

Rulemaking Specific Authority 634.021 FS. Law Implemented 634.041, 634.061, 634.071, 624.501, 634.161, 634.252 FS. History—New 6-25-90, Formerly 4-114.015, Amended 5-26-93, 6-6-94, Formerly 4-200.015, Amended _____.

Form OIR-CI-1423 “Biographical Affidavit” has been revised to include the rule number associated with the form. The revised form is available from the contact person, Steve Szypula at Steve.Szypula@flair.com.

Form OIR-A3-1983 “Application For License Motor Vehicle Service Agreement Company – Manufacturer” has been revised to include Sections 634.071 and 624.501, Florida Statutes, in the list of laws implemented. Section III of the form will now refer to the following form: “List of Proposed Sales Representatives”. This form, pertaining to sales representatives, will be included as part of OIR-A3-1983. The revised form is available from the contact person, Steve Szypula at Steve.Szypula@flair.com.

Form OIR-A3-1984 “Report for Motor Vehicle Manufacturers” will be revised to be titled as “Annual Report for Motor Vehicle Manufacturers”. Form OIR-A3-1984 will no longer refer to invoice form OIR-CI-1990 (2/92). An invoice titled “Annual Report For Motor Vehicle Manufacturers Request For Payment Of Application Fees” will be included in Form OIR-A3-1984. Form OIR-A3-1984 will also include the following exhibits/forms: Exhibit III “Reported Claims Incurred”, Exhibit VI “Claims Exposure – Florida”, “List of Officers/Directors and Key Personnel”, “List of Companies, Application for License Continuance Motor Vehicle Service Agreement Company” and “Application for Exemption From Field Examination Motor Vehicle Service Agreement Company or Manufacturer”. The revised form is available from the contact person, Steve Szypula at Steve.Szypula@flair.com.

The “Motor Vehicle Manufacturer Interrogatories” form will be revised to remove line number 10. The interrogatory description of line 3 has been revised to read as follows “Have any legal actions been taken against the Licensee during the period covered by this report? If “YES”, provide all documentation related to the legal actions taken against the Licensee related to the business of service contracts”. The revised form is available from the contact person, Steve Szypula at Steve.Szypula@flair.com.

The remainder of the rule reads as previously published.

Section IV Emergency Rules

DEPARTMENT OF REVENUE

Miscellaneous Tax

RULE NO.:
12BER10-7

RULE TITLE:
Tax on Transfers of Ownership
Interest in Legal Entities

SPECIFIC REASONS FOR FINDING AN IMMEDIATE DANGER TO THE PUBLIC HEALTH, SAFETY OR WELFARE: Chapter 2009-131, Laws of Florida, authorizes the Department to promulgate an emergency rule, and to renew such rule, to implement the provisions of the law. The law provides that conditions necessary for an emergency rule and its renewal have been met. Section 201.02(1)(b), F.S., provides for the imposition of tax on transfers of ownership interest in a conduit entity when the transfer is within three years of a transfer of Florida real property into the conduit entity, documentary stamp tax was not paid on the full consideration when the real property was transferred into the conduit entity, and the ownership interest transferred belonged to the grantor of the real property. This emergency rule provides how the tax is imposed, when the tax is due, and examples of transfers of real property that would be subject to the tax.

REASON FOR CONCLUDING THAT THE PROCEDURE IS FAIR UNDER THE CIRCUMSTANCES: The Legislature expressly authorized the promulgation of an emergency rule, and the renewal of such rule, to implement Chapter 2009-131, Laws of Florida, and determined that all conditions necessary for this emergency rule have been met. This law imposes a tax on the transfer of a grantor’s ownership interest in a conduit entity when the grantor conveyed real property to the conduit entity without having paid tax on the full consideration for the real property and the transfer is within three years after the grantor conveyed the real property to the conduit entity.

SUMMARY: Emergency Rule 12BER10-07 (Tax on Transfers of Ownership Interest in Legal Entities), provides for the application of tax to transfers of a grantor’s ownership interest in a conduit entity after the grantor has conveyed real property to the conduit entity without having paid tax on the full consideration for the real property. This emergency rule: (1) provides when the tax is imposed under Section 201.02(1)(b), F.S., as amended by Chapter 2009-131, L.O.F., how the tax is computed, and when the tax is due; (2) provides definitions of the terms “conduit entity” and “full consideration”; and (3) provides examples of transfers of real property that would be subject to the tax.

THE PERSON TO BE CONTACTED REGARDING THE EMERGENCY RULE IS: Tim Phillips, Revenue Program Administrator I, Technical Assistance and Dispute Resolution, Department of Revenue, P. O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)922-4724

THE FULL TEXT OF THE EMERGENCY RULE IS:

12BER10-7 Tax on Transfers of Ownership Interest in Legal Entities.

(1)(a) Scope. This rule applies to transfers of a grantor's ownership interest in a conduit entity after the grantor has conveyed real property to the conduit entity without having paid tax on the full consideration for the real property.

(b) Definitions. For purposes of this rule:

1. "Conduit entity" means a legal entity to which real property is conveyed without full consideration by a grantor who owns a direct or indirect interest in the entity or a successor entity.

2. "Full consideration" means the consideration that would be paid in an arm's length transaction between unrelated parties.

(2) When a grantor conveys real property to a conduit entity without tax being paid on full consideration and all or a portion of the grantor's ownership interest, either direct or indirect, is subsequently transferred for consideration within 3 years after the grantor conveyed the real property to the conduit entity, the transfer of the grantor's ownership interest in the conduit entity is subject to tax.

(3) The tax is based on the consideration paid or given for the grantor's ownership interest in the conduit entity. The tax rate is 70 cents for each \$100 or fraction thereof of the consideration. If the conduit entity owns assets other than the real property described in subsection (2), tax is calculated by multiplying the consideration for the interest in the conduit entity by a fraction, the numerator of which is the value of the real property described in subsection (2) and the denominator of which is the value of all assets owned by the conduit entity, and then multiplying the result by the tax rate.

(4) A gift of an ownership interest in a conduit entity is not subject to tax to the extent there is no consideration.

(5) The transfer of shares or similar equity interests that are dealt in or traded on public, regulated security exchanges is not subject to the tax.

(6) The tax is to be paid pursuant to Section 201.133, F.S., on the earliest of the 20th day of the month following the month the ownership interest is transferred or the date that an instrument evidencing the transfer is filed or recorded in Florida.

(7) The provisions of this rule do not affect the imposition of tax on transactions described in Section 201.02(4), F.S.

(8) Examples.

(a) Example 1: On July 2, 2009, Lloyd transferred Florida real property (the real property), owned by him alone, to a limited liability company (LLC) he owned alone. No documentary stamp tax was paid on the document that transferred the real property to the LLC. On July 3, 2009, Lloyd transferred his interest in the LLC for \$1,000,000. The LLC owned no assets other than the real property.

Documentary stamp tax of \$7,000.00 was due on the transfer of Lloyd's ownership interest in the LLC based on the \$1,000,000 consideration, since Lloyd was the grantor of the real property and since tax was not paid on full consideration when the real property was transferred to the LLC.

(b) Example 2: On July 2, 2009, Calvin and Sally transferred Florida real property (the real property) which they owned jointly, to a limited liability company (LLC) owned equally by Calvin and Sally. The full consideration at the time of the transfer would have been \$30,000. Documentary stamp tax of \$210 was paid on the document that transferred the real property to the LLC. On July 10, 2009, Calvin and Sally sold their ownership interests in the LLC for \$35,000. The only asset owned by the LLC at the time was the real property. No documentary stamp tax was due on the transfer of Calvin and Sally's ownership interests in the LLC, since tax was paid on the full consideration for the real property when it was transferred to the LLC.

(c) Example 3: On July 2, 2009, Vern and Carol transferred Florida real property (the real property) which they owned jointly, to a limited liability company (LLC) owned equally by Vern and Carol. No documentary stamp tax was paid on the document that transferred the real property to the LLC. On July 10, 2009, Vern sold his interest in the LLC for \$200,000. Tax of \$1400 was due on the transfer of Vern's ownership interest in the LLC, since Vern was a grantor of the real property and since tax was not paid on full consideration for the real property when it was transferred to the LLC.

(d) Example 4: On July 2, 2009, Pam and Mike transferred Florida real property (the real property) which they owned jointly, to a corporation. The corporation was owned equally by Mike and a limited liability company (LLC) owned by Pam alone. No documentary stamp tax was paid on the document that transferred the real property to the corporation. On July 10, 2009, Pam sold her interest in the LLC (thereby selling her indirect ownership interest in the corporation) for \$45,000. The corporation owned property in addition to the real property transferred to it on July 2, 2009. Full consideration for the real property would have been \$85,000, and the real property made up 95% of the value of all assets owned by the corporation. The only asset owned by the LLC was its interest in the corporation. Tax of \$299.60 was due on the transfer of Pam's ownership interest based on consideration of \$42,750 (\$45,000.00 multiplied by the 95% attributable to the real property), since Pam was the grantor of the real property and since tax was not paid on full consideration for the real property when it was transferred to the corporation.

(e) Example 5: On July 2, 2009, Tom transferred Florida real property (the real property) owned by him alone, to a limited liability company (LLC) he owned alone. No documentary stamp tax was paid on the document that transferred the real property to the LLC. On July 10, 2009, Tom sold 50% of his interest in the LLC to Imogene for

\$200,000. Tax of \$1,400 was due on the transfer of Tom's ownership interest in the LLC based on consideration of \$200,000, since documentary stamp tax was not paid on full consideration for the real property when it was transferred to the LLC. On July 25, 2009, Tom sold one-half of his remaining 50% ownership interest in the LLC for \$105,000, and Imogene sold one-half of her 50% ownership interest in the LLC for \$105,000. Tax of \$735 was due on the transfer of Tom's ownership interest, since Tom was the grantor of the real property and since tax was not paid on the fair market value of the real property when it was transferred to the LLC. No tax was due on Imogene's transfer, since Imogene was not a grantor of the real property.

EFFECTIVE DATE: October 12, 2010

Rulemaking Authority s. 6, Ch. 2009-131, L.O.F. Law Implemented Ch. 2009-131, L.O.F. History--New 10-12-10.

THIS RULE TAKES EFFECT UPON BEING FILED WITH THE DEPARTMENT OF STATE UNLESS A LATER TIME AND DATE IS SPECIFIED IN THE RULE.

EFFECTIVE DATE: October 12, 2010

BOARD OF TRUSTEES OF THE INTERNAL IMPROVEMENT TRUST FUND

Notices for the Board of Trustees of the Internal Improvement Trust Fund between December 28, 2001 and June 30, 2006, go to <http://www.dep.state.fl.us/> under the link or button titled "Official Notices."

DEPARTMENT OF THE LOTTERY

RULE NO.: RULE TITLE:
53ER10-49 Draw Procedures

SUMMARY: This emergency rule sets forth the draw procedures for the Florida Lottery's online games.

THE PERSON TO BE CONTACTED REGARDING THE EMERGENCY RULE IS: Faith L. Schneider, Legal Analyst, Department of the Lottery, 250 Marriott Drive, Tallahassee, Florida 32399-4011

THE FULL TEXT OF THE EMERGENCY RULE IS:

53ER10-49 Draw Procedures.

(1) Lottery drawings shall be public and witnessed by an accountant employed by an independent certified public accounting firm ("Accountant") who shall certify to the integrity, security and fairness of each drawing. All drawings shall be recorded by a video recorder.

(2) The ball sets and drawing machines used in Lottery drawings shall be determined by random selection and shall be inspected by an employee of the Florida Lottery's Security Division ("Draw Manager") and the Accountant before and after each drawing. The Draw Manager and the Accountant

shall ensure that all balls within a set contain the same security code. A primary and secondary ball set and drawing machine shall be selected for each draw.

(3) The primary ball sets shall be weighed. If the weight of the ball set is outside of the tolerance range provided by the manufacturer, the secondary ball set shall be weighed. If the secondary ball set is outside of the tolerance range, other ball sets shall be selected and weighed by the Draw Manager and Accountant until an acceptable set is determined.

(4) Once a ball set has been determined, it shall be loaded by the Draw Manager into the primary drawing machine and a number of test draws shall be conducted, as follows:

(a) For Florida Lotto™, six test draws will be conducted. If the same digit is selected four times during the six draws, four additional test draws will be conducted. If the same digit is selected two additional times, an alternative ball set shall be used.

(b) For Fantasy 5®, seven test draws will be conducted. If the same digit is selected five times during the seven draws, three additional test draws will be conducted. If the same digit is selected two additional times, an alternative ball set shall be used.

(c) For Mega Money™, six test draws will be conducted. If the same digit is selected four times during the six draws, four additional test draws will be conducted. If the same digit is selected two additional times, an alternative ball set shall be used.

(d) For Play 4™, five test draws will be conducted. If the same digit is selected three times during the five draws, three additional test draws will be conducted. If the same digit is selected two additional times, an alternative ball set shall be used.

(e) For Cash 3™, five test draws will be conducted. If the same digit is selected three times during the five draws, three additional test draws will be conducted. If the same digit is selected two additional times, an alternative ball set shall be used.

(5) If the alternative ball set does not pass the test drawing parameters, the backup drawing machine will be used. Tests will be conducted with ball sets whose weight falls within the tolerance range until an acceptable ball set and drawing machine have been determined.

(6) If the game for which a drawing is being held cannot be closed on the gaming system, the drawing will be delayed until the game can be closed.

(7) During the drawing, balls will be mixed and pushed into the display devices by the action of an air blower. A ball must be "trapped" in the display position at the top of the mixing chamber to be a winning number.

(8) In the event of a power failure, drawing equipment malfunction or error in the drawing process, including but not limited to the Host/Hostess announcing a ball number that was not trapped as specified in subsection (7), the drawing will be

stopped and will resume as soon thereafter as possible. The balls drawn before the occurrence, if any, will be declared valid.

(9) If a Draw Host/Hostess incorrectly announces the number of a ball that has been trapped in the display position, the Draw Manager shall immediately correct the Draw Host/Hostess by announcing the correct number.

(10) Upon certification by the Draw Manager and the Accountant, the numbers shown on the balls will be announced as the official winning numbers for the drawing.

(11) Following removal of the balls from the drawing machine, the ball set will be weighed. If the weight of the ball set differs from the pre-draw weight by more than 1 gram or is outside of the tolerance range provided by the manufacturer, the ball set will be secured and delivered to the Lottery's Division of Security for investigation.

(12) If an incorrect Xtra® number is displayed on the countdown slate prior to the FLORIDA LOTTO™ drawing and is discovered prior to display during the drawing, the drawing will be delayed until the correct Xtra number is displayed. If an incorrect Xtra number is revealed during the FLORIDA LOTTO draw, the Florida Lottery will pay prizes based on the higher of the Xtra number revealed and the actual Xtra number drawn.

(13) In the event a problem occurs that is not contemplated under this rule, the Florida Lottery shall use such substitute procedures as are fair and effective to perform the drawing. Such substitute procedures shall be determined in consultation with the Accountant referred to in subsection (1). In using such substitute procedures the Florida Lottery shall strive to maintain the highest level of public confidence, security and integrity.

Rulemaking Authority 24.105(9)(d), 24.109(1) FS. Law Implemented 24.105(9)(d), 24.108(6) FS. History—New 9-24-10, Replaces 53ER10-6.

THIS RULE TAKES EFFECT UPON BEING FILED WITH THE DEPARTMENT OF STATE UNLESS A LATER TIME AND DATE IS SPECIFIED IN THE RULE.
EFFECTIVE DATE: September 24, 2010

DEPARTMENT OF THE LOTTERY

RULE NO.: 53ER10-50
RULE TITLE: Instant Game Number 1070, HOLIDAY MILLIONS

SUMMARY: This emergency rule describes Instant Game Number 1070, "HOLIDAY MILLIONS," for which the Department of the Lottery will start selling tickets on a date to be determined by the Secretary of the Department. The rule sets forth the specifics of the game; determination of prizewinners; estimated odds of winning, value and number of prizes in the game.

THE PERSON TO BE CONTACTED REGARDING THE EMERGENCY RULE IS: Louisa Warren, Senior Attorney, Department of the Lottery, 250 Marriott Drive, Tallahassee, Florida 32399-4011

THE FULL TEXT OF THE EMERGENCY RULE IS:

53ER10-50 Instant Game Number 1070, HOLIDAY MILLIONS.

(1) Name of Game. Instant Game Number 1070, "HOLIDAY MILLIONS."

(2) Price. HOLIDAY MILLIONS lottery tickets sell for \$10.00 per ticket.

(3) HOLIDAY MILLIONS lottery tickets shall have a series of numbers in machine readable code (or bar code) on the back of the ticket, along with a validation number under the latex area on the ticket. To be a valid winning HOLIDAY MILLIONS lottery ticket, the ticket must meet the applicable requirements of Rule 53ER10-1, F.A.C.

(4) The "YOUR NUMBERS" play symbols and play symbol captions are as follows:



(5) The "WINNING NUMBERS" play symbols and play symbol captions are as follows:



(6) The prize symbols and prize symbol captions are as follows:

\$5.00 FIVE ONE HUN	\$10.00 TEN TWO HUN	\$15.00 FIFTEEN FIVE HUN	\$20.00 TWENTY ONE THOU	\$30.00 THIRTY FIVE THOU	\$40.00 FORTY TEN THOU	\$50.00 FIFTY FIFTY THOUS
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(7) The legends are as follows:



(8) Determination of Prizewinners.

(a) A ticket having a play symbol and corresponding play symbol caption in the "YOUR NUMBERS" play area that matches a play symbol and corresponding play symbol caption in the "WINNING NUMBERS" play area shall entitle the claimant to the corresponding prize shown for that symbol. A

ticket having a "♻️" symbol and corresponding caption in the "YOUR NUMBERS" play area shall entitle the claimant to the prize shown for that symbol. A ticket having a "\$\$ ODDIBLE" symbol and corresponding caption in the "YOUR NUMBERS" play area shall entitle the claimant to the prize shown for that symbol.

symbol and corresponding caption in the “YOUR NUMBERS” play area shall entitle the claimant to double the prize shown for that symbol.

(b) The prizes are: \$5.00, \$10.00, \$15.00, \$20.00, \$30.00, \$40.00, \$50.00, \$100, \$200, \$500, \$1,000, \$5,000, \$10,000

~~\$1,000,000~~
and ~~0000000000~~.

(9) \$1,000,000 Prize Payment Options.

(a) A winner of a \$1 million prize may choose one of two payment options for receiving his or her prize. Payment options are “Cash Option” or “Annual Payment.” At the time the \$1,000,000 prize is claimed, the terminal will produce a player claim instructions ticket. The winner has sixty (60) days from the date the player claim instructions ticket is produced to file a claim choosing the Cash Option. If a winner does not choose the Cash Option within such time, the Annual Payment option will be applied. Once the winner files a claim and exercises the winner’s chosen option, the election of that option shall be final.

(b) Cash Option prizes will be paid in one (1) lump sum cash payment of \$650,000, less applicable federal withholding taxes.

(c) Annual Payment prizes will be paid in twenty (20) equal annual installments of \$50,000, less applicable federal withholding taxes.

(10) The estimated odds of winning, value, and number of prizes in Instant Game Number 1070 are as follows:

GAME PLAY	VALUE	ESTIMATED ODDS OF 1 IN	NUMBER OF WINNERS IN 30 POOLS OF 120,000 TICKETS PER POOL
\$5 x 2	\$10	30.00	120,000
\$5 (\$\$)	\$10	30.00	120,000
\$10	\$10	30.00	120,000
\$5 x 3	\$15	60.00	60,000
\$5 + \$10	\$15	60.00	60,000
\$5 + \$5 (\$\$)	\$15	60.00	60,000
\$15	\$15	60.00	60,000
\$5 x 4	\$20	30.00	120,000
(\$5 x 2) + \$10	\$20	60.00	60,000
\$10 x 2	\$20	60.00	60,000
\$10 (\$\$)	\$20	60.00	60,000
\$20	\$20	60.00	60,000
\$5 x 6	\$30	400.00	9,000
(\$5 x 2) + (\$10 x 2)	\$30	400.00	9,000
\$10 x 3	\$30	400.00	9,000
\$15 (\$\$)	\$30	400.00	9,000
\$30	\$30	400.00	9,000
\$5 x 8	\$40	500.00	7,200
\$10 x 4	\$40	500.00	7,200

\$10 + (\$15 x 2)	\$40	500.00	7,200
\$20 (\$\$)	\$40	500.00	7,200
\$40	\$40	500.00	7,200
\$5 x 10	\$50	1,000.00	3,600
(\$10 x 3) + \$20	\$50	1,000.00	3,600
(\$10 x 2) + \$30	\$50	1,000.00	3,600
\$10 + \$20 (\$\$)	\$50	1,000.00	3,600
\$50	\$50	1,000.00	3,600
(\$5 x 10) + (\$10 x 5)	\$100	600.00	6,000
\$10 x 10	\$100	600.00	6,000
\$20 x 5	\$100	600.00	6,000
(\$10 x 2) + (\$40 x 2)	\$100	600.00	6,000
\$50 (\$\$)	\$100	600.00	6,000
\$100	\$100	600.00	6,000
(\$10 x 10) + (\$20 x 5)	\$200	3,750.00	960
(\$15 x 8) + \$20 + (\$30 x 2)	\$200	3,750.00	960
\$40 x 5	\$200	3,750.00	960
\$100 (\$\$)	\$200	3,750.00	960
\$200	\$200	3,750.00	960
(\$20 x 5) + (\$40 x 10)	\$500	12,000.00	300
\$50 x 10	\$500	12,000.00	300
\$100 + (\$200 x 2)	\$500	12,000.00	300
\$100 + \$200 (\$\$)	\$500	12,000.00	300
\$500	\$500	12,000.00	300
(\$50 x 10) + (\$100 x 5)	\$1,000	24,000.00	150
\$100 x 10	\$1,000	24,000.00	150
(\$100 x 4) + (\$200 x 3)	\$1,000	24,000.00	150
\$500 (\$\$)	\$1,000	24,000.00	150
\$1,000	\$1,000	24,000.00	150
\$1,000 x 5	\$5,000	120,000.00	30
\$5,000	\$5,000	120,000.00	30
\$10,000	\$10,000	120,000.00	30
\$1,000,000 (\$50K/yr/20yrs)	\$650,000	1,200,000.00	3

(11) The estimated overall odds of winning some prize in Instant Game Number 1070 are 1 in 3.27. Prizes, including the top prizes, are subject to availability at the time of ticket purchase. Prizes may be unavailable due to prior sale or other causes occurring in the normal course of business including, but not limited to, ticket damage, defect, theft, or loss.

(12) For reorders of Instant Game Number 1070, the estimated odds of winning, value, and number of prizes shall be proportionate to the number of tickets reordered.

(13) Payment of prizes for HOLIDAY MILLIONS lottery tickets shall be made in accordance with the rule of the Florida Lottery governing payment of prizes.

A copy of the current rule can be obtained from the Florida Lottery, Office of the General Counsel, 250 Marriott Drive, Tallahassee, Florida 32399-4011.

Rulemaking Authority 24.105(9)(a), (b), (c), 24.109(1), 24.115(1) FS. Law Implemented 24.105(9)(a), (b), (c), 24.115(1) FS. History--New 10-1-10.

THIS RULE TAKES EFFECT UPON BEING FILED WITH THE DEPARTMENT OF STATE UNLESS A LATER TIME AND DATE IS SPECIFIED IN THE RULE.
EFFECTIVE DATE: October 1, 2010

DEPARTMENT OF THE LOTTERY

RULE NO.: 53ER10-51 RULE TITLE: Instant Game Number 7012, NUTCRACKER CASH

SUMMARY: This emergency rule describes Instant Game Number 7012, "NUTCRACKER CASH," for which the Department of the Lottery will start selling tickets on a date to be determined by the Secretary of the Department. The rule sets forth the specifics of the game; determination of prizewinners; estimated odds of winning, value and number of prizes in the game.

THE PERSON TO BE CONTACTED REGARDING THE EMERGENCY RULE IS: Louisa H. Warren, Senior Attorney, Department of the Lottery, 250 Marriott Drive, Tallahassee, Florida 32399-4011

THE FULL TEXT OF THE EMERGENCY RULE IS:

53ER10-51 Instant Game Number 7012, NUTCRACKER CASH.

(1) Name of Game. Instant Game Number 7012, "NUTCRACKER CASH."

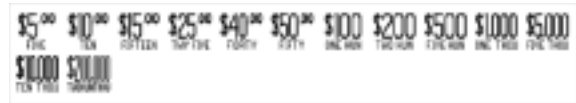
(2) Price. NUTCRACKER CASH lottery tickets sell for \$5.00 per ticket.

(3) NUTCRACKER CASH lottery tickets shall have a series of numbers in machine readable code (or bar code) on the back of the ticket, along with a validation number under the latex area on the ticket. To be a valid winning NUTCRACKER CASH lottery ticket, the ticket must meet the applicable requirements of Rule 53ER10-1, F.A.C.

(4) The play symbols and play symbol captions are:



(5) The prize symbols and prize symbol captions are as follows:



(6) The play symbols and play symbol captions under the "\$" spot are as follows:



(7) The legends are as follows:

PRIZE	ROW 1	ROW 2	ROW 3	ROW 4	ROW 5	ROW 6	ROW 7
	ROW 8	ROW 9	ROW 10	ROW 11	ROW 12	ROW 13	ROW 14

(8) Determination of Prizewinners.

(a) A ticket having two identical play symbols and corresponding play symbol captions in a row shall entitle the claimant to the prize shown for that row. A ticket having three identical play symbols and play symbol captions in a row shall entitle the player to double the prize shown for that row. A ticket having a prize amount and corresponding caption under the "\$" spot shall entitle the claimant to amount shown.

(b) The prizes are: \$5.00, \$10.00, \$15.00, \$25.00, \$40.00, \$50.00, \$100, \$200, \$500, \$1,000, \$5,000, \$10,000 and \$200,000.

(9) The estimated odds of winning, value and number of prizes in Instant Game Number 7012 are as follows:

GAME PLAY	WIN	ESTIMATED ODDS OF 1 IN	NUMBER OF WINNERS IN 44 POOLS OF TICKETS PER POOL
\$5	\$5.00	23.08	228,800
BONUS \$5	\$5.00	23.08	228,800
\$10	\$10.00	50.00	105,600
\$5 x 2	\$10.00	50.00	105,600
\$5 + BONUS \$5	\$10.00	42.86	123,200
\$5 DBL	\$10.00	33.33	158,400
\$15	\$15.00	150.00	35,200
\$5 x 3	\$15.00	100.00	52,800
\$5 + BONUS \$10	\$15.00	150.00	35,200
\$5 DBL + \$5	\$15.00	75.00	70,400
\$25	\$25.00	292.68	18,040
\$10 DBL + \$5	\$25.00	292.68	18,040
\$10 + BONUS \$15	\$25.00	292.68	18,040
\$15 + \$5 DBL	\$25.00	292.68	18,040
\$40	\$40.00	600.00	8,800
\$10 DBL + \$10 x 2	\$40.00	600.00	8,800
\$15 + BONUS \$25	\$40.00	600.00	8,800

\$25 + \$15	\$40.00	600.00	8,800
\$50	\$50.00	2,400.00	2,200
\$25 DBL	\$50.00	2,400.00	2,200
\$10 + BONUS \$40	\$50.00	2,400.00	2,200
\$15 DBL + \$10 x 2	\$50.00	1,600.00	3,300
\$100	\$100.00	4,800.00	1,100
\$40 DBL + \$10 +	\$100.00	4,800.00	1,100
\$5 x 2			
\$50 DBL	\$100.00	4,800.00	1,100
\$50 + BONUS \$50	\$100.00	4,800.00	1,100
\$25 x 4	\$100.00	4,800.00	1,100
\$200	\$200.00	8,000.00	660
\$100 DBL	\$200.00	8,000.00	660
\$100 + BONUS \$100	\$200.00	8,000.00	660
\$50 x 4	\$200.00	8,000.00	660
\$500	\$500.00	12,000.00	440
\$200 DBL + \$50 x 2	\$500.00	12,000.00	440
\$100 x 3 + BONUS	\$500.00	12,000.00	440
\$200			
\$100 x 5	\$500.00	12,000.00	440
\$1,000	\$1,000.00	30,000.00	176
\$500 DBL	\$1,000.00	24,000.00	220
\$500 + BONUS \$500	\$1,000.00	30,000.00	176
\$500 + \$100 x 5	\$1,000.00	30,000.00	176
\$5,000	\$5,000.00	120,000.00	44
\$1,000 DBL x 2 +	\$5,000.00	120,000.00	44
\$500 x 2			
\$10,000	\$10,000.00	120,000.00	44
\$200,000	\$200,000.00	880,000.00	6

(10) The estimated overall odds of winning some prize in Instant Game Number 7012 are 1 in 4.15. Prizes, including the top prizes, are subject to availability at the time of ticket purchase. Prizes may be unavailable due to prior sale or other causes occurring in the normal course of business including, but not limited to, ticket damage, defect, theft, or loss.

(11) For reorders of Instant Game Number 7012, the estimated odds of winning, value, and number of prizes shall be proportionate to the number of tickets reordered.

(12) Payment of prizes for NUTCRACKER CASH lottery tickets shall be made in accordance with the rule of the Florida Lottery governing payment of prizes.

A copy of the current rule can be obtained from the Florida Lottery, Office of the General Counsel, 250 Marriott Drive, Tallahassee, Florida 32399-4011.

Rulemaking Authority 24.105(9)(a), (b), (c), 24.109(1), 24.115(1) FS. Law Implemented 24.105(9)(a), (b), (c), 24.115(1) FS. History--New 10-1-10.

THIS RULE TAKES EFFECT UPON BEING FILED WITH THE DEPARTMENT OF STATE UNLESS A LATER TIME AND DATE IS SPECIFIED IN THE RULE.

EFFECTIVE DATE: October 1, 2010

DEPARTMENT OF THE LOTTERY

RULE NO.: 53ER10-52
 RULE TITLE: Instant Game Number 1079, RED, WHITE AND GREEN

SUMMARY: This emergency rule describes Instant Game Number 1079, "RED, WHITE AND GREEN," for which the Department of the Lottery will start selling tickets on a date to be determined by the Secretary of the Department. The rule sets forth the specifics of the game; determination of prizewinners; estimated odds of winning, value and number of prizes in the game.

THE PERSON TO BE CONTACTED REGARDING THE EMERGENCY RULE IS: Louisa Warren, Senior Attorney, Department of the Lottery, 250 Marriott Drive, Tallahassee, Florida 32399-4011

THE FULL TEXT OF THE EMERGENCY RULE IS:

53ER10-52 Instant Game Number 1079, RED, WHITE AND GREEN.

(1) Name of Game. Instant Game Number 1079, "RED, WHITE AND GREEN."

(2) Price. RED, WHITE AND GREEN lottery tickets sell for \$2.00 per ticket.

(3) RED, WHITE AND GREEN lottery tickets shall have a series of numbers in machine readable code (or bar code) on the back of the ticket, along with a validation number under the latex area on the ticket. To be a valid winning RED, WHITE AND GREEN lottery ticket, the ticket must meet the applicable requirements of Rule 53ER10-1, F.A.C.

(4) The black "YOUR NUMBERS" play symbols and play symbol captions are as follows:



(5) The red "YOUR NUMBERS" play symbols and play symbol captions are as follows:



(6) The "WINNING NUMBERS" play symbols and play symbol captions are as follows:



(7) The prize symbols and prize symbol captions are as follows:



(8) The legends are as follows:

WINNING NUMBERS	YOUR NUMBERS
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(9) Determination of Prizewinners.

(a) A ticket having a play symbol and corresponding play symbol caption in the “YOUR NUMBERS” play area that matches either of the play symbols and corresponding play symbol captions in the “WINNING NUMBERS” play area shall entitle the claimant to the corresponding prize shown for that symbol. A ticket having a red play symbol and corresponding play symbol caption in the “YOUR NUMBERS” play area that matches either of the play symbols and corresponding play symbol captions in the “WINNING NUMBERS” play area shall entitle the claimant to triple the corresponding prize shown for that symbol. A ticket having a “” symbol and corresponding caption in the “YOUR NUMBERS” play area shall entitle the claimant to the prize shown for that symbol.

(b) The prizes are: \$1.00, \$2.00, \$4.00, \$5.00, \$10.00, \$15.00, \$20.00, \$40.00, \$100, \$200, \$400, \$1,000, \$10,000, and \$30,000.

(10) The estimated odds of winning, value, and number of prizes in Instant Game Number 1079 are as follows:

GAME PLAY	WIN	ESTIMATED ODDS OF 1 IN	NUMBER OF WINNERS IN 50 POOLS OF 180,000 TICKETS PER POOL
\$1 x 2	\$2	25.00	360,000
\$2	\$2	16.67	540,000
\$1 x 4	\$4	75.00	120,000
(\$1 x 2) + \$2	\$4	75.00	120,000
\$1 (RED NUMBER)	\$4	37.50	240,000
+ \$1			
\$2 x 2	\$4	75.00	120,000
\$4	\$4	75.00	120,000
\$1 x 5	\$5	375.00	24,000
\$1 (RED NUMBER)	\$5	375.00	24,000
+ \$2			
\$1 + (\$2 x 2)	\$5	375.00	24,000
\$1 + \$4	\$5	375.00	24,000
\$5	\$5	375.00	24,000
\$1 x 10	\$10	250.00	36,000
\$2 x 5	\$10	250.00	36,000
\$2 (RED NUMBER)	\$10	250.00	36,000
+ \$4			
\$5 x 2	\$10	250.00	36,000
\$10	\$10	250.00	36,000
(\$2 x 5) + \$5	\$15	750.00	12,000
\$5 (RED NUMBER)	\$15	750.00	12,000

\$1 + \$2 + \$4 (RED NUMBER)	\$15	750.00	12,000
\$5 + \$10	\$15	750.00	12,000
\$15	\$15	750.00	12,000
\$2 x 10	\$20	750.00	12,000
\$4 x 5	\$20	750.00	12,000
\$4 (RED NUMBER)	\$20	750.00	12,000
+\$4 x 2			
\$10 x 2	\$20	750.00	12,000
\$20	\$20	750.00	12,000
\$4 x 10	\$40	6,000.00	1,500
\$10 x 4	\$40	6,000.00	1,500
\$5 (RED NUMBER)	\$40	6,000.00	1,500
+\$10 + \$15			
(\$5 x 2) + \$10 (RED NUMBER)	\$40	6,000.00	1,500
\$40	\$40	6,000.00	1,500
\$10 x 10	\$100	3,600.00	2,500
(\$10 x 6) + (\$20 x 2)	\$100	3,600.00	2,500
\$20 x 5	\$100	3,600.00	2,500
\$20 (RED NUMBER)	\$100	3,600.00	2,500
+\$40			
(\$5 x 3) + \$15 (RED NUMBER) + \$40	\$100	3,600.00	2,500
\$100	\$100	3,600.00	2,500
\$20 x 10	\$200	30,000.00	300
(\$10 x 8) + \$40 (RED NUMBER)	\$200	30,000.00	300
(\$20 x 4) + \$40 (RED NUMBER)	\$200	30,000.00	300
\$100 x 2	\$200	30,000.00	300
\$200	\$200	30,000.00	300
\$40 x 10	\$400	45,000.00	200
(\$20 x 5) + (\$100 x 3)	\$400	45,000.00	200
\$100 + \$100 (RED NUMBER)	\$400	45,000.00	200
\$200 x 2	\$400	45,000.00	200
\$400	\$400	45,000.00	200
\$100 x 10	\$1,000	90,000.00	100
(\$100 x 6) + \$400	\$1,000	90,000.00	100
(\$200 x 2) + \$200 (RED NUMBER)	\$1,000	180,000.00	50
\$200 + (\$400 x 2)	\$1,000	180,000.00	50
\$1,000	\$1,000	180,000.00	50
\$10,000	\$10,000	450,000.00	20
\$30,000	\$30,000	1,000,000.00	9

(11) The estimated overall odds of winning some prize in Instant Game Number 1079 are 1 in 4.36. Prizes, including the top prizes, are subject to availability at the time of ticket purchase. Prizes may be unavailable due to prior sale or other causes occurring in the normal course of business including, but not limited to, ticket damage, defect, theft, or loss.

(12) For reorders of Instant Game Number 1079, the estimated odds of winning, value, and number of prizes shall be proportionate to the number of tickets reordered.

(13) Payment of prizes for RED, WHITE AND GREEN lottery tickets shall be made in accordance with the rule of the Florida Lottery governing payment of prizes.

A copy of the current rule can be obtained from the Florida Lottery, Office of the General Counsel, 250 Marriott Drive, Tallahassee, Florida 32399-4011.

Rulemaking Authority 24.105(9)(a), (b), (c), 24.109(1), 24.115(1) FS. Law Implemented 24.105(9)(a), (b), (c), 24.115(1) FS. History—New 10-1-10.

THIS RULE TAKES EFFECT UPON BEING FILED WITH THE DEPARTMENT OF STATE UNLESS A LATER TIME AND DATE IS SPECIFIED IN THE RULE.

EFFECTIVE DATE: October 1, 2010

DEPARTMENT OF THE LOTTERY

RULE NO.: 53ER10-53
 RULE TITLE: Instant Game Number 1078, SEASON'S GOLD

SUMMARY: This emergency rule describes Instant Game Number 1078, "SEASON'S GOLD," for which the Department of the Lottery will start selling tickets on a date to be determined by the Secretary of the Department. The rule sets forth the specifics of the game; determination of prizewinners; estimated odds of winning, value and number of prizes in the game.

THE PERSON TO BE CONTACTED REGARDING THE EMERGENCY RULE IS: Louisa Warren, Senior Attorney, Department of the Lottery, 250 Marriott Drive, Tallahassee, Florida 32399-4011

THE FULL TEXT OF THE EMERGENCY RULE IS:

53ER10-53 Instant Game Number 1078, SEASON'S GOLD.

(1) Name of Game. Instant Game Number 1078, "SEASON'S GOLD."

(2) Price. SEASON'S GOLD lottery tickets sell for \$1.00 per ticket.

(3) SEASON'S GOLD lottery tickets shall have a series of numbers in machine readable code (or bar code) on the back of the ticket, along with a validation number under the latex area on the ticket. To be a valid winning SEASON'S GOLD lottery ticket, the ticket must meet the applicable requirements of Rule 53ER10-1, F.A.C.

(4) The "YOUR NUMBERS" play symbols and play symbol captions are as follows:



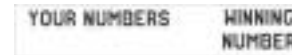
(5) The "WINNING NUMBERS" play symbols and play symbol captions are as follows:



(6) The prize symbols and prize symbol captions are as follows:



(7) The legends are as follows:



(8) Determination of Prizewinners.

(a) A ticket having a play symbol and corresponding play symbol caption in the "YOUR NUMBERS" play area that matches the play symbol and corresponding play symbol caption in the "WINNING NUMBER" play area shall entitle the claimant to the corresponding prize shown for that symbol.

A ticket having a " " symbol and corresponding caption in the "YOUR NUMBERS" play area shall entitle the claimant to the prize shown for that symbol.

(b) The prizes are: \$1.00, \$2.00, \$4.00, \$5.00, \$10.00, \$20.00, \$25.00, \$50.00, \$100, \$250, and \$6,000.

(9) The estimated odds of winning, value, and number of prizes in Instant Game Number 1078 are as follows:

GAME PLAY	WIN	ESTIMATED ODDS OF 1 IN	NUMBER OF WINNERS IN 50 POOLS OF 240,000 TICKETS PER POOL
\$1	\$1	10.71	1,120,000
\$1 x 2	\$2	30.00	400,000
\$2	\$2	30.00	400,000
\$1 x 4	\$4	150.00	80,000
(\$1 x 2) + \$2	\$4	300.00	40,000
\$2 x 2	\$4	150.00	80,000
\$4	\$4	150.00	80,000
\$1 x 5	\$5	750.00	16,000
(\$1 x 3) + \$2	\$5	750.00	16,000
(\$2 x 2) + \$1	\$5	750.00	16,000
\$4 + \$1	\$5	750.00	16,000
\$5	\$5	750.00	16,000
\$2 x 5	\$10	500.00	24,000
(\$2 x 3) + \$4	\$10	500.00	24,000
\$1 + (\$2 x 2) + \$5	\$10	500.00	24,000
\$5 x 2	\$10	500.00	24,000
\$10	\$10	500.00	24,000
\$4 x 5	\$20	1,500.00	8,000
\$5 x 4	\$20	1,500.00	8,000
(\$5 x 2) + \$10	\$20	1,500.00	8,000
\$10 x 2	\$20	1,500.00	8,000
\$20	\$20	1,500.00	8,000
\$5 x 5	\$25	4,800.00	2,500

\$1 + \$4 + (\$10 x 2)	\$25	6,000.00	2,000
\$5 + (\$10 x 2)	\$25	6,000.00	2,000
\$5 + \$20	\$25	9,600.00	1,250
\$25	\$25	9,600.00	1,250
\$10 x 5	\$50	9,600.00	1,250
(\$10 x 3) + \$20	\$50	9,600.00	1,250
\$10 + (\$20 x 2)	\$50	9,600.00	1,250
\$25 x 2	\$50	9,600.00	1,250
\$50	\$50	9,600.00	1,250
\$20 x 5	\$100	24,000.00	500
\$25 x 4	\$100	24,000.00	500
(\$25 x 2) + \$50	\$100	24,000.00	500
\$50 x 2	\$100	24,000.00	500
\$100	\$100	24,000.00	500
\$50 x 5	\$250	60,000.00	200
(\$25 x 2) + (\$100 x 2)	\$250	60,000.00	200
(\$50 x 3) + \$100	\$250	60,000.00	200
\$50 + (\$100 x 2)	\$250	80,000.00	150
\$250	\$250	80,000.00	150
\$6,000	\$6,000	300,000.00	40

(11) The estimated overall odds of winning some prize in Instant Game Number 1078 are 1 in 4.88. Prizes, including the top prizes, are subject to availability at the time of ticket purchase. Prizes may be unavailable due to prior sale or other causes occurring in the normal course of business including, but not limited to, ticket damage, defect, theft, or loss.

(12) For reorders of Instant Game Number 1078, the estimated odds of winning, value, and number of prizes shall be proportionate to the number of tickets reordered.

(13) Payment of prizes for SEASON'S GOLD lottery tickets shall be made in accordance with the rule of the Florida Lottery governing payment of prizes.

A copy of the current rule can be obtained from the Florida Lottery, Office of the General Counsel, 250 Marriott Drive, Tallahassee, Florida 32399-4011.

Rulemaking Authority 24.105(9)(a), (b), (c), 24.109(1), 24.115(1) FS. Law Implemented 24.105(9)(a), (b), (c), 24.115(1) FS. History—New 10-1-10.

THIS RULE TAKES EFFECT UPON BEING FILED WITH THE DEPARTMENT OF STATE UNLESS A LATER TIME AND DATE IS SPECIFIED IN THE RULE.

EFFECTIVE DATE: October 1, 2010

DEPARTMENT OF ENVIRONMENTAL PROTECTION

Notices for the Department of Environmental Protection between December 28, 2001 and June 30, 2006, go to <http://www.dep.state.fl.us/> under the link or button titled "Official Notices."

**Section V
Petitions and Dispositions Regarding Rule
Variance or Waiver**

**BOARD OF TRUSTEES OF THE INTERNAL
IMPROVEMENT TRUST FUND**

Notices for the Board of Trustees of the Internal Improvement Trust Fund between December 28, 2001 and June 30, 2006, go to <http://www.dep.state.fl.us/> under the link or button titled "Official Notices."

PUBLIC SERVICE COMMISSION

NOTICE IS HEREBY GIVEN THAT on September 27, 2010, the Florida Public Service Commission received a petition for a rule waiver from Lighthouse Utilities Company, Inc.

DOCKET NO.: 100128-WU – Lighthouse Utilities Company, Inc. petition for a waiver of Rule 25-30.437, F.A.C., which requires rate applications be accompanied by Minimum Filing Requirements (MFRs) which are a series of schedules that require information on a utility's accounting and engineering costs, rate structures and billing practices for a test year. The MFRs provide information used by the Commission in its analysis and consideration of the utility's request for a rate change. Specific instructions for completing the schedules are included on the forms but are not separately listed in the published rule.

The petitioner is not requesting a waiver of the schedules in whole, but a partial waiver of the amount of information to be included on the following schedules: Schedule A-4 (Plant in Service Balances); Schedule A-8 (Accumulated Depreciation); Schedule A-11 (Contributions in Aid of Construction); A-13 (Accumulated Amortization of CIAC); and B-7 (Comparison of Current and Prior Operations and Maintenance "O & M" Expense). Any comments on the petition should be filed with the: Office of Commission Clerk, 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850, within 14 days after publication of this notice. For additional information, please contact: Keino Young, Office of the General Counsel, at the above address or telephone (850)413-6226.

A copy of the Petition for Variance or Waiver may be obtained by contacting: Office of Commission Clerk, 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850.