## 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. INDIANTOWN GAS COMPANY	) DOCKET NO. ) ORDER NO. ) ISSUED: )	890430-PU 21963 9-28-89
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 MOTION FOR RECONSIDERATION

BY THE COMMISSION:

In Order No. 21644, issued July 31, 1989, we assessed a fine of \$875.00 against Indiantown Gas Company for failure to timely file its tax savings report, as required by Rule 25-14.003(4), Florida Administrative Code. On August 31, 1989, Indiantown filed a motion for reconsideration of Order No. 21644. In support of its motion, Indiantown cited Order No. 21623, in which several utilities' fines were capped due to the absence of any tax savings. Indiantown argued that its fine should be capped since it had no tax savings in 1988. In that year, the utility had a net operating loss, resulting in zero taxable income.

Upon due consideration, we find it appropriate to grant Indiantown's motion for reconsideration and to thereby limit Indiantown's fine to \$300.00, consistent with Order No. 21623.

It is, therefore,

ORDERED by the Florida Public Service Commission that

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Indiantown Gas Company's motion for reconsideration is hereby granted. It is further

ORDERED that Indiantown Gas Company's fine assessed in Order No. 21644 is hereby limited to \$300.00.

By ORDER of the Florida Public Service Commission, this <u>28th</u> day of <u>SEPTEMBER</u>, 1989

STEVE TRIBBLE Director

Division of Records and Reporting

(SEAL)

DCS

## 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 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.

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