



FRIEDMAN,  
FRIEDMAN & LONG, P.A.  
ATTORNEYS & COUNSELORS

FILED OCT 22, 2014  
DOCUMENT NO. 05982-14  
FPSC - COMMISSION CLERK

October 22, 2014

VIA EFILING

Carlotta S. Stauffer, Commission Clerk  
Office of Commission Clerk  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399

RE: Docket No. 130243-WS; Application for Staff Assisted Rate Case in Highlands County by  
Lake Placid Utilities, Inc.'s  
Our File No.: 30057.211

Dear Ms. Stauffer:

Pursuant to Commission Order No. PSC-14-0335-PAA-WS enclosed is verification of making the Commission Ordered Adjustments on the books of the Utility.

Should Staff have any questions have them contact me.

Very truly yours,

A handwritten signature in blue ink, appearing to read 'Martin S. Friedman', is written over a light blue horizontal line.

MARTIN S. FRIEDMAN  
For the Firm

cc: Patrick Flynn (via email)  
Darrien Pitts (via email)  
Martha Golden (via email)

Batch Ty/Number	G	191524	Post Out of Balance	N	Multi-Currency Conversion	Y								
Batch Date		10/1/2014	InterCo Settlement Mthd	2	Multi-Currency InterCo JE	N								
Document	Co	G/L	R	Co	Account Number	Cur	Debit	Credit	Units	Sub-ledger	T	Asset	Explanation	
Ty	Number	Date	V		Description	Cod					y	Number	Remark	
JE	301856	00242	9/30/2014	00242	242.2030	USD	94,825.97					00100616	COA-LAKE PLACID	
					ACC DEPR-ORGANIZATION								COA-LAKE PLACID	1.0
JE	301856	00242	9/30/2014	00242	242101.6640	USD		94,825.97-				00100616	COA-LAKE PLACID	
					DEPREC-ORGANIZATION								COA-LAKE PLACID	2.0
JE	301856	00242	9/30/2014	00242	242.2030	USD		3,330.08-				00100616	COA-LAKE PLACID	
					ACC DEPR-ORGANIZATION								COA-LAKE PLACID	3.0
JE	301856	00242	9/30/2014	00242	242101.6640	USD	3,330.08					00100616	COA-LAKE PLACID	
					DEPREC-ORGANIZATION								COA-LAKE PLACID	4.0
					Ledger Type Totals	AA	98,156.05	98,156.05-						