

State of Florida



# Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD  
TALLAHASSEE, FLORIDA 32399-0850

**-M-E-M-O-R-A-N-D-U-M-**

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**DATE:** January 17, 2014  
**TO:** Carlotta Stauffer, Commission Clerk, Office of Commission Clerk  
**FROM:** Hope Bullard, Public Utility Analyst I, Division of Accounting and Finance  
**RE:** Docket No. 130272-WU – Request to remove the fines imposed for the delay of filing annual reports for Cedar Acres Inc.

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Please incorporate the attached letter, received January 16, 2014, into the docket file.

RECEIVED FPSC  
14 JAN 17 PM 12:25  
COMMISSION  
CLERK

January 16, 2014

via E-mail – [hbullard@psc.state.fl.us](mailto:hbullard@psc.state.fl.us)  
and U.S. Regular mail

Ms. Hope Bullard  
Public Service Commission  
Capital Circle Office Center  
2540 Shumard Oak Blvd.  
Tallahassee FL 32399-0850

RE: Cedar Acres, Inc.

Dear Ms. Bullard:

My apologies for the delay in sending this response to your December 10, 2013 letter on your staff requirements regarding Cedar Acres, Inc.

In regard to question 1, the fines accumulated by Cedar Acres were for the failure to file 3 prior annual reports and the daily fines that occurred thereafter for each of these reports. These reports were the responsibility of the then-Cedar Acres manager, Darcie Maldonado. The Public Service Commission reports and other required documents, including Internal Revenue returns and EPA forms, were also not filed.

In approximately 2010, I took over as president of Cedar Acres and began to identify some of these problems. Ms. Maldonado was a 20+-year employee who had started as the assistant manager for Cedar Acres and later took over as manager when the prior manager retired. When I took over as president I began to notice certain problems, including forms and reports that were not filed. After identifying certain discrepancies with the Cedar Acres bank accounts, I took over management in October 2011 and began to clean up the outstanding reports, tax returns and other items. During the long term of her employment, Ms. Maldonado was a trusted employee and provided the directors with information and reports at annual meetings, which it was later discovered were not always accurate. Ms. Maldonado was terminated in October 2011 when I assumed management of Cedar Acres. Her whereabouts are currently unknown.

At this time all tax returns, Public Service Commission reports, EPA reports and any other outstanding reports or returns have been filed. Because of our financial condition, we are requesting that the Public Service Commission waive any fines or late fees caused by this situation. We will be seeking a staff-assisted rate increase as we are currently operating in the red and have what I believe to be the lowest water rates in the State. This deficit has been made up by money from the sale of properties and from loans to the corporation.

Please advise me of the waiver of fees so that we may resolve this issue.

Yours truly,

CEDAR ACRES, INC.

by s/David J. Simons, President

DJS/sal

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