

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Investigation into the effect)
of 1986 Federal Tax Reform for 1988.)
DOCKET NO. 871206-PU)

In re: Investigation into the)
imposition of a penalty for failure)
to comply with the provisions of Rule)
25-14.003(4), F. A. C.)
ORDER NO. 21194)
ISSUED: 5-8-89)
CONSOLIDATED WATER WORKS, INC.)

The following Commissioners participated in the disposition of this matter:

THOMAS M. BEARD
BETTY EASLEY
GERALD L. GUNTER
JOHN T. HERNDON

ORDER EXCUSING LATE FILING OF
RULE 25-14.003(4), F.A.C., TAX REPORT

BY THE COMMISSION:

Rule 25-14.003(4), Florida Administrative Code, provides that on or before March 1st of every year following a tax rate change, each utility shall furnish a final tax report. By Order No. 20852, issued March 3, 1989, we gave Commission staff authority to administratively grant a sixty-day extension of the filing deadline upon written request received no later than the March 1 filing date.

Consolidated Water Works, Inc. (Consolidated) claims that it had unusual personnel problems that prevented it from timely filing its tax report. Criminal allegations have been leveled at a former employee who normally was involved in Consolidated's report filings. Consolidated has since filed its tax report on March 23, 1989.

In light of Consolidated's unusual circumstances, we will not penalize it for filing its tax report late.

It is therefore,

ORDERED by the Florida Public Service Commission that Consolidated Water Works, Inc. be deemed to have complied with Rule 25-14.003(4), Florida Administrative Code.

By ORDER of the Florida Public Service Commission,
this 8th day of May, 1989.

STEVE TRIBBLE, Director
Division of Records and Reporting

(S E A L)

DCS

by: Kary Flynn
Chief, Bureau of Records

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