## FLORIDA PUBLIC SERVICE COMMISSION

## DOCKET NO. 910531-WS

## ORIGINAL FILE COPY

NOTICE IS HEREBY GIVEN that the Florida Public Service Commission has declined to issue the declaratory statements requested by Kingsley Service Company regarding the appropriate treatment of taxes related to contributions-in-aid-of-construction. The petition raised no real question or doubt with respect to the appropriate treatment of taxes and related collection costs. Although the utility raised a question as to the appropriate amount of tax gross-up to collect, which was properly the subject of a declaratory statement, the Commission found that the answer to the question was self-evident, and thus it was unnecessary to issue the declaratory statement as requested.

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