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PROFESSIONAL ASSOCIATION  
ATTORNEYS AND COUNSELORS AT LAW

CK# 25893  
\$ 2,250.00  
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December 27, 2007

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Ms. Ann Cole, Director  
Commission Clerk and Administrative Services  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Betty Easley Conference Center  
Room 110  
Tallahassee, FL 32399-0850

070746-SU

Re: Joint Application of Hudson Utilities, Inc. and Ni Florida, LLC for Approval of Transfer of Hudson Utilities, Inc.'s Wastewater System

Dear Ms. Cole:

Enclosed for filing on behalf of Hudson Utilities, Inc. ("Hudson") and Ni Florida, LLC ("Ni Florida") are the following documents:

1. Original and five copies of the completed Application and attached exhibits;
2. Original and two copies of the proposed tariff sheets; and
3. The filing fee in the amount of \$2,250.00.

Please acknowledge receipt of these documents by stamping the extra copy of this letter "filed" and returning the copy to me.

Thank you for your assistance with this filing.

Sincerely,



Kenneth A. Hoffman

KAH/rl

Enclosures

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11238 DEC 27 2007  
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