



4. Commission Regulation 807 KAR 5:006, Section 3(1), requires every utility to file with the Commission on or before March 31 of each year a financial and statistical report of its utility operations for the preceding calendar year on forms furnished by the Commission.

5. On or about January 3, 1996, the Commission mailed to Howard two copies of its standard forms for report of gross earnings derived from intrastate business and for the annual financial and statistical report with a letter of instruction to complete the forms for the 1995 calendar year operations.

6. As of April 23, 1996, Howard had neither filed these reports for the 1995 calendar year operations nor requested an extension of time in which to make such filing.

7. On May 16, 1996, the Commission advised Howard by letter that the required reports were past due.

8. Commission Staff subsequently contacted Howard by telephone and advised that the required reports were past due.

9. As of the date of this Order, Howard has not filed a report of gross earnings derived from intrastate business nor an annual financial and statistical report for its 1995 calendar year operations.

10. Where the act which a utility is required to do is merely clerical in nature, willfulness or deliberate intent can be inferred from the fact of noncompliance. See Re Dyke Water Company, 55 PUR3d 342 (Cal. P.U.C. 1964).

11. Howard has willfully failed to submit reports required by KRS 278.140.

12. Howard has willfully failed to submit reports required by Commission Regulation 807 KAR 5:006, Section 3(1).

13. Howard has willfully failed to comply with KRS 278.230(3).

14. Howard should be assessed a penalty of \$250 for its willful failure to comply with KRS 278.140 and KRS 278.230(3).

IT IS THEREFORE ORDERED that:

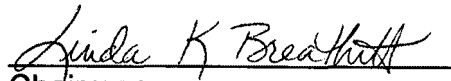
1. Howard is assessed a penalty of \$250 for its willful violation of KRS 278.140 and KRS 278.230(3).

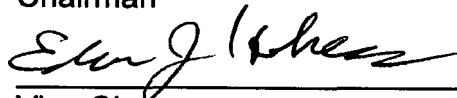
2. Howard shall pay the assessed penalty within 20 days of the date of this Order. Payment shall be made by certified check or money order made payable to "Treasurer, Commonwealth of Kentucky" and shall be mailed or delivered to Office of General Counsel, Public Service Commission of Kentucky, 730 Schenkel Lane, P. O. Box 615, Frankfort, Kentucky 40602.

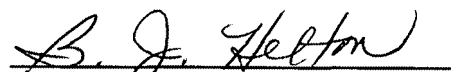
3. Within 20 days of the date of this Order, Howard shall file with the Commission a completed report of its gross earnings derived from intrastate business for 1995 and a completed annual report for the 1995 calendar year operations.

Done at Frankfort, Kentucky, this 18th day of November, 1996.

PUBLIC SERVICE COMMISSION

  
Chairman

  
Vice Chairman

  
Commissioner

ATTEST:

  
Executive Director