

LAW OFFICES
ROSE, SUNDBSTROM & BENTLEY, LLP
2548 BLAIRSTONE PINES DRIVE
TALLAHASSEE, FLORIDA 32301

FREDERICK L. ASCHAUER, JR.
CHRIS H. BENTLEY, P.A.
ROBERT C. BRANNAN
E. MARSHALL DETERDING
JOHN R. JENKINS, P.A.
KYLE L. KEMPER
STEVEN T. MINDLIN, P.A.
CHASITY H. O'STEEN
WILLIAM E. SUNDBSTROM, P.A.
DIANE D. TREMOR, P.A.
JOHN L. WHARTON
ROBERT M. C. ROSE (1924-2006)

(850) 877-6555
FAX (850) 656-4029
www.rsbatorneys.com

REPLY TO CENTRAL FLORIDA OFFICE

CENTRAL FLORIDA OFFICE
SANLANDO CENTER
2180 W. STATE ROAD 434, SUITE 2118
LONGWOOD, FLORIDA 32779
(407) 830-6331
FAX (407) 830-8522

MARTIN S. FRIEDMAN, P.A.
BRIAN J. STREET

CHRISTIAN W. MARCELLI, OF COUNSEL
(LICENSED IN NEW YORK ONLY)

April 30, 2009

Chairman Matthew M. Carter II
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Re: Docket No. 090182-SU; Ni Florida, LLC General Rate Increase Application
for Pasco County System
Our File No.: 43053.03

Dear Chairman Carter:

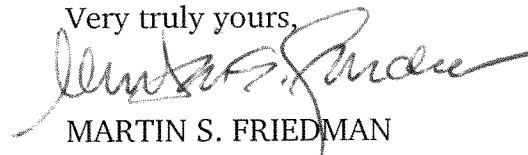
Pursuant to Rule 25-30.430(2)(c), Florida Administrative Code, Ni Florida LLC (the "Company") submits the following pro forma estimates to assist the Commission Staff in evaluating the Company's requested test year.

- Annualize increase in sewer treatment costs - \$3,000
- Annualize increase in electricity costs - \$2,000

All other claimed expenses will be based on the actual experience of the test year ending December 31, 2008.

Should you or members of the Staff have any questions regarding this request, please do not hesitate to contact me.

Very truly yours,



MARTIN S. FRIEDMAN
For the Firm

MSF/tlc

cc: Ann Cole, Commission Clerk, Office of Commission Clerk (via E-Filing)