

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

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

In re: Investigation into the) DOCKET NO. 890430-PU
imposition of a penalty for failure) ORDER NO. 21619
to comply with the provisions of Rule) ISSUED: 7-28-89
25-14.003(4), F. A. C.)
_____)

CROWNWOOD OF OCALA UTILITY COMPANY, INC.)
FAIRFIELD FORT GEORGE UTILITY)
COMPANY, INC.)
FISHERMAN'S HAVEN, INC.)
IMPERIAL MOBILE TERRACE)
IMPERIAL RECREATION & UTILITY, INC.)
INVERNESS UTILITIES, INC.)
J. SWIDERSKI UTILITIES)
LAKE UTILITIES, LTD. - CITRUS)
LAKE UTILITIES, LTD. - LAKE)
PALM VALLEY WATER UTILITY)
TOWN AND COUNTRY LAKE ESTATES)
_____)

The following Commissioners participated in the
disposition of this matter:

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

ORDER WAIVING PENALTIES
AND 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, with the exception of Imperial Recreation & Utility, Inc. and Town and Country Lake Estates, and have provided written responses to their show cause orders.

DOCUMENT NUMBER-DATE

07571 JUL 28 1990

FPSC-RECORDS/REPORTING

ORDER NO. 21619
DOCKET NOS. 871206-PU & 890430-PU
PAGE 2

Imperial Recreation & Utility, Inc. was acquired by the City of Tavares in 1986. Town and Country Lake Estates was acquired by the City of Springfield by way of judicial sale in 1985. Both utilities were nonjurisdictional entities for the entire year of 1988.

Crownwood of Ocala Utility Company, Inc. (Crownwood) is now a subsidiary of Utilities, Inc. Crownwood's tax information was included in the tax report of its parent and was timely filed.

Fairfield Fort George Utility Company, Inc. submitted its tax report with its 1988 annual report, which was received on February 21, 1989.

Fisherman's Haven, Inc., Imperial Mobile Terrace, Inverness Utilities, Inc., and Palm Valley Water Utility were purchased by Southern States Utilities, Inc., which had an extension until May 1, 1989. The reports for these utilities were included with that of Southern States Utilities, Inc. and were timely filed.

J. Swiderski Utilities' report was received on March 1, 1989. We believed the report to be delinquent, though it was timely filed under the name of Central Utilities, Ltd.

The original tax reports for Lake Utilities, Ltd., of Citrus and Lake counties, were mailed on February 28, 1989. Lake Utilities, Ltd. furnished copies of the reports and a notarized affidavit in support of its filing of the original reports.

Based upon the foregoing, we find it appropriate to waive the penalties stated in the above-mentioned utilities' show cause orders, and to conclude the show cause proceedings with respect to these utilities.

It is, therefore,

ORDERED by the Florida Public Service Commission that the penalties for failure to timely file the tax savings report shall be waived for the utilities listed in the caption of this Order. It is further

ORDER NO. 21619
 DOCKET NOS. 871206-PU & 890430-PU
 PAGE 3

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

(S E A L)

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 filing a notice of appeal with the Director, Division of Records and Reporting and 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.