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STATE OF FLORIDA



OFFICE OF THE GENERAL COUNSEL
S. CURTIS KISER
(850) 413-6199

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COMMISSION
CLERK

Public Service Commission

February 8, 2011

110000-OT

Darcie Maldonado
Cedar Acres, Inc.
P.O. Box 13726
Tampa, FL 33681-3726

CERTIFIED MAIL

Dear Mrs. Maldonado:

Our records indicate that you have failed to file with the Commission the utility's annual reports or pay the utility's outstanding regulatory assessment fees (RAFs) for the years 2009 and 2010. On April 21, 2010, the Office of the General Counsel sent you a letter to address the nonpayment of the 2009 RAFs required by Section 367.145, Florida Statutes (F.S.) and Rule 25-30.120, Florida Administrative Code (F.A.C.), which were due on March 31, 2010. The letter also explained that failure to pay RAFs within 15 days of the letter, or by May 6, 2010, would result in the establishment of a docket to determine whether the utility should be penalized for its failure to comply. Since that time, staff has attempted to work with you repeatedly to bring the utility into compliance with our statutes and rules. To date, the utility's 2009 and 2010 annual reports have still not been filed and the 2009 and 2010 RAFs remain unpaid.

Section 367.161(1), F.S., authorizes the Commission to assess a penalty of not more than \$5,000 for each offense, if a utility is found to have knowingly refused to comply with, or to have willfully violated, any provision of Chapter 367, F.S., or any lawful rule or order of the Commission. Each day that such refusal or violation continues constitutes a separate offense. Your failure to file annual reports or pay RAFs appears to be a willful violation of Sections 367.121 and 367.145, F.S., and Rules 25-30.110 and 25-30.120, F.A.C.

Staff recognizes that the utility is having financial and other difficulties. Accordingly, staff has decided to give the utility until **Thursday, March 10, 2011**, to comply before initiating a show cause proceeding, in which the Commission can fine you, cancel your certificate, or place a lien on your property. If the utility does not file the outstanding annual reports and RAFs for 2009 and 2010 by **Thursday, March 10, 2011**, staff will recommend to the Commission that the utility be required to show cause in writing why it should not be fined up to \$5,000 per day or otherwise penalized for its failure to comply.

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PSC Website: <http://www.floridapsc.com>

Internet E-mail: contact@psc.state.fl.us

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NAME

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February 8, 2011

Enclosed, please find a copy of the Office of the General Counsel's letter dated April 21, 2010, Sections 367.121, 367.145, and 367.161, F.S., and Rules 25-30.110 and 25-30.120, F.A.C. Please do not hesitate to contact me if you have any questions. I can be reached at anwillia@psc.state.fl.us or (850) 413-6076. If you have technical questions, please contact Andrew Maurey at amaurey@psc.state.fl.us or (850) 413-6465.

Sincerely,

A handwritten signature in black ink, appearing to read 'Anna R. Williams', with a stylized flourish at the end.

Anna R. Williams, Esq.
Senior Attorney

Encl.

cc: Division of Economic Regulation (Maurey, Banks)
Office of the Commission Clerk

STATE OF FLORIDA

COMMISSIONERS:
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LISA POLAK EDGAR
NATHAN A. SKOP
DAVID E. KLEMENT
BEN A. "STEVE" STEVENS III



OFFICE OF THE GENERAL COUNSEL
S. CURTIS KISER
GENERAL COUNSEL
(850) 413-6199

Public Service Commission

April 21, 2010

WU917-09-W-D
Cedar Acres Inc
P. O. Box 13726
Tampa, FL 33681-3726

Dear Certificate Holder:

The Division of Administrative Services has forwarded your account to our office to address the nonpayment of the Regulatory Assessment Fees (RAFs) required by Section 367.145, Florida Statutes, and Rule 25-30.120, Florida Administrative Code, for the year 2009, which was due March 31, 2010. The RAFs return form was mailed to you on February 15, 2010, and to date, Commission records reflect that payment has not been received.

According to Florida Law, you are required to add interest charges at 12% per annum, and a 5% penalty for each 30-day period or fraction thereof, beyond the due date, up to a maximum of 25% in addition to the delinquent amount due. In addition to penalties and interest, the commission is authorized to impose upon any entity subject to its jurisdiction a penalty of not more than \$5,000 for each offense, if such entity is found to have refused to comply with or to have willfully violated any lawful rule or order of the Commission, or any provision of Chapter 367.

Utilities are charged with knowledge of our rules and statutes. Moreover, it is general Commission practice that all utilities that apply for Water certificate receive a copy of all applicable rules. Further, in accordance with Section 367, Florida Statutes, as part of the application process, utilities provide an affidavit indicating that they have read and understood the applicable rules.

If you wish to request another form, please contact Valorie Moore at the number below. The payment should be identified with the company code and the company's name. Failure to provide payment within 15 days of this notice will result in the establishment of a docket to address your failure to return the RAFs form and pay RAFs in accordance with Section 367.145, Florida Statutes. The Commission may impose a fine, cancel your certificate, or place a lien on your property. Therefore, it is important that you address this matter now.

If you have paid your fees, please provide us with your check number and the date that it was paid.

Should you have any questions concerning this letter please contact Valorie Moore at (850) 413-6275 or via Internet e-mail at vmoores@psc.state.fl.us.

Sincerely,

A handwritten signature in black ink that reads "S. Curtis Kiser".

S. Curtis Kiser
Office of the General Counsel

KMP
Enclosure
cc: Fiscal Services Section

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Select Year:

The 2010 Florida Statutes

Title XXVII
RAILROADS AND OTHER REGULATED
UTILITIES

Chapter 367
WATER AND WASTEWATER
SYSTEMS

View Entire
Chapter

367.121 Powers of commission.—

(1) In the exercise of its jurisdiction, the commission shall have power:

(a) To prescribe fair and reasonable rates and charges, classifications, standards of quality and measurements, and to prescribe service rules to be observed by each utility, except to the extent such authority is expressly given to another state agency.

(b) To prescribe, by rule, a uniform system and classification of accounts for all utilities, which rules, among other things, shall establish adequate, fair, and reasonable depreciation rates and charges.

(c) To require such regular or emergency reports from a utility, including, but not limited to, financial reports, as the commission deems necessary and, if the commission finds a financial report to be incomplete, incorrect, or inconsistent with the uniform system and classification of accounts, to require a new report or a supplemental report, either of which the commission may require to be certified by an independent certified public accountant licensed under chapter 473.

(d) To require repairs, improvements, additions, and extensions to any facility, or to require the construction of a new facility, if reasonably necessary to provide adequate and proper service to any person entitled to service or if reasonably necessary to provide any prescribed quality of service, except that no utility shall be required to extend its service outside the geographic area described in its certificate of authorization, or make additions to its plant or equipment to serve outside such area, unless the commission first finds that the utility is financially able to make such additional investment without impairing its capacity to serve its existing customers.

(e) To employ and fix the compensation for such examiners and technical, legal, and clerical employees as it deems necessary to carry out the provisions of this chapter.

(f) To adopt, by affirmative vote of a majority of the commission, rules pursuant to ss. 120.536(1) and 120.54 to implement and enforce the provisions of this chapter.

(g) To exercise all judicial powers, issue all writs, and do all things necessary or convenient to the full and complete exercise of its jurisdiction and the enforcement of its orders and requirements.

(h) To order interconnections of service or facilities between utilities, and to approve any plant capacity charges or wholesale service charges or rates related thereto, provided the commission first finds that the utility is financially able to make such additional investment as is required without impairing its capacity to serve its existing customers.

(i) To require the filing of reports and other data by a public utility or its affiliated companies, including its parent company, regarding transactions or allocations of common costs, among the utility and such affiliated companies. The commission may also require such reports or other data necessary to ensure that a utility's ratepayers do not subsidize nonutility activities.

Select Year:

The 2010 Florida Statutes

Title XXVII
RAILROADS AND OTHER REGULATED
UTILITIES

Chapter 367
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Chapter

367.145 Regulatory assessment and application fees.—

(1) The commission shall set by rule a regulatory assessment fee that each utility must pay in accordance with s. [350.113\(3\)](#); however, each small utility with annual revenues of less than \$200,000 shall pay once a year in conjunction with filing its annual financial report required by commission rule. Notwithstanding any provision of law to the contrary, the amount of the regulatory assessment fee shall not exceed 4.5 percent of the gross revenues of the utility derived from intrastate business, excluding sales for resale made to a regulated company.

(a) A governmental authority to which ownership or control of a utility is transferred is not liable for any fees owed the commission by the utility as of the date of transfer. However, whenever a purchase at wholesale is made of any water or wastewater service and a fee is paid or payable thereon by the selling utility and the utility purchasing such water or wastewater service resells the same directly to customers, the purchasing utility is entitled to, and must receive, credit on such fees as may be due by it under this section to the extent of the fee paid or payable upon such water or wastewater service by the utility from which such purchase was made. All such fee payments and penalties must be deposited in accordance with s. [350.113](#).

(b) In addition to the penalties and interest otherwise provided, the commission may impose a penalty upon a utility for failure to pay regulatory assessment fees in a timely manner in accordance with s. [367.161](#).

(2) Each utility shall pay an application fee, established by the commission, for an original certificate of authorization; an amendment to an existing certificate of authorization; a request for rate relief in accordance with s. [367.081](#) or s. [367.0814](#); a proceeding pursuant to s. [367.0822](#); service availability charges filed in accordance with s. [367.101](#); and when this chapter becomes applicable to a county in accordance with s. [367.171](#). The amount of the application fee determined by the commission may not exceed \$4,500 and must be based upon the existing or proposed capacity of the system, extension, or deletion. All such fee payments must be deposited in accordance with s. [350.113](#).

(3) Fees collected by the commission pursuant to this section may only be used to cover the cost of regulating water and wastewater systems. Fees collected by the commission pursuant to chapters 364 and 366 may not be used to pay the cost of regulating water and wastewater systems.

History.—ss. 19, 27, ch. 89-353; s. 5, ch. 90-166; s. 4, ch. 91-429; s. 4, ch. 2004-336.

Select Year:

The 2010 Florida Statutes

Title XXVII
RAILROADS AND OTHER REGULATED
UTILITIES

Chapter 367
WATER AND WASTEWATER
SYSTEMS

View Entire
Chapter

367.161 Penalties.—

(1) If any utility, by any authorized officer, agent, or employee, knowingly refuses to comply with, or willfully violates, any provision of this chapter or any lawful rule or order of the commission, such utility shall incur a penalty for each such offense of not more than \$5,000, to be fixed, imposed, and collected by the commission. However, any penalty assessed by the commission for a violation of s. [367.111\(2\)](#) shall be reduced by any penalty assessed by any other state agency for the same violation. Each day that such refusal or violation continues constitutes a separate offense. Each penalty shall be a lien upon the real and personal property of the utility, enforceable by the commission as statutory liens under chapter 85. The proceeds from the enforcement of any such lien shall be deposited into the General Revenue Fund.

(2) The commission has the power to impose upon any entity that is subject to its jurisdiction under this chapter and that is found to have refused to comply with, or to have willfully violated, any lawful rule or order of the commission or any provision of this chapter a penalty for each offense of not more than \$5,000, which penalty shall be fixed, imposed, and collected by the commission; or the commission may, for any such violation, amend, suspend, or revoke any certificate of authorization issued by it. Each day that such refusal or violation continues constitutes a separate offense. Each penalty shall be a lien upon the real and personal property of the entity, enforceable by the commission as a statutory lien under chapter 85. The collected penalties shall be deposited into the General Revenue Fund unallocated.

History.—s. 1, ch. 71-278; s. 3, ch. 76-168; s. 1, ch. 77-457; ss. 21, 25, 26, ch. 80-99; ss. 2, 3, ch. 81-318; ss. 6, 8, ch. 84-149; ss. 21, 26, 27, ch. 89-353; s. 4, ch. 91-429.

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25-30.110 Records and Reports; Annual Reports.

(1) RECORDS.

(a) Each utility shall preserve its records in accordance with the "Regulations to Govern the Preservation of Records of Electric, Gas and Water Utilities" as issued by the National Association of Regulatory Utility Commissions, as revised May 1985.

1. Those utilities that choose to convert documents from their original media form shall retain the original source documents as required by paragraph 25-30.110(1)(a), F.A.C., for a minimum of three years, or for any lesser period of time specified for that type of record in the "Regulations to Govern the Preservation of Records of Electric, Gas and Water Utilities," after the date the document was created or received by the utility. This paragraph does not require the utility to create paper copies of documents where the utility would not otherwise do so in the ordinary course of its business. The Commission may waive the requirement that documents be retained in their original form upon a showing by a utility that it employs a storage and retrieval system that consistently produces clear, readable copies that are substantially equivalent to the originals, and clearly reproduces handwritten notations on documents.

2. The utility shall maintain written procedures governing the conversion of source documents to a storage and retrieval system, which procedures ensure the authenticity of documents and the completeness of records. Records maintained in the storage and retrieval system must be easy to search and easy to read.

(b) Unless otherwise authorized by the Commission, each utility shall maintain its records at the office or offices of the utility within this state and shall keep those records open for inspection during business hours by Commission staff.

(c) Any utility that keeps its records outside the state shall reimburse the Commission for the reasonable travel expense incurred by each Commission representative during any review of the out-of-state records of the utility or its affiliates. Reasonable travel expenses are those travel expenses that are equivalent to travel expenses paid by the Commission in the ordinary course of its business.

1. The utility shall remit reimbursement for out-of-state travel expenses within 30 days from the date the Commission mails the invoice.

2. The reimbursement requirement in paragraph (1)(c) shall be waived:

a. For any utility that makes its out-of-state records available at the utility's office located in Florida or at another mutually agreed upon location in Florida within 10 working days from the Commission's initial request. If 10 working days is not reasonable because of the complexity and nature of the issues involved or the volume and type of material requested, the Commission may establish a different time frame for the utility to bring records into the state. For individual data requests made during an audit, the response time frame established in Rule 25-30.145, F.A.C., shall control; or

b. For a utility whose records are located within 50 miles of the Florida state line.

(2) **IN GENERAL.** Each utility shall furnish to the Commission at such time and in such forms as the Commission may require, the results of any required tests and summaries of any required records. The utility shall also furnish the Commission with any information concerning the utility's facilities or operation that the Commission may request and require for determining rates or judging the practices of the utility. All such data, unless otherwise specified, shall be consistent with and reconcilable with the utility's annual report to the Commission.

(3) **ANNUAL REPORTS; FILING EXTENSIONS.** Each utility shall file with the Commission annual reports on forms prescribed by the Commission. The obligation to file an annual report for any year shall apply to any utility which is subject to this Commission's jurisdiction as of December 31 of that year, whether or not the utility has actually applied for or been issued a certificate.

(a) The Commission shall, by January 15 of each year, send one blank copy of the appropriate annual report form to each utility company. The failure of a utility to receive a report form shall not excuse the utility from its obligation to timely file the annual report. An original and two copies of the annual reports shall be filed with the Commission on or before March 31 for the preceding year ending December 31. Annual reports are considered filed on the day they are postmarked or received and logged in by the Commission's Division of Economic Regulation in Tallahassee.

(b) An annual report is considered on file if it is properly addressed, with sufficient postage, and postmarked no later than the due date. If an annual report is sent by registered mail, the date of the registration is the postmark date. The registration is evidence that the annual report was delivered. If an annual report is sent by certified mail and the receipt is postmarked by a postal employee, the date on the receipt is the postmark date. The postmarked certified mail receipt is evidence that the return was delivered.

(c) A utility may file a written request for an extension of time with the Division of Economic Regulation no later than March

31. One extension of 30 days will be automatically granted upon request. A request for a longer extension must be accompanied by a statement of good cause and shall specify the date by which the report will be filed.

(4) ANNUAL REPORTS; CONTENTS. The appropriate annual report form required from each utility shall be determined by using the same three classes of utilities used by the National Association of Regulatory Utility Commissioners for publishing its system of accounts: Class A (those having annual water or wastewater operating revenues of \$1,000,000 or more); Class B (those having annual water or wastewater revenues of \$200,000 or more but less than \$1,000,000); Class C (annual water or wastewater revenues of less than \$200,000). The class to which a utility belongs shall be determined by using the higher of the average of its annual water or wastewater operating revenues for each of the last three preceding years.

(a) Class A and B utilities shall file the annual report on Commission Form PSC/ECR 3-W (12/99), entitled "Water and/or Wastewater Utilities (Gross Revenues of \$200,000 and more)", which is incorporated by reference into this rule.

(b) Class C utilities shall file the annual report on Commission Form PSC/ECR 6-W (12/99), entitled "Water and/or Wastewater Utilities (Gross Revenues of less than \$200,000 each)", which is incorporated by reference into this rule.

(c) The foregoing forms can be obtained from the Commission's Division of Economic Regulation.

(5) CERTIFICATION OF ANNUAL REPORTS. As part of the annual report, each utility shall certify the following in writing by the utility's chief executive officer and chief financial officer:

(a) Whether the utility is in substantial compliance with the Uniform System of Accounts as prescribed by Rule 25-30.115, F.A.C.;

(b) Whether the utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission;

(c) Whether there have been any written communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statements;

(d) Whether the financial statements and related schedules fairly present the financial condition and results of operations for the period presented and whether other information and statements presented as to the business affairs of the respondent are true, correct, and complete for the period which they represent.

(6) ANNUAL REPORTS, PENALTY FOR NONCOMPLIANCE. A penalty shall be assessed against any utility that fails to file an annual report or an extension in the following manner:

(a) Failure to file an annual report or an extension on or before March 31;

(b) Failure to file a complete annual report;

(c) Failure to file an original and two copies of the annual report.

Any utility that fails to comply with this rule shall be subject to the penalties imposed herein unless the utility demonstrates good cause for the noncompliance. The Commission may, in its discretion, impose penalties for noncompliance that are greater or lesser than provided herein; such as in cases involving a flagrant disregard for the requirements of this rule or repeated violations of this rule. No final determination of noncompliance or assessment of penalty shall be made by the Commission except after notice and an opportunity to be heard, as provided by applicable law.

(d) Any utility which fails to pay a penalty within 30 days after its assessment by the Commission shall be subject to interest applied to the penalty up to and including the date of payment of the penalty. Such interest shall be compounded monthly, based on the 30 day commercial paper rate for high grade, unsecured notes sold through dealers by major corporations in multiples of \$1,000 as regularly published in the Wall Street Journal.

(7) DELINQUENT REPORTS.

(a) Any utility that fails to file its annual report or extension on or before March 31, or within the time specified by any extension approved in writing by the Division of Economic Regulation, shall be subject to a penalty. The penalty shall be based on the number of calendar days elapsed from March 31, or from an approved extended filing date, until the date of filing. The date of filing shall be included in the days elapsed.

(b) The penalty for delinquent reports shall accrue based on the utility's classification established under subsection (4), in the following manner for each day the report is delinquent:

1. \$25 per day for Class A utilities;
2. \$13.50 per day for Class B utilities; and
3. \$3.00 per day for Class C utilities.

(8) INCOMPLETE REPORTS.

(a) The Commission's Division of Economic Regulation shall provide written notification to a utility if its report does not contain information required by subsection (4) of this rule. The utility shall file the missing information no later than 30 days after the date on the face of the notification. If the utility fails to file the information within that period, the report will be deemed delinquent and the utility shall be subject to a penalty as provided under paragraphs (7)(a) and (b), except that the penalty shall be based on the number of days elapsed from the date the information is due to the date it is actually filed. The date of filing shall be included in the elapsed days.

(b) A report is incomplete if any of the schedules required by the following forms of this rule are not completed:

1. Form PSC/ECR 3-W (Rev. 12/99) for Class A and B utilities;
2. Form PSC/ECR 6-W (Rev. 12/99) for Class C utilities.

(c) An incomplete report will remain incomplete until the missing information is filed with the Division of Economic Regulation on the appropriate Commission form.

(9) INCORRECT FILING. If a utility files an incorrect annual report it shall be considered delinquent and subject to a penalty on the same basis as a utility that fails to timely file an annual report. The classification determining the applicable penalty, as prescribed by paragraphs (7)(a) and (b), shall be determined by the latest annual revenue figures available for the utility. The failure of a utility to receive a report form for the correct class of utility shall not excuse the utility from its obligation to timely file the annual report for the correct class of utility.

(10) INSUFFICIENT COPIES. A utility that fails to file one original and two copies of its annual report shall be subject to a penalty of one dollar per page per missing copy. The Commission will provide the utility with written notice that insufficient copies were received. A penalty may be avoided if, within 20 days after the date of the notice, the utility files the missing copies or requests that the Commission copy its report for it and remits the appropriate fee for the copying.

(11) OTHER PENALTIES. The penalties that may be assessed against a utility for failure to file an annual report in compliance with the foregoing shall be separate and distinct from penalties that may be imposed for other violations of the requirements of the Commission.

Specific Authority 350.127(2), 367.121 FS. Law Implemented 367.121(1)(c), (g), (i), (k), 367.156(1), 367.161 FS. History—Amended 9-12-74, 1-18-83, 2-25-85, 10-27-85, Formerly 25-10.25, 25-10.025, Amended 11-10-86, 12-22-86, 3-11-91, 11-13-95, 5-1-96, 12-14-99

25-30.120 Regulatory Assessment Fees; Water and Wastewater Utilities.

(1) As applicable and as provided in Section 350.113, F.S., each utility shall remit a fee based upon its gross operating revenue. This fee shall be referred to as a regulatory assessment fee. Each utility shall pay a regulatory assessment fee in the amount of 0.045 of its gross revenues derived from intrastate business. The gross revenues reported for regulatory assessment fee purposes must agree with the amount reported as operating revenue on Schedule F-3 of the Operating Statement in the company's Annual Report, filed in accordance with Rule 25-30.110, F.A.C. A minimum annual regulatory assessment fee of \$25 shall be imposed if there are no revenues or if revenues are insufficient to generate a minimum annual fee.

(2) The obligation to remit the regulatory assessment fees for any year shall apply to any utility that is subject to this Commission's jurisdiction on or before December 31 of that year or for any part of that year, whether or not the utility has actually applied for or been issued a certificate.

(a) For large utilities with annual revenues of \$200,000 or more based on the most recent prior calendar year, regulatory assessment fees shall be filed with the Commission on or before July 30 for the preceding period or any part of the period from January 1 until June 30, and on January 30 for the preceding period or any part of the period from July 1 until December 31. Commission Form PSC/ECR 10-WL (02/05) entitled "Large Water System Regulatory Assessment Fee Return" and Commission Form PSC/ECR 017-WL (02/05) entitled "Large Wastewater System Regulatory Assessment Fee Return" are incorporated into this rule by reference and may be obtained from the Division of Administrative Services. The failure of a utility to receive a return form shall not excuse the utility from its obligation to timely remit the regulatory assessment fees.

(b) For small utilities with annual revenues of less than \$200,000 based on the most recent prior calendar year, regulatory assessment fees shall be filed with the Commission on or before March 31 for the preceding year ended December 31. Commission Form PSC/ECR 010-WS (02/05) entitled "Small Water System Regulatory Assessment Fee Return" and Commission Form PSC/ECR 017-WS (02/05) entitled "Small Wastewater System Regulatory Assessment Fee Return" are incorporated into this rule by reference and may be obtained from the Commission's Division of Administrative Services. The failure of a utility to receive a return form shall not excuse the utility from its obligation to timely remit the regulatory fees.

(c) For the purpose of this rule, a utility operating both a water system and a wastewater system shall consider each system separately in determining the revenue threshold for filing regulatory assessment fees on either an annual or semi-annual basis.

(d) Regulatory assessment fees are considered paid on the date they are postmarked by the United States Postal Service or received and logged in by the Commission's Division of Administrative Services in Tallahassee. Fees are considered timely paid if properly addressed, with sufficient postage and postmarked no later than the due date.

(3) If the due date falls on a Saturday, Sunday, or a legal holiday, the due date is extended to the next business day. If the fees are sent by registered mail, the date of the registration is the United States Postal Service's postmark date. If the fees are sent by certified mail and the receipt is postmarked by a postal employee, the date on the receipt is the United States Postal Service's postmark date. The postmarked certified mail receipt is evidence that the fees were delivered.

(4) Each utility shall have up to and including the due date in which to:

(a) Remit the total amount of its fee; or

(b) Remit an amount which the utility estimates is its full fee.

(5) Any utility that purchases water or wastewater treatment from another utility regulated by the Florida Public Service Commission is allowed to deduct the annual expense for purchased water or wastewater treatment from its gross operating revenues before calculating the amount of the regulatory assessment fees due.

(6) A utility may request from the Commission's Division of Administrative Services either a 15-day extension or a 30-day extension of its due date for payment of regulatory assessment fees or for filing its return. Commission Form PSC/ADM 124 (Rev. 01/01/05), entitled "Regulatory Assessment Fee Extension Request", is incorporated into this rule by reference and may be obtained from the Commission's Division of Administrative Services.

(a) The request for extension will be granted if the utility has applied for the extension within the time required in paragraph (b) below and the utility does not have any unpaid regulatory assessment fees, penalties or interest due from a prior period.

(b) The request for extension must be received by the Division of Administrative Services at least two weeks before the due date.

(c) Where a utility receives either a 15-day extension or a 30-day extension of its due date pursuant to this rule, the utility shall remit a charge in addition to the regulatory assessment fee set out in Section 350.113, F.S.

(7) The delinquency of any amount due to the Commission from the utility pursuant to the provisions of Section 350.113, F.S.,

and this rule, begins with the first calendar day after any date established as the due date either by operation of this rule or by an extension pursuant to this rule.

(a) Pursuant to Section 350.113, F.S., a penalty shall be assessed against any utility that fails to pay its regulatory assessment fee by March 31, in the following manner:

1. Five percent of the fee if the failure is for not more than 30 days, with an additional five percent for each additional 30 days or fraction thereof during the time in which the failure continues, not to exceed a total penalty of 25 percent.

2. The amount of interest to be charged is one percent for each thirty days or fraction thereof, not to exceed a total of 12 percent per annum.

(b) In addition to the penalties and interest otherwise provided, the Commission may impose an additional penalty upon a utility for failure to pay regulatory assessment fees in a timely manner in accordance with Section 367.161, F.S.

(8) Any utility that requests and receives an extension of not more than 30 days or remits, by the due date, an estimated fee payment of at least 90 percent of the actual fee due shall not be charged interest or penalty on the balance due if paid within the extension period.

(9) Any utility that fails to pay a penalty within 30 days after its assessment by the Commission shall be subject to interest applied to the penalty up to and including the date of payment of the penalty. Such interest shall be compounded monthly, based on the 30-day commercial paper rate for high-grade, unsecured notes sold through dealers by major corporations in multiples of \$1,000 as regularly published in the Wall Street Journal.

Specific Authority 350.127(2) FS. Law Implemented 350.113, 367.145, 367.161 FS. History—New 5-18-83, Formerly 25-10.24, Amended 10-19-86, Formerly 25-10.024, Amended 11-10-86, 2-8-90, 7-7-96, 2-3-05.