

## BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Request by FLORIDA WATERWORKS	)	DOCKET NO. 860184-PU
ASSOCIATION for investigation of	)	ORDER NO. 23002
proposed repeal of Section 118(b),	)	ISSUED: 5-30-90
Internal Revenue Code (contributions-	)	
in-aid-of-construction)	)	
	)	

ORDER GRANTING MOTION FOR EXTENSION OF TIME  
TO FILE POST-HEARING FILINGS

By Order No. 16971, issued December 18, 1986, this Commission authorized 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.

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.

As a result of the above-mentioned protests, this case was set for an administrative hearing. A hearing was held on these matters in Tallahassee, Florida, on April 27, 1990.

On May 17, 1990, all of the parties filed a motion for a two-week extension of time to file post-hearing briefs. The parties point out that, under the current schedule, briefs are due the day after the Memorial Day holiday. In addition, counsel for each of the parties indicate that their obligations in other cases prevent them from devoting all of their time to this case. The parties further state that the existing case schedule does not allow sufficient time to pore over the

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voluminous materials in this case and do justice to their positions on the issues. The parties also argue that there are no statutory deadlines in this case, as there are concerning other matters. Accordingly, the parties have all requested that the deadlines for their post hearing briefs, as well as the time schedule for the remaining activities in this case, be extended by two weeks.

Upon consideration, the parties' motion does not appear unreasonable, especially in light of the fact that there are no statutory deadlines involved. It is, therefore, granted.

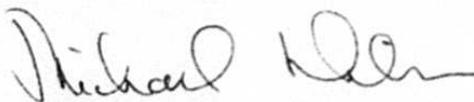
Based upon the foregoing, it is

ORDERED by Chairman Michael Mck. Wilson, as Prehearing Officer, that the parties' joint motion for extension of time to file post-hearing filings is hereby granted. It is further

ORDERED that the parties shall file their post hearing briefs no later than June 12, 1990. It is further

ORDERED that the remainder of the currently approved case schedule is hereby extended by two weeks. The Staff recommendation shall be filed on or before July 5, 1990, and we shall consider the parties' briefs and Staff's recommendation at the July 17, 1990 Agenda Conference.

By ORDER of Chairman Micheal Mck. Wilson, as Prehearing Officer, this 30th day of MAY, 1990.



MICHAEL MCK. WILSON, Chairman  
and Prehearing Officer

( S E A L )

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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 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.