[**PUBLIC SERVICE COMMISSION**](https://www.flrules.org/gateway/department.asp?id=25)

**FAR NOTICE OF DISPOSITION OF WAIVER**

RULE NO.: 25-30.140(1)(k)

RULE TITLE: Depreciation

NOTICE IS HEREBY GIVEN by the Florida Public Service Commission that K W Resort Utilities Corporation’s petition filed on April 3, 2025, seeking a variance from Rule 25-30.140(1)(k), Florida Administrative Code (F.A.C.), in Commission Docket No. 20240108-SU, was addressed by Order No. PSC-2025-0289-PAA-SU, issued July 28, 2025, amended by Order No. PSC-2025-0289A-PAA, issued August 1, 2025, and consummated by Order No. PSC-2025-0312-CO-SU, issued August 19, 2025. Rule 25-30-140(1)(k), F.A.C., addresses, in relevant part, the requirement to adjust depreciable property for net salvage for accounting purposes. Pursuant to Section 120.542, Florida Statutes, K W Resort Utilities Corporation’s petition was denied on the basis that K W Resort Utilities Corporation did not prove that the application of the rule creates a substantial hardship or violates principles of fairness, or that its requested rule waiver would serve the purpose of the underlying statute. Notice of the petition was published in the Florida Administrative Register on April 8, 2025.

A copy of the Orders may be obtained from the Office of the Commission Clerk, 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850; (850)413-6770.

For additional information, please contact Suzanne Brownless, Office of the General Counsel, at the above address or telephone (850) 413-6218.

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