

MATTHEW M. CARTER II  
CHAIRMAN

STATE OF FLORIDA



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Public Service Commission

May 8, 2009

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COMMISSION  
CLERK

Mr. Martin S. Friedman  
Rose, Sundstrom & Bentley, LLP  
Sanlando Center  
2180 W. State Road 434, Suite 2118  
Longwood, FL 32779

**Re: Docket No. 090182-SU – Application for increase in wastewater rates in Pasco County by Ni Florida, LLC.**

Dear Mr. Friedman:

The Florida Public Service Commission received your April 10, 2009 letter regarding a proposed rate case by Ni Florida, LLC (Ni Florida). In the letter, Ni Florida requested to use a historical test year ended December 31, 2008, with pro forma plant and operating expenses adjustments, for establishing final rates. You state the utility will file its application using the Proposed Agency Action provision in Section 367.081(8), F.S. Pursuant to Rule 25-30.430, F.A.C., Ni Florida's test year request as outlined above is hereby approved for purposes of filing its Minimum Filing Requirements (MFRs).

Docket No. 090182-SU has been assigned to the forthcoming case. Your petition will be deemed filed on the date the Office of Commission Clerk receives the complete petition, the MFRs, and the filing fee. To process this case expeditiously, we request that you file the above no later than August 29, 2009.

Pursuant to Section 367.083, F.S., the official filing date will be the date that complete corrections to any deficiencies, if any, are filed. Please note that many schedules included in the MFRs are designed with a column titled "Balance Per Books." This column must reflect the balances on the general ledger and be reconciled with the balances reported in the utility's Annual Report on file with the Commission. This requirement is applicable to all primary account balances as required by the NARUC Uniform System of Accounts. Pursuant to Rule 25-30.110(2), F.A.C., all data the Commission requests and requires to be submitted in determining a utility's rates "shall be consistent with and reconcilable with the utility's annual report to the Commission."

In addition, the utility should satisfactorily document that it has recorded all adjustments to the utility's general ledger and accounts that have been ordered by the Commission in any prior proceeding relating to this system. If adjustments were ordered for prior periods that have any impact on subsequent years, the related adjustments shall also be made to reflect the impact for the appropriate period up to and including the approved test year. Further, the utility should be prepared to justify its requested test year operation and maintenance expenses, particularly those which have

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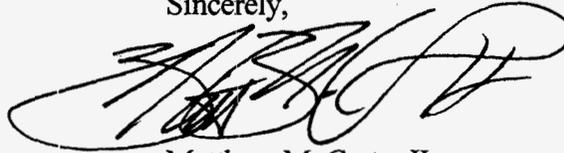
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increased above the level of customer growth and inflation for the year ended five years prior to the test year.

The utility is instructed to file all information it wishes the Commission to consider when arriving at a decision on its rate case application with its original filing. Because of the time limitations contained in Section 367.081, F.S., and the lengthy auditing and investigation required, the Commission may disregard any information not filed with the original application. If you have any questions, please contact Bart Fletcher at (850)413-7017 or [bart.fletcher@psc.state.fl.us](mailto:bart.fletcher@psc.state.fl.us).

Sincerely,

A handwritten signature in black ink, appearing to read 'M. Carter II', written over a large, stylized, circular flourish.

Matthew M. Carter II  
Chairman

cc: Dr. Mary Bane, Executive Director  
Mr. Patrick Imhof, General Counsel  
Division of Economic Regulation (Devlin, Willis, Bulecza-Banks, Fletcher, Daniel)  
Office of the General Counsel (Brubaker)  
Office of Commission Clerk (Docket No. 090182-SU)  
Mr. J.R. Kelly, Office of Public Counsel