

State of Florida



# Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD  
TALLAHASSEE, FLORIDA 32399-0850

**-M-E-M-O-R-A-N-D-U-M-**

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**DATE:** April 6, 2020

**TO:** Adam J. Teitzman, Commission Clerk, Office of Commission Clerk

**FROM:** Amber M. Norris, Public Utilities Supervisor, Division of Accounting & Finance *AMN*

**RE:** Docket No. 20190118-WU: Application for rate increase in water rates in Gulf County by Lighthouse Utilities Company, Inc.

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Please file the attached email correspondence with the Utility in the above mentioned docket file.

## One time O&M Expense Amortization

lawrence@robersonfriedman.com

**Sent:** Tuesday, March 31, 2020 3:28 PM

**To:** Dylan Andrews

**Cc:** michael@rapacpas.com; bruce.may@hklaw.com

Dylan,

Based on discussion with Michael McKenzie, Lighthouse is good with categorizing the one time cost of \$28,423 as an amortized expense over a 5 year period.

How does the PSC currently have the cost categorized, as we want to ensure consistency to our side?

Thanks

*Lawrence Chafin*

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