BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

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

DOCKET NO. 871206-PU

In re: 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. 21962

9-28-89

ISSUED:

JJ'S MOBILE HOMES, INC.

disposition of this matter:

following Commissioners participated in the

)

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

ORDER ASSESSING AND SUSPENDING PENALTY

BY THE COMMISSION:

In Order No. 21175, issued May 8, 1989, we granted JJ's Mobile Homes, Inc. (JJ's Mobile Homes or utility) an extension of time until June 15, 1989, to file its 1988 tax savings report required by Rule 25-14.003(4), Florida Administrative Code. The Order further required the utility to show cause why it should not be fined for failure to timely file its extension request. The utility did not provide a written response to the show cause Order.

Based upon the foregoing, we find it appropriate to fine JJ's Mobile Homes \$1.50, as proposed in Order No. 21175, for failure to timely file an extension for filing its tax savings report. However, due to the de minimis nature of the penalty, we find it appropriate to suspend such penalty.

It is, therefore,

ORDERED by the Florida Public Service Commission that JJ's Mobile Homes is hereby fined \$1.50 for failure to timely file an extension for filing its tax savings report. It is further

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ORDERED that such fine is hereby suspended.

By ORDER of the Florida Public Service Commission, this __28th___ day of __SEPTEMBER _____, __1989__.

STEVE TRIBBLE, Prector

Division of Records and Reporting

(SEAL)

DCS

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.