

Public Service Commission

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TO: Division of Records and Reporting

FROM: Division of Legal Services (Vaccaro)

RE: Docket No. 980442-SU - Petition for waiver of Rule 25-30.110(3), F.A.C., Records and

Reports, 25-30.110(6), Annual Reports, and 25-30.110 (7), F.A.C., Delinquent Reports,

by Pine Island Cove Homeowner's Association.

Please file the attached letter dated February 16, 1998, in the docket file for the abovereferenced docket.

TV/dr

cc: Division of Water and Wastewater (Hines)

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Member
American Institute of Certified Public Accountants
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Florida Institute of Certified Public Accountants
National Litigation Support Services Association

February 16, 1998

Public Service Commission Attn: Tim Vaccaro Capital Circle Office Center 2540 Shumard Oak Blvd. Tallahassee, FL 32399-0850

Re: Pine Island Cove Homeowners Association, Inc.

Dear Mr. Vacccaro:

The client referred to above received a letter for which we briefly discussed on the telephone. I believe my client can show reasonable cause for late filing of the return. The facts and circumstances as I am aware are as follows:

- Even though the utility was purchased in December 1990, the license was not transferred until 1995.
- The Board of Directors of the Association relied on their professional team (accountants and lawyers) to properly advise them of all necessary filings.
 Immediately, upon hiring of our firm on July 6, 1995, all annual reports were prepared and submitted to the Commission.

There was no intentional disregard of the rules, merely, not being made aware of them. Since this time, all filings have been current with no extension of time being requested. Due to this and the above reasons, we are requesting that you waive all penalties assessed.

Sincerely

Joni L. Norton For the firm

Cc: Pine Island Cove Homeowers Association, Inc. Enclosure