

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition to gross-up) DOCKET NO. 920032-WS
contributions-in-aid-of-construction)
(CIAC) in Lake County by JJ'S MOBILE) ORDER NO. PSC-92-0039-FOF-WS
HOMES, INC.)
_____) ISSUED: 3/10/92

The following Commissioners participated in the disposition of this matter:

SUSAN F. CLARK
J. TERRY DEASON
LUIS J. LAUREDO

ORDER SUSPENDING REQUEST FOR AUTHORITY TO GROSS-UP
CONTRIBUTIONS-IN-AID-OF-CONSTRUCTION

BY THE COMMISSION:

On January 7, 1992, pursuant to Rule 25-22.036, Florida Administrative Code, and Order No. 23541, issued October 1, 1990, JJ's Mobile Homes, Inc. (JJ's or utility) filed its petition for authority to gross-up CIAC with a tariff containing the proposed rates. The utility asserts that this request is necessary because its change in tax status, from an S Corporation to a C Corporation, will cause a substantial portion of CIAC received in the future to be taxed at federal statutory rates.

Based on our review of the information filed, we find that additional information is needed before we can make a final determination that a tax liability exists and that other sources of funds are not available at a reasonable cost, as required by Order No. 23541. In consideration of the above, we find it appropriate to suspend the tariff containing the proposed rates.

Based on the foregoing, it is

ORDERED by the Florida Public Service Commission that the request of JJ's Mobile Homes, Inc. for authority to gross-up contributions-in-aid-of-construction and the proposed tariff to implement such authority is hereby suspended.

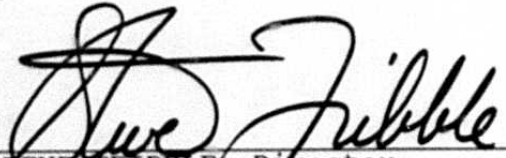
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FPC-RECORDS/REPORTING

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By ORDER of the Florida Public Service Commission, this 10th
day of March, 1992.



STEVE TRIBBLE, Director
Division of Records and Reporting

(S E A L)

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NOTICE OF FURTHER PROCEEDINGS OR JUDICIAL REVIEW

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

Any party adversely affected by 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.