## 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. ORDER NO. ISSUED:	890430-PU 21966 9-28-89
CHERRY ESTATES, INC.	)		
The following Commissioners	na	rticipated	in the

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 SUSPENDING PENALTIES AND CONCLUDING SHOW CAUSE PROCEEDINGS

BY THE COMMISSION:

In Order No. 21623, issued July 28, 1989, Cherry Estates, Inc. (Cherry Estates or utility), was assessed a \$69.00 penalty for failure to timely file its tax savings report, as required by Rule 25-14.003(4), Florida Administrative Code. Upon receiving such Order, the utility furnished a copy of the report along with an affidavit stating that it mailed its tax savings report on February 20, 1989.

Based upon the foregoing, we find it appropriate to suspend Cherry Estate's penalty and to conclude the show cause proceedings with respect to this utility.

It is, therefore,

ORDERED by the Florida Public Service Commission that the penalty of \$69.00 assessed against Cherry Estates, Inc. in Order No. 21623, issued July 28, 1989, for failure to timely file its tax savings report is hereby suspended. It is further

> DOCUMENT NUMBER-DATE 09698 SEP 28 1989

FPSC-RECORDS/REPORTING

471

ORDER NO. 21966 DOCKETS NOS. 871206-PU & 890430-PU PAGE 2

ORDERED that the show cause proceedings are hereby concluded with respect to Cherry Estates, Inc.

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

STRUE TRIBBLE, Orrector

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.

472