

EXH. \_\_, PK-5

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**Sent:** Thursday, December 08, 2016 11:14 AM  
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**Cc:** Elisheva Simon <[esimon@fcclaw.com](mailto:esimon@fcclaw.com)>  
**Subject:** RE: TC-143691, discovery

Dan, I'm not ignoring you, but I've got a slew of comments due in the next week and now I have to go to a hearing in Trenton on Sunday and Monday. That's on top of the testimony due in our case. I will look at this when I can, but it may not be until the weekend. If you can hold off on your motion, maybe we can resolve or narrow some issues. I'm going to need a continuance till after Christmas to respond to your motion anyway.

It's not just your issues I'm behind on. We also have a problem with your clients financial statement that I have been meaning to touch back on. The issue is the time periods. GAAP (generally accepted accounting principles) would have year-end 2015 and then year to date 2016. Or GAAP could be quarterly. If you wanted to depart from GAAP to show a full year, then you could show five months from 5/1/15 ending 9/30/15 plus twelve months from 10/1/15 ending 9/30/16. We could accept that, something consistent with GAAP, or a monthly spreadsheet. Because your business and ours is so seasonal, the presentation you provided on Monday is very misleading and not truly representative.

We will need a supplementation or correction to the financial before we file our testimony. The sooner, the better, of course. We'll be in touch on yours just as soon as I catch up.

Best regards,

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