

RECEIVED

Joseph E. Brannon
Certified Public Accountant

C80049-WS

106 N.E. 14th Avenue • Ocala, Florida 34470-6857 • (352) 732-8943 • Fax (352) 732-2306

February 8, 2008

DEPOSIT DATE CK# 15880
8 21 FEB 14 2008 @ 90.00 AM
2-8-08

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

Re: East Marion Sanitary System, Inc SU535-05-AR
Penalties for delinquent annual reports for 2005
(SU535 & WU536)

Dear Kathy,

As discussed earlier this afternoon, I was not aware Herbert Hein had not resolved the matter as you proposed on August 10, 2007 by payment of \$507 of the \$597 balance assessed with a waiver being requested by staff due to the medical issues addressed in my January 10, 2007 letter (copy attached).

It is my understanding that after considering all the facts and circumstances the staff did not recommend a waiver of the \$90 balance. Whether this was due to Mr. Hein's failure to timely take care of the remaining \$507 or not, I do not know. In any case, I am enclosing my check for \$90 in an attempt to resolve this matter.

Please advise if any additional action is required on my part.

Respectfully,



Joseph E Brannon
Certified Public Accountant

RECEIVED-FPSC
08 FEB 13 PM 1:26
COMMISSION CLERK
08 FEB 11 AM 9:47
REGISTRATION

DOCUMENT NUMBER-DATE

01138 FEB 13 08

FPSC-COMMISSION CLERK

January 10, 2007

Florida Public Service Commission
Mr Tim Devlin, Director
Division of Economic Regulation
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

Att'n: Kathy Kaproth

Re: East Marion Sanitary Systems, Inc SU535-05-AR
Delinquent Annual Report (SU535 & WU536) for 2005

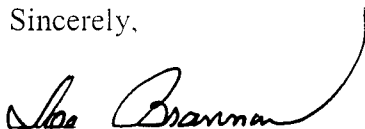
As noted in the attached correspondence, the subject report was not filed until December 1, 2006 resulting in a penalty assessment of \$597.

After four requests for information needed to complete the annual report, we received most of that information on September 15, 2006. Due to our scheduling we advised the owner, Mr. Hein, that we would not be able to complete the report until after the October 16, 2006 tax deadline.

On October 18, 2006 I became ill and was hospitalized on October 19, 2006 and emergency surgery performed for a ruptured appendix on October 20, 2006. Due to a lengthy recovery, I was not able to complete the return until December 1, 2006. At the request of the owner, we respectfully request this be taken into consideration and penalties adjusted accordingly.

Had the illness not occurred, we would have filed the return by Wednesday, October 25, 2006 making it 162 days late for a penalty of \$486. I have requested East Marion Sanitary Systems, Inc forward their check for \$486 as a good faith attempt to settle penalties due.

Sincerely,



Joseph E Brannon
Certified Public Accountant

cc: East Marion Sanitary Systems, Inc

FILE COPY

DOCUMENT NUMBER-DATE

01138 FEB 13 8

FPSC-COMMISSION CLERK

COMMISSIONERS:
LISA POLAK EDGAR, CHAIRMAN
J. TERRY DEASON
ISILIO ARRIAGA
MATTHEW M. CARTER II
KATRINA J. TEW

STATE OF FLORIDA



TIMOTHY DEVLIN, DIRECTOR
DIVISION OF ECONOMIC REGULATION
(850) 413-6900

Public Service Commission

December 5, 2006

CERTIFIED MAIL: 7099 3400 0000 1419 6324

Mr. Herbert Hein, President
East Marion Sanitary Systems, Inc.
G-4225 Miller Road, #190
Flint, MI 48507-1227

RE: Delinquent 2005 Annual Report for East Marion Sanitary Systems, Inc. (SU535 & WU536)

Dear Mr. Hein:

According to our records, East Marion Sanitary Systems, Inc. failed to timely file its 2005 Annual Report by May 16, 2006. Rule 25-30.110(6) and (7), Florida Administrative Code, sets penalties for noncompliance with the annual report requirement. The applicable penalty for a Class C utility is \$3.00 per day and is based on the number of calendar days elapsed from the due date until the date of filing.

Our records indicate that the utility's annual report was filed on December 1, 2006, making it 199 days late. Therefore, a penalty in the amount of \$597.00 is due. Please submit a payment of \$597.00 by check made payable to the Florida Public Service Commission for the amount of the penalty. The payment of the penalty should be mailed to: **Bureau of Administrative Services, Fiscal Services Section, Florida Public Service Commission, 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850, ATTN: Valorie Moore.**

Continued failure to comply with these requirements may result in show cause proceedings and possibly additional fines. If you have any questions concerning this matter please contact Kathy Kaproth at (850) 413-6922 as soon as possible.

Sincerely,

A handwritten signature in black ink that reads "Tim Devlin".

Tim Devlin
Director

TD/JS:slc

cc: Office of the General Counsel (Fleming)
Division of the Commission Clerk and Administrative Services (Moore, Tully)
~~Mr. Joseph E. Brannon, CPA~~
East Marion Sanitary Systems, Inc.
106 N.E. 14th Avenue
Ocala, Florida 34470-0657

DOCUMENT NUMBER - DATE
01138 FEB 13 08
FPSC-COMMISSION CLERK

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD • TALLAHASSEE, FL 32399-0850

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Internet E-mail: contact@psc.state.fl.us

JOSEPH E. BRANNON

Certified Public Accountant

106 N.E. 14th Avenue • Ocala, Florida 34470-6857 • (352) 732-8943 • Fax (352) 732-2306

August 10, 2007

Florida Public Service Commission
Att'n: Kathy Kaproth
Division of Economic Regulation
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

FILE COPY

Re: East Marion Sanitary Systems, Inc SU535-05-AR
Delinquent Annual Report (SU535 & WU536) for 2005
Delinquent Annual Report (SU535 & WU536) for 2006

Kathy,

I have spoken with Herbert Hein regarding the balance due for 2005 in the amount of \$507, and your offer to request a waiver for the \$90 balance. He advised me today he will communicate with you separately regarding a resolution.

As for 2006, although I received part of the information in January, part on March 24, and the balance on May 24, 2007 I am submitting my check in payment of 74 days penalty (~~April~~^{July} 1-August 13) at \$3 a day totaling \$222.

Completed 2006 annual reports were sent by overnight delivery for Mr. Hein's review and signature with stated intentions to overnight to Public Service Commission to arrive on Monday, August 13, 2007.

Please advise if you have questions.

Sincerely,



Joseph E Brannon
Certified Public Accountant

15566

JOSEPH E. BRANNON, CPA
106 NE 14TH AVENUE
OCALA, FLORIDA 34470



WACHOVIA
Wachovia Bank, N.A.
wachovia.com

63-751/631

08/10/2007

PAY TO THE ORDER OF Florida Public Service Commission

\$ **222.00

Two Hundred Twenty-Two and 00/100***** DOLLARS

Bureau of Fiscal Services,
Florida Public Service Commission
2540 Shumard Oak Boulevard
Gunter Building
Tallahassee, FL 32399-0850
ATTN: Kathy Kaproth SU535-05-AR

JOSEPH E. BRANNON, CPA

Joseph E. Brannon

AUTHORIZED SIGNATURE

MEMO

JOSEPH E. BRANNON, CPA

Florida Public Service Commission
605 - Client expenses

08/10/2007

East Marion Sanitary Systems, Late fee 2006

15566

222.00

REDACTED

Cash - Wachovia

ATTN: Kathy Kaproth SU535-05-AR

222.00