

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:** December 29, 2009  
**TO:** Ann Cole, Commission Clerk, Office of Commission Clerk  
**FROM:** Dale N. Mailhot, Director, Office of Auditing and Performance Analysis  
**RE:** Docket No. 090182-SU

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RECEIVED-FPSC  
09 DEC 29 PM 1:57  
COMMISSION CLERK

Attached is page 19 of the audit report for Ni Florida, LLC. The original audit report was filed with your office on November 10, 2009. The attached page was inadvertently left out. Please include this in the docket file.

DOCUMENT NUMBER-DATE

12235 DEC 29 09

FPSC-COMMISSION CLERK

## EXHIBIT I

**NI FLORIDA, LLC.**  
**WASTEWATER AVERAGE RATE BASE**  
**YEAR END DECEMBER 31, 2008**  
**DOCKET NO. 090182-SU**

DESCRIPTION	PER COMPANY @12/31/2008	AUDIT ADJUSTMENTS	REFER TO	PER AUDIT @12/31/2008
Utility Plant In Service	\$ 7,552,287	\$ 57,721	AF-3	\$ 7,610,008
Utility Land & Land Right	9,513	-		9,513
Less: Non-Used & Useful	-	-		-
Construction Work In Progress	-	-		-
Accumulated Depreciation	(2,981,274)	10,730	AF-4	(2,971,809)
CIAC	(3,496,850)	(1,265)	AF-4	(3,496,850)
Accumulated Amortization of CIAC	1,267,651	402	AF-5	1,268,053
Acquisition Adjustments	-	-		-
Working Capital	99,088	-		99,088
<b>Total Rate Base</b>	<b>\$ 2,450,415</b>	<b>\$ 67,588</b>		<b>\$ 2,518,003</b>