BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

)

Investigation into the effect of 1986 Federal Tax Reform for 1988.

DOCKET NO. 871206-PU

Investigation into the imposition of a penalty for failure to comply with the provisions of Rule 25-14.003(4), F. A. C.

DOCKET NO. 890430-PU ORDER NO. 21308

PONTE VEDRA UTILITIES SOUTHSIDE UTILITIES, INC. LOST TREE UTILITY CORPORATION ISSUED: 6-2-89

The following Commissioners participated in the disposition of this matter:

> MICHAEL McK. WILSON, CHAIRMAN THOMAS M. BEARD BETTY EASLEY GERALD L. GUNTER JOHN T. HERNDON

ORDER GRANTING EXTENSIONS

BY THE COMMISSION:

Rule 25-14.003(4), Florida Administrative Code, provides that on or before March 1st of every year following a tax rate change, each utility shall furnish a final tax report. Ponte Vedra Utilities and Southside Utilities, Inc. were administratively granted an extension to April 30, 1989. These utilities and their respective consolidated parent corporation have recently been under audit by the Internal Revenue Service. Due to the substantial amount of time which is being devoted to the audit requests, these utilities have requested an additional 30 day extension to file their tax report. The request is reasonable. We hereby grant Ponte Vedra Utilities and Southside Utilities, Inc. an extension to May 30, 1989, to file their tax report.

Lost Tree Utility Corporation was administratively granted an extension to May 1, 1989 to file its tax report. As this utility is very small and is owned by a tax-exempt entity that has not had a rate increase since 1979, there has been some confusion in completing the tax report. For this reason, the utility has requested an additional 30 day extension. The request is also reasonable and we hereby grant Lost Tree Utility Corporation an extension to May 30, 1989, to file its tax report.

It is, therefore,

ORDERED by the Florida Public Service Commission that Ponte Vedra Utility Corporation, Southside Utilities, Inc. and Lost Tree Utility Corporation are each granted an extension to May 30, 1989, to file their tax reports pursuant to Rule 25-14.003(4), Florida Administrative Code.

> DOCUMENT NUMBER-DATE 05529 JUN-2 1989 FPSC-RECORDS/REPORTING

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STEVE TRIBBLE, Director Division of Records and Reporting

(SEAL)

DCS

by: Kay Jergan
Chief, Bureau of Records

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.