

## BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Request by FLORIDA WATERWORKS )	DOCKET NO. 860184-PU
ASSOCIATION for investigation of )	
proposed repeal of Section 118(b), )	ORDER NO. 22524
Internal Revenue Code (contributions- )	
in-aid-of-construction) )	ISSUED: 2-12-90
)	

ORDER GRANTING MOTION FOR EXTENSION OF TIME  
TO PREFILE DIRECT TESTIMONY

By Order No. 16971, issued December 18, 1986, this Commission authorized certain corporate water and wastewater utilities to elect to "gross-up" contributions-in-aid-of-construction (CIAC) in order to offset the tax impact of an amendment to Section 118(b), Internal Revenue Code. To date, forty-four water and/or wastewater utilities have elected to implement such a gross-up.

By Order No. 21266, issued May 22, 1989, this Commission proposed to establish guidelines to control the collection of taxes on CIAC. On or before June 12, 1989, a number of substantially affected persons filed protests to Order No. 21266.

On June 26, 1989, by Order No. 21436, this Commission proposed to require a number of water and/or wastewater utilities to refund certain amounts of contributed taxes. We also proposed to require other utilities to make adjustments to their depreciation reserves. On or before July 17, 1989, a number of substantially affected persons filed protests to Order No. 21436.

This case is currently scheduled for an administrative hearing on April 27, 1990, with a prehearing conference to be held on April 12, 1990.

By Order No. 21801, issued August 29, 1989, the Prehearing Officer established a schedule to govern key activities in this case. Pursuant to the provisions of Order No. 21980, the Staff of this Commission (Staff) was to prefile its direct testimony and exhibits no later than February 2, 1990.

DOCUMENT NUMBER-DATE

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On September 11 and 14, 1989, substantially all of the petitioners moved for an extension of time to prefile their direct testimony and exhibits. The Prehearing Officer granted petitioners' motions by Order No. 21980, issued October 2, 1989.

On December 15, 1989, Florida Home Development Corporation (FHDC), an intervenor in this case, moved for an extension of time to prefile its direct testimony and exhibits. The Prehearing Officer granted FHDC's motion by Order No. 22428, issued January 18, 1990.

On January 23, 1990, Staff filed a motion for extension of time to prefile its direct testimony. According to Staff, the issues involved in this case are important and complicated, and Staff's preparation of testimony and exhibits has been delayed by the other parties' extensions, the holidays and its participation in other dockets. Staff further argues that, if its motion is granted, no other party will be prejudiced in any way, as there will still be four weeks within which to prepare rebuttal testimony. Staff, therefore, requests that it be granted until February 23, 1990, to prefile its direct testimony.

No objections have been filed to Staff's motion and the time for the filing of such objections has passed.

Upon consideration, it does not appear that granting Staff's motion for extension of time will prejudice any party or do any harm to the case schedule. Staff's motion is, therefore, granted.

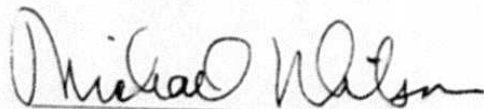
Based upon the foregoing, it is

ORDERED by Chairman Michael McK. Wilson, as Prehearing Officer, that Staff's motion for extension of time to prefile direct testimony is hereby granted. It is further

ORDERED that the Staff of the Florida Public Service Commission shall prefile its direct testimony no later than February 23, 1990.

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By ORDER of Chairman Michael McK. Wilson, as Prehearing  
Officer, this 12th day of FEBRUARY, 1990.



MICHAEL MCK. WILSON, Chairman

( S E A L )

RJP

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 sewer 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

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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.