BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

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DOCKET NO. 871206-PU

CAPITAL SUNBELT/FUND '84, LTD.
CLAY UTILITY COMPANY
CONTINENTAL COUNTRY CLUB, INC.
FOREST UTILITIES, INC.
LEHIGH UTILITIES, INC.
MOBILE MANOR, INC.
ORANGELAND VISTAS
PARKLAND UTILITIES, INC.
PLACID LAKES UTILITY
S-W DISPOSAL SYSTEM, INC.

In re: Investigation into the effect

of 1986 Federal Tax Reform for 1988.

The following Commissioners participated in the disposition of this matter:

MICHAEL McK. WILSON, Chairman BETTY EASLEY GERALD L. GUNTER JOHN T. HERNDON

ORDER CONCLUDING SHOW CAUSE PROCEEDINGS

BY THE COMMISSION:

In Orders Nos. 21175 through 21193, issued May 8, 1989, we required several utilities to show cause in writing why they should not be fined for failure to timely file their tax savings reports, as required by Rule 25-14.003(4), Florida Administrative Code. The utilities listed in the caption of this Order have filed their reports and, since the date of the orders, paid the fines proposed in their respective orders in lieu of show cause proceedings. Therefore, we find it appropriate to accept the utilities' payments in satisfaction of their fines, and to conclude the show cause proceedings as to these utilities.

DOCUMENT NUMBER-DATE 07570 JUL 28 1989 FPSC-RECORDS/REPORTING ORDER NO. 21618 DOCKET NOS. 871206-PU & 890430-PU PAGE 2

It is, therefore,

ORDERED by the Florida Public Service Commission that the payments by the utilities listed in the caption of this Order shall be accepted in satisfaction of their fines. It is further

ORDERED that the show cause proceedings for the utilities listed in the caption of this Order are hereby concluded.

By ORDER of the Florida Public Service Commission, this __28th ___ day of ____ JULY ___ , 1989 .

STEVE TRIBBLE, Director

Division of Records and Reporting

(SEAL)

DCS

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 the Commission's final action in this matter may request: 1) reconsideration of the decision by filing a motion for reconsideration with the Director, Division of Records and Reporting within fifteen (15) days of the issuance of this order in the form prescribed by Rule 25-22.060, Florida Administrative Code; or 2) 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 sewer utility by filin; a notice of appeal with the Director, Division of Records and Reporting and

ORDER NO. 21618 DOCKET NOS. 871206-PU & 890430-PU PAGE 3

filing a copy of the notice of appeal and the filing fee with the appropriate court. This filing must be completed within thirty (30) days after the issuance of this order, pursuant to Rule 9.110, Florida Rules of Appellate Procedure. The notice of appeal must be in the form specified in Rule 9.900(a), Florida Rules of Appellate Procedure.