BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application for a rate increase by UNITED TELEPHONE COMPANY OF FLORIDA.	DOCKET NO. 910980-TL
In re: Request by Pasco County Board of County Commissioners for extended area service between all Pasco County exchanges.	DOCKET NO. 910529-TL ORDER NO. PSC-92-1277-FOF-TL ISSUED: 11/09/92

The following Commissioners participated in the disposition of this matter:

THOMAS M. BEARD, Chairman
SUSAN F. CLARK
J. TERRY DEASON
BETTY EASLEY
LUIS J. LAUREDO

ORDER GRANTING IN PART AND DENYING IN PART MOTIONS FOR RECONSIDERATION OF ORDER NO. PSC-92-0708-FOF-TL AND ORDER RESOLVING PROTEST OF PROPOSED AGENCY ACTION

BY THE COMMISSION:

I. BACKGROUND

By Order No. PSC-92-0708-FOF-TL (the Order), issued July 24, 1992, the Commission found that, based on a July 1, 1992 through June 30, 1993 test year, a revenue decrease of $1,065,000 was appropriate for United Telephone Company of Florida (United or the Company). The Company was ordered to dispose of excess revenue in the amount of $972,000 by recording $1,093,000 annually to an unclassified intrastate depreciation reserve account. Additionally, the Order contained a notice of proposed agency action (PAA) implementing a $.25 plan on intercompany routes and adjusting billing units due to the implementation of the Bonita Springs extended area service.

On August 10, 1992, both United and the Office of Public Counsel (OPC) filed motions for reconsideration of certain portions of the Order. On August 10, 1992, United also filed a protest of the PAA portion of the Order. On September 10, 1992, BellSouth

Telecommunications, Inc. d/b/a Southern Bell Telephone and Telegraph Company (Southern Bell), filed a petition joining United's protest of the PAA. On August 17, 1992, United filed a response to OPC's motion for reconsideration, and on August 24, 1992, OPC filed a response to United's motion for reconsideration.

II. UNITED'S MOTION FOR RECONSIDERATION

United's motion sets forth seven specific portions of the Order for which it requests reconsideration. The purpose of a motion for reconsideration is to bring to the attention of the Commission some point or points which it overlooked or failed to consider when it rendered its order in the first instance. A motion for reconsideration is not intended as a procedure for rearguing the whole case because the losing party disagrees with the order. See, Diamond Cab C. v. King, 146 So.2d 889, 891 (Fla. 1962).

A. Equity Ratio

United's first request is that this Commission reconsider its decision that establishes a hypothetical capital structure for the Company with a 57.5% equity ratio. The Company maintains that the Commission overlooked or failed to consider that no testimony or other evidence in the case supports a hypothetical capital structure or equity ratio of 57.5%, and that our decision was based on inaccurate information.

In its response to United's motion, OPC states that there is solid evidence backing up the Commission's decision to set an appropriate equity ratio for the protection of the ratepayers. OPC also contends that the Commission was provided with extensive evidence for review in making its decision. Thus OPC believes that United's motion simply rehashes arguments which did not prevail, and asks that United's motion be denied.

First, this Commission is aware of the error made by our Staff in stating that 55% is the top of the range for A-rated utilities, when the range is actually 48% to 60%. We acknowledge that error; however, we based our decision on many factors. The record regarding the cost of capital in this docket is extensive, and we based our decision on the entire record. All parties agreed to the testimony, exhibits and deposition transcripts of witnesses Linke, Coyle, and Parcell being stipulated into the record. Therefore,

all parties willingly waived the ability to cross examine the witnesses at the hearing. However, this in no way prevented this Commission from making a thorough review of the record. Our decision is fully supported by the evidence in the record.

The Company further asserts that the equity ratio adjustment is inconsistent with previous decisions in other rate cases. Prior Commission orders reflect decisions based on the records built in those cases. We based our decision in this docket on the evidence presented in this record. Again, the Company has failed to demonstrate a point which we failed to consider or overlooked when making our decision.

The Company also argues that the comparison of UTF's equity ratio to that of its parent is inappropriate because they are in different stages of the business life cycle. In addition, the Company contends that its current large debt level and the consequent negative effect on retained earnings are not representative of how Sprint was financed in the past or is expected to be financed in the future given the business risk of the long distance venture. We believe that Sprint's heavy debt burden is inherently representative of how the Company was financed in the past. The Company had full discretion over how it would finance its long distance venture, and elected to finance its more risky business ventures with lower cost debt than with higher cost equity.

United further argues that the 57.5% equity ratio will create a disincentive to invest in United and will prevent the Company from achieving a AA-rating. We disagree. First, no one can directly invest in United; rather, one must purchase Sprint stock which conveys only an indirect interest in United. Regarding the AA-rating, we would note that both Standard and Poor's and Moody's have downgraded United's bond rating from AA to A despite United's 60.2% equity ratio. We believe that the rating agencies take other factors into consideration when determining the Company's bond rating.

We agree with the premise that if a Company has too much equity in its capital structure relative to the risk it faces, and if this relationship is not recognized by regulators through some form of adjustment, then ratepayers will incur the cost of an inefficient capital structure. This Commission has the inherent authority to use a hypothetical capital structure for ratemaking purposes if we find that the actual capital structure is not

reasonable for a regulated utility. Thus, we have the discretion to choose an equity ratio within the range maintained by the comparable-risk companies. We find that United has not raised any point which the Commission overlookéd or failed to consider when making our determination. Our action regarding this issue is supported by the evidentiary record in this proceeding. Accordingly, United's motion for reconsideration of this issue is denied.

B. Financial Accounting Standards 106 Implementation

United also requests that the Commission reconsider the portion of the Order which declined to allow rates to recover the costs associated with the accounting change mandated by the implementation of Financial Accounting Standards No. 106 (FAS 106). In the Order, we did not include the expense of $7.8 million associated with the implementation of FAS 106 when setting rates. We decided to defer the amount until after the test period. Beginning July 1, 1993, the Company will begin recognizing its FAS 106 expense and the amount will be amortized over 18 months. We decided that earnings growth and the discontinuation of depreciation amortization schedules in the second half of 1993 and in 1994 will be sufficient to offset the implementation of FAS 106 and the amortization of the expense from the first half of 1993.

The Company contends that the Commission overlooked or failed to consider that its decision to defer recognition of FAS 106 costs places the burden of post-retirement benefits on United's stockholders even though the ratepayer is receiving the benefit of the labor this cost supports. United argues that the FAS 106 expense will be incurred, but was not considered in setting rates; thus, the expense will be recovered from United stockholders rather than the ratepayers.

United further argues that the Commission, without any analysis, presumed that the Company will overearn in 1993 and 1994, and that embedded in our action is that United will continue to overearn in 1995 and beyond. The Company contends that the Commission has no way of knowing what it will earn in 1994. United asserts that the fact that the Commission made adjustments to United's test year budget, which reduced revenue requirements, while accepting the Company's 1994 budget demonstrates a lack of reasoning by the Commission.

In its response to United's motion, OPC states that it is appropriate for the Commission to require United to recognize FAS 106 costs during a time United projects its earnings will otherwise increase. OPC disagrees with United's claim that the Commission's decision on FAS 106 would require it to "fund FAS 106 costs entirely by stockholders." OPC states that the increased cost associated with FAS 106 is caused by amortization of estimated past service costs relating entirely to past years. Thus, OPC believes that the Commission's decision regarding FAS 106 costs is appropriate.

We do not believe that United's stockholders will be harmed by our decision. The Other Post Retirement Benefits (OPEBs) deferral and expense amounts for future periods are offset by the decline in depreciation amortization schedules and earnings growth. Rates were set based upon a depreciation amortization expense that was higher than that which will occur in 1993 and 1994. Intrastate amortization expense will decline by approximately $5.6 million from the test year 1993, and will decline $8.4 million from the test year for calendar year 1994. In 1994, the deferral amount of $2.6 million is offset by United's growth in earnings. According to United's budget, earnings will increase by $8.5 million regardless of rate changes. We believe that the decrease in the amortization schedules is more than sufficient to offset the additional FAS 106 expense and deferral amortization. Whether the FAS 106 amounts are offset by the growth in earnings or the decline in depreciation amortization expense, we do not believe that the stockholders are harmed. The Company has presented no evidence of a mistake, oversight, or misapprehension of law or fact. Accordingly, we deny United's motion for reconsideration of this issue.

C. Sprint/United Management Company Ownership Costs

United requests reconsideration of the portion of the Order which disallows one-half of department 110, the President-Local Telecom Division (LTD), and the disallowance of the entire cost of department 136, which is the Corporate Research Center of the planning department. United claims that the Commission overlooked or failed to consider that no testimony or other evidence in this case supports such disallowance.

United is correct in its assertion. The Staff had based its recommendation to disallow the costs upon incorrect information. No evidence in the record supports the two disallowances.

Therefore, the Company's request for reconsideration of that issue is granted. Accordingly, the intrastate test year expense shall be increased in the amount of $212,915.

D. SUIS CPU Lease

United asks that the Commission reconsider the portion of the Order which addresses the cost of the Sprint/United Information Services (SUIS) CPU lease. In the Order we reduced intrastate expense by a total of $2,141,762, which is composed of $1,906,236 for the updated CPU costs and $235,526 for the 1993 SUIS budget. The Company asserts that the Commission overlooked or failed to consider that United presented testimony on the cost of the CPU lease after the testimony of OPC's witness Michael Brosch was filed. The Company asserts that the information was updated in the rebuttal testimonies of Richard McRae and J. Wareham, and that the most current information was provided. The Company requests that the Commission use the updated material in setting rates and increase the test year expenses by $459,512.

In its response to United's motion, OPC agrees with the Commission's decision. OPC states that the primary difference between the adjustment used by United and the adjustment used by OPC was the use of different methodologies to estimate the total cost savings in the test year. OPC claims that there is no mistake of fact, only a difference in opinion.

This Commission neither overlooked nor failed to consider the rebuttal testimony. We reviewed the rebuttal testimony of both Witness McRae and Witness Wareham. Neither United witness discusses in his testimony that the Company's adjustment amount is based on more current information. Additionally, neither witness discusses how the adjustment was derived or why it is more appropriate than the amount suggested by the OPC witness. United Witness McRae's testimony regarding this issue simply gives a description of the new contract with IBM which would result in reduced operating expenses of $1,446,725 during the test year. The Company did not offer any explanation or support to refute the position taken by OPC.

Additionally, the Company contends that it cannot find a specific adjustment of $1,906,236 in Mr. Brosch's testimony. Witness Brosch calculated the adjustment for SUIS in the amount of $2,141,762. As stated above, that amount is comprised of both the CPU and the 1993 SUIS budget amount. We merely separated the total

adjustment into the two components, and calculated the intrastate amount of the total reduction of SUIS cost relating to the CPU less the non regulated portion. We utilized the same non-regulated percentage and the intrastate factor as witness Brosch used in his calculation.

We believe that our adjustment was based on a thorough review of the evidence in the record. We did not overlook United's rebuttal testimony. Upon review, we deny United's motion for reconsideration of the SUIS cost.

E. Plug-In Cards

United also requests reconsideration of the portion of the Order which reduces the working capital portion of rate base by $3,269,000 intrastate, for plug-in cards. The Company contends that the Commission overlooked or failed to consider that the $10,440,000 balance in materials and supplies for plug-in cards consisted of primarily used cards and that rate base is unaffected by restocking or junking assets that are removed from service. Thus, the Company asserts that the Commission's decision is based on a mistake, oversight or misapprehension of law or fact. The Company goes on to state that the Commission misapprehends the evidence and incorrectly concludes that only Alcatel plug-in cards are reused. Thus, United believes that the Commission's decision is based on a mistake, oversight or misapprehension of law or fact.

The Company also maintains that it could not make an accounting entry to recognize this adjustment and be in compliance with the Uniform System of Accounts or Generally Accepted Accounting Principles. United states that the Order is not in keeping with any accepted accounting or regulatory practices.

We believe that the Company has misapprehended the purpose of the adjustment. This Commission did not order United to junk the excess cards, nor did we state that reusing the cards is not prudent. The purpose of the adjustment was to set rates on a reasonable rate base. Evidence presented in this case indicates that the utility will reduce its purchases of plug-in units in the future while the reused cards are available and thus will not be carrying this level of inventory in the future and will have no need for the revenue requirement to support it. Therefore, no accounting entry is needed to comply with the Order.

Further, we stated in the Order that we had an even greater concern for the plug-in cards that were not within the Alcatel product line. We found that the Company had an excessive amount of plug-in cards in its inventory. The Order reduced the working capital portion of rate base by $3,269,000. We based this reduction on the usage levels for 1990 and 1991, which were substantially lower than the Company's projected test year usage. We believe that our decision was appropriate and fully supported by the evidence presented in this docket. Accordingly, we deny United's motion for reconsideration of the reduction to working capital.

F. Implementation of $.25 Plan on Intracompany Routes

United asks for reconsideration and clarification of the portion of the Order which requires implementation of the $.25 calling plan on the Cape Haze to Port Charlotte, Moore Haven to Clewiston, Everglades to Naples, Immokalee to Naples and Immokalee to Fort Myers routes. The Company claims that the Commission overlooked or failed to consider that implementation time would be required to effect the $.25 calling plans on these routes. The Company requests reconsideration and clarification only to provide such implementation time.

We agree that the Order must be clarified. The Company must have adequate time to determine whether existing facilities are adequate, add facilities if necessary, devise a method for recording calls which will assure proper rating, change the rating for calls in its billing system, change its treatment of such calls from privately owned payphones from toll to local, and test the changes for accuracy and reliability. United estimates that it can make these changes on the routes listed above by November 14, 1992.

We believe that the Company's request is appropriate. We have historically provided companies six months for implementation of the $.25 plan. Accordingly, we grant the Company's motion for reconsideration and clarification regarding the implementation of the $.25 plan on the above listed routes, and approve the requested implementation date of November 14, 1992.

G. Calculation Corrections

United requests that the Commission reconsider several calculation oversights in the Order. The Company asserts that if these oversights are not corrected the Commission's decision will

be based on a mistake, oversight, or misapprehension of law or fact.

1. Disallowed GS&L Expenses

United makes two assertions in its motion for reconsideration of the disallowance of General Services and Licenses (GS&L) expenses. First, the Company states that the amounts of GS&L disallowance on Issues 22d and 22e included non-regulated amounts. Second, the Company asserts that because of the updated Sprint/United Management Company (S/UMC) allocation factors approved by the Commission in Issue 22g, the amounts of the GS&L disallowance in Issues 22d and 22e were overstated. United contends that the correct disallowance is $1,530,037 rather than the $1,796,966 reflected in the Commission's adjustment. Thus, the Company asserts that $266,929 total company, or $206,503 in intrastate expenses were incorrectly removed.

In Issue 22d we reduced GS&L allocations to eliminate certain intrastate compensation costs and corporate communications costs. In Issue 23e we reduced allocations to eliminate ownership costs that are duplicative of costs incurred directly by the telephone operating companies. In Issue 22g, we reduced expenses by $536,845 to account for S/UMC's updated statistical data used to determine the allocation factors applied to United.

Upon review of the record on which the adjustments in Issues 22d and 22e were made, we find that those adjustments do not include the non-regulated amounts. There is no indication in the Company's documentation that those amounts contain non-regulated operations.

We also disagree with the Company's claim that the additional disallowance of $1,796,966 was overstated by $266,929. Upon review of the record, we cannot determine how the Company calculated this amount. Further, in its motion United makes no reference to any evidence in the record that would support its calculation.

United has not put forth any point which this Commission overlooked or failed to consider. The Company has been unable to refer to any evidence in the record that supports its request. Accordingly, the Company's motion for reconsideration of this issue is denied.

2. Rate Base Adjustment for Other Postretirement Benefits

United contends that in deferring the incremental cost of FAS 106, the Commission removed two items from rate base relating to the implementation of FAS 106. The first item was $1,451,000 of the test year OPEBs that were capitalized. The second was the reversal of the MFR adjustment which the Company made to reduce working capital by $2,704,000 to reflect the additional six months of OPEB liability which would accompany the adoption of FAS 106 on July 1, 1992, rather than at January 1, 1993, as contained in the budget. The Company asserts that the Commission's actions resulted in a net increase in rate base of $1,253,000.

United believes that the proper action attendant with the deferral would have been to increase the average rate base effect for the entire test year in the amount of $3,903,000. This represents the simple average of the OPEB liability, net of the amount capitalized, of $7,805,000. The intrastate portion of this adjustment is $2,650,000.

We believe that the Company's analysis is correct. Therefore, we find that the intrastate rate base should be increased by $2,650,00, and the intrastate achieved NOI by $35,000 to account for the interest synchronization effect of the adjustment.

3. Intrastate IntraLATA Private Line Pool

United asserts that one of the assumptions used in its filing was that the intrastate intraLATA private line pool would be in effect for the entire test period. The Company's budgeted amount of intraLATA private line revenue from the pool settlement was based on a certain level of net plant and operating expenses as indicated in the original filing. The Company requests that the test year revenues be decreased by $1,115,000 for the related loss of pool revenues resulting from lower expenses due to expense adjustment made in the Order. In its motion for reconsideration, the Company failed to point out that any changes in the budgeted net plant would impact the pool revenue as well. Further, it failed to make any reference to any evidence on the record that would support its calculation.

Notwithstanding, we believe that a correction is appropriate due to the Commission's adjustments to the net plant and expense budgets. Accordingly, we grant United's motion for reconsideration of this issue. However, based on our calculations from MFR Schedules A-6a and C-24f, we find that the appropriate amount of intrastate private line revenue reduction is $922,295.

III. OPC'S MOTION FOR RECONSIDERATION

The Office of Public Counsel, on behalf of the Citizens of Florida, requests reconsideration of two sections of the Order: inside wire maintenance and the accounting treatment for software.

A. Inside Wire Maintenance

In the Order, this Commission determined that United should continue to book the expenses and revenues associated with inside wire maintenance services below the line. We found that any change in our policy regarding inside wire would require a rulemaking proceeding to appropriately amend the rule. Thus, we decided to commence a rulemaking proceeding to determine the appropriate treatment of inside wire services.

OPC requests the Commission to reconsider its decision regarding United's treatment of inside wire maintenance expenses, investment, and revenue. OPC essentially requests that the Commission consider all the revenues and expenses of inside wire maintenance when setting rates for other regulated services. OPC also states that this Commission believes that its rule on inside wire services prohibits the imputation of such revenues and expenses when setting the rates for other regulated services. Finally, OPC asks that if the Commission does not make the requested adjustment, at an absolute minimum the Commission should place subject to refund the amount of the proposed adjustment. United, in its response, argues that OPC has brought up no point that the Commission overlooked or failed to consider.

First, OPC has incorrectly stated this Commission's position regarding the imputation of revenues and expenses for inside. The Order clearly states that "this Commission has the authority to move inside wire above the line." However, Rule 25-4.0345(2)(a) provides that inside is deregulated for intrastate purposes. We found it appropriate to proceed to rulemaking for any possible amendments to the rule. Additionally, we shall not hold any monies

subject to refund pending rulemaking. OPC should have suggested this alternative in it's brief. This Commission has no desire to single out United on this issue. We also do not believe that the ratepayers require such protection.

Upon review, OPC has not brought up any point that the Commission overlooked or failed to consider regarding the appropriate treatment of inside wire maintenance. Accordingly, OPC's motion for reconsideration of this issue is denied.

B. Accounting Treatment for Software

In its motion OPC asks that the Commission place revenues subject to refund while the issue of the accounting treatment for software is examined in a generic proceeding. OPC believes that this action will hold the customers harmless while the Commission decides the appropriate treatment for software costs.

In the Order, the Commission determined that United's accounting treatment for software did not violate Part 32 of the FCC's rules. However, we also recognized that nothing in Part 32 precluded the Commission from setting an accounting policy for software costs for regulatory purposes. But, the Commission also acknowledged that the issue has far reaching implications for the industry, even though there was not enough evidence on the record to make a determination in this proceeding. Thus, we decided to pursue the issue in a generic proceeding.

We had the authority to hold money subject to refund at the time the decision was made to address the matter in a generic proceeding. In asking for monies to be held subject to refund at this time; OPC is, in effect, requesting that the Commission reconsider its original determination. Yet, OPC has put forth no point which the Commission overlooked or failed to consider in its Order.

Additionally, this Commission made an adjustment to reflect the appropriate level of expense for generic upgrades, replacements and enhancements of software during the test year. We believe that the ratepayers have been sufficiently protected through this adjustment.

We also find that it would be inherently unfair to make United the only company in this State with monies held subject to refund pending the generic investigation in this matter. The Commission

has ordered a generic proceeding, as well as an expense adjustment in this docket. No further action is necessary or warranted. Accordingly, OPC's motion on this issue is denied.

IV. RESOLUTION OF UNITED'S AND SOUTHERN BELL'S PROTESTS OF THE PAA PORTION OF ORDER NO. PSC-92-0708-FOF-TL

On August 10, 1992, United filed a protest of the PAA portion of the Order. On September 10, 1992, Southern Bell filed a petition joining United's protest of the PAA portion of the Order. Both petitions protest the lack of adequate time for implementation of the $.25 plan on the intercompany routes of Williston/ Gainesville and Trillachoochee/Brooksville, as required in the PAA portion of Order No. PSC-92-0708-FOF-TL. The companies are unable to implement the changes required in the Order before it becomes final.

United requires adequate time to implement the $.25 plan. The Company must determine if existing facilities are adequate, add facilities if necessary, devise a method of recording such calls which will assure proper rating, change the rating for calls in its billing system, change its treatment of such calls from privately owned pay telephones from toll to local and test the changes for accuracy and reliability. United and Southern Bell filed tariff revisions to implement the Williston/Gainesville route on September 12, 1992. United estimates it can make changes on or before October 17, 1992, on the Trillachoochee/Brooksville route.

Southern Bell's Petition reflects the same concerns that United raised. Southern Bell also agrees to withdraw its Petition if this matter can be resolved in reconsideration.

We believe that the implementation dates requested by United and Southern Bell are appropriate. Historically, the Commission has ordered the $.25 plan to be implemented within six months of the date the order becomes final. Additionally, both companies have agreed to withdraw their petitions upon approval of an adequate implementation date. Accordingly, we hereby approve the requested implementation dates.

V. NET REVENUE CHANGE

The Commission initially ordered a reduction in United's revenues of $1.065 million. In the Order we changed certain rates and set aside $972,000 to be applied to an unspecified intrastate depreciation reserve account. Based on the adjustments approved herein, United's revenues shall be corrected to reflect a net revenue increase of $431,000, for a total change in revenues of $1.496 million.

In order to recover the net revenue increase of $431,000 instead of a decrease of $1.065 million, we find that it is appropriate to first set aside our original decision requiring United to apply $972,000 to an unspecified intrastate depreciation reserve account. This leaves a balance of $524,000 to be addressed. We basically have two options available to recover the balance: increase custom calling feature rates or increase basic local service rates. With the restructure of custom calling to eliminate the first feature access charge, discretionary services have been significantly adjusted in this proceeding. An increase in these rates would set United's custom call rates higher than the other major LECs.

We find that the appropriate way to account for that balance is to approve a minimal adjustment in basic local rates. This increase in basic local rates will amount to approximately $.02 to residential rates and $.05 to business rates for rate group one (1) and $.03 to residential rates and $.05 to business rate for rate group six (6) per month. We believe that of the several choices available to us, this is the most equitable means to recover the Company's additional revenue requirement. The small amount added to each customer's bill will have minimal impact, yet will still keep United's basic rates consistent with other LECs.

Based on the foregoing, it is

ORDERED by the Florida Public Service Commission that the Motion for Reconsideration of portions of Order No. PSC-92-0708-FOF-TL filed by United Telephone Company of Florida is hereby granted in part and denied in part as set forth in the body of this Order. It is further

ORDERED that the withdrawal of the protests to Order No. PSC-92-0708-FOF-TL filed by United Telephone Company of Florida and BellSouth Telecommunications, Inc. d/b/a Southern Bell Telephone and Telegraph Company is hereby acknowledged. It is further

ORDERED that the Motion for Reconsideration of portions of Order No. PSC-92-0708-FOF-TL filed by the Office of Public Counsel is hereby denied as set forth in the body of this Order. It is further

ORDERED that United's rates shall be increased as set forth in the body of this Order. It is further

ORDERED that Docket No. 910529-TL and Docket No. 910980-TL are hereby closed.

By ORDER of the Florida Public Service Commission this 9th day of November, 1992.

STEVE TRIBBLE, Director
Division of Records and Reporting

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PAK

NOTICE OF 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 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 wastewater 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.