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October 14, 2008

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

Re: Docket No. 070740-SU
In re: Joint application for approval of transfer of Hudson Utilities, Inc.'s wastewater system and Certificate No. 104-S, in Pasco County, to Ni Florida, LLC.

Dear Ms. Cole:

On April 7, 2008, the Florida Public Service Commission voted to approve the joint application of Hudson Utilities, Inc. and Ni Florida, LLC, for approval to transfer Hudson's wastewater system to Ni Florida. In compliance with Order No. PSC-08-0226-FOF-SU, I am writing to confirm that the purchase of Hudson's wastewater system by Ni Florida closed on May 5, 2008.

Please feel free to call if you have any questions.

Sincerely,


Marsha E. Rule

cc: Cheryl Johnson
Kathleen Kaproth
Caroline Klancke, Esq.