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March 26, 2010

HAND DELIVERY

Chairman Nancy Argenziano
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

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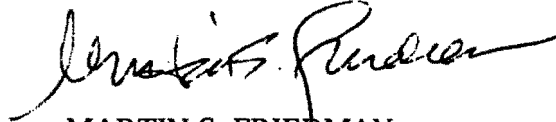
Re: Ni Florida, LLC - Tamiami
General Rate Increase Application for Lee County System
Our File No.: 43053.04

Dear Chairman Argenziano:

On March 19, 2010, we hand delivered to you a letter requesting the approval of a test year for Ni Florida, LLC's Tamiami System in Lee County, Florida. In that letter we identified categories of pro forma adjustments; however, we did not include the amount of such adjustments. Therefore, attached hereto is a Schedule of the pro forma adjustments.

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

Very truly yours,



MARTIN S. FRIEDMAN
For the Firm

COM _____

APA _____ MSF/tlc

ECR Enclosure

GCL

RAD cc: Mr. Bart Fletcher (w/enclosure) (via e-mail)

SSC _____ M:\AL\ALTA MONTE\NI FLORIDA, LLC (43053)\(.04) 12-31-09 TY Rate Case (Lee County)\PSC Chairman 02 (Schedule of pro forma adjustments).doc

ADM _____

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Argenziano

DOCUMENT NUMBER-DATE

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**Ni Florida - Tamiami Village
Pro Forma Adjustments
Test Year - 12 Months Ended December 31, 2009**

Capital Expenditures for Isolation Valves and Meter Replacement	
Total Estimate	\$ 215,672.00
Actual cost incurred in 2009 to replace Isolation Valves	42,194.40
Remaining cost for Meters, Boxes & Lids with Installation and updated piping	<u><u>\$ 173,477.60</u></u>

Contract Operator Operations Expense Increase	
New Monthly Contract Amount	\$ 3,300.00
Old Monthly Contract Amount	<u>3,000.00</u>
Monthly Increase	300.00
Number of Months in Year	12
Total Contract Operator Increase	<u><u>\$ 3,600.00</u></u>

Contract Operator Flushing Program Expense	
Contract Amount	<u><u>\$ 3,500.00</u></u>

Additional Purchased Water Expense Due to Flushing Program	
Water (1,000 Gallons)	138.570
Rate	\$ 3.20
Total Purchased Water Increase Due to Flushing Program	<u><u>\$ 443.42</u></u>

