiday Inn Orlando North-Altamonte Springs.

I have enclosed our contract for your signature. Please review these arrangements to ensure that they are complete and to your satisfaction. If all details meet with your approval, simply sign and return the original copy to me within the date specified on the contract for confirmation. In the meantime, if you have any questions or if I may be of any assistance to you, please do not hesitate to contact me at (407) 862-4455.

Please be assured of our continued interest and cooperation at all times in making your function an outstanding success. We are delighted to have this opportunity to serve you and look forward to being your host.

Sincerely,

Barbara L. Sprague Sales Manager

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HOLIDAY-INN→



September 1, 1994

September 26, 1994 -DATE (S) (c) EQUATOR PARTY September 27, 1994

111<u>.</u>900(48(8)); (0,0); y # ; 8; 8 k/y August 18, 1994

CONTRACT FOR:

Public Hearing / Florida Public Service Commission 101 E. GainesStreet

TATIANROSER OFTENDO, FL 32399

904-488-8371 FAX: 904-487-0509

CODE:

7FPSG

CONTRACTO: Ms. Blanca Bayo ONSTUTE CONTRACTO: Same								
BUNCATION & A/V REQUIREMENTS								
DAY	DATE	FUNCTIO	ON	COUNT	TIME	SET-UP & A/V REQUIREMENTS		PRICE PER DAY
MON MON TUE	9/26 9/26 9/27		HEARING HEARING	75 75	9AM 10AM-10:30PM 8AM-5PM	PLEASE PROVID DIAGRAM NO A/V REQUES		\$300.00 \$200.00
DAY/DATE/TIME FOOD, BEVERAGE & BREAK REQUIREMENTS PERSON/ITEM								
NO FOOD AND BEVERAGE REQUESTED								

Please add 17% gratuity and 7% tax to all food & beverage totals.

METHOD OF PAY: Cash/Company Check (6). Payment in full is required in advance for all functions.

DEPOSIT:

A deposit of \$500.00 is required by SEPTEMBER 15, 1994 with the remainder due day of function.

CANCELLATION POLICY:

Should cancellation of this booking become necessary, the Hotel must receive cancellation notification in writing by SEPTEMBER 1, 1994. If cancellation occurs after this date, the refunding of any deposits or monies received as prepayment will be made at the discretion of the Hotel. The customer may also be liable for the payment of additional penalties if the Hotel's opportunity to resell the meeting space is impaired because of a late cancellation.

I have read the above contract and the hotel's catering policies printed on the attached sheet and constituting a part of this contract and agree to the terms and conditions. This contract will remain tentative, subject to cancellation by the hotel if not signed and received by SEPTEMBER 1, 1994.

Ms. Blanca Bayo

DATE

Barbara Spraque

DATE

ORLANDO NORTH - ALTAMONTE SPRINGS 230 West Hwy. 436 · Alternonte Springs, FL 32714 · 407-862-4455

CATERING POLICIES

All banquet checks must be signed by the person in charge or a designated representative at the completion of each function. Any discrepancies in counts or charge should be identified and resolved at that time.

If a change from the original room set-up is requested on the day of the function, a labor charge will be added to the banquet check.

Final menu selections should be submitted two weeks prior to the function to insure the availability of the desired menu items.

No food or beverage of any kind will be permitted to be brought into any banquet/meeting rooms by any guest without the prior, written approval of the General Manager.

Function quest will be admitted to the banquet room and expected to depart at the times stated on the catering contract.

The Hotel may request that the customer obtain and pay for bonded security personnel when valuable merchandise or exhibits are displayed or held overnight in the Hotel.

The Customer is responsible for the arrangements and all expenses of shipping materials, merchandise, exhibits, or any other items to and from the Hotel. The Hotel must be notified in advance of shipping arrangements to insure proper acceptance of these items upon arrival at the Hotel.

The Hotel is not responsible for damage to or loss on any items left in the Hotel prior to or following any function.

The Hotel reserves the right to move functions to other meeting/banquet rooms other than those appearing on the catering contract without prior notification.

The Customer is responsible and shall reimburse the Hotel for any demage, loss or liability incurred by the Hotel by any of the customer's guest or any persons or organizations contracted by the customer to provide any service or good before, during, and after the function.

Any items to be put on any meeting room or lobby walls, or any directional signs must be approved by the Hotel.

All prices are subject to change with notification when possible.

The Hotel shall not be liable for non-performance of this contract when such non-performance is attributable to labor troubles, disputes or strikes, accidents, government (Federal, State and Municipal) regulations of, or restriction upon travel or transportation, non-availability of food, beverage, or supplies, riots, national emergencies, acts of God and other causes whether enumerated herein or not, which are beyond the reasonable control of the Hotel preventing or interfering with the Hotel's performance. In such event the Hotel shall not be liable to the customer for any performance.

Notwithstanding any other provisions of this agreement, owner and/or manager of this Hotel shall be relieved from all requirements hereof, and this agreement shall terminate if owner shall sell, transfer, or otherwise convey its interest in this Holiday Inn Hotel, provided owner has given at least 30 days notice of the transfer of its interest in the hotel and termination of this agreement. In the event of any such termination, owner shall return all advance payments or deposits whereupon the parties shall have no further obligations to each other, provided that if the hotel shall be continued in operation as a hotel after such transfer by owner then owner may assign all of its rights and obligations under this agreement to the new owner who shall then be solely responsible for performance hereunder, and owner shall be relieved of all obligations and responsibilities under this agreement upon transfer of all advance payments and deposits received by owner to the new owner.

September 1, 1994

TO:

DIVISION OF RECORDS AND REPORTING

FROM:

DIVISION OF LEGAL SERVICES (O'SULLIVAN) Waggi

RE:

DOCKET NO. 930256-WS -- PETITION FOR LIMITED PROCEEDING TO IMPLEMENT WATER CONSERVATION PLAN IN SEMINOLE COUNTY

BY SANLANDO UTILITIES CORPORATION

Attached is an Amended Notice of Prehearing to be issued in the above-referenced dockets. As the Prehearing Confernce date has been rescheduled to next Thursday, please issue this notice on September 2. (Number of pages in document - 2)

MEO/dp

Attachment

cc: Commissioner Julia Johnson

Div. of Water and Wastewater (Chase, Rendell, Von Fossen,

Walker, Willis)

Court Reporter Public Information

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PSC/RAR 12(2/91)

September 1, 1994



TO:

DIVISION OF RECORDS AND REPORTING

FROM .

DIVISION OF LEGAL SERVICES (O'SULLIVAN)

RE:

DOCKET NO. 930256-WS -- PETITION FOR LIMITED PROCEEDING TO IMPLEMENT WATER CONSERVATION PLAN IN SEMINOLE COUNTY

BY SANLANDO UTILITIES CORPORATION

Attached is an Amended Notice of Prehearing to be issued in the above-referenced dockets. As the Prehearing Conference date has been rescheduled to next Tuesday, please issue this notice on September 8. (Number of pages in document - 2)

MEO/dp

Attachment

cc: Commissioner Julia Johnson

Div. of Water and Wastewater (Chase, Rendell, Von Fossen,

Walker, Willis)

Court Reporter

Public Information

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PSC/RAR 12(2/91)

September 12, 1994



TO:

DIVISION OF RECORDS AND REPORTING

FPSC-RECORDS/REPORTING

FROM:

DIVISION OF LEGAL SERVICES (O'SULLIVAN)

RE:

DOCKET NO. 930256-WS -- PETITION FOR LIMITED PROCEEDING TO IMPLEMENT WATER CONSERVATION PLAN IN SEMINOLE COUNTY

BY SANLANDO UTILITIES CORPORATION

Attached is a Notice of Hearing to be issued in the abovereferenced docket. (Number of pages in document - 2)

MEO

Attachment

cc: Division of Water and Wastewater (Chase, Rendell, Von Fossen, Walker, Willis)

Court Reporter Public Information

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PSC/RAR 12(2/91)



FPSC-RECORDS/REPORTING

Director, Division of Records and Reporting Florida Public Service Commission 101 East Gaines Street Tallahassee, FL 32399-0870 Denenberg 1800 Wingfield Drive Longwood, FL 32779

September 10, 1994

Re: Docket No. 930256-WS

Petition of Sanlando Utilities Corporation for a Limited Proceeding to Implement Water Conservation Plan in Seminole County

We are writing to respond to the notice of hearing that we received in today's mail. We would like to go on record as being very displeased that this proposal has not yet been defeated. As residential customers of Sanlando Utilities Corporation, we are very distressed at the possibly that our water rates would increase by almost two and one half times should this proposal be enacted.

Do not misunderstand, we are not opposed to water conservation. We are however **strongly opposed** to how Sanlando Utilities Corporation intends to pay for their plan. They state that, "... the proposed water conservation rates will cause the larger consumers of potable water to pay marginally higher prices for water...." A new rate of 240% of today's rates may hardly be considered "marginally higher"!

Yes, removing the three area golf courses' irrigation draw upon the on-site wells is an excellent way to conserve enormous quantities of water; but why should our water bill be almost 2-1/2 times higher when we don't even golf?

Furthermore, Sanlando states that **only** "... a portion of the revenues generated thereby [by implementing the conservation plan] would be used to design and construct the specific utility plant required to further treat ... and deliver this effluent to three area golf courses for irrigation purposes." Where do the rest of the revenues go?

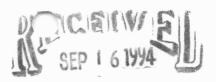
Finally, we understand that this is not a revenue neutral proposal to the State of Florida either. It appears to us that the only party to benefit from this conservation plan will be Sanlando Utilities Corporation.

We urge you to act swiftly to defeat this proposal so that both customers and conservation efforts are treated fairly. Thank you for your consideration.

Respectfully,

Jack and Annette Denenberg

DATE	DATE 9-15-9
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The attached is sent to you for:	The attached is sent to you for:
Your Information Further Handling Necessary Action Advice on Handling Response	Your Information Further Handling Necessary Action Advice on Handling Response
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Division of Records & Reporting Masses PSC/R&R (2/92)	Division of Records & Reporting PSC/R&R (2/92)



FPSC-RECORDS/REPORTING

9/12/94

DIRECTOR, DIVISION OF RECORDS AND REPORTING FLA. PUBLIC SERVICE COMMISSION 101 EAST GAINES ST. TALLAHASSEE, FL 32399-0870

RE: DOCKET NO. 930256-WS

DEAR DIRECTOR,

I WOULD LIKE TO REGISTER MY VOTE AGAINST THE PROPOSED PETITION OF SANLANDO UTILITIES CORP TO IMPLEMENT A WATER CONSERVATION PLAN IN SEMINOLE COUNTY. AS I WAS TOLD BY SANLANDO UTILITIES, THE REQUEST IS TO ALLOW THEM TO INCREASE THEIR WATER/SEWER RATES IN ORDER TO PUT 3 GOLF COURSES, NOW ON THEIR REGULAR WATER SYSTEM, ON A RECLAIMED WATER SYSTEM. I AM NOT AGAINST WATER CONSERVATION AT ALL, IN FACT I FEEL IT IS VERY IMPORTANT CONSIDERING THE UNCONTROLLED POLLUTION THAT EXISTS TODAY. I AM, HOWEVER, AGAINST THE GENERAL RATE PAYER PAYING FOR BUILDING A SYSTEM FOR PUTTING GOLF COURSES, PUBLIC OR PRIVATE ON RECLAIIMED WATER. GOLFERS AND GOLF COURSES ARE A SPECIAL INTEREST GROUP, NOT UTILIZED BY THE GENERAL PUBLIC, AS A WHOLE. THEY ARE A FOR PROFIT BUSINESS, AND SHOULD PAY THEIR SHARE ALONG WITH THE UTILITY COMPANY, IN ORDER TO BENEFIT, NOT ONLY THEMSELVES BY RECEIVING A LOWER RATE FOR RECLAIMED WATER, BUT ALSO THE AQUIFIER BY NOT USING UP DRINKING WATER. THE GENERAL RATE PAYER SHOULD NOT HAVE TO FOOT THE BILL FOR THIS, IN FACT I FEEL THE WATER COMPANY SHOULD BE REQUIRED TO PROVIDE RECLAIMED WATER TO ALL IT'S CUSTOMERS, NOT JUST A FEW, AT A LOWER RATE, FOR IRREGATION, CAR WASHING, ETC. AS OTHER UTILITIES HAVE DONE. IF THEY REALLY WANT TO MAKE A SIZEABLE IMPACT ON CONSERVING THE AQUIFIER, THEY CAN DO THIS, AND MAKE A SLIGHT PROFIT AT THE SAME TIME, AS OTHER UTILITIES HAVE DONE. I AM WILLING TO PAY A SPECIAL LOWER RATE FOR RECLAIMED WATER, AND I'M SURE OTHERS WOULD TOO. BUT I DO NOT FEEL I SHOULD HAVE TO PAY THE WATER CO. TO HELP THE GOLF COURSE OWNERS RECEIVE THIS BENEFIT AT MY EXPENSE. I CANNOT ATTEND THE HEARING, THEREFORE I THOUGHT I WOULD WRITE AND EXPRESS MY FEELINGS.

THANK YOU FOR YOUR ATTENTION.

MR. AND MRS. JON WESSON 111 PRESSVIEW AVE. LONGWOOD, FLA. 32750

P.S. I WOULD LIKE TO ADD, THE NOTICE OF HEARING I RECEIVED IS VERY MISLEADING BY INSINUATING THE PURPOSE IS FOR THE WATER CO. TO IMPLEMENT WATER CONSERVATION RATHER THAN DISGUISING A RATE INCREASE REQUEST, WHICH IS REALLY THE POINT. MAKES THEM SOUND LIKE THEY ARE REALLY WANTING TO DO A GOOD DEED, BUT DOESN'T SAY A WORD ABOUT A RATE INCREASE OR WHO THEY WANT TO DO THE DEED FOR. THIS SHOULDN'T BE ALLOWED, AS THERE ARE MANY WHO WILL TAKE IT AT FACE VALUE AND NOT CHECK INTO IT, OR EXPRESS THEIR CONCERN. I HOPE THIS WASN'T DONE ON PURPOSE.

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION NOTICE OF HEARING TO ALL INTERESTED PERSONS

Re: Docket No. 930256-WS

Petition of SANLANDO UTILITIES CORPORATION For A Limited Proceeding to Implement Water Conservation Plan in Seminole County.

DATED: August 23, 1994

NOTICE IS HEREBY GIVEN that a hearing will be held before the Florida Public Service Commission regarding the application of SANLANDO UTILITIES CORPORATION in the above-referenced docket, at the following times and place:

10:00 a.m., Monday, September 26, 1994*

(10:00 a.m., Tuesday, September 27, 1994, has also been reserved for continuation of the hearing if needed).

Holiday Inn Orlando North — Altamonte Springs

230 West Highway 436, Altamonte Springs, Florida 32714 • (407) 862-4455

* An evening session will be held beginning at 6:30 p.m. on Monday, September 26, 1994. The purpose of the evening session will be to take customer testimony. In addition to the evening session, customers will be given the opportunity to present testimony at the beginning of the morning session on Monday, September 26, 1994.

Customers will be given the opportunity to present testimony at the beginning of the hearing and shall be subject to cross-examination. All customers wishing to testify are urged to be present at the beginning of the sessions, since the sessions may be adjourned early if no customers are present.

Written customer comments regarding the proposed application of the water conservation plan for customer of SANLANDO UTILITIES CORPORATION should be addressed to the Director, Division of Records and Reporting, Florida Public Service Commission, 101 East Gaines Street, Tallahassee, FL 32399-0870, and such comments should identify the docket number assigned to this proceeding.

PURPOSE AND PROCEDURE ■ The purpose of this hearing is to consider the Petition of SANLANDO UTILITIES CORPORATION For A Limited Proceeding to Implement Water Conservation Plan in Seminole County and any motions or other matters that may be pending at the time of the hearing. The Commission may rule on any such motions from the bench or may take the matters under advisement.

At the hearing, all parties shall be given the opportunity to present testimony and other evidence on the issues identified by the parties at the prehearing conference to be held on September 2, 1994. All witnesses shall be subject to cross-examination at the conclusion of their testimony.

Any person requiring some accommodation at this hearing, meeting, etc. because of physical impairment should call the Division of Records and Reporting at (904) 488-8371 at least five calendar days prior to the hearing. If you are hearing or speech impaired, please contact the Florida Public Service Commission using the Florida Relay Service, which can be reached at 1 (800) 955-8771 (TDD).

JURISDICTION This Commission is vested with jurisdiction over the subject matter by the provisions of Chapter 367, Florida Statutes. This hearing will be governed by said Chapter as well as Chapter 120, Florida Statutes and Chapter 25-9, 25-22 and 25-30, Florida Administrative Code.

APPLICABLE STATUTES AND RULES ■ Sections 367.081 and 367.0822, Florida Statutes, and any other relevant sections of Chapter 367, Florida Statutes, are applicable to this proceeding, as well as Chapter 120, Florida Statutes, and Rules 25-9, 25-22 and 25-30, Florida Administrative Code.

SANLANDO UTILITIES CORPORATION

1105 Kensington Park Drive Altamonte Springs, FL 32714

Mailing Address: P.O. Box 3884 Longwood, Florida 32791

DATE 9-19-14	DATE <u>9-19-9</u>
TO WAW	TO Legal
The attached is sent to you for:	The attached is sent to you for:
Your Information Further Handling Necessary Action Advice on Handling Response	Your Information Further Handling Necessary Action Advice on Handling Response
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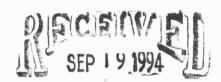
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The Waterline
C/o Suzanne & man Sumanhin
1300 Esecutive Center Drive, #414
Tall. 76 32301

2590 Hickory Ridge Road Tallahassee, Florida 32308 386-6582

September 19, 1994

Blanca Bayo, Director Division of Records and Reporting Florida Public Service Commission Fletcher Building 101 East Gaines Street Tallahassee, Florida 32399-0870



FPSC-RECORDS/REPORTING

Dear Mrs. Bayo:

As of September 7, 1994, I requested to be listed as an "interested party" on the following dockets:

- 1. Docket No. 940381-WS North Naples Utilities, Inc.
- 2. Docket No. 930763-SU Homosassa Utilities, Inc./RHV Utility, Inc.
- 3. Dockets Nos. 900400-WU and 900217-WS- Wilderness Home Owners Association, Inc./Poinciana Utilities, Inc.
- 4. Docket No. 931216-WS Orange Tree Utility Company
- 5. Docket No. 940254-WU Air Base Motor Court
- 6. Docket No. 930758-WS Southern States Utilities, Inc.
- 7. Docket No. 920649-WS Cynwyd Investments/Tamiami Village Utility, Inc.
- 8. Docket No. 930826-WS Utilities, Inc,
- 9. Docket No. 930912-WS Poinciana Utilities, Inc.

I would now like to be listed as an "interested party" on all current water and wastewater dockets open as of this date. If you wish me to write a separate request listing those specific dockets, I will require a list of all current dockets in order to be able to do that. I am already subscribing to the "Summary of New Dockets" report and I will submit a new request for the new water and wastewater dockets each time I receive that report.

de distant

I am interested in all water and wastewater dockets, including rulemaking, declaratory statement, or other dockets handled by appeals, because I am publishing a reporter, called *The Waterline*, on the Florida Public Service Commission's regulatory activities in regard to water and wastewater utilities. Therefore, I will need to be kept

apprised of all activities in these dockets just as any other interested party. I will also need to receive copies of the staff recommendations for these dockets when they appear on agenda. Based on my discussion with Mrs. Kay Flynn, I understand that I may subscribe to the "Agenda" and, when I receive the Agenda for a particular agenda conference, I will call your office and request copies of the specific water and wastewater staff recommendations that will be addressed at that agenda conference. I hereby request to subscribe to the "Agenda."

I would also like to request to be placed on all water and wastewater noticing lists, including the notice of rulemaking list, the notice of hearing list. and any other such list that may be created. Please let me know if there is anything I can do to make these requests more convenient for your office. Thank you very much.

Sincerely,

Suzanne F. Summerlin

September 20, 1994

TO:

DIVISION OF RECORDS AND REPORTING

FROM:

DIVISION OF LEGAL SERVICES (O'SULLIVAN) Taggi

RE:

DOCKET NO. 930256-WS - PETITION FOR LIMITED PROCEEDING TO IMPLEMENT WATER CONSERVATION PLAN IN SEMINOLE COUNTY BY

SANLANDO UTILITIES, CORPORATION.

Please add the following name to the mailing list as an interested party in the above-referenced docket.

E. Givens Goodspeed, Esquire Giles and Robinson, P.A. 390 N. Orange Avenue, Suite 800 Post Office Box 2631 Orlando, FL 32802 PHONE: (407)425-3591

MEO/dp



FLORIDA PUBLIC SERVICE COMMISSION - RECORDS AND REPORTING

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PSC/RAR 12(2/91)

Commissioners:
J. TERRY DEASON, CHAIRMAN
SUSAN F. CLARK
JULIA L. JOHNSON
DIANE K. KIESLING
JOE GARCIA

State of Florida



Blanca S. Bayó Director Division of Records and Reporting (904) 488-8371

Public Service Commission

September 21, 1994

Ms. Gina Dinapoli Holiday Inn Orlando North - Altamonte Springs 230 W. Highway 436 Orlando, Florida 32714

RE: Docket No. 930256-WS - Petition for limited proceeding to implement water conservation plan in Seminole County by Sanlando Utilities Corporation.

Dear Ms. Dinapoli:

This will confirm our cancellation of a hearing which had been scheduled to be held in the Presidential Ballroom on Monday and Tuesday, September 26 and 27, 1994.

I do appreciate the opportunity to use the facility, and apologize for any inconvenience that may have been caused by our cancellation of this hearing.

Sincerely,

Blanca S. Bayó

BSB/cp

FLORIDA PUBLIC SERVICE COMMISSION - RECORDS AND REPORTING

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PSC/RAR 12(2/91)

September 20, 1994

TO:

DIVISION OF RECORDS AND REPORTING

PSC-RECORDS REPORTING

FROM:

DIVISION OF LEGAL SERVICES (O'SULLIVAN)

RE:

DOCKET NO. 930256-WS -- PETITION FOR LIMITED PROCEEDING TO IMPLEMENT WATER CONSERVATION PLAN IN SEMINOLE COUNTY

BY SANLANDO UTILITIES CORPORATION

Attached is a Notice of Cancellation of Hearing to be issued in the above-referenced docket. (Number of pages in document - 1)

MEO

Attachment

cc: Division of Water and Wastewater (Chase, Rendell, Von Fossen, Walker, Willis)

Nanette Fisher Court Reporter Public Information

I:93025CH.MO

014

September 20, 1994



TO:

DIVISION OF RECORDS AND REPORTING

FROM:

DIVISION OF LEGAL SERVICES (O'SULLIVAN)

RE:

DOCKET NO. 930256-WS -- PETITION OF SANLANDO UTILITIES CORPORATION FOR A LIMITED PROCEEDING TO IMPLEMENT WATER

CONSERVATION PLAN IN SEMINOLE COUNTY

1157- PCO

Attached is an Order Granting Motion to Cancel Hearing to be issued in the above-referenced docket. (Number of pages in Order - 2)

MEO/dp

Attachment

cc: Division of Water and Wastewater (Chase, Rendell, Von Fossen, Walker, Willis)

I:930256PO.MO

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MUSTGOTODAY



2662 Sabal Club Way • Longwood, Florida 32779 • (407) 869-8787

September 23, 1994



Director, Division of Records and Reporting Florida Public Service Commission 101 East Gaines Street Tallahassee, Florida 32399-0870

Re: Docket No. 930256 - WS

To Whom It May Concern:

We understand that a hearing will be held in regards to implementing a Water Conservation Plan in Seminole County. We have never received any details of this plan. I am requesting a copy of the plan so we can determine how it will effect our business. Either I or our representative would like to comment on this plan at the upcoming hearing.

Sincerely,		
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JoE Yorky	AFA	
Ine Vorty	ALL	
Golf Course Super Sabal Point Count	intenaent o a c	
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NORTHRIDGE HOMEOWNERS ASSOCIATION, INC.

237 Hunt Club Boulevard, Suite 201 Longwood, FL 32779 (407)774-6453

October 3, 1994

Director, Division of Records and Reporting Florida Public Service Commission 101 East Gaines Street Tallahassee, FL 32399-0870

RE: Docket No. 930256-WS

Dear Sirs:

Regarding the above matter, the Board of Directors of Northridge Homeowners' Association has asked me to inform you that if the water conservation plan involves an increase in cost to Northridge Homeowners, we object to the plan.

Sincerely

Edith Hernquist, LCAM

Prestige Association Management, Inc.

TO Legal	TO WAW
The attached is sent to you for: Your Information Further Handling Necessary Action Advice on Handling Response Remarks: 730257 - \omega 5	The attached is sent to you for: Your Information Further Handling Necessary Action Advice on Handling Response Remarks: 930256 - w 5
Division of Records & Reporting WBA PSC/R&R (2/92)	Division of Records & Reporting Mss. PSC/R&R (2/92)



© USPS 1991

Records/Reporting:

Lamonthe Interest Party morting list for
Bocket No. 930256 WS and related matters concerning
SANLANDO LITILITIES CORPORATION, with The following
name/address: JOHN DAVIS
1747 ALVARADO CT.
LONGWOOD FL 32779

I have sold the home at that address, and am temporarily out of state, so please remove my name from your mailing list. Thank you for keeping me informed up to now.

Sincerely, John J. Davis

State of Florid



Public Service Commission

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

DATE: October 7, 1994

Blanco Bayó, Director, Records and Reporting TO:

FROM:

Joy Kelly, Chief, Bureau of Reporting DOCKET NO. 930256-WS, PREHEARING CONFERENCE HELD 9-13-94 RE:

IN RE: Petition for Limited Proceeding to Implement Water Conservation Plan in Seminole Countyby by SANLANDO UTILITIES CORPORATION.

DOCUMENT NOS. 10260 10-5-94

The transcript for the above-described hearing has been completed and is forwarded for placement in the docket filed.

Please note that Staff distribution of this transcript was made to:

LEGAL, AFAD, WAW

The following exhibits are being filed with this transcript:

NONE

The following exhibits have not been furnished to the Bureau of Reporting to date and to not accompany this transcript:

NONE	
Acknowledged by:	14
JK/pc	U
PSC/RAR 28 (Rev 7/94	(1)

State of Florida

Commissioners:
J. TERRY DEASON, CHAIRMAN
SUSAN F. CLARK
JOSÉ GARCIA
JULIA L. JOHNSON
DIANE K. KIESLING



DIVISION OF LEGAL SERVICES NOREEN S. DAVIS DIRECTOR (904) 487-2740

Public Service Commission

October 26, 1994



E. Givens Goodspeed, Esquire Giles and Robinson, P.A. Post Office Box 2631 Orlando, Florida 32802

Re:

Docket No. 930256-WS -- Petition of Sanlando Utilities Corporation for a Limited Proceeding to Implement Water Conservation Plan in Seminole County

Dear Mr. Goodspeed:

Enclosed please find a copy of the Stipulation entered into by the parties in this action. I have also enclosed a copy of the parties' motion to cancel the hearing and the order granting that motion.

The Commission Staff is currently reviewing the Stipulation and will file a recommendation on December 8, 1994. The Commission will consider the recommendation at the December 20, 1994 Agenda Conference. I will place your name on the mailing list so that you will receive a copy of the Recommendation. Please contact me if you have any further questions.

Sincerely,

Margaret E. O'Sullivan

Senior Attorney

Enclosures

cc: Division of Records and Reporting
All parties of record

State of Florida

Commissioners: J. TERRY DEASON, CHAIRMAN SUSAN F. CLARK JOSÉ GARCIA JULIA L. JOHNSON DIANE K. KIESLING



DIVISION OF LEGAL SERVICES NOREEN S. DAVIS DIRECTOR (904) 487-2740

Public Service Commission

October 26, 1994

Mr. Joe Yorty Golf Course Superintendent Sabal Point Country Club 2662 Sabal Club Way Longwood, Florida 32779 DECENVIS OCT 2 6 1994

PSC-RECORDS/REPORTING

Re:

Docket No. 930256-WS -- Petition of Sanlando Utilities Corporation for a Limited Proceeding to Implement Water Conservation Plan in Seminole County

Dear Mr. Yorty:

This letter is in response to your recent request to receive information about the above-referenced case. As you may be aware, the parties have entered into a settlement and have requested the Public Service Commission's approval of the settlement.

As I understand, your concern is that as a golf course within Sanlando's service territory, you would like to know how the conservation plan will affect your business. As indicated by the utilities conservation plan and the settlement, the utility contemplates that the golf courses will receive the reclaimed water. As indicated by paragraph 8 of the Stipulation, the parties have agreed that the Commission will not address a charge for the reclaimed water until after the facilities are constructed and placed into service. I have enclosed a copy of Sanlando's initial filling, and the settlement in this case.

The Commission Staff is currently reviewing the settlement and will file a recommendation on December 8, 1994. The Commission will consider the recommendation at the December 20, 1994 Agenda Conference. I will place your name on the mailing list so that you will receive a copy of the Recommendation. Please contact me if you have any further questions.

Margaret E. O'Sullivan

Senior Attorney

Enclosures

cc: Division of Records and Reporting

All parties of record

October 26, 1994



FPSC-RECORDS/REPORTING

TO:

DIVISION OF RECORDS AND REPORTING

FROM:

DIVISION OF LEGAL SERVICES (O'SULLIVAN)

RE:

DOCKET NO. 930256-WS -- PETITION OF SANLANDO UTILITIES CORPORATION FOR A LIMITED PROCEEDING TO IMPLEMENT WATER

CONSERVATION PLAN IN SEMINOLE COUNTY

Please add the following individuals to the list of interested persons on the Case Management System for this docket:

Mr. Joe Yorty, Golf Course Superintendent Sabal Point Country Club 2662 Sabal Club Way Longwood, FL 32779

E. Givens Goodspeed, Esquire Giles and Robinson Post Office Box 2631 Orlando, FL 32802

CC: Division of Water and Wastewater (Chase, Rendell, Von Fossen, Walker, Willis)

LOWNDES DROSDICK DOSTER KANTOR & REED, P.A.

Attorneys at Law

Drosdick 1982)

James Balletta
William A. Beckett
William R. Bird, Jr.
Matthew G. Brenner
Dale A. Burket
Charles C. Carrington
W. Terry Costolo
Janet M. Courtney
William E. Doster
William T. Dymond, Jr.
Richard J. Fildes
Miranda F. Fitzgerald

Thomas E. Francis Julia L. Frey Louis Frey, Jr. Barry L. Goff Aaron J. Gorovitz Linda C. Hankins James F. Heekin, Jr. Robert F. Higgins Loran A. Johnson Gary M. Kaleita Hal H. Kantor James G. Kattelmann Joseph G. Kern Joseph A. Lane Harry W. Lawrei R. Kimbark Lee John F. Lowndes Timothy J. Manor Daniel F. McIntosh H. Gregory McNeill David E. Peterson Nicholas A. Pope Shawn G. Rader Morey Raiskin John A. Reed, Jr. Michael Ryan Margaret H. Schreiber Cleatous J. Simmons Gary R. Soles James M. Spoonhour Scott C. Thompson Julian E. Whitehurst Jon C. Yergler Terry C. Young Casey M. Cavanaugh Glinton R. Darien, Jr. George J. Dramis Teresa B. Finer Darrell D. Garvey James J. Hoctor Peter L. Lopez Amy S. Lowndes Keith Manzi Bryan T. McCully
John G. Morris
Samuel M. Nelson
T. Todd Pittenger
Patrick K. Rinka
Mark D. Scimeca
T. Austin Simmons
Wendy L. Spitler
Christopher P. Tessitore
James S. Toscano
Karen A. Williams
David G. Williford
Of Counsel:
Matthew E. Beal

February 21, 1995

Ms. Blanca S. Bayo, Director Division of Records & Reporting Fletcher Building 101 East Gaines Street Tallahassee, FL 32399-0850 FEB 2 5 1995

FPSC-RECORDS/REPORTING

Re: Petition for limited proceeding to implement water conservation plan in Seminole County by Sanlando Utilities

Corporation.
Docket No. 930256-WS

Dear Ms. Bayo:

In connection with the above-referenced matter, please send the case assignment and scheduling records (CASR's) to me as well as John F. Lowndes of this office. We are both involved in this Petition, however, I am mainly responsible for the workload. Thank you for your attention to this request.

Very truly yours

Cleatous J. Simmons

CJS/tli 001080/38700



180626\IRVINTL

22

MEMORANDUM

April 28, 1995



TO:

DIVISION OF RECORDS AND REPORTING

10:00

FROM:

DIVISION OF LEGAL SERVICES (O'SULLIVAN)

MECORDS/REPORTING

RE:

DOCKET NO. 930256-WS - Petition for limited proceeding to implement water conservation plan in Seminole County by

SANLANDO UTILITIES CORPORATION.

0536-5

Attached is an Order Approving Stipulation, with attachment, to be issued in the above-referenced docket. (Number of pages in Order - 22)

MEO/dp

Attachment

cc: Division of Water and Wastewater (Rendell, Jones, Merchant,

Starling, Willis)

I: 930256-1.MO

LOWNDES DROSDICK DOSTER KANTOR & REED, P.A.

Attorneys at Law

AR. Drosdick (1936-1982)

James Bailetta William A. Beckett William R. Bird. Jr. Matthew G. Brenner Dale A. Burket Charles C. Carrington W. Michael Clifford W. Terry Costolo Janet M. Courtney William E. Doster William T. Dymond, Jr. Richard I. Fildes Miranda F. Fitzgeraid

Thomas E. Francis Iulia L. Frey Louis Frey, Jr. Barry L. Goff Aaron J. Gorovitz Linda C. Hankins James F. Heekin, Jr. Robert F. Higgins Loran A. Johnson Gary M. Kaleita Hal H. Kantor James G. Kattelmann Joseph G. Kern Joseph A. Lane Harry W. Lawrence R. Kimbark Lee

John F. Low Timothy J. Manuel Daniel F. McIntosh H. Gregory McNeill David E. Peterson T. Todd Pittenger Nicholas A. Pope Shawn G. Rader Morey Raiskin John A. Reed, Jr. Michael Ryan Margaret H. Schreiber Cleatous J. Simmons Gary R. Soles James M. Spoonhour Scott C. Thompson

John G. Morris Ion C. Yergler Samuel M. Nelson Terry C. Young Patrick K. Rinka Kathi W. Borkholder Casey M. Cavanaugh Glinton R. Darien, Jr. George J. Dramis Tony M. Fineman Darrell D. Garvey James J. Hoctor Natalie A. Iackvony Peter L. Lopez

Julian E. Whitehurst

Amy S. Lowndes

Bryan T. McCully

Keith Manzi

Mark D. Scimeca T. Austin Simmons Wendy L. Spitler Christopher P. Tessitore Tames S. Toscano Karen A. Williams David G. Williford

Of Counsel: Matthew E. Beal Michael V. Elsberry Teresa B. Finer

June 15, 1995

Internal Revenue Service Associate Chief Counsel (Domestic) Attn: CC:DOM:CORP:T P.O. Box 7604 Ben Franklin Station Washington, D.C. 20044

The Taxpayer:

Sanlando Utilities Corporation

Post Office Box 3884 Longwood, Florida 32791

(407) 788-3600 E.I.N.: 59-1293054

Dear Sir or Madam:

We respectfully request a ruling that certain surcharges received and transferred into an escrow account by Sanlando Utilities Corporation (the "Taxpayer") to fund the construction of a certain reuse facility are not income to the Taxpayer under section 61(a) of the Internal Revenue Code of 1986, as amended (the "Code") or under section 118(b) of the Code, but rather are contributions to the capital of the corporation under section 118(a) of the Code.

A. STATEMENT OF FACTS

The Taxpayer is a Class A privately owned public water and wastewater utility incorporated under the laws of the State of The Taxpayer's annual accounting period is the calendar The Taxpayer uses the accrual method of accounting for maintaining its accounting books and for filing its federal income The Taxpayer's federal income tax returns are under tax return. the District jurisdiction of Director examination Jacksonville, Florida.

The Taxpayer's principal place of business is located in Altamonte Springs, Florida. The area which the Taxpayer services is in the central part of the State of Florida ("Central Florida").

The Taxpayer's operations and rate structure are regulated by the Florida Public Service Commission (the "Commission"). To service its water customers, the Taxpayer is required to obtain permits for the extraction of water ("Consumptive Use Permits") from the Central Florida aquifer (the "Floridian Aquifer"). The Consumptive Use Permits are issued by the St. John's River Water Management District, an agency of the State of Florida (the "District"). The Taxpayer is also required to obtain permits for the disposal of treated effluent from its sewer treatment facilities (the "Effluent Disposal Permits") from the Florida Department of Environmental Protection (the "Department").

The Florida legislature has declared that water is a precious and limited resource over which control must be increased in order to meet the needs of the citizens of the State of Florida, currently and in the future. The District has declared that the area in Central Florida where the Taxpayer is located and does business is a critical water supply problem area.

On November 27, 1990, the Taxpayer was ordered by the Commission to submit a plan detailing the actions the Taxpayer proposed to take to implement water conservation initiatives. The Commission also ordered the Taxpayer to file a brief economic study of the feasibility of implementing spray irrigation disposal of treated effluent within ninety (90) days. The Taxpayer requested an extension of the ninety (90) day period on March 19, 1991 in order to complete its water conservation plan ("the Water Conservation Plan"), which extension was granted by the Commission on April 25, 1991. In compliance with the Commissions's order, the Taxpayer submitted its Water Conservation Plan to the Commission on June 28, 1991.

On August 16, 1991, the Commission issued an order approving in part and denying in part the Water Conservation Plan submitted by Taxpayer. In that same Order, the Commission ordered the Taxpayer to file a plan detailing the economic feasibility of spray irrigation for effluent disposal. The Taxpayer filed a supplement to its Water Conservation Plan on September 26, 1991.

At an agenda conference held by the Commission on October 22, 1991, the Florida Audubon Society (the "Society"), a citizen environmental interest group, appeared before the Commission and expressed the Society's concern over the Taxpayer's methods of effluent disposal. The Society has a long history of seeking to protect the State's environmental resources through intervention in administrative procedures regarding permits which affect Florida's environment.

At the same time the Taxpayer was seeking to meet the requirements of the Commission relating to water conservation and reuse issues, the Taxpayer filed for renewal of an Effluent Disposal Permit issued by the Department for disposal of treated sewage into the Wekiva River. The State of Florida has declared that the Wekiva River is a water body of the highest and best quality and has designated it as an Outstanding Florida Water Body. The Society and The Friends of the Wekiva, another citizen environmental interest group, intervened in the permit process before the Department, objecting to the continued disposal of treated sewage into the Wekiva River.

On July 10, 1992, the Department renewed the Effluent Disposal Permit for the Taxpayer authorizing the Taxpayer to continue operating its Wekiva Wastewater Treatment Plant. However, as a result of the intervention by the Society and the Friends of the Wekiva, the Taxpayer was forced to enter into a stipulated settlement which required that certain conditions be included in the Effluent Disposal Permit. The conditions were as follows: (1) the Taxpayer was required to enter into preliminary discussions with the Commission to determine if the Commission would allow implementation of water conservation rates to fund the construction and improvements needed to further treat and deliver reclaimed wastewater to three golf courses located within the Taxpaver's service area, but not serviced by the Taxpayer; (2) the Taxpayer was required to effect on-site plant modifications to existing wastewater treatment facilities and the creation of a distribution system to transmit treated effluent to the three (3) golf course sites (the "Reuse Facility"); and (3) the Reuse Facility was required to have an average daily usage of approximately one million gallons per day.

As a result of the conditions of the Effluent Disposal Permit issued by the Department, the Taxpayer amended its Water Conservation Plan by an Addendum filed with the Commission on September 21, 1992. The Addendum to the Water Conservation Plan included an effluent reuse program, an inclined block rate structure to encourage water conservation, a report of the Taxpayer's conservation expenditures through October 21, 1992 and a plan for funding the construction of the Reuse Facility through the pre-collection of additional revenues from Taxpayer's customers.

The essence of the amended Water Conservation Plan includes a Reuse Facility system designed to maintain pressure for local system reuse on demand as well as for transmission to the three (3) golf courses in an economical fashion. The Reuse Facility would be designed with both on-site storage and pumping capabilities and have the ability to deliver slightly over one million gallons of

treated effluent per day to the three (3) golf courses on an annual average basis and another 225,000 gallons of treated effluent to commercial users in the vicinity of the main transmission routes to the respective golf courses. The total cost for the Reuse Facility, including federal income taxes on contributions in aid of construction, was estimated by the Taxpayer to be approximately \$1,820,000.00.

On November 23, 1992, after considering the amended Water Conservation Plan, the Commission issued an Order (the "Proposed Agency Action") approving the Water Conservation Plan.

On December 31, 1993, Jack R. Hiatt, a water customer of the Taxpayer, filed a petition for an administrative hearing, protesting the Proposed Agency Action. On January 3, 1994, Tricia A. Madden, individually and as President of Wekiva Hunt Club Community Association, Inc., filed a petition opposing the Proposed Agency Action. On January 3, 1994, Robert E. Swett, a water customer of the Taxpayer, filed a petition opposing the Proposed Agency Action. All three of the petitioners (the "Petitioners") and all of the members of the Wekiva Hunt Club Community Association, Inc. are customers of the Taxpayer.

On February 4, 1994, the Office of Public Counsel, representing the citizens of the State of Florida, filed a response in opposition to the Taxpayer's Motion to Dismiss and Answer to the petitions of the Petitioners, thus becoming a participant in the administrative hearing process on behalf of Taxpayer's customers and against the Taxpayer in the controversy over the Water Conservation Plan.

The principal objection of the Petitioners was that they should not be required to fund the construction of the Reuse Facility through their payment of a reuse facility surcharge when they would not directly benefit from the Reuse Facility. An ancillary objection which was voiced principally by the Office of Public Counsel was based upon the concept that the Reuse Facility would cost up to sixty percent (60%) more than it might otherwise because of the federal income taxes on the contributions in aid of construction and the resulting gross-up.

From February 4, 1994, through March 21, 1995, a series of hearings and meetings occurred between the various participants in the administrative hearing process as a result of the petitions of the Petitioners. At those hearings and meetings the Taxpayer's position was supported by the District, the Society and The Friends of the Wekiva because those three entities felt that the creation of the Reuse Facility would benefit the general public of the State

of Florida by protecting the Wekiva River and helping to conserve the critical water resources of the State of Florida.

On March 21, 1995, the Commission approved a Stipulation, a copy of which is enclosed herewith as Exhibit "A," that was agreed to by all of the parties participating in the administrative proceeding. The Stipulation was arrived at by negotiation between the parties as an agreement to settle the ongoing dispute over the Reuse Facility. The terms of the Stipulation provided that the Reuse Facility will be constructed and operated as follows:

- (1) A not-for-profit corporation (the "Corporation") will be formed for the purpose of encouraging water conservation and reuse and for the education of the public on the use of water. Each customer of the Taxpayer shall be entitled to be a member of the Corporation.
- (2) The Taxpayer shall implement a stipulated reuse facility surcharge and place all funds collected in an interest bearing escrow account in the name of the Corporation. The Taxpayer shall function solely as a collection agent of the Corporation and shall be responsible for collecting the reuse facility surcharge on behalf of the Corporation and depositing it into the escrow account.
- (3) The escrow account shall be owned by the Corporation. The funds in the escrow account shall be used solely to fund the cost of design and construction of the Reuse Facility, and to fund certain administrative costs of the Corporation. The escrow account shall be established pursuant to a written agreement between the Corporation, the Commission and an independent financial institution. The Corporation and the Commission shall be the signatories of the escrow account.
- (4) The Reuse Facility will be owned by the Corporation. The Taxpayer will, as agent for the Corporation, arrange for the design and construction of the Reuse Facility.
- (5) After the Reuse Facility is constructed, the Corporation will lease it to the Taxpayer for a nominal charge and for a term equal to the useful life of the Reuse Facility. The Reuse Facility will be operated and maintained by the Taxpayer out of revenues collected from the sale of reused effluent to the three (3) golf courses who will be the primary users of the reused effluent.
- (6) No monies can be spent from the escrow account until (1) a ruling is obtained from the Internal Revenue Service that the collection of the reuse facility surcharge by the Taxpayer and the lease of the Reuse Facility by the Taxpayer do not generate taxable

income to the Taxpayer and (2) the Corporation obtains a letter from the Internal Revenue Service that it is a tax exempt entity under Section 501(c)(3) of the Code.

- (7) No monies can be spent from the escrow account without the approval of the Commission.
- (8) If for any reason the Reuse Facility is not constructed or completed, unused escrowed funds, including interest, shall be returned to the customers from whom they were collected. Any funds remaining in the escrow account in excess of the cost of the Reuse Facility shall be returned to the customers from whom they were collected.

While the Stipulation does not establish rates to be charged by the Taxpayer for the reused effluent, it does contemplate that the Taxpayer will seek approval by the Commission of rates which will generate sufficient revenues to make payments to the not-for-profit corporation under the lease and also to defray the cost of operating the Reuse Facility. Under the Stipulation, it is contemplated that the Taxpayer's rates will not include any return on any part of the cost or value of the Reuse Facility.

Since the Stipulation was approved by the Commission, a controversy has arisen between the Commission and its staff regarding the intent of the order issued by the Commission and a motion for more definite statement has been filed by the Office of Public Counsel. Taxpayer has determined that all of the elements of the Stipulation can and will be served more efficiently if the Taxpayer collects the Reuse Facility surcharge, places the surcharge in escrow in the Taxpayer's name under an escrow account monitored and controlled by the Commission pursuant to the Commission's regulatory authority, and once the escrow account has reached sufficient size, builds the Reuse Facility, and owns and operates the Reuse Facility in Taxpayer's name.

B. RULING REQUESTED

The reuse facility surcharges which will be collected by the Taxpayer to fund the construction of the Reuse Facility are not gross income to the Taxpayer under section 61(a) of the Code or under section 118(b) of the Code, but rather are contributions to the capital of the Taxpayer under section 118(a) of the Code.

C. STATEMENT OF THE LAW AND ANALYSIS

Section 61(a) of the Code and section 1.61-1 of the Income Tax Regulations provide that gross income means income from whatever source derived, unless excluded by law.

Amounts received by a trustee or agent for the benefit of another party are not includable in the gross income of the trustee or agent. In <u>United States v. Maryland Jockey Club of Baltimore City</u>, 210 F.2d 367 (4th Cir.), cert. denied, 347 U.S. 1014 (1954), the state racing commission ordered a race track operator to pay over to the state a percentage of its gross receipts for deposit into a special fund. The operator was entitled to withdraw amounts from the fund only with the permission of the state racing commission and for the limited purpose of repair, maintenance, and expansion of the operator's facilities. At the end of three years, any amount remaining in the fund reverted to the state. The court held that the amounts that the operator received and transferred into the special fund were not income until the racing commission actually credited the amounts to the operator. <u>Id</u>. at 371.

In Illinois Power Co. v. Commissioner 792 F.2d 683 (7th Cir. 1986), a state-regulated electric utility company was ordered to increase the rates for electricity charged to certain commercial customers in order to encourage those customers to switch to alternative sources of energy. The state public utility commission made clear that the purpose of the rate increase was not to benefit Illinois Power, and that the utility would not be entitled to retain permanently the additional receipts. At the time it ordered the rate increase, the utility commission did not specify when or how Illinois Power would be required to disgorge the additional receipts. Illinois Power commingled the receipts with its other funds, but reflected the additional receipts in a separate account on its books. Five years later, the utility commission ordered the utility to disburse the receipts in the form of credits on the electric bills of all of the utility's existing customers. utility commission also required the utility to increase the customer credits to reflect interest on the additional receipts at a rate equal to the legal rate of return allowed to Illinois Power.

The Tax Court held that the utility had to include the additional receipts in gross income in the year received. The Seventh Circuit Court of Appeals reversed, holding that Illinois Power was acting as a mere custodian of the funds. The court compared Illinois Power's role to that of a bank holding customers' deposits. The court noted that the utility was under a definite obligation to repay the funds, although it was not a formal trustee of the amounts collected.

In <u>Mutual Telephone Co. v. United States</u>, 204 F.2d 160 (9th Cir. 1953), the state utility commission granted a utility permission to increase its rates in order to expand the utility's existing installations to accommodate increased demand, and to discourage further demand. The utility commingled the increased receipts with its general funds but reflected them in a separate

book account. The utility commission's order required the utility to hold an amount equal to the increased receipts in reserve until such time as the commission directed disposition of the amount (which in fact did not occur until 8 years after the commission's original order). The court held that under these "controlled circumstances," the utility did not have "unfettered command" over the funds and, accordingly, did not have to include the funds in its gross income in the year received. Id. at 161.

The foregoing cases (which are cited in Private Letter Ruling 9218031) support the Taxpayer's position that its receipt of the reuse facility surcharge does not constitute gross income to the Taxpayer. The facts supporting the agency theory in this case are even stronger than the facts in the cited cases. The funds from the surcharges will be deposited into an escrow account and will be used solely to pay for the design and construction of the Reuse Facility. Any escrowed funds not used must be returned to the Taxpayer's customers.

Section 118(a) of the Code provides that in the case of a corporation, gross income does not include any contribution to the capital of the taxpayer. Section 118(b), as amended by section 824(a) of the Tax Reform Act of 1986 (the "Act"), provides that for purposes of subsection (a), the term "contribution to the capital of the taxpayer" does not include any contribution in aid of construction or any other contribution as a customer or potential customer.

Before the Act was enacted, former section 118(b) of the Code allowed certain regulated public utilities to exclude from gross income as contributions to the capital of the corporation certain contributions made by a customer or potential customer of the utility in aid of construction. Section 824(a) of the Act repealed this special exclusion. As a result, a contribution in aid of construction ("CIAC") is includable in the gross income of the receiving utility.

The House Ways and Means Committee Report ("the House Report") explains that property, including money, is to be treated as a CIAC (rather than as a capital contribution) if it is contributed to provide or encourage the provision of services to or for the benefit of the person making the contribution. H.R. Rep. No. 426, 99th Cong., 1st Sess. 644 (1985), 1986-3 (vol. 2) C.B. 644. A utility is considered as having received property to encourage the provision of services if any one of the following conditions are met: (1) the receipt of the property is a prerequisite to the provision of the services, (2) the receipt of the property results in the provision of services earlier than would have been the case had the property not been received, or (3) the receipt of the

property otherwise causes the transferor to be favored in any way. The House Report also states that the repeal of the special exclusion does not affect transfers of property that are not made in connection with the provision of services, including situations where it is clearly shown that the benefit of the public as a whole was the primary motivating factor in the transfers.

Notice 87-82, 1987-2 C.B. 389, provides additional guidance for the treatment of CIACs. Notice 87-82 follows the language from the House Report and states that a payment received by a utility that does not reasonably relate to the provision of services by the utility or for the benefit of the person making the payment but rather relates to the benefit of the public at large, is not a CIAC. In Notice 87-82, an example of a payment benefiting the public at large is a relocation payment received by a utility under a government program to place utility lines underground. In that situation, the relocation payment will not be considered a CIAC where the relocation is undertaken for either reasons of community esthetics or in the interest of public safety and does not directly benefit particular customers of the utility.

In this case, customers of the Taxpayer will clearly not pay the reuse facility surcharge in order to obtain water and wastewater services. The surcharge will be collected by the Taxpayer and placed into the escrow account in order to build the Reuse Facility. The purpose of the Reuse Facility is to conserve precious water resources of the State of Florida and to protect the Wekiva River, all for the benefit of the State of Florida and its citizens.

In <u>United States v. Chicago</u>, <u>Burlington & Quincy Railroad Co.</u>, 412 U.S. 401 (1973), 1973-2 C.B. 428 ("CB&Q"), the Supreme Court reviewed the prior nonshareholder capital contribution cases and enumerated some of the characteristics of contributions to capital under both the 1939 and 1954 Codes, as follows: (1) it must become a permanent part of the transferee's working capital structure; (2) it may not be compensation, such as a direct payment for a specific, quantifiable service provided for the transferor by the transferee; (3) it must be bargained for; (4) the asset transferred must foreseeably result in benefit to the transferee in an amount commensurate with its value; and (5) the assets, ordinarily, if not always, will be employed in or contribute to the production of additional income and its value assured in that respect. <u>Id</u>. at 412-13.

In this case, the Transaction will meet the five (5) requirements set forth in CB&Q: (1) the Reuse Facility will become a permanent part of the Taxpayer's capital structure; (2) the Reuse Facility will not represent a direct payment for specific,

quantifiable services provided by the Taxpayer to its customers; (3) the Reuse Facility was bargained for during negotiations in the administrative hearing process; (4) the Reuse Facility will result in a benefit to the Taxpayer in an amount commensurate with its value; and (5) the Reuse Facility will be employed in and contribute to the production of additional income in the form of payments from the three golf courses which will be used to offset operational costs of the Reuse Facility and therefore the value of the Reuse Facility is assured. Accordingly, the reuse facility surcharge is a nontaxable contribution to the capital of Taxpayer under section 118(a) of the Code.

D. CONCLUSION

The reuse facility surcharges collected by the Taxpayer do not constitute gross income to the Taxpayer under Section 61(a) of the Code or a taxable CIAC under Section 118(b) of the Code, but rather are non-taxable contributions to the capital of the taxpayer under Section 118(a) of the Code. The Taxpayer will collect the surcharge as an agent of the citizens of the State of Florida for a public benefit, and will deposit the collected funds into an escrow account controlled by the Public Service Commission. Furthermore, the reuse facility surcharge is not for the benefit of the Taxpayer's customers, but rather is for the benefit of the public at large. Finally, the surcharges have all of the characteristics of a contribution to capital.

E. PROCEDURAL STATEMENTS

- (1) To the best of the knowledge of the Taxpayer and the Taxpayer's representatives, the same issues involved in this ruling request are not in an earlier return of the Taxpayer (or in a return for any year of a related taxpayer within the meaning of section 267, or of a member of an affiliated group of which the Taxpayer is also a member within the meaning of section 1504).
- (2) To the best of the knowledge of the Taxpayer and the Taxpayer's representatives, the Service has not previously ruled on the same or similar issues for the Taxpayer (or a related taxpayer within the meaning of section 267, or a member of an affiliated group of which the Taxpayer is also a member within the meaning of section 1504) or a predecessor.
- (3) To the best of the knowledge of the Taxpayer and the Taxpayer's representatives, the Taxpayer, a related taxpayer, a predecessor or any representatives have not previously submitted a request involving the same or similar issues to the Service but

withdrawn the request before a letter ruling or a determination letter was issued.

- (4) To the best of the knowledge of the Taxpayer and the Taxpayer's representatives, the Taxpayer, a related taxpayer or a predecessor has not previously submitted a request involving the same or similar issues that is currently pending with the Service.
- (5) To the best of the knowledge of the Taxpayer and the Taxpayer's representatives, the Taxpayer or a related taxpayer is not presently submitting another request involving the same or similar issues to the Service.
- (6) The law in connection with this request is uncertain, but the issues are adequately addressed by the relevant authorities as discussed above.

The declaration required by section 601.201(e)(1) of the Treasury Regulations, signed by an officer of the Taxpayer who has personal knowledge of the material facts, is enclosed.

The deletions statement and checklist required by Revenue Procedure 95-1 are enclosed.

The required user fee of \$3,575.00 is enclosed.

If any additional information is needed, please call either of the undersigned at $(407)\ 843-4600$, pursuant to the enclosed power of attorney.

Respectfully submitted,

LOWNDES, DROSDICK, DOSTER, KANTOR & REED, P.A.

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Of Counsel: Matthew E. Beal Michael V. Elsberry Teresa B. Finer

September 12, 1995

RETURN RECEIPT REQUESTED

Attorneys at Law

Mr. John McQuillan
INTERNAL REVENUE SERVICE
ATTN: CC:DOM:PSI:5
Post Office Box 7604
Ben Franklin Station
Washington, DC 20044

Re: Private Letter Ruling Request for Sanlando Utilities

Corporation

E.I.N.: 59-1293054

Dear Mr. McQuillan

This letter is the result of our telephone conversation on Tuesday, September 5, 1995. During that conversation you requested that we supplement our request for a private letter ruling (the "Letter Request") made on behalf of Sanlando Utilities Corporation (the "Taxpayer"), which Letter Request was filed on or about June 16, 1995.

Your office requested additional support for the Statement of Law and Analysis (Section C of the Letter Request) and the Conclusion (Section C of the Letter Request). Specifically we have been asked to address and clarify the concept of "contribution" to the capital of the Taxpayer.

Webster's Seventh New Collegiate Dictionary defines "contribution" as a noun which has the primary meaning of "an esp. extraordinary levy or tax." As such, it does not in any way denote or imply that the "contribution" is voluntary. Further, none of the other secondary definitions given for the noun "contribution" imply a voluntary act. The verb "contribute" does not have a voluntary connotation in its definition. Enclosed is a photocopy of the relevant page of the dictionary for your review.

Sec. 118 [1986 Code] in subsection (a) states "General Rule - In the case of a corporation, gross income does not include any contribution to the capital of the taxpayer." Note, the noun "contribution" is used in that code section.

The only time the concept of volunteerism occurs that we could find in connection with contributions to capital of a corporation is in the case of taxable clubs. In those cases members' "voluntary" contributions are distinguished from non-voluntary dues and membership

Mr. John McQuillan September 12, 1995 Page 2

fees, and the voluntary contributions are given non-tax treatment if used for capital improvements but only when the members are also required to pay other compulsory dues or membership fees. See Rev. Rul. 57-375, 1957-2 C.B. 110. In making the distinction, the focus is not on the "voluntary" nature of the contribution to capital, but on the fact that the contribution is being made without a commensurate benefit flowing to the contributor.

This same distinction has been asserted time and time again in applying the public benefit test to determine whether a contribution was made to capital, as opposed to being a contribution in aid of construction ("CIAC"). For example, in Rev. Rul. 93-16 C.B. 487, the Internal Revenue Service (the "IRS") ruled that an FAA grant to a corporate airport owner is a nonshareholder contribution to capital under §118 because the purpose of the grant was to benefit the public rather than to obtain specific benefits for the government.

In a series of cases where public utilities were paid by a government for relocating their facilities to serve a public purpose, rather than to benefit a specific customer or group of customers, the IRS has repeatedly ruled that the relocation payment is a non-taxable contribution to capital of the utility. That position was not changed by the amendment to §118 in the Tax Reform Act of 1986 making CIAC taxable as income to a utility. See e.g., IRS Notice 87-82 which explains the IRS's position on §118 after its amendment by Act and specifically quotes from the House Report on the Act in stating that the amendment wrought by the Act did not change the result of the relocation fee cases. Notice 87-82 specifically states:

"If, for example, it can be shown that a particular payment received by a utility does not reasonably relate to the provision of services by such utility to or for the benefit of the person making the payment but rather relates to the benefit of the public at large, then the payment is not treated as CIAC under section 118(b) of the 1986 Code."

The Notice then goes on in the very next sentence to apply that test to relocation payments received by a utility from a government program. In virtually every instance, the contributions to capital made by governments to a utility as relocation payments are made with monies collected from taxpayers in a non-voluntary manner. To suggest in the instant case that the monies to be used for the reuse facility are taxable to the Taxpayer because the Taxpayer has been ordered by the Florida Public Service Commission (the "Commission") to collect the monies directly from its customers for construction of the reuse facility, rather than the State of Florida collecting those monies as

Mr. John McQuillan September 12, 1995 Page 3

taxes and then remitting them to the Taxpayer for construction of the reuse facility, ignores the realities of the situation, puts form over substance, and misconstrues the legislative intent of §118(a).

The reuse facility which the Taxpayer is being required to build, using monies collected from the Taxpayer's water customers, is being built solely to benefit the general public. The intended purpose of the reuse facility is to supply reclaimed water from the Taxpayer's sewage treatment facility to three golf courses.

The water customers of the Taxpayer are contributing the entire cost of the reuse facility. Essentially all of the water customers (except for two of the golf courses which will be served by the reuse facility) are not benefitting from the construction of the reuse facility, except to the extent that any of the general public in Florida are benefitted by reducing the total amount of water withdrawn from the Floridian aquifer which supplies drinking water to a vast portion of the populace in the Central Florida region and by reducing the amount of treated effluent that is currently being disposed of in the Wekiva River (also located in Central Florida) which has been designated an Outstanding Water of the State of Florida deserving extra protection. The Central Florida region is where the reuse facility, the water customers of the Taxpayer, and the golf courses are all located.

The Taxpayer is being required by State agencies, specifically the Florida Department of Environmental Protection and the Commission, to build the reuse facility. The sole reason for that requirement is to conserve water resources of the State of Florida by reducing withdrawals from the Floridian aquifer and by reducing the amount of treated effluent being disposed of in the Wekiva River, and thus to benefit the citizens of the State.

Further, to support the argument that the monies collected by the Taxpayer from the water customers to be used for the reuse facility construction are not gross income to the Taxpayer, we pointed out in our earlier Letter Request that the Taxpayer is merely an agent for the Commission in the collection process. By order of the Commission the monies collected from the water customers will be deposited into an escrow account, and can only be withdrawn from that account pursuant to approval by the Commission and used only for the design and construction of the reuse facility. When the Commission authorizes the monies to be used for construction of the reuse facility, those monies are being contributed by the Commission from the escrow account, in a voluntary manner. The Taxpayer cannot force the monies to be released from the escrow account, unless the Commission desires that they be released. In this sense, the monies being withdrawn from the escrow account are no

Mr. John McQuillan September 12, 1995 Page 4

different than monies used by a governmental entity for payment of relocation payments to a utility, which payments have traditionally been non-taxable to the utility.

For the foregoing reasons, the contribution to capital of the Taxpayer does not qualify as CIAC because it is clearly not being made to the Taxpayer to encourage the provision of services to or for the benefit of the persons making the contribution, in this case the water customers of the Taxpayer. On the other hand, it does qualify as a contribution to capital because it meets the five point test articulated in <u>United States v. Chicago</u>, <u>Burlington & Quincy Railroad Co.</u>, 412 U.S. 401 (1973), 1973-2 C.B. 428.

We trust the foregoing has been helpful to you in your review of the Letter Request and is responsive to your request for additional information. If you have any further questions or need additional information, please call the undersigned at (407) 843-4600.

Very truly yours,

Cleatous J. Simmons

CJS/cjs Enclosure

c: Mr. Robert Mandell John F. Lowndes, Esquire

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esp. It social matters y_i a tried of conduct of behavior C:a practice in bidding or playing that conveys information between partners in a card game (as bridge) convention.al (wen-chon-'!\ adj 1:formed by agreement or compact 2a:according with or based on convention b: TRITE. COMMONPLACE 3a:according with a mode of artistic representation that simplifies or provides symbols or substitutes for natural forms b: of traditional design 4:of, resembling, or relating to a convention, assembly, or public meeting synsec CREMONIAL—convention-alisin\(-\text{1.2-om}\), n = conventions is \(\text{1.5-om}\), n = conventions and \(\text{1.5-om}\), n = conventions is \(\text{1.5-om}\), n = conventions is \(\text{1.5-om}\), n = conventions is \(\text{2-in}\) (when-ven-chon-'aliste \(\text{1.5-om}\), \(\text{2-in}\) (when-ven-chon-'alista) \(\text{1.5-om}\), \(\text{2-in}\) (when-ven-chon-'alista) \(\text{1.5-om}\), \(\text{1.5-

con-ven-tion-eer \kon-,ven-cho-'ni(o)r\ n : a person attending a

convention

convent.tu-al \km-'vench-(s-)wal, kän-\ adj [ME, fr. MF or ML;

MF, fr. ML conventualis, fr. conventus convent] 1: of, relating
to, or befitting a convent or monastic life: Monastic 2 cap: of
or relating to the Conventuals — convent-tu-al-ly \-\(\frac{2}{2}\) conventual \(\cap{\chi}\) n 1: a member of a conventual community
2 cap: a member of the Order of Friars Minor Conventual forming
a branch of the first order of St. Francis of Assisi under a mitigated

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rule

Con-verge \kon-'vorj\ vb [ML converger, fr. L com- + vergere to bend, incline] vi 1: to tend or move toward one point or one another: come together: MEET 2: to come together and unite in a common interest or focus 3: to approach a limit as the number of terms increases without limit ~ vi: to cause to converge con-vergence \kon-'vor-ionin(ts) n 1: the act of converging and esp. moving toward union or uniformity; esp: coordinated movement of the two eyes resulting in impingement of the image of a point on corresponding retinal areas 2: the condition of converging; esp: independent development of similar characters (as of bodily structure or cultural traits) often associated with similarity of habits or environment — con-vergent \int ionit (adj con-vers-able \kon-'vor-so-ba) adj 1: pleasant and easy to converse with 2 archaic: relating to or suitable for social intercourse con-verse with 2 archaic: relating to or suitable for social intercourse con-vers-sance \kon-'vor-vor-so-bal also 'kkin-vor-san(t)s\kon 'vor-so-bal also 'kkin-vor-san(t)s\kon 'vor-so

con.ver.sance \kan-'vars-'n(t)s also 'kan-var-san(t)s\ or con-

on the contrar t we opposite : No - to the contrary : NOTWITHSTANDING 2con-trary \'kan-trer-e, in sense 4 often kon-tre(a)r-e\ adj [ME contrarie, fr. MF contraire, tr. L contrarius, fr. contra opposite]

: NOTWITHSTANDING
2003-trary \\'an-iter-e. in sense 4 often kon-'tre(a)r-\(\bar{e}\) adj [ME contrarie, fr. MF contrarie, fr. L contraries, fr. contra opposite 1 a diametrically different b copposite in character: tending to an opposing course c: mutually opposed: ANTAGONISTIC 2: opposite in position, direction, or nature 3: UNFAVORABLE— used of wind or weather 4: disposed to contradict or oppose Syn Perverse, restive, balky, froward, wayward: Contrary implies a temperamental unwillingness to accept dictation or advice: Perverse may imply wrongheaded, determined, or cranky opposition to what is reasonable or normal; restive suggests unwillingness or inability to submit to discipline or follow orders; balky suggests a refusing to proceed or acquiesce for no evident or explainable reason; froward implies habitual and often defiant disobedience: WAYWARD suggests strong-whiled capticiousness and irregularity in behavior syn see in addition opposite
3con.trary \\'kia-trast\/ n 1: the act or process of contrasting the state of being contrasted 2: a person or thing that exhibits differences when contrasted 3: diversity of adjacent parts in color, emotion, and tone

707

141

icon-trast \kan-trast\ n 1. the act or process of contrasting the state of being contrasted 2; a person or thing that exhibits differences when contrasted 3; diversity of adjacent parts in color, emotion, and tone 2con-trast \kan-trast, \kan-\valpha better that color, emotion, and tone 2con-trast \kan-trast, \kan-\valpha better that color, emotion, and tone 2con-trast \kan-trast, \kan-\valpha better that color, emotion, and tone 2con-trast \kan-trast, \kan-\valpha better that contrast \kan-trast, \kan-\valpha better that contrast \kan-trast \kan-trast,
control experiment n; an experiment to check the results of other experiments
constrol-let (kon-'trō-lor, 'kān-,\ n [ME conterroller, fr. MF conterrolleur, fr. conterrolle 1 a; COMPTROLLER 1 b; COMPTROLLER 2 c; the chief accounting officer of a business enterprise or an institution (as a college) 2; one that controls or has power or authority to control—con-trol-ler-ship \-ship\ n
constro-ver-sial \, kän-tra-vor-shal, -'vor-së-al\ adj 1; subject to, relating to, or arousing controversy (a - public figure) 2; given to controversy; Disputatious—con-tro-ver-sial-ism\-,iz-am\ n
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DECLARATION REQUIRED BY §601.201(e)(1) OF THE TREASURY REGULATIONS

Under the penalties of perjury, I declare that I have examined this request, including accompanying documents, and to the best of my knowledge and belief, the facts presented in support of the requested ruling or determination are true, correct, and complete.

Hampton P. Conley, Executive Vice

President

Sanlando Utilities Corporation

Dated: September /5, 1995

MEMORANDUM

October 2, 1995



1:25

TO:

DIVISION OF RECORDS AND REPORTING

EPSC-RECORDS/REPORTING

FROM:

DIVISION OF LEGAL SERVICES (O'SULLIVAN)

RE:

DOCKET NO. 930256-WS - Petition for limited proceeding to implement water conservation plan in Seminole County by

SANLANDO UTILITIES CORPORATION.

1213-5

Attached is an Order Modifying Order No. PSC-95-0536-S-WS, to be issued in the above-referenced docket. (Number of pages in Order - 5)

MEO/dp

Attachment

cc: Division of Water and Wastewater (Rendell, Chase, Merchant, Von Fossen, Willis)

I: 930256-0.MO

LOWNDES DROSDICK DOSTER KANTOR & REED, P.A.

Attorneys at Law

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David G. Williford
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S. Lowndes
Manzi
T. McCully

October 30, 1995

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Mr. John McQuillan

INTERNAL REVENUE SERVICE

ATTN: CC:DOM:PSI:5 Post Office Box 7604 Ben Franklin Station Washington, DC 20044

Re:

Private Letter Ruling Request for Sanlando Utilities

Corporation

E.I.N.: 59-1293054

Dear Mr. McQuillan

This letter is the result of our telephone conversation on Friday, October 20, 1995. During that conversation you requested that we supplement our request for a private letter ruling (the "Letter Request") made on behalf of Sanlando Utilities Corporation (the "Taxpayer"), which Letter Request was filed on or about June 16, 1995, and further supplemented on September 12, 1995 (the "First Supplement").

Your office requested that we respond to four specific points which are:

1. The Letter Request refers repeatedly to three (3) golf courses. In the September 12, 1995 First Supplement to the Letter Request reference is made to three golf courses, but in the second paragraph on page 3 of the First Supplement the following statement appears:

"Essentially all of the water customers (except for two of the golf courses which will be served by the reuse facility) are not benefitting from the construction of the reuse facility, except to the extent

This language may have confused the reviewer. There are three (3) golf courses that will be customers of the reuse facility described in the Letter Request and the First Supplement. Those golf courses are Wekiva Golf Club, Sabal Point Country Club and Sweetwater Country Club.

- 2. You have asked us to clarify which, if any of the three golf courses are customers of the Taxpayer. Sweetwater Country Club is in Orange County, Florida, outside of the existing service area of the Taxpayer and is not now a customer of the Taxpayer for any reason, although it will be a customer of the reuse facility when it is built. Wekiva Golf Club and Sabal Point Country Club are both potable water customers of the Taxpayer. These two golf courses purchase water from the Taxpayer for domestic consumption only. They do not purchase water from the Taxpayer for irrigation of their golf courses. Currently all three golf courses irrigate their courses by pumping water from the Floridan Aguifer.
- 3. In Florida the authorization to pump groundwater irrigation purposes is governed by and permitted by the five (5) water management districts throughout the State which have been created by legislative mandate. The area where the taxpayer and the three golf courses is located falls within the jurisdiction of the St. Johns River Water Management District (the "District"). The District has issued to each of the golf courses a separate consumptive use permit ("CUP") allowing them to pump water for golf course irrigation purposes. A CUP contains a number of special conditions in addition to general conditions. One of the special conditions set out in each of the CUP's issued by the District to the golf courses is the requirement to stop pumping groundwater for irrigation purposes and to take and use reused water if it is made available to the permittee. The only caveat to that special condition is that it must be "economically feasible" for the golf course to take the reused water. What is "economically feasible" is determined from the facts applicable to each of the golf courses at the time they will be required to take the reused water. One of the items which will be considered in determining what is "economically feasible" is the cost of the reuse water charged to the golf courses. That will be determined by the rates for the reused water set by the Florida Public Service Commission. The rates will not be determined until the cost of the reuse facility is known.

Based upon the foregoing, the determination of whether the golf courses, or any one of the golf courses, will be required to take the reused water will be made by the District, affected in part by actions of the Florida Public Service Commission, all of which will occur at some future date.

The District has participated throughout the multiple year process described in the Letter Request which started with renewal of the operating permit for Taxpayer's Wekiva Wastewater Treatment Plant issued to the Taxpayer by the Florida Department of Environmental Protection and ended with the Florida Public Service Commission authorizing construction of the reuse facility in the manner described in the Letter Request. The District has consistently taken the stand that it will require the golf courses to take the reused water when The District is currently in the it becomes available. process of renewing the CUP's for each of the golf courses which were originally issued for five (5) years and are now up for renewal. In each of those renewal CUP's the District is inserting the special condition described above, and has added a new special condition which requires any construction activities taken by the golf courses to include in their planning and actual construction accommodations for accepting the reused water when it becomes available through the reuse facility. The District has consistently been a proponent of the reuse facility and continues to be a supporter of that facility through its permitting activities.

Telephonic conversation with assistant District legal counsel as recently as October 23, 1995, confirmed the District's continued commitment to the reuse facility concept, and the desire to force the golf courses to take the reused water when it becomes available through the reuse facility.

4. The following are calculations we have made, at your request, to illustrate what the different costs of water to the golf courses would be based upon three fact patterns. In each instance we have applied the same assumptions to each of the three golf courses and have assumed that each golf course consumes the same amount of water. The economic issue is secondary and is not driving the regulatory push to cause reused water to be substituted for groundwater for irrigation purposes. Conservation of limited groundwater resources and reduction of the amount of treated domestic sewer effluent which is discharged into the Wekiva River are the primary motivating factors behind the regulatory push for creation of the reuse facility.

Fact Pattern I. Golf Courses Irrigate Courses using Ground Water.

This is the current state of affairs for each of the three golf courses. We do not have access to, nor can we gain access to, the electrical billing information for the various golf courses. We have assumed that each golf course consumes 333,000 gallons of water per day for irrigation purposes.

Based upon the foregoing assumption, and assuming that the pumping costs incurred by the golf courses are the same as pumping costs incurred by the Taxpayer, we estimate that it costs the golf courses \$11,000.00 each per year to irrigate the golf courses simply by pumping groundwater.

Fact Pattern II. Golf Courses Irrigate Courses using Potable Water purchased from Taxpayer.

Taxpayer's authorized rate for potable water is currently 37.5¢ per thousand gallons, plus a base facilities charge determined by the meter size of the commercial customer. In the case of each of the golf courses we have assumed a 2" meter would be required if they were using potable water to irrigate the golf courses. Using the same assumptions as in Fact Pattern I, and using the Taxpayer's authorized rate structure, it would cost the golf courses approximately \$46,533 per year to irrigate each course with potable water purchased from the Taxpayer.

In the case of Sweetwater Country Club this assumption is grossly conservative because Sweetwater Country Club is not in the Taxpayer's service area. In other utility service areas the cost of potable water is often several multiples of the cost of potable water purchased from the Taxpayer because the Taxpayer's rates are among the lowest rates in Central Florida for potable water.

Fact Pattern III. Golf Courses Irrigate Courses using Reused Water from the Reuse Facility.

Using the same assumptions as in Fact Pattern I, and assuming that based upon the cost of the reuse facility and its cost of operation the rate authorized by the Florida Public Service Commission for the Taxpayer to charge for the reused water will be something less than Taxpayer's authorized rates for potable water, the golf courses will pay something less than

Mr. John McQuillan October 30, 1995 Page 5

\$46,533 but more than \$11,000 per year to irrigate each course with reused water.

We trust the foregoing has been helpful to you in your review of the Letter Request and is responsive to your request for additional information. If you have any further questions or need additional information, please call the undersigned at (407) 843-4600.

Very truly yours,

Cleatous J. Simmons

CJS/cjs Enclosure

C: Mr. Robert Mandell
 John F. Lowndes, Esquire

DECLARATION REQUIRED BY §601.201(e)(1) OF THE TREASURY REGULATIONS

Under the penalties of perjury, I declare that I have examined this request, including accompanying documents, and to the best of my knowledge and belief, the facts presented in support of the requested ruling or determination are true, correct, and complete.

Hampton P. Conley

Executive Vice President

Sanlando Utilities Corporation

Dated: October 30, 1995

Internal Revenue Servic

Index No. 0118.02-00

Mr. Cleatous J. Simmons 215 North Eola Drive Orlando, FL 32801 Department of the easury

P.O. Box 7604 Ben Franklin Station Washington, DC 20044

Person to Contact:
John McQuillan
Telephone Number:
(202) 622-3040

Refer Reply to:

CC:DOM:P&SI:5/TR-31-1310-95

Date:

MAR | 5 1996

LEGEND:

Taxpayer = Sanlando Utilities Corporation

TIN: 59-1293054

State X = Florida

City Y = Jacksonville, Florida

City Z = Altamonte Springs, Florida

Agency 1 = the Florida Public Service Commission

Agency 2 = the St. John's River Water Management District

Agency 3 = the Florida Department of Environmental Protection

Aquifer = the Central Florida Aquifer

Sites = golf courses

River = the Wekiva River

Group 1 = the Florida Audobon Society

Group 2 = the Friends of the Wekiva

Association = the Wekiva Hunt Club Community Association, Inc.

Petitioner 1 = Jack R. Hiatt

Petitioner 2 = Tricia A. Madden

Petitioner 3 = Robert E. Swett

Office = the Office of Public Counsel

 $\underline{\mathbf{a}}$ = A

<u>b</u> = 90

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<u>e</u>	=	225,000
<u>f</u>	=	1,820,000
ā	=	60
t1	=	November 27, 1990
t2	=	March 19, 1991
t3	==	April 25, 1991
t4	=	June 28, 1991
t5	=	August 16, 1991
t6	=	September 26, 1991
t7	=	October 22, 1991
t8	=	July 10, 1992
t9	=	September 21, 1992
t10	=	October 21, 1992
t11	=	November 23, 1992
t12	=	December 31, 1993
t13	=	January 3, 1994
t14	=	February 4, 1994
t15	=	March 21, 1995

Dear Mr. Simmons:

This is in reply to your letter dated June 15, 1995, and other correspondence, requesting a ruling as to whether certain surcharge payments to be received by Taxpayer, as described below, will qualify as contributions to capital under § 118(a) of the Internal Revenue Code.

Taxpayer is a Class <u>a</u> privately owned public water and wastewater utility incorporated under the laws of State X. Taxpayer's annual accounting period is the calendar year. Taxpayer uses the accrual method of accounting for maintaining its accounting books and for filing its federal income tax return. Taxpayer's federal income tax returns are under the examination jurisdiction of the District Director in City Y.

Taxpayer's principal place of business is located in City Z. The area that Taxpayer services is in the central part of State X (Central State X).

Taxpayer's operations and rate structure are regulated by Agency 1, an agency of State X. To service its water customers, Taxpayer is required to obtain permits for the extraction of water (Consumptive Use Permits) from Aquifer. The Consumptive Use Permits are issued by Agency 2, an agency of State X. Taxpayer is also required to obtain permits for the disposal of treated effluent from its sewer treatment facilities (Effluent Disposal Permits) from Agency 3, also an agency of State X.

The State X legislature has declared that water is a precious and limited resource over which control must be increased in order to meet the needs of the citizens of State X, currently and in the future. Agency 2 has declared that the area in Central State X where Taxpayer is located and does business is a critical water supply problem area.

On t1, Taxpayer was ordered by Agency 1 to submit a plan detailing the actions Taxpayer proposed to take to implement water conservation initiatives. Agency 1 also ordered Taxpayer to file a brief economic study of the feasibility of implementing spray irrigation disposal of treated effluent within <u>b</u> days. Taxpayer requested an extension of the <u>b</u> day period on t2, in order to complete its water conservation plan (the Water Conservation Plan), which extension was granted by Agency 1 on t3. In compliance with Agency 1's order, Taxpayer submitted its Water Conservation Plan to Agency 1 on t4.

On t5, Agency 1 issued an order approving in part and denying in part the Water Conservation Plan submitted by Taxpayer. In that same order, Commission ordered Taxpayer to file a plan detailing the economic feasibility of spray irrigation for effluent disposal. Taxpayer filed a supplement to its Water Conservation Plan on t6.

At an agenda conference held by Agency 1 on t7, Group 1, a citizen environmental interest group, appeared before Agency 1 and expressed Group's concern over Taxpayer's methods of effluent disposal. Group 1 has a long history of seeking to

protect State X's environmental resources through intervention in administrative procedures regarding permits that affect State X's environment.

At the same time Taxpayer was seeking to meet the requirements of Agency 1 relating to water conservation and reuse issues, Taxpayer filed for renewal of an Effluent Disposal Permit issued by the Department for disposal of treated sewage into River. State X has declared that River is a water body of the highest and best quality and has designated it as an Outstanding State X Water Body. Group 1 and Group 2, another citizen environmental interest group, intervened in the permit process before Agency 3, objecting to the continued disposal of treated sewage into River.

On t8, Agency 3 renewed the Effluent Disposal Permit for Taxpayer, authorizing Taxpayer to continue operating Plant. However, as a result of the intervention by Group 1 and Group 2, Taxpayer was forced to enter into a stipulated settlement that required that certain conditions be included in the Effluent Disposal Permit. The conditions were as follows:

- (1) Taxpayer was required to enter into preliminary discussions with Agency 1 to determine if Agency 1 would allow implementation of water conservation rates to fund the construction and improvements needed to further treat and deliver reclaimed wastewater to <u>c</u> Sites located within Taxpayer's service area, but not serviced by Taxpayer;
- (2) Taxpayer was required to effect on-site plant modifications to existing wastewater treatment facilities and the creation of a distribution system to transmit treated effluent to the <u>c</u> Sites (the Reuse Facility); and
- (3) the Reuse Facility was required to have an average daily usage of approximately <u>d</u> gallons per day.

As a result of the conditions of the Effluent Disposal Permit issued by Agency 3, Taxpayer amended its Water Conservation Plan by an Addendum filed with Agency 1 on t9. The Addendum to the Water Conservation Plan included an effluent reuse program, an inclined block rate structure to encourage water conservation, a report of Taxpayer's conservation expenditures through t10, and a plan for funding the construction of the Reuse Facility through the collection of additional revenues from Taxpayer's customers.

The essence of the amended Water Conservation Plan includes a Reuse Facility system designed to maintain pressure for local system reuse on demand as well as for transmission to the <u>c</u> Sites in an economical fashion. The Reuse Facility would be designed with both on-site storage and pumping capabilities and have the ability to deliver slightly more than <u>d</u> gallons of treated effluent per day to the <u>c</u> Sites on an annual average basis and another <u>e</u> gallons of treated effluent to commercial users in the vicinity of the main transmission routes to the respective golf courses. The total cost for the Reuse Facility, including federal income taxes on contributions in aid of construction, has been estimated by Taxpayer to be approximately \$\frac{f}{2}\$.

On tll, after considering the amended Water Conservation Plan, Agency 1 issued an order (the proposed Agency 1 Action) approving the Water Conservation Plan.

On t12, Petitioner 1, a water customer of Taxpayer, filed a petition for an administrative hearing, protesting the Proposed Agency 1 Action. On t13, Petitioner 2, individually as President of Association, filed a petition opposing the Proposed Agency Action. On t13, Petitioner 3, a water customer of Taxpayer, filed a petition opposing the proposed Agency 1 Action. All three of the petitioners (the Petitioners) and all of the members of Association are customers of Taxpayer.

On t14, Office, representing the citizens of State X, filed a response in opposition to the Taxpayer's Motion to Dismiss and Answer to the petitions of the Petitioners, thus becoming a participant in the administrative hearing process on behalf of Taxpayer's customers and against Taxpayer in the controversy over the Water Conservation Plan.

The principal objection of the Petitioners was that they should not be required to fund the construction of the Reuse Facility through their payment of a Reuse Facility surcharge when they would not directly benefit from the Reuse Facility. An ancillary objection, which was voiced principally by Office, was based upon the concept that the Reuse Facility would cost up to g percent more than it might otherwise because of the federal income taxes on the contributions in aid of construction (CIACs) and the resulting gross-up.

From t14 through t15, a series of hearings and meeting occurred between the various participants in the administrative hearing process as a result of the petitions of the Petitioners. At those hearings and meetings, Taxpayer's position was supported by Agency 2, Group 1, and Group 2 because those three entities

felt that the creation of the Reuse Facility would benefit the general public of State X by Protecting River and helping to conserve the critical water resources of State X.

On t15, Agency 1 approved a Stipulation that was agreed to by all of the parties participating in the administrative proceeding. The Stipulation was arrived at by negotiation between the parties as an agreement to settle the ongoing dispute over the Reuse Facility. The terms of the Stipulation provided that the Reuse Facility will be constructed and operated as follows:

- (1) A not-for-profit corporation (the Corporation) will be formed for the purpose of encouraging water conservation and reuse and for the education of the public on the use of water. Each customer of Taxpayer shall be entitled to be a member of the Corporation.
- (2) Taxpayer shall implement a stipulated Reuse Facility surcharge and place all funds collected in an interest bearing account in the name of the Corporation. Taxpayer shall function solely as a collection agent of the Corporation and shall be responsible for collecting the Reuse Facility surcharge on behalf of the Corporation and depositing it into the escrow account.
- (3) The escrow account shall be owned by the Corporation. The funds in the escrow account shall be used solely to fund the cost of design and construction of the Reuse Facility, and to fund certain administrative costs of the Corporation. The escrow account shall be established pursuant to a written agreement between the Corporation, Agency 1, and an independent financial institution. The Corporation and Agency 1 shall be the signatories of the escrow account.
- (4) The Reuse Facility will be owned by the Corporation.

 Taxpayer will, as an agent for the Corporation, arrange for the design and construction of the Reuse Facility.
- (5) After the Reuse Facility is constructed, the Corporation will lease it to Taxpayer for a nominal charge and for a term equal to the useful life of the Reuse Facility. The Reuse Facility will be operated and maintained by Taxpayer out of revenues collected from the sale of reused effluent to the three Sites that will be the primary users of the reused effluent.

- (6) No monies can be spent from the escrow account until
 (a) a ruling is obtained from the Service that the
 collection of the Reuse Facility surcharge by Taxpayer
 and the lease of the Reuse Facility by Taxpayer do not
 generate taxable income to Taxpayer (b) the Corporation
 obtains a letter from the Service that it is a tax
 exempt entity under § 501(c)(3).
- (7) No monies can be spent from the escrow account without the consent of Agency 1.
- (8) If for any reason the Reuse Facility is not constructed or completed, unused escrowed funds, including interest, shall be returned to the customers from whom they were collected. Any funds remaining in the escrow account of the cost of the Reuse Facility shall be returned to the customers from whom they were collected.

While the Stipulation does not establish rates to be charged by Taxpayer for the reused effluent, it does contemplate that Taxpayer will seek approval by Agency 1 of rates that will generate sufficient revenues to make payments to the not-for-profit corporation under the lease and also to defray the cost of operating the Reuse Facility. Under the Stipulation, it is contemplated that Taxpayer's rates will not include any return on any part of the cost or value of the Reuse Facility.

Since the Stipulation was approved by Agency 1, a controversy has arisen between Agency 1 and its staff regarding the intent of the order issued by Agency 1 and a motion for more definite statement has been filed by Office. Taxpayer has determined that all of the elements of the Stipulation can and will be served more efficiently if Taxpayer collects the Reuse Facility surcharge, places the surcharge in escrow in Taxpayer's name under an escrow account monitored and controlled by Agency 1 pursuant to Agency 1's regulatory authority and, once the escrow account has reached sufficient size, builds the Reuse Facility, and owns and operates the Reuse Facility in Taxpayer's name.

Section 118(a) provides that in the case of a corporation, gross income does not include any contribution to the capital of the taxpayer.

Section 118-1 of the Income Tax Regulations provides, in part, that § 118 also applies to contributions to capital made by persons other than shareholders. For example, the exclusion applies to the value of land or other property contributed to a corporation by a governmental unit or by a civic group for the purpose of inducing the corporation to locate its business in a

particular community, or for the purpose of enabling the corporation to expand its operating facilities. However, the exclusion does not apply to any money or property transferred to the corporation in consideration for goods or services rendered, or to subsidies paid for the purpose of inducing the taxpayer to limit production.

In <u>Detroit Edison Co. v. Commissioner</u>, 319 U.S. 98 (1943), 1943 C.B. 1019, the Supreme Court considered the issue of whether payments by prospective customers to an electric utility company to cover the estimated cost of extending the utility's power lines to their homes qualified as contributions to capital. The Court found that the customers intended no contribution to the utility's capital and that the payments were part of the price of service rather than contributions to capital.

Brown Shoe Company v. Commissioner, 339 U.S. 583 (1950) 1950-1 C.B. 38, presented the issue of whether contributions of land and cash from community groups to a corporation in exchange for a commitment by the corporation to construct a factory, operate it for at least 10 years, and meet a minimum payroll qualified as contributions to capital. The Supreme Court concluded that the contributions were contributions to capital because they were made without anticipation of any direct service or recompense, but rather with the expectation that the contributions would prove advantageous to the community at large.

In <u>United States v. Chicago, Burlington & Quincy Railroad Co.</u>, 412 U.S. 401 (1973), 1973-2 C.B. 428, the Supreme Court, in determining whether the taxpayer was entitled to depreciate the cost of certain facilities that had been funded by the federal government, held that the governmental subsidies did not constitute contributions to the taxpayer's capital. The Court recognized that the holding in <u>Detroit Edison</u> had been qualified by its decision in <u>Brown Shoe</u>. The distinguishing characteristic between the two cases was found to be the differing purposes motivating the respective transfers. In <u>Brown Shoe</u> the only expectation of the contributors was that the contributions might prove advantageous to the community at large. Thus, since the transfers were made with the purpose, not of receiving direct service or recompense, but only of obtaining a benefit for the general community, the result was a contribution to capital.

The Court in its opinion also stated that there were other characteristics of a nonshareholder contribution to capital implicit in <u>Detroit Edison</u> and <u>Brown Shoe</u>. From the two cases the Court distilled what it thought were some of the characteristics of a nonshareholder contribution to capital:

- (1) It must become a permanent part of the transferee's working capital structure;
- (2) It may not be compensation, such as a direct payment for a specific, quantifiable service provided for the transferor by the transferee;
- (3) It must be bargained for:
- (4) The asset transferred must foreseeably result in benefit to the transferee in an amount commensurate with its value; and
- (5) The assets ordinarily, if not always, will be employed in or contribute to the production of additional income and its value assured in that respect.

We conclude that the surcharge payments to be received from Taxpayer's customers do not satisfy the characteristics of a nonshareholder contribution to capital described in the Chicago, Burlington & Quincy decision. For example, Taxpayer and its customers had no opportunity to bargain; ultimately, the proposed transaction was imposed on all parties by the state and local governments and by the courts. Also, it has not been established that the Reuse Facility will have any substantial economic value in Taxpayer's hands.

In addition, we see little or no substantive distinction between the proposed transaction, as described, and a situation which Taxpayer receives approval from the applicable local authorities of a rate increase, on the ground that additional funds are needed to construct a wastewater treatment facility that is required to comply with local environmental laws, and does in fact use those funds to construct the needed facility. In that situation, the amounts received as a result of the rate increase would clearly be taxable income in the hands of Taxpayer upon receipt.

Accordingly, we conclude that the surcharge payments received by Taxpayer in connection with the Reuse Facility do not qualify as contributions to capital under § 118(a).

Except as specifically set forth above, no opinion is expressed concerning the federal income tax consequences of the above described facts under any other provision of the Code or regulations.

TR-31-1310-95

This ruling is directed only to the Taxpayer who requested it. Section 6110(j)(3) provides that it may not be used or cited as precedent.

Sincerely yours,

Walte A. Wa

Walter H. Woo Senior Technician Reviewer, Branch 5 Office of the Assistant Chief Counsel (Passthroughs and Special Industries)

Enclosure 6110 copy





Public Service Commission

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

FEB 19 1997

DATE:

February 17, 1997

TO:

All Parties of Record and Interested Persons

PSC-RECORDS/REPORTING

FROM:

Margaret O'Sullivan, Senior Attorney, Division of Legal Services

RE:

Docket No. 930256-WS - Petition for limited proceeding to implement water

conservation plan in Seminole County by Sanlando Utilities Corporation.

The Commission Staff has scheduled a telephone conference in order to discuss this case on Thursday, February 20, 1997, at 2:00 p.m. The conference can be accessed by dialing (904) 921-5400.

To briefly summarize the case up to this point: Sanlando Utilities Corporation (Sanlando or utility) filed a petition for a limited proceeding to implement a water conservation plan. By Proposed Agency Action Order No. PSC-93-1771-FOF-WS, issued December 10, 1993, the Commission approved the plan, authorized increased gallonage charges, and required the utility to place the increase in an escrow account to be used to fund the reuse facilities. Several customers and the Office of Public Counsel (OPC) filed protests to the Order, and the case was set for hearing.

Prior to the hearing, the parties entered into a stipulation which created a non-profit corporation which would control the funds in the escrow account, own the reuse facilities, and lease them back to the utility. By this arrangement, the parties sought to reduce the cost of the project be eliminating the tax liability normally placed upon contributions-in-aid-of-construction (CIAC). However, the arrangement was not feasible unless the non-profit corporation was considered tax exempt by the Internal Revenue Service (IRS). The parties agreed to seek a ruling by the IRS prior to implementing the plan. By Order No. PSC-95-0536-S-WS, issued April 28, 1995, and by Order No. PSC-95-1213-S-WS, issued October 2, 1995, the Commission approved the stipulation, and ordered the parties to advise the Commission of the results of the IRS ruling.

Since 1986, CIAC funds such as the proposed surcharge have been considered gross income for federal tax purposes. However, The Small Business Job Protection Act of 1996 (The Act) signed into law on August 20, 1996, significantly changed the treatment of CIAC. The Act provided for the non-taxability of CIAC collected by water and wastewater utilities effective retroactively for amounts received after June 12, 1996. As a result, on September 20, 1996, by Order No. PSC-96-1180-FOF-WS, the Commission revoked the authority of utilities to collect gross-up of CIAC and canceled the respective tariffs unless affected utilities requested a variance.

All Parties of Record and erested Persons Page 2 February 17, 1997

The primary concern, and the primary purpose in creating the non-profit corporation, was to reduce the amount charged to customers by creating a tax-exempt entity. It appears that the recent change in federal tax laws significantly impacts this proceeding. In order to advise the Commission of the status of this case, Staff has scheduled this telephone conference call to begin discussing the status and necessary action regarding Sanlando's petition. During the conference call, we anticipate discussing the status of the IRS ruling letter, the reuse facilities, and what actions should be taken to continue processing this case in light of the change in federal law.

Please contact me at (904) 413-6226 if you have any questions. I look forward to speaking with you on Thursday.

MEO/mw

cc:

Division of Water and Wastewater (Rendell, Chase, Merchant, Starling, Von Fossen, Willis)
Division of Auditing and Financial Analysis (Casseaux)
Division of Records and Reporting

LOWNDES DROSDICK DOSTER KANTOR & REED, P.A.

R. Drosdick (1936-1982)

James Balletta
Matt E. Beal
William A. Beckett
William R. Bird, Jr.
Matthew G. Brenner
Dale A. Burket
Charles C. Carrington
W. Michael Clifford
W. Terry Costolo
Janet M. Courtney
William E. Doster
William T. Dymond, Jr.
Richard J. Fildes
Miranda F. Fitzgerald

Thomas E. Francis Julia L. Frey Louis Frey, Jr. Barry L. Goff Aaron J. Gorovitz Linda C. Hankins James F. Heekin, Jr. Robert F. Higgins Loran A. Johnson Gary M. Kaleita Hal H. Kantor James G. Kattelmann Joseph G. Kern Joseph A. Lane Harry W. Lawrence R. Kimbark Lee John F. Lowndes

Timothy J. Ma Daniel F. McIntosn H. Gregory McNeill David E. Peterson T. Todd Pittenger Nicholas A. Pope Shawn G. Rader Morey Raiskin John A. Reed, Jr. Michael Ryan Margaret H. Schreiber Cleatous I. Simmons Gary R. Soles James M. Spoonhour Scott C. Thompson Bradford D. West Julian E. Whitehurst

David G. Williford Jon C. Yergler Terry C. Young

Kathi W. Borkholder
Casey M. Cavanaugh
Stacey L. Collard
Glinton R. Darien, Jr.
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Michael R. Gibbons
James J. Hoctor
Peter L. Lopez
Amy S. Lowndes
Keith Manzi
John G. Morris
Matthew R. O'Kane
Patrick K. Rinka
February

John D. Ruffier
Mark D. Scimeca
T. Austin Simmons
Wendy L. Spitler
Leza S. Tellam
Christopher P. Tessitore
James S. Toscano
Todd D. Walker
Taylor D. Ward
John T. Wettach, Jr.
Karen A. Williams

Of Counsel: Michael V. Elsberry Teresa B. Finer

ruary 20, 1997



Attorneys at Law

Margaret O'Sullivan, Esquire Senior Attorney Division of Legal Services The Florida Public Service Commission 2540 Shumard Oak Blvd. Tallahassee, Florida 32399-0850

Re: Sanlando Utilities Corporation / Tax Ruling Request

Dear Maggi:

As you requested in our telephone conference today, I am sending to you the following documents:

- 1. June 15, 1995, letter to the Internal Revenue Service requesting a Tax Ruling.
- 2. September 12, 1995, letter to Mr. John McQillian at the Internal Revenue Service supplementing the Letter Request dated June 15, 1996.
- 3. October 30, 1995, letter to Mr. John McQillian at the Internal Revenue Service further supplementing the Letter Request dated June 15, 1996.
- 4. Internal Revenue Service Tax Ruling dated March 15, 1996, issued by the Internal Revenue Service in response to our letter requesting the Tax Ruling, as supplemented.

I will, by copy of this letter, furnish copies of the enclosures to each of the parties who are indicated below.

Very truly yours,

Cleatous J. Simmons

CJS/cjs Enclosures

C: Mr. Charles Lee (w/enclosures)
 Robert L. Taylor, Esquire (w/enclosures)
 Jack Shreve, Esquire (w/enclosures)
 Nancy B. Barnard, Esquire (w/enclosures)

MEMORANDUM

April 2, 1997

TO:

DIVISION OF RECORDS AND REPORTING

FROM:

DIVISION OF LEGAL SERVICES (O'SULLIVARIORE

RE:

DOCKET NO. 930256-WS - Petition for limited proceeding to implement water conservation plan in Seminole County

by Sanlando Utilities Corporation

Please file the attached materials on the correspondence side of the above referenced docket.

MEO/dp

Attachment

11/04/97

10:37am

From: Rosanne Gervasi To: Don Strickland

Subject: Sanlando DN 930256

===NOTE===========11/03/97==5:27pm= Don, here's the updated Audubon address that you asked for:

Mr. Charles Lee, Senior Vice President Florida Audubon Society 1331 Palmetto Avenue, Suite 110 Winter Park, FL 32789 phone: (407) 539-5700

fax: (407) 539-5701

The Friends of the Wakeva River is evidently now a separate entity, so please leave that group off of the address. Thanks.

MEMORANDUM

RECEIVED

November 19, 1997

NOV 19 1997 FPSC - Records/Reporting

TO: DIVISION OF RECORDS AND REPORTING

FROM:

DIVISION OF LEGAL SERVICES (GERVASI)

RE:

DOCKET NO. 930256-WS - PETITION FOR LIMITED PROCEEDING TO IMPLEMENT WATER CONSERVATION PLAN IN SEMINOLE COUNTY BY

SANLANDO UTILITIES CORPORATION.

45C-97-1460-FDF WS

Attached is an ORDER GRANTING MOTION TO HOLD DOCKET IN ABEYANCE PENDING COMMISSION RULING ON APPLICATION FOR APPROVAL OF REUSE PROJECT PLAN FILED IN DOCKET NO. 971186-SU , to be issued in the above-referenced docket.

(Number of pages in order - 5)

RG/der

Attachment

cc: Division of Water and Wastewater (Rendell)

I:930256or.rg

torked sed > 2



Henry Dean, Executive Director John R. Wehle, Assistant Executive Director

POST OFFICE BOX 1429

PALATKA, FLORIDA 32178-1429

TELEPHONE 904-329-4500

TDD 904-329-4450 (Legal) 328-4465

(Administration/Finance) 328-4508

DNE 904-328-4500 SUNCOM 904-860-4500 904-328-4450 TDD SUNCOM 860-4450 928-4485 (Permitting) 329-4315 (Admini (Planning and Acquisition) 329-4848

SERVICE CENTERS -

818 E. South Street Orlanda, Florida 32801 497-887-4300

FAX (Executive) 329-4125

7775 Baymandows Way Suite 192 Jacksonville, Florige 32256 804-730-8270 700 864-446-7900 PERMITTING: 305 East Drive Melbourne, Florida 32904 407-984-4840 TOD 407-722-5348

OPERATIONS: 2133 N. Wickham Read Melbourne, Florida 32835-8108 407-782-3180 TDD 407-752-3162

June 9, 1998

Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399-0850

RE: Fax Number

TO WHOM IT MAY CONCERN:

Please change the fax number for Jennifer B. Springfield, Esquire in the Legal Department at St. Johns River Water Management District to (904) 329-4485. If you have any questions, please call me at (904) 329-4309.

Sincerely.

Kim Player

im Player Legal Staff Assistant

:kp

930256-WS 960258-WS 961321-WS 971186- AS SU 980670 - WS

ST. AUGUSTINE

MAITLAND

From: Rosanne Gervasi To: Jorge Cruz-Bustillo

Subject:

fwd: Sanlando DNs 971186-SU &

930256-WS

===NOTE=========12/09/99==4:00pm=

CC:

Bob Casey, Carol Purvis, Marshall Willis, Tim Vaccaro, Troy Rendell

This is to request that Docket No. 930256-WS be reassigned from a panel to the full Commission in order that one recommendation may be filed in both of the above-referenced dockets for the full Commission's consideration. Thanks.

Fwd=by:=Jorge=Cruz-Bu=12/09/99==4:03pm= Fwd to:

Carol Purvis, Jackie Edwards, Rosanne Gervasi, Sandy Moses

This is approved. Jackie or Sandy please do, what it is that needs to be done.

Fwd=by:=Sandy=Moses===12/10/99==8:02am= Fwd to: Jorge Cruz-Bustillo CC: Carol Purvis, Rosanne Gervasi

Jorge, Julia was the prehearing officer on these dockets. Since Chairman Garcia is the "rotating" prehearing officer for December, do you want them reassigned to him?

Fwd=by:=Jorge=Cruz-Bu=12/10/99=11:10am= Fwd to: Sandy Moses

Yes. Please make Chairman Garcia prehearing officer on both.

Glace in CASR file