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Public Service Commission

December 21, 2009

Christian W. Marcelli, Esquire  
Rose, Sundstrom & Bentley, LLP  
2180 West State Road 434  
Sanlando Center, 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. Marcelli:

In reviewing Ni Florida, LLC's (Ni Florida or Utility) annual reports and the Commission order approving the transfer of the utility from Hudson Utilities, Inc. to Ni Florida, it appears that the Utility has failed to make a Commission ordered adjustment to Utility Plant In Service (UPIS). In Order No. PSC-09-0017-PAA-SU, issued on January 5, 2009, in Docket No. 070740-SU, the Commission ordered the Utility to make a (\$8,551) adjustment to UPIS, which was to be reflected in the Utility's 2008 annual report. This adjustment does not appear to be reflected in Ni Florida's 2008 annual report.

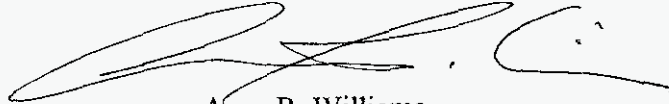
Furthermore, as per the staff audit report dated October 29, 2009, it appears that the Utility is not in compliance with the National Association of Regulatory Utility Commissioners' (NARUC) Uniform System of Accounts (USoA), contrary to the requirements of Rule 25-30.115, Florida Administrative Code (F.A.C.).

Please file appropriate documentation demonstrating that the Utility is in compliance with these requirements by Tuesday, January 5, 2010. Failure to timely comply will result in staff initiating a show cause proceeding against the Utility for its continued non-compliance with Order No. PSC-09-0017-PAA-SU and Rule 25-30.115, F.A.C.

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Christian W. Marcelli, Esquire  
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Sincerely,

A handwritten signature in black ink, appearing to read 'Anna R. Williams', with a large, sweeping flourish at the end.

Anna R. Williams  
Attorney

cc: Division of Economic Regulation (Bulecza-Banks, Fletcher, Linn, Mouring, Daniel)  
Office of the General Counsel (Williams, Brubaker)  
Office of Commission Clerk (Docket 090182-SU)