

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Request by FLORIDA WATERWORKS)	DOCKET NO. 860184-PU
ASSOCIATION for investigation of)	
proposed repeal of Section 118-(b),)	ORDER NO. 22751
Internal Revenue Code (contributions-)	
in-aid-of-construction))	ISSUED: 3-29-90
)	

ORDER GRANTING EXTENSION OF TIME
TO PREFILE PREHEARING STATEMENTS

By Order No. 16971, issued December 18, 1986, this Commission authorized certain corporate water and wastewater utilities to elect to "gross-up" contributions-in-aid-of-construction (CIAC) in order to offset the tax impact of an amendment to Section 118(b), Internal Revenue Code. To date, forty-four water and/or wastewater utilities have elected to implement such a gross-up.

By Order No. 21266, issued May 22, 1989, this Commission proposed to establish guidelines to control the collection of taxes on CIAC. On or before June 12, 1989, a number of substantially affected persons filed protests to Order No. 21266.

On June 26, 1989, by Order No. 21436, this Commission proposed to require a number of water and/or wastewater utilities to refund certain amounts of contributed taxes. We also proposed to require other utilities to make adjustments to their depreciation reserves. On or before July 17, 1989, a number of substantially affected persons filed protests to Order No. 21436.

This case is currently scheduled for an administrative hearing on April 27, 1990, with a prehearing conference to be held on April 6, 1990.

By Order No. 21801, issued August 29, 1989, the Prehearing Officer established a schedule to govern key activities in this case. Pursuant to the provisions of Order No. 21980, all parties and the Staff of this Commission (Staff) were to file their prehearing statements on or before March 28, 1990.

On March 26, 1990, Aloha Utilities, Inc., Canal Utilities, Inc., Clay Utility Company, Eagle Ridge Utilities, Inc., El Agua Corporation, and Martin Downs Utilities, Inc. (petitioners) moved for a seven day extension of time for all parties to file their prehearing statements. According to Petitioners, since a number of parties have already been

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granted, and Staff may be granted, a seven day extension of time to prefile rebuttal testimony, it would be helpful for the parties to be able to review any such testimony prior to their filing prehearing statements.

Petitioners also state that they attempted to contact counsel for each of the other parties and Staff, and that they were able to reach counsel for each of the parties except Scottish Highlands, Inc. According to petitioners, none of the parties that they were able to reach had any objection to their motion. Further, petitioners argue that, although they were unable to reach counsel for Scottish Highlands, Inc., it will not be prejudiced in any way since granting petitioners' motion would also give Scottish Highlands, Inc. a seven day extension of time to file its prehearing statement.

Upon consideration, it does not appear that granting petitioners' motion will in any way prejudice any other party. Petitioners' motion is, therefore, granted.

Based upon the foregoing, it is

ORDERED by Chairman Michael McK. Wilson, as Prehearing Officer, that the petitioners' motion for extension of time to prefile prehearing statements is hereby granted. It is further

ORDERED that all parties and Staff shall have until April 4, 1990, to file their prehearing statements.

By ORDER of Chairman Michael McK. Wilson, as Prehearing Officer, this 29th day of MARCH, 1990.



MICHAEL McK. WILSON, Chairman and
Prehearing Officer

(S E A L)

RJP