

CLASS A  
WATER AND/OR WASTEWATER UTILITIES

**FINANCIAL, RATE  
AND ENGINEERING  
MINIMUM FILING  
REQUIREMENTS**

OF

**NI FLORIDA, LLC**  
Exact Legal Name of Utility

**VOLUME II**

**Billing Analysis**



FOR THE

Test Year Ended: December 31, 2008

DOCUMENT NUMBER - DATE

07360 JUL 21 08

FPSC-COMMISSION CLERK

Company: Ni Florida, LLC  
 Docket No.: 090182-SU  
 Historical Test Year Ended: December 31, 2008

Schedule E-14  
 Page 1 of 106

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]  
 For Billing January to December  
 Customer Class: Residential

Meter Size: 5/8" x 3/4"

| (1)               | (2)             | (3)              | (4)                        | (5)                | (6)            | (7)                                   | (8)                 |
|-------------------|-----------------|------------------|----------------------------|--------------------|----------------|---------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1) x (2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1) x (6)] + (5) | Percentage of Total |
| 0                 | 8,633           | 8,633            | 0                          | 0                  | -              | 0                                     | 0.00%               |
| 1,000             | 4,019           | 12,652           | 4,019,000                  | 4,019,000          | -              | 4,019,000                             | 3.89%               |
| 2,000             | 3,818           | 16,470           | 7,636,000                  | 11,655,000         | -              | 11,655,000                            | 11.27%              |
| 3,000             | 3,764           | 20,234           | 11,292,000                 | 22,947,000         | -              | 22,947,000                            | 22.18%              |
| 4,000             | 2,932           | 23,166           | 11,728,000                 | 34,675,000         | -              | 34,675,000                            | 33.52%              |
| 5,000             | 2,092           | 25,258           | 10,460,000                 | 45,135,000         | -              | 45,135,000                            | 43.63%              |
| 6,000             | 1,443           | 26,701           | 8,658,000                  | 53,793,000         | -              | 53,793,000                            | 52.00%              |
| 7,000             | 994             | 27,695           | 6,958,000                  | 60,751,000         | -              | 60,751,000                            | 58.73%              |
| 8,000             | 698             | 28,393           | 5,584,000                  | 66,335,000         | -              | 66,335,000                            | 64.13%              |
| 9,000             | 480             | 28,873           | 4,320,000                  | 70,655,000         | -              | 70,655,000                            | 68.31%              |
| 10,000            | 361             | 29,234           | 3,610,000                  | 74,265,000         | -              | 74,265,000                            | 71.80%              |
| 11,000            | 281             | 29,515           | 3,091,000                  | 77,356,000         | -              | 77,356,000                            | 74.78%              |
| 12,000            | 220             | 29,735           | 2,640,000                  | 79,996,000         | -              | 79,996,000                            | 77.34%              |
| 13,000            | 182             | 29,917           | 2,366,000                  | 82,362,000         | -              | 82,362,000                            | 79.62%              |
| 14,000            | 159             | 30,076           | 2,226,000                  | 84,588,000         | -              | 84,588,000                            | 81.78%              |
| 15,000            | 119             | 30,195           | 1,785,000                  | 86,373,000         | -              | 86,373,000                            | 83.50%              |
| 16,000            | 106             | 30,301           | 1,696,000                  | 88,069,000         | -              | 88,069,000                            | 85.14%              |
| 17,000            | 67              | 30,368           | 1,139,000                  | 89,208,000         | -              | 89,208,000                            | 86.24%              |
| 18,000            | 81              | 30,449           | 1,458,000                  | 90,666,000         | -              | 90,666,000                            | 87.65%              |
| 19,000            | 50              | 30,499           | 950,000                    | 91,616,000         | -              | 91,616,000                            | 88.57%              |
| 20,000            | 52              | 30,551           | 1,040,000                  | 92,656,000         | -              | 92,656,000                            | 89.58%              |
| 21,000            | 38              | 30,589           | 798,000                    | 93,454,000         | -              | 93,454,000                            | 90.35%              |
| 22,000            | 32              | 30,621           | 704,000                    | 94,158,000         | -              | 94,158,000                            | 91.03%              |
| 23,000            | 19              | 30,640           | 437,000                    | 94,595,000         | -              | 94,595,000                            | 91.45%              |
| 24,000            | 29              | 30,669           | 696,000                    | 95,291,000         | -              | 95,291,000                            | 92.12%              |
| 25,000            | 22              | 30,691           | 550,000                    | 95,841,000         | -              | 95,841,000                            | 92.65%              |
| 26,000            | 19              | 30,710           | 494,000                    | 96,335,000         | -              | 96,335,000                            | 93.13%              |
| 27,000            | 14              | 30,724           | 378,000                    | 96,713,000         | -              | 96,713,000                            | 93.50%              |
| 28,000            | 8               | 30,732           | 224,000                    | 96,937,000         | -              | 96,937,000                            | 93.71%              |
| 29,000            | 11              | 30,743           | 319,000                    | 97,256,000         | -              | 97,256,000                            | 94.02%              |
| 30,000            | 16              | 30,759           | 480,000                    | 97,736,000         | -              | 97,736,000                            | 94.49%              |
| 31,000            | 7               | 30,766           | 217,000                    | 97,953,000         | -              | 97,953,000                            | 94.70%              |
| 32,000            | 6               | 30,772           | 192,000                    | 98,145,000         | -              | 98,145,000                            | 94.88%              |
| 33,000            | 7               | 30,779           | 231,000                    | 98,376,000         | -              | 98,376,000                            | 95.11%              |
| 34,000            | 11              | 30,790           | 374,000                    | 98,750,000         | -              | 98,750,000                            | 95.47%              |
| 35,000            | 10              | 30,800           | 350,000                    | 99,100,000         | -              | 99,100,000                            | 95.81%              |
| 36,000            | 7               | 30,807           | 252,000                    | 99,352,000         | -              | 99,352,000                            | 96.05%              |
| 37,000            | 2               | 30,809           | 74,000                     | 99,426,000         | -              | 99,426,000                            | 96.12%              |
| 38,000            | 2               | 30,811           | 76,000                     | 99,502,000         | -              | 99,502,000                            | 96.19%              |
| 39,000            | 6               | 30,817           | 234,000                    | 99,736,000         | -              | 99,736,000                            | 96.42%              |
| 40,000            | 5               | 30,822           | 200,000                    | 99,936,000         | -              | 99,936,000                            | 96.61%              |
| 41,000            | 5               | 30,827           | 205,000                    | 100,141,000        | -              | 100,141,000                           | 96.81%              |
| 42,000            | -               | 30,827           | -                          | 100,141,000        | -              | 100,141,000                           | 96.81%              |
| 43,000            | 2               | 30,829           | 86,000                     | 100,227,000        | -              | 100,227,000                           | 96.89%              |
| 44,000            | 2               | 30,831           | 88,000                     | 100,315,000        | -              | 100,315,000                           | 96.98%              |
| 45,000            | 1               | 30,832           | 45,000                     | 100,360,000        | -              | 100,360,000                           | 97.02%              |
| 46,000            | 2               | 30,834           | 92,000                     | 100,452,000        | -              | 100,452,000                           | 97.11%              |
| 47,000            | 2               | 30,836           | 94,000                     | 100,546,000        | -              | 100,546,000                           | 97.20%              |
| 48,000            | 2               | 30,838           | 96,000                     | 100,642,000        | -              | 100,642,000                           | 97.30%              |
| 49,000            | 1               | 30,839           | 49,000                     | 100,691,000        | -              | 100,691,000                           | 97.34%              |
| 50,000            | 1               | 30,840           | 50,000                     | 100,741,000        | -              | 100,741,000                           | 97.39%              |

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DOCUMENT NUMBER - DATE  
 07360 JUL 21 08  
 FPSC - COMMISSION CLERK

Company: Ni Florida, LLC  
 Docket No.: 090182-SU  
 Historical Test Year Ended: December 31, 2008

Schedule E-14  
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Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]  
 For Billing January to December  
 Customer Class: Residential

Meter Size: 5/8" x 3/4"

| (1)<br>Consumption Level | (2)<br>Number of Bills | (3)<br>Cumulative Bills | (4)<br>Gallons Consumed (1) x (2) | (5)<br>Cumulative Gallons | (6)<br>Reversed Bills | (7)<br>Consolidated Factor [(1) x (6)] + (5) | (8)<br>Percentage of Total |
|--------------------------|------------------------|-------------------------|-----------------------------------|---------------------------|-----------------------|--|----------------------------|
| 51,000                   | 2                      | 30,842                  | 102,000                           | 100,843,000               | -                     | 100,843,000                                  | 97.49%                     |
| 52,000                   | 2                      | 30,844                  | 104,000                           | 100,947,000               | -                     | 100,947,000                                  | 97.59%                     |
| 53,000                   | 1                      | 30,845                  | 53,000                            | 101,000,000               | -                     | 101,000,000                                  | 97.64%                     |
| 54,000                   | 1                      | 30,846                  | 54,000                            | 101,054,000               | -                     | 101,054,000                                  | 97.69%                     |
| 55,000                   | 1                      | 30,847                  | 55,000                            | 101,109,000               | -                     | 101,109,000                                  | 97.75%                     |
| 56,000                   | -                      | 30,847                  | -                                 | 101,109,000               | -                     | 101,109,000                                  | 97.75%                     |
| 57,000                   | 1                      | 30,848                  | 57,000                            | 101,166,000               | -                     | 101,166,000                                  | 97.80%                     |
| 58,000                   | -                      | 30,848                  | -                                 | 101,166,000               | -                     | 101,166,000                                  | 97.80%                     |
| 59,000                   | -                      | 30,848                  | -                                 | 101,166,000               | -                     | 101,166,000                                  | 97.80%                     |
| 60,000                   | 2                      | 30,850                  | 120,000                           | 101,286,000               | -                     | 101,286,000                                  | 97.92%                     |
| 61,000                   | -                      | 30,850                  | -                                 | 101,286,000               | -                     | 101,286,000                                  | 97.92%                     |
| 62,000                   | -                      | 30,850                  | -                                 | 101,286,000               | -                     | 101,286,000                                  | 97.92%                     |
| 63,000                   | -                      | 30,850                  | -                                 | 101,286,000               | -                     | 101,286,000                                  | 97.92%                     |
| 64,000                   | -                      | 30,850                  | -                                 | 101,286,000               | -                     | 101,286,000                                  | 97.92%                     |
| 65,000                   | -                      | 30,850                  | -                                 | 101,286,000               | -                     | 101,286,000                                  | 97.92%                     |
| 66,000                   | -                      | 30,850                  | -                                 | 101,286,000               | -                     | 101,286,000                                  | 97.92%                     |
| 67,000                   | 1                      | 30,851                  | 67,000                            | 101,353,000               | -                     | 101,353,000                                  | 97.98%                     |
| 68,000                   | -                      | 30,851                  | -                                 | 101,353,000               | -                     | 101,353,000                                  | 97.98%                     |
| 69,000                   | -                      | 30,851                  | -                                 | 101,353,000               | -                     | 101,353,000                                  | 97.98%                     |
| 70,000                   | -                      | 30,851                  | -                                 | 101,353,000               | -                     | 101,353,000                                  | 97.98%                     |
| 71,000                   | -                      | 30,851                  | -                                 | 101,353,000               | -                     | 101,353,000                                  | 97.98%                     |
| 72,000                   | 1                      | 30,852                  | 72,000                            | 101,425,000               | -                     | 101,425,000                                  | 98.05%                     |
| 73,000                   | 1                      | 30,853                  | 73,000                            | 101,498,000               | -                     | 101,498,000                                  | 98.12%                     |
| 74,000                   | 1                      | 30,854                  | 74,000                            | 101,572,000               | -                     | 101,572,000                                  | 98.20%                     |
| 75,000                   | 1                      | 30,855                  | 75,000                            | 101,647,000               | -                     | 101,647,000                                  | 98.27%                     |
| 76,000                   | -                      | 30,855                  | -                                 | 101,647,000               | -                     | 101,647,000                                  | 98.27%                     |
| 77,000                   | -                      | 30,855                  | -                                 | 101,647,000               | -                     | 101,647,000                                  | 98.27%                     |
| 78,000                   | -                      | 30,855                  | -                                 | 101,647,000               | -                     | 101,647,000                                  | 98.27%                     |
| 79,000                   | -                      | 30,855                  | -                                 | 101,647,000               | -                     | 101,647,000                                  | 98.27%                     |
| 80,000                   | -                      | 30,855                  | -                                 | 101,647,000               | -                     | 101,647,000                                  | 98.27%                     |
| 81,000                   | -                      | 30,855                  | -                                 | 101,647,000               | -                     | 101,647,000                                  | 98.27%                     |
| 82,000                   | -                      | 30,855                  | -                                 | 101,647,000               | -                     | 101,647,000                                  | 98.27%                     |
| 83,000                   | -                      | 30,855                  | -                                 | 101,647,000               | -                     | 101,647,000                                  | 98.27%                     |
| 84,000                   | -                      | 30,855                  | -                                 | 101,647,000               | -                     | 101,647,000                                  | 98.27%                     |
| 85,000                   | -                      | 30,855                  | -                                 | 101,647,000               | -                     | 101,647,000                                  | 98.27%                     |
| 86,000                   | -                      | 30,855                  | -                                 | 101,647,000               | -                     | 101,647,000                                  | 98.27%                     |
| 87,000                   | -                      | 30,855                  | -                                 | 101,647,000               | -                     | 101,647,000                                  | 98.27%                     |
| 88,000                   | -                      | 30,855                  | -                                 | 101,647,000               | -                     | 101,647,000                                  | 98.27%                     |
| 89,000                   | -                      | 30,855                  | -                                 | 101,647,000               | -                     | 101,647,000                                  | 98.27%                     |
| 90,000                   | 2                      | 30,857                  | 180,000                           | 101,827,000               | -                     | 101,827,000                                  | 98.44%                     |
| 91,000                   | -                      | 30,857                  | -                                 | 101,827,000               | -                     | 101,827,000                                  | 98.44%                     |
| 92,000                   | 1                      | 30,858                  | 92,000                            | 101,919,000               | -                     | 101,919,000                                  | 98.53%                     |
| 93,000                   | -                      | 30,858                  | -                                 | 101,919,000               | -                     | 101,919,000                                  | 98.53%                     |
| 94,000                   | -                      | 30,858                  | -                                 | 101,919,000               | -                     | 101,919,000                                  | 98.53%                     |
| 95,000                   | -                      | 30,858                  | -                                 | 101,919,000               | -                     | 101,919,000                                  | 98.53%                     |
| 96,000                   | -                      | 30,858                  | -                                 | 101,919,000               | -                     | 101,919,000                                  | 98.53%                     |
| 97,000                   | -                      | 30,858                  | -                                 | 101,919,000               | -                     | 101,919,000                                  | 98.53%                     |
| 98,000                   | -                      | 30,858                  | -                                 | 101,919,000               | -                     | 101,919,000                                  | 98.53%                     |
| 99,000                   | -                      | 30,858                  | -                                 | 101,919,000               | -                     | 101,919,000                                  | 98.53%                     |
| 100,000                  | -                      | 30,858                  | -                                 | 101,919,000               | -                     | 101,919,000                                  | 98.53%                     |
| 101,000                  | -                      | 30,858                  | -                                 | 101,919,000               | -                     | 101,919,000                                  | 98.53%                     |

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Company: Ni Florida, LLC  
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 Historical Test Year Ended: December 31, 2008

Schedule E-14  
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Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]  
 For Billing January to December  
 Customer Class: Residential

Meter Size: 5/8" x 3/4"

| (1)<br>Consumption Level | (2)<br>Number of Bills | (3)<br>Cumulative Bills | (4)<br>Gallons Consumed (1) x (2) | (5)<br>Cumulative Gallons | (6)<br>Reversed Bills | (7)<br>Consolidated Factor [(1) x (6)] + (5) | (8)<br>Percentage of Total |
|--------------------------|------------------------|-------------------------|-----------------------------------|---------------------------|-----------------------|--|----------------------------|
| 102,000                  | -                      | 30,858                  | -                                 | 101,919,000               | -                     | 101,919,000                                  | 98.53%                     |
| 103,000                  | -                      | 30,858                  | -                                 | 101,919,000               | -                     | 101,919,000                                  | 98.53%                     |
| 104,000                  | 1                      | 30,859                  | 104,000                           | 102,023,000               | -                     | 102,023,000                                  | 98.63%                     |
| 105,000                  | 1                      | 30,860                  | 105,000                           | 102,128,000               | -                     | 102,128,000                                  | 98.73%                     |
| 106,000                  | -                      | 30,860                  | -                                 | 102,128,000               | -                     | 102,128,000                                  | 98.73%                     |
| 107,000                  | -                      | 30,860                  | -                                 | 102,128,000               | -                     | 102,128,000                                  | 98.73%                     |
| 108,000                  | -                      | 30,860                  | -                                 | 102,128,000               | -                     | 102,128,000                                  | 98.73%                     |
| 109,000                  | -                      | 30,860                  | -                                 | 102,128,000               | -                     | 102,128,000                                  | 98.73%                     |
| 110,000                  | 1                      | 30,861                  | 110,000                           | 102,238,000               | -                     | 102,238,000                                  | 98.84%                     |
| 111,000                  | -                      | 30,861                  | -                                 | 102,238,000               | -                     | 102,238,000                                  | 98.84%                     |
| 112,000                  | 1                      | 30,862                  | 112,000                           | 102,350,000               | -                     | 102,350,000                                  | 98.95%                     |
| 113,000                  | -                      | 30,862                  | -                                 | 102,350,000               | -                     | 102,350,000                                  | 98.95%                     |
| 114,000                  | -                      | 30,862                  | -                                 | 102,350,000               | -                     | 102,350,000                                  | 98.95%                     |
| 115,000                  | -                      | 30,862                  | -                                 | 102,350,000               | -                     | 102,350,000                                  | 98.95%                     |
| 116,000                  | -                      | 30,862                  | -                                 | 102,350,000               | -                     | 102,350,000                                  | 98.95%                     |
| 117,000                  | -                      | 30,862                  | -                                 | 102,350,000               | -                     | 102,350,000                                  | 98.95%                     |
| 118,000                  | -                      | 30,862                  | -                                 | 102,350,000               | -                     | 102,350,000                                  | 98.95%                     |
| 119,000                  | -                      | 30,862                  | -                                 | 102,350,000               | -                     | 102,350,000                                  | 98.95%                     |
| 120,000                  | 1                      | 30,863                  | 120,000                           | 102,470,000               | -                     | 102,470,000                                  | 99.06%                     |
| 121,000                  | -                      | 30,863                  | -                                 | 102,470,000               | -                     | 102,470,000                                  | 99.06%                     |
| 122,000                  | -                      | 30,863                  | -                                 | 102,470,000               | -                     | 102,470,000                                  | 99.06%                     |
| 123,000                  | -                      | 30,863                  | -                                 | 102,470,000               | -                     | 102,470,000                                  | 99.06%                     |
| 124,000                  | -                      | 30,863                  | -                                 | 102,470,000               | -                     | 102,470,000                                  | 99.06%                     |
| 125,000                  | -                      | 30,863                  | -                                 | 102,470,000               | -                     | 102,470,000                                  | 99.06%                     |
| 126,000                  | -                      | 30,863                  | -                                 | 102,470,000               | -                     | 102,470,000                                  | 99.06%                     |
| 127,000                  | -                      | 30,863                  | -                                 | 102,470,000               | -                     | 102,470,000                                  | 99.06%                     |
| 128,000                  | -                      | 30,863                  | -                                 | 102,470,000               | -                     | 102,470,000                                  | 99.06%                     |
| 129,000                  | 1                      | 30,864                  | 129,000                           | 102,599,000               | -                     | 102,599,000                                  | 99.19%                     |
| 130,000                  | -                      | 30,864                  | -                                 | 102,599,000               | -                     | 102,599,000                                  | 99.19%                     |
| 131,000                  | -                      | 30,864                  | -                                 | 102,599,000               | -                     | 102,599,000                                  | 99.19%                     |
| 132,000                  | -                      | 30,864                  | -                                 | 102,599,000               | -                     | 102,599,000                                  | 99.19%                     |
| 133,000                  | 1                      | 30,865                  | 133,000                           | 102,732,000               | -                     | 102,732,000                                  | 99.32%                     |
| 134,000                  | -                      | 30,865                  | -                                 | 102,732,000               | -                     | 102,732,000                                  | 99.32%                     |
| 135,000                  | -                      | 30,865                  | -                                 | 102,732,000               | -                     | 102,732,000                                  | 99.32%                     |
| 136,000                  | -                      | 30,865                  | -                                 | 102,732,000               | -                     | 102,732,000                                  | 99.32%                     |
| 137,000                  | -                      | 30,865                  | -                                 | 102,732,000               | -                     | 102,732,000                                  | 99.32%                     |
| 138,000                  | -                      | 30,865                  | -                                 | 102,732,000               | -                     | 102,732,000                                  | 99.32%                     |
| 139,000                  | -                      | 30,865                  | -                                 | 102,732,000               | -                     | 102,732,000                                  | 99.32%                     |
| 140,000                  | -                      | 30,865                  | -                                 | 102,732,000               | -                     | 102,732,000                                  | 99.32%                     |
| 141,000                  | -                      | 30,865                  | -                                 | 102,732,000               | -                     | 102,732,000                                  | 99.32%                     |
| 142,000                  | 1                      | 30,866                  | 142,000                           | 102,874,000               | -                     | 102,874,000                                  | 99.45%                     |
| 143,000                  | -                      | 30,866                  | -                                 | 102,874,000               | -                     | 102,874,000                                  | 99.45%                     |
| 144,000                  | -                      | 30,866                  | -                                 | 102,874,000               | -                     | 102,874,000                                  | 99.45%                     |
| 145,000                  | -                      | 30,866                  | -                                 | 102,874,000               | -                     | 102,874,000                                  | 99.45%                     |
| 146,000                  | -                      | 30,866                  | -                                 | 102,874,000               | -                     | 102,874,000                                  | 99.45%                     |
| 147,000                  | -                      | 30,866                  | -                                 | 102,874,000               | -                     | 102,874,000                                  | 99.45%                     |
| 148,000                  | -                      | 30,866                  | -                                 | 102,874,000               | -                     | 102,874,000                                  | 99.45%                     |
| 149,000                  | -                      | 30,866                  | -                                 | 102,874,000               | -                     | 102,874,000                                  | 99.45%                     |
| 150,000                  | -                      | 30,866                  | -                                 | 102,874,000               | -                     | 102,874,000                                  | 99.45%                     |
| 151,000                  | -                      | 30,866                  | -                                 | 102,874,000               | -                     | 102,874,000                                  | 99.45%                     |
| 152,000                  | -                      | 30,866                  | -                                 | 102,874,000               | -                     | 102,874,000                                  | 99.45%                     |

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Company: Ni Florida, LLC

Schedule E-14

Docket No.: 090182-SU

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Historical Test Year Ended: December 31, 2008

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]

For Billing January to December

Customer Class: Residential

Meter Size: 5/8" x 3/4"

| (1)               | (2)             | (3)              | (4)                        | (5)                | (6)            | (7)                                   | (8)                 |
|-------------------|-----------------|------------------|----------------------------|--------------------|----------------|---------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1) x (2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1) x (6)] + (5) | Percentage of Total |
| 153,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 154,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 155,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 156,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 157,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 158,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 159,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 160,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 161,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 162,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 163,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 164,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 165,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 166,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 167,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 168,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 169,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 170,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 171,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 172,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 173,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 174,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 175,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 176,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 177,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 178,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 179,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 180,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 181,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 182,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 183,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 184,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 185,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 186,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 187,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 188,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 189,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 190,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 191,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 192,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 193,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 194,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 195,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 196,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 197,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 198,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 199,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 200,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 201,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 202,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 203,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |

Company: Ni Florida, LLC

Schedule E-14

Docket No.: 090182-SU

Page 5 of 106

Historical Test Year Ended: December 31, 2008

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]

For Billing January to December

Customer Class: Residential

Meter Size: 5/8" x 3/4"

| (1)               | (2)             | (3)              | (4)                        | (5)                | (6)            | (7)                                   | (8)                 |
|-------------------|-----------------|------------------|----------------------------|--------------------|----------------|---------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1) x (2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1) x (6)] + (5) | Percentage of Total |
| 204,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 205,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 206,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 207,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 208,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 209,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 210,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 211,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 212,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 213,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 214,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 215,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 216,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 217,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 218,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 219,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 220,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 221,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 222,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 223,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 224,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 225,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 226,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 227,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 228,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 229,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 230,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 231,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 232,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 233,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 234,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 235,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 236,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 237,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 238,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 239,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 240,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 241,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 242,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 243,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 244,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 245,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 246,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 247,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 248,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 249,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 250,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 251,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 252,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 253,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |
| 254,000           | -               | 30,866           | -                          | 102,874,000        | -              | 102,874,000                           | 99.45%              |

Company: NI Florida, LLC  
 Docket No.: 090182-SU  
 Historical Test Year Ended: December 31, 2008

Schedule E-14  
 Page 6 of 106

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]  
 For Billing January to December  
 Customer Class: Residential

Meter Size: 5/8" x 3/4"

| (1)<br>Consumption<br>Level | (2)<br>Number of Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1) x (2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1) x (6)] + (5) | (8)<br>Percentage<br>of Total |
|-----------------------------|------------------------|----------------------------|---|------------------------------|--------------------------|--|-------------------------------|
| 255,000                     | -                      | 30,866                     | -                                       | 102,874,000                  | -                        | 102,874,000  | 99.45%                        |
| 256,000                     | -                      | 30,866                     | -                                       | 102,874,000                  | -                        | 102,874,000  | 99.45%                        |
| 257,000                     | -                      | 30,866                     | -                                       | 102,874,000                  | -                        | 102,874,000  | 99.45%                        |
| 258,000                     | -                      | 30,866                     | -                                       | 102,874,000                  | -                        | 102,874,000  | 99.45%                        |
| 259,000                     | 1                      | 30,867                     | 259,000                                 | 103,133,000                  | -                        | 103,133,000  | 99.70%                        |
| 260,000                     | -                      | 30,867                     | -                                       | 103,133,000                  | -                        | 103,133,000  | 99.70%                        |
| 261,000                     | -                      | 30,867                     | -                                       | 103,133,000                  | -                        | 103,133,000  | 99.70%                        |
| 262,000                     | -                      | 30,867                     | -                                       | 103,133,000                  | -                        | 103,133,000  | 99.70%                        |
| 263,000                     | -                      | 30,867                     | -                                       | 103,133,000                  | -                        | 103,133,000  | 99.70%                        |
| 264,000                     | -                      | 30,867                     | -                                       | 103,133,000                  | -                        | 103,133,000  | 99.70%                        |
| 265,000                     | -                      | 30,867                     | -                                       | 103,133,000                  | -                        | 103,133,000  | 99.70%                        |
| 266,000                     | -                      | 30,867                     | -                                       | 103,133,000                  | -                        | 103,133,000  | 99.70%                        |
| 267,000                     | -                      | 30,867                     | -                                       | 103,133,000                  | -                        | 103,133,000  | 99.70%                        |
| 268,000                     | -                      | 30,867                     | -                                       | 103,133,000                  | -                        | 103,133,000  | 99.70%                        |
| 269,000                     | -                      | 30,867                     | -                                       | 103,133,000                  | -                        | 103,133,000  | 99.70%                        |
| 270,000                     | -                      | 30,867                     | -                                       | 103,133,000                  | -                        | 103,133,000  | 99.70%                        |
| 271,000                     | -                      | 30,867                     | -                                       | 103,133,000                  | -                        | 103,133,000  | 99.70%                        |
| 272,000                     | -                      | 30,867                     | -                                       | 103,133,000                  | -                        | 103,133,000  | 99.70%                        |
| 273,000                     | -                      | 30,867                     | -                                       | 103,133,000                  | -                        | 103,133,000  | 99.70%                        |
| 274,000                     | -                      | 30,867                     | -                                       | 103,133,000                  | -                        | 103,133,000  | 99.70%                        |
| 275,000                     | -                      | 30,867                     | -                                       | 103,133,000                  | -                        | 103,133,000  | 99.70%                        |
| 276,000                     | -                      | 30,867                     | -                                       | 103,133,000                  | -                        | 103,133,000  | 99.70%                        |
| 277,000                     | -                      | 30,867                     | -                                       | 103,133,000                  | -                        | 103,133,000  | 99.70%                        |
| 278,000                     | -                      | 30,867                     | -                                       | 103,133,000                  | -                        | 103,133,000  | 99.70%                        |
| 279,000                     | -                      | 30,867                     | -                                       | 103,133,000                  | -                        | 103,133,000  | 99.70%                        |
| 280,000                     | -                      | 30,867                     | -                                       | 103,133,000                  | -                        | 103,133,000  | 99.70%                        |
| 281,000                     | -                      | 30,867                     | -                                       | 103,133,000                  | -                        | 103,133,000  | 99.70%                        |
| 282,000                     | -                      | 30,867                     | -                                       | 103,133,000                  | -                        | 103,133,000  | 99.70%                        |
| 283,000                     | -                      | 30,867                     | -                                       | 103,133,000                  | -                        | 103,133,000  | 99.70%                        |
| 284,000                     | -                      | 30,867                     | -                                       | 103,133,000                  | -                        | 103,133,000  | 99.70%                        |
| 285,000                     | -                      | 30,867                     | -                                       | 103,133,000                  | -                        | 103,133,000  | 99.70%                        |
| 286,000                     | -                      | 30,867                     | -                                       | 103,133,000                  | -                        | 103,133,000  | 99.70%                        |
| 287,000                     | -                      | 30,867                     | -                                       | 103,133,000                  | -                        | 103,133,000  | 99.70%                        |
| 288,000                     | -                      | 30,867                     | -                                       | 103,133,000                  | -                        | 103,133,000  | 99.70%                        |
| 289,000                     | -                      | 30,867                     | -                                       | 103,133,000                  | -                        | 103,133,000  | 99.70%                        |
| 290,000                     | -                      | 30,867                     | -                                       | 103,133,000                  | -                        | 103,133,000  | 99.70%                        |
| 291,000                     | -                      | 30,867                     | -                                       | 103,133,000                  | -                        | 103,133,000  | 99.70%                        |
| 292,000                     | -                      | 30,867                     | -                                       | 103,133,000                  | -                        | 103,133,000  | 99.70%                        |
| 293,000                     | -                      | 30,867                     | -                                       | 103,133,000                  | -                        | 103,133,000  | 99.70%                        |
| 294,000                     | -                      | 30,867                     | -                                       | 103,133,000                  | -                        | 103,133,000  | 99.70%                        |
| 295,000                     | -                      | 30,867                     | -                                       | 103,133,000                  | -                        | 103,133,000  | 99.70%                        |
| 296,000                     | -                      | 30,867                     | -                                       | 103,133,000                  | -                        | 103,133,000  | 99.70%                        |
| 297,000                     | -                      | 30,867                     | -                                       | 103,133,000                  | -                        | 103,133,000  | 99.70%                        |
| 298,000                     | -                      | 30,867                     | -                                       | 103,133,000                  | -                        | 103,133,000  | 99.70%                        |

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Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule E-14

Docket No.: 090182-SU

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Historical Test Year Ended: December 31, 2008

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]

For Billing January to December

Customer Class: Residential

Meter Size: 5/8" x 3/4"

| (1)<br>Consumption<br>Level | (2)<br>Number of Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1) x (2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1) x (6)] + (5) | (8)<br>Percentage<br>of Total |
|-----------------------------|------------------------|----------------------------|---|------------------------------|--------------------------|--|-------------------------------|
| 299,000                     | -                      | 30,867                     | -                                       | 103,133,000                  | -                        | 103,133,000  | 99.70%                        |
| 300,000                     | -                      | 30,867                     | -                                       | 103,133,000                  | -                        | 103,133,000  | 99.70%                        |
| 301,000                     | -                      | 30,867                     | -                                       | 103,133,000                  | -                        | 103,133,000  | 99.70%                        |
| 302,000                     | -                      | 30,867                     | -                                       | 103,133,000                  | -                        | 103,133,000  | 99.70%                        |
| 303,000                     | -                      | 30,867                     | -                                       | 103,133,000                  | -                        | 103,133,000  | 99.70%                        |
| 304,000                     | -                      | 30,867                     | -                                       | 103,133,000                  | -                        | 103,133,000  | 99.70%                        |
| 305,000                     | -                      | 30,867                     | -                                       | 103,133,000                  | -                        | 103,133,000  | 99.70%                        |
| 306,000                     | 1                      | 30,868                     | 306,000                                 | 103,439,000                  | -                        | 103,439,000  | 100.00%                       |



Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC  
 Docket No.: 090182-SU  
 Historical Test Year Ended: December 31, 2008

Schedule E-14  
 Page 8 of 106

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]  
 For Billing January to December  
 Customer Class: Commercial

Meter Size: Full 3/4"

| (1)<br>Consumption<br>Level | (2)<br>Number of Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1) x (2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1) x (6)] ÷ (5) | (8)<br>Percentage<br>of Total |
|-----------------------------|------------------------|----------------------------|---|------------------------------|--------------------------|--|-------------------------------|
| 0                           | 354                    | 354                        | 0                                       | 0                            | -                        | 0  | 0.00%                         |
| 1,000                       | 209                    | 563                        | 209,000                                 | 209,000                      | -                        | 209,000  | 1.96%                         |
| 2,000                       | 125                    | 688                        | 250,000                                 | 459,000                      | -                        | 459,000  | 4.31%                         |
| 3,000                       | 90                     | 778                        | 270,000                                 | 729,000                      | -                        | 729,000  | 6.85%                         |
| 4,000                       | 89                     | 867                        | 356,000                                 | 1,085,000                    | -                        | 1,085,000  | 10.19%                        |
| 5,000                       | 75                     | 942                        | 375,000                                 | 1,460,000                    | -                        | 1,460,000  | 13.71%                        |
| 6,000                       | 52                     | 994                        | 312,000                                 | 1,772,000                    | -                        | 1,772,000  | 16.64%                        |
| 7,000                       | 40                     | 1,034                      | 280,000                                 | 2,052,000                    | -                        | 2,052,000  | 19.27%                        |
| 8,000                       | 33                     | 1,067                      | 264,000                                 | 2,316,000                    | -                        | 2,316,000  | 21.75%                        |
| 9,000                       | 32                     | 1,099                      | 288,000                                 | 2,604,000                    | -                        | 2,604,000  | 24.46%                        |
| 10,000                      | 29                     | 1,128                      | 290,000                                 | 2,894,000                    | -                        | 2,894,000  | 27.18%                        |
| 11,000                      | 24                     | 1,152                      | 264,000                                 | 3,158,000                    | -                        | 3,158,000  | 29.66%                        |
| 12,000                      | 21                     | 1,173                      | 252,000                                 | 3,410,000                    | -                        | 3,410,000  | 32.03%                        |
| 13,000                      | 19                     | 1,192                      | 247,000                                 | 3,657,000                    | -                        | 3,657,000  | 34.35%                        |
| 14,000                      | 17                     | 1,209                      | 238,000                                 | 3,895,000                    | -                        | 3,895,000  | 36.58%                        |
| 15,000                      | 21                     | 1,230                      | 315,000                                 | 4,210,000                    | -                        | 4,210,000  | 39.54%                        |
| 16,000                      | 20                     | 1,250                      | 320,000                                 | 4,530,000                    | -                        | 4,530,000  | 42.55%                        |
| 17,000                      | 19                     | 1,269                      | 323,000                                 | 4,853,000                    | -                        | 4,853,000  | 45.58%                        |
| 18,000                      | 15                     | 1,284                      | 270,000                                 | 5,123,000                    | -                        | 5,123,000  | 48.12%                        |
| 19,000                      | 9                      | 1,293                      | 171,000                                 | 5,294,000                    | -                        | 5,294,000  | 49.72%                        |
| 20,000                      | 16                     | 1,309                      | 320,000                                 | 5,614,000                    | -                        | 5,614,000  | 52.73%                        |
| 21,000                      | 6                      | 1,315                      | 126,000                                 | 5,740,000                    | -                        | 5,740,000  | 53.91%                        |
| 22,000                      | 4                      | 1,319                      | 88,000                                  | 5,828,000                    | -                        | 5,828,000  | 54.74%                        |
| 23,000                      | 10                     | 1,329                      | 230,000                                 | 6,058,000                    | -                        | 6,058,000  | 56.90%                        |
| 24,000                      | 6                      | 1,335                      | 144,000                                 | 6,202,000                    | -                        | 6,202,000  | 58.25%                        |
| 25,000                      | 4                      | 1,339                      | 100,000                                 | 6,302,000                    | -                        | 6,302,000  | 59.19%                        |
| 26,000                      | 4                      | 1,343                      | 104,000                                 | 6,406,000                    | -                        | 6,406,000  | 60.17%                        |
| 27,000                      | 3                      | 1,346                      | 81,000                                  | 6,487,000                    | -                        | 6,487,000  | 60.93%                        |
| 28,000                      | 4                      | 1,350                      | 112,000                                 | 6,599,000                    | -                        | 6,599,000  | 61.98%                        |
| 29,000                      | -                      | 1,350                      | -                                       | 6,599,000                    | -                        | 6,599,000  | 61.98%                        |
| 30,000                      | 5                      | 1,355                      | 150,000                                 | 6,749,000                    | -                        | 6,749,000  | 63.39%                        |
| 31,000                      | 9                      | 1,364                      | 279,000                                 | 7,028,000                    | -                        | 7,028,000  | 66.01%                        |
| 32,000                      | 3                      | 1,367                      | 96,000                                  | 7,124,000                    | -                        | 7,124,000  | 66.91%                        |
| 33,000                      | 4                      | 1,371                      | 132,000                                 | 7,256,000                    | -                        | 7,256,000  | 68.15%                        |
| 34,000                      | 3                      | 1,374                      | 102,000                                 | 7,358,000                    | -                        | 7,358,000  | 69.11%                        |
| 35,000                      | 1                      | 1,375                      | 35,000                                  | 7,393,000                    | -                        | 7,393,000  | 69.44%                        |
| 36,000                      | 3                      | 1,378                      | 108,000                                 | 7,501,000                    | -                        | 7,501,000  | 70.45%                        |
| 37,000                      | 1                      | 1,379                      | 37,000                                  | 7,538,000                    | -                        | 7,538,000  | 70.80%                        |
| 38,000                      | -                      | 1,379                      | -                                       | 7,538,000                    | -                        | 7,538,000  | 70.80%                        |
| 39,000                      | 1                      | 1,380                      | 39,000                                  | 7,577,000                    | -                        | 7,577,000  | 71.17%                        |
| 40,000                      | 2                      | 1,382                      | 80,000                                  | 7,657,000                    | -                        | 7,657,000  | 71.92%                        |
| 41,000                      | 1                      | 1,383                      | 41,000                                  | 7,698,000                    | -                        | 7,698,000  | 72.30%                        |
| 42,000                      | 1                      | 1,384                      | 42,000                                  | 7,740,000                    | -                        | 7,740,000  | 72.70%                        |
| 43,000                      | 1                      | 1,385                      | 43,000                                  | 7,783,000                    | -                        | 7,783,000  | 73.10%                        |
| 44,000                      | 2                      | 1,387                      | 88,000                                  | 7,871,000                    | -                        | 7,871,000  | 73.93%                        |
| 45,000                      | -                      | 1,387                      | -                                       | 7,871,000                    | -                        | 7,871,000  | 73.93%                        |
| 46,000                      | 2                      | 1,389                      | 92,000                                  | 7,963,000                    | -                        | 7,963,000  | 74.79%                        |
| 47,000                      | -                      | 1,389                      | -                                       | 7,963,000                    | -                        | 7,963,000  | 74.79%                        |
| 48,000                      | -                      | 1,389                      | -                                       | 7,963,000                    | -                        | 7,963,000  | 74.79%                        |
| 49,000                      | -                      | 1,389                      | -                                       | 7,963,000                    | -                        | 7,963,000  | 74.79%                        |
| 50,000                      | -                      | 1,389                      | -                                       | 7,963,000                    | -                        | 7,963,000  | 74.79%                        |

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Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule E-14

Docket No.: 090182-SU

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Historical Test Year Ended: December 31, 2008

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]

For Billing January to December

Customer Class: Commercial

Meter Size: Full 3/4"

| (1)<br>Consumption<br>Level | (2)<br>Number of Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1) x (2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1) x (6)] + (5) | (8)<br>Percentage<br>of Total |
|-----------------------------|------------------------|----------------------------|---|------------------------------|--------------------------|--|-------------------------------|
| 51,000                      | 2                      | 1,391                      | 102,000                                 | 8,065,000                    | -                        | 8,065,000  | 75.75%                        |
| 52,000                      | -                      | 1,391                      | -                                       | 8,065,000                    | -                        | 8,065,000  | 75.75%                        |
| 53,000                      | 2                      | 1,393                      | 106,000                                 | 8,171,000                    | -                        | 8,171,000  | 76.74%                        |
| 54,000                      | -                      | 1,393                      | -                                       | 8,171,000                    | -                        | 8,171,000  | 76.74%                        |
| 55,000                      | 1                      | 1,394                      | 55,000                                  | 8,226,000                    | -                        | 8,226,000  | 77.26%                        |
| 56,000                      | 1                      | 1,395                      | 56,000                                  | 8,282,000                    | -                        | 8,282,000  | 77.79%                        |
| 57,000                      | 2                      | 1,397                      | 114,000                                 | 8,396,000                    | -                        | 8,396,000  | 78.86%                        |
| 58,000                      | 1                      | 1,398                      | 58,000                                  | 8,454,000                    | -                        | 8,454,000  | 79.40%                        |
| 59,000                      | 1                      | 1,399                      | 59,000                                  | 8,513,000                    | -                        | 8,513,000  | 79.96%                        |
| 60,000                      | -                      | 1,399                      | -                                       | 8,513,000                    | -                        | 8,513,000  | 79.96%                        |
| 61,000                      | 3                      | 1,402                      | 183,000                                 | 8,696,000                    | -                        | 8,696,000  | 81.68%                        |
| 62,000                      | 1                      | 1,403                      | 62,000                                  | 8,758,000                    | -                        | 8,758,000  | 82.26%                        |
| 63,000                      | 1                      | 1,404                      | 63,000                                  | 8,821,000                    | -                        | 8,821,000  | 82.85%                        |
| 64,000                      | -                      | 1,404                      | -                                       | 8,821,000                    | -                        | 8,821,000  | 82.85%                        |
| 65,000                      | -                      | 1,404                      | -                                       | 8,821,000                    | -                        | 8,821,000  | 82.85%                        |
| 66,000                      | 2                      | 1,406                      | 132,000                                 | 8,953,000                    | -                        | 8,953,000  | 84.09%                        |
| 67,000                      | -                      | 1,406                      | -                                       | 8,953,000                    | -                        | 8,953,000  | 84.09%                        |
| 68,000                      | -                      | 1,406                      | -                                       | 8,953,000                    | -                        | 8,953,000  | 84.09%                        |
| 69,000                      | -                      | 1,406                      | -                                       | 8,953,000                    | -                        | 8,953,000  | 84.09%                        |
| 70,000                      | 2                      | 1,408                      | 140,000                                 | 9,093,000                    | -                        | 9,093,000  | 85.40%                        |
| 71,000                      | -                      | 1,408                      | -                                       | 9,093,000                    | -                        | 9,093,000  | 85.40%                        |
| 72,000                      | -                      | 1,408                      | -                                       | 9,093,000                    | -                        | 9,093,000  | 85.40%                        |
| 73,000                      | -                      | 1,408                      | -                                       | 9,093,000                    | -                        | 9,093,000  | 85.40%                        |
| 74,000                      | 1                      | 1,409                      | 74,000                                  | 9,167,000                    | -                        | 9,167,000  | 86.10%                        |
| 75,000                      | 1                      | 1,410                      | 75,000                                  | 9,242,000                    | -                        | 9,242,000  | 86.80%                        |
| 76,000                      | -                      | 1,410                      | -                                       | 9,242,000                    | -                        | 9,242,000  | 86.80%                        |
| 77,000                      | 1                      | 1,411                      | 77,000                                  | 9,319,000                    | -                        | 9,319,000  | 87.53%                        |
| 78,000                      | 1                      | 1,412                      | 78,000                                  | 9,397,000                    | -                        | 9,397,000  | 88.26%                        |
| 79,000                      | -                      | 1,412                      | -                                       | 9,397,000                    | -                        | 9,397,000  | 88.26%                        |
| 80,000                      | 1                      | 1,413                      | 80,000                                  | 9,477,000                    | -                        | 9,477,000  | 89.01%                        |
| 81,000                      | -                      | 1,413                      | -                                       | 9,477,000                    | -                        | 9,477,000  | 89.01%                        |
| 82,000                      | -                      | 1,413                      | -                                       | 9,477,000                    | -                        | 9,477,000  | 89.01%                        |
| 83,000                      | -                      | 1,413                      | -                                       | 9,477,000                    | -                        | 9,477,000  | 89.01%                        |
| 84,000                      | -                      | 1,413                      | -                                       | 9,477,000                    | -                        | 9,477,000  | 89.01%                        |
| 85,000                      | 1                      | 1,414                      | 85,000                                  | 9,562,000                    | -                        | 9,562,000  | 89.81%                        |
| 86,000                      | 2                      | 1,416                      | 172,000                                 | 9,734,000                    | -                        | 9,734,000  | 91.42%                        |
| 87,000                      | -                      | 1,416                      | -                                       | 9,734,000                    | -                        | 9,734,000  | 91.42%                        |
| 88,000                      | -                      | 1,416                      | -                                       | 9,734,000                    | -                        | 9,734,000  | 91.42%                        |
| 89,000                      | -                      | 1,416                      | -                                       | 9,734,000                    | -                        | 9,734,000  | 91.42%                        |
| 90,000                      | -                      | 1,416                      | -                                       | 9,734,000                    | -                        | 9,734,000  | 91.42%                        |
| 91,000                      | -                      | 1,416                      | -                                       | 9,734,000                    | -                        | 9,734,000  | 91.42%                        |
| 92,000                      | -                      | 1,416                      | -                                       | 9,734,000                    | -                        | 9,734,000  | 91.42%                        |
| 93,000                      | 1                      | 1,417                      | 93,000                                  | 9,827,000                    | -                        | 9,827,000  | 92.30%                        |
| 94,000                      | -                      | 1,417                      | -                                       | 9,827,000                    | -                        | 9,827,000  | 92.30%                        |
| 95,000                      | -                      | 1,417                      | -                                       | 9,827,000                    | -                        | 9,827,000  | 92.30%                        |
| 96,000                      | -                      | 1,417                      | -                                       | 9,827,000                    | -                        | 9,827,000  | 92.30%                        |
| 97,000                      | -                      | 1,417                      | -                                       | 9,827,000                    | -                        | 9,827,000  | 92.30%                        |
| 98,000                      | -                      | 1,417                      | -                                       | 9,827,000                    | -                        | 9,827,000  | 92.30%                        |
| 99,000                      | -                      | 1,417                      | -                                       | 9,827,000                    | -                        | 9,827,000  | 92.30%                        |
| 100,000                     | -                      | 1,417                      | -                                       | 9,827,000                    | -                        | 9,827,000  | 92.30%                        |
| 101,000                     | -                      | 1,417                      | -                                       | 9,827,000                    | -                        | 9,827,000  | 92.30%                        |

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Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule E-14

Docket No.: 090182-SU

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Historical Test Year Ended: December 31, 2008

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]

For Billing January to December

Customer Class: Commercial

Meter Size: Full 3/4"

| (1)<br>Consumption<br>Level | (2)<br>Number of Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1) x (2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1) x (6)] ÷ (5) | (8)<br>Percentage<br>of Total |
|-----------------------------|------------------------|----------------------------|---|------------------------------|--------------------------|--|-------------------------------|
| 102,000                     | -                      | 1,417                      | -                                       | 9,827,000                    | -                        | 9,827,000  | 92.30%                        |
| 103,000                     | -                      | 1,417                      | -                                       | 9,827,000                    | -                        | 9,827,000  | 92.30%                        |
| 104,000                     | -                      | 1,417                      | -                                       | 9,827,000                    | -                        | 9,827,000  | 92.30%                        |
| 105,000                     | -                      | 1,417                      | -                                       | 9,827,000                    | -                        | 9,827,000  | 92.30%                        |
| 106,000                     | -                      | 1,417                      | -                                       | 9,827,000                    | -                        | 9,827,000  | 92.30%                        |
| 107,000                     | -                      | 1,417                      | -                                       | 9,827,000                    | -                        | 9,827,000  | 92.30%                        |
| 108,000                     | -                      | 1,417                      | -                                       | 9,827,000                    | -                        | 9,827,000  | 92.30%                        |
| 109,000                     | -                      | 1,417                      | -                                       | 9,827,000                    | -                        | 9,827,000  | 92.30%                        |
| 110,000                     | -                      | 1,417                      | -                                       | 9,827,000                    | -                        | 9,827,000  | 92.30%                        |
| 111,000                     | -                      | 1,417                      | -                                       | 9,827,000                    | -                        | 9,827,000  | 92.30%                        |
| 112,000                     | -                      | 1,417                      | -                                       | 9,827,000                    | -                        | 9,827,000  | 92.30%                        |
| 113,000                     | -                      | 1,417                      | -                                       | 9,827,000                    | -                        | 9,827,000  | 92.30%                        |
| 114,000                     | 1                      | 1,418                      | 114,000                                 | 9,941,000                    | -                        | 9,941,000  | 93.37%                        |
| 115,000                     | -                      | 1,418                      | -                                       | 9,941,000                    | -                        | 9,941,000  | 93.37%                        |
| 116,000                     | 1                      | 1,419                      | 116,000                                 | 10,057,000                   | -                        | 10,057,000   | 94.46%                        |
| 117,000                     | -                      | 1,419                      | -                                       | 10,057,000                   | -                        | 10,057,000   | 94.46%                        |
| 118,000                     | -                      | 1,419                      | -                                       | 10,057,000                   | -                        | 10,057,000   | 94.46%                        |
| 119,000                     | 1                      | 1,420                      | 119,000                                 | 10,176,000                   | -                        | 10,176,000   | 95.58%                        |
| 120,000                     | -                      | 1,420                      | -                                       | 10,176,000                   | -                        | 10,176,000   | 95.58%                        |
| 121,000                     | -                      | 1,420                      | -                                       | 10,176,000                   | -                        | 10,176,000   | 95.58%                        |
| 122,000                     | -                      | 1,420                      | -                                       | 10,176,000                   | -                        | 10,176,000   | 95.58%                        |
| 123,000                     | -                      | 1,420                      | -                                       | 10,176,000                   | -                        | 10,176,000   | 95.58%                        |
| 124,000                     | -                      | 1,420                      | -                                       | 10,176,000                   | -                        | 10,176,000   | 95.58%                        |
| 125,000                     | -                      | 1,420                      | -                                       | 10,176,000                   | -                        | 10,176,000   | 95.58%                        |
| 126,000                     | -                      | 1,420                      | -                                       | 10,176,000                   | -                        | 10,176,000   | 95.58%                        |
| 127,000                     | -                      | 1,420                      | -                                       | 10,176,000                   | -                        | 10,176,000   | 95.58%                        |
| 128,000                     | -                      | 1,420                      | -                                       | 10,176,000                   | -                        | 10,176,000   | 95.58%                        |
| 129,000                     | -                      | 1,420                      | -                                       | 10,176,000                   | -                        | 10,176,000   | 95.58%                        |
| 130,000                     | -                      | 1,420                      | -                                       | 10,176,000                   | -                        | 10,176,000   | 95.58%                        |
| 131,000                     | -                      | 1,420                      | -                                       | 10,176,000                   | -                        | 10,176,000   | 95.58%                        |
| 132,000                     | -                      | 1,420                      | -                                       | 10,176,000                   | -                        | 10,176,000   | 95.58%                        |
| 133,000                     | -                      | 1,420                      | -                                       | 10,176,000                   | -                        | 10,176,000   | 95.58%                        |
| 134,000                     | -                      | 1,420                      | -                                       | 10,176,000                   | -                        | 10,176,000   | 95.58%                        |
| 135,000                     | -                      | 1,420                      | -                                       | 10,176,000                   | -                        | 10,176,000   | 95.58%                        |
| 136,000                     | -                      | 1,420                      | -                                       | 10,176,000                   | -                        | 10,176,000   | 95.58%                        |
| 137,000                     | 1                      | 1,421                      | 137,000                                 | 10,313,000                   | -                        | 10,313,000   | 96.86%                        |
| 138,000                     | -                      | 1,421                      | -                                       | 10,313,000                   | -                        | 10,313,000   | 96.86%                        |
| 139,000                     | -                      | 1,421                      | -                                       | 10,313,000                   | -                        | 10,313,000   | 96.86%                        |
| 140,000                     | -                      | 1,421                      | -                                       | 10,313,000                   | -                        | 10,313,000   | 96.86%                        |
| 141,000                     | -                      | 1,421                      | -                                       | 10,313,000                   | -                        | 10,313,000   | 96.86%                        |
| 142,000                     | -                      | 1,421                      | -                                       | 10,313,000                   | -                        | 10,313,000   | 96.86%                        |
| 143,000                     | -                      | 1,421                      | -                                       | 10,313,000                   | -                        | 10,313,000   | 96.86%                        |
| 144,000                     | -                      | 1,421                      | -                                       | 10,313,000                   | -                        | 10,313,000   | 96.86%                        |
| 145,000                     | -                      | 1,421                      | -                                       | 10,313,000                   | -                        | 10,313,000   | 96.86%                        |
| 146,000                     | -                      | 1,421                      | -                                       | 10,313,000                   | -                        | 10,313,000   | 96.86%                        |
| 147,000                     | -                      | 1,421                      | -                                       | 10,313,000                   | -                        | 10,313,000   | 96.86%                        |
| 148,000                     | -                      | 1,421                      | -                                       | 10,313,000                   | -                        | 10,313,000   | 96.86%                        |
| 149,000                     | -                      | 1,421                      | -                                       | 10,313,000                   | -                        | 10,313,000   | 96.86%                        |
| 150,000                     | -                      | 1,421                      | -                                       | 10,313,000                   | -                        | 10,313,000   | 96.86%                        |
| 151,000                     | -                      | 1,421                      | -                                       | 10,313,000                   | -                        | 10,313,000   | 96.86%                        |
| 152,000                     | -                      | 1,421                      | -                                       | 10,313,000                   | -                        | 10,313,000   | 96.86%                        |

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Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule E-14

Docket No.: 090182-SU

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Historical Test Year Ended: December 31, 2008

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]

For Billing January to December

Meter Size: Full 3/4"

Customer Class: Commercial

| (1)<br>Consumption<br>Level | (2)<br>Number of Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1) x (2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1) x (6)] + (5) | (8)<br>Percentage<br>of Total |
|-----------------------------|------------------------|----------------------------|---|------------------------------|--------------------------|--|-------------------------------|
| 153,000                     | -                      | 1,421                      | -                                       | 10,313,000                   | -                        | 10,313,000   | 96.86%                        |
| 154,000                     | -                      | 1,421                      | -                                       | 10,313,000                   | -                        | 10,313,000   | 96.86%                        |
| 155,000                     | -                      | 1,421                      | -                                       | 10,313,000                   | -                        | 10,313,000   | 96.86%                        |
| 156,000                     | -                      | 1,421                      | -                                       | 10,313,000                   | -                        | 10,313,000   | 96.86%                        |
| 157,000                     | -                      | 1,421                      | -                                       | 10,313,000                   | -                        | 10,313,000   | 96.86%                        |
| 158,000                     | -                      | 1,421                      | -                                       | 10,313,000                   | -                        | 10,313,000   | 96.86%                        |
| 159,000                     | -                      | 1,421                      | -                                       | 10,313,000                   | -                        | 10,313,000   | 96.86%                        |
| 160,000                     | -                      | 1,421                      | -                                       | 10,313,000                   | -                        | 10,313,000   | 96.86%                        |
| 161,000                     | -                      | 1,421                      | -                                       | 10,313,000                   | -                        | 10,313,000   | 96.86%                        |
| 162,000                     | -                      | 1,421                      | -                                       | 10,313,000                   | -                        | 10,313,000   | 96.86%                        |
| 163,000                     | 1                      | 1,422                      | 163,000                                 | 10,476,000                   | -                        | 10,476,000   | 98.39%                        |
| 164,000                     | -                      | 1,422                      | -                                       | 10,476,000                   | -                        | 10,476,000   | 98.39%                        |
| 165,000                     | -                      | 1,422                      | -                                       | 10,476,000                   | -                        | 10,476,000   | 98.39%                        |
| 166,000                     | -                      | 1,422                      | -                                       | 10,476,000                   | -                        | 10,476,000   | 98.39%                        |
| 167,000                     | -                      | 1,422                      | -                                       | 10,476,000                   | -                        | 10,476,000   | 98.39%                        |
| 168,000                     | -                      | 1,422                      | -                                       | 10,476,000                   | -                        | 10,476,000   | 98.39%                        |
| 169,000                     | -                      | 1,422                      | -                                       | 10,476,000                   | -                        | 10,476,000   | 98.39%                        |
| 170,000                     | -                      | 1,422                      | -                                       | 10,476,000                   | -                        | 10,476,000   | 98.39%                        |
| 171,000                     | 1                      | 1,423                      | 171,000                                 | 10,647,000                   | -                        | 10,647,000   | 100.00%                       |

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Company: Ni Florida, LLC  
 Docket No.: 090182-SU  
 Historical Test Year Ended: December 31, 2008

Schedule E-14  
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Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]  
 For Billing January to December  
 Customer Class: Commercial

Meter Size: 1"

| (1)<br>Consumption<br>Level | (2)<br>Number of Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1) x (2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1) x (6)] + (5) | (8)<br>Percentage<br>of Total |
|-----------------------------|------------------------|----------------------------|---|------------------------------|--------------------------|--|-------------------------------|
| 0                           | 3                      | 3                          | 0                                       | 0                            | -                        | 0  | 0.00%                         |
| 1,000                       | 9                      | 12                         | 9,000                                   | 9,000                        | -                        | 9,000  | 0.41%                         |
| 2,000                       | 2                      | 14                         | 4,000                                   | 13,000                       | -                        | 13,000   | 0.60%                         |
| 3,000                       | 2                      | 16                         | 6,000                                   | 19,000                       | -                        | 19,000   | 0.87%                         |
| 4,000                       | -                      | 16                         | -                                       | 19,000                       | -                        | 19,000   | 0.87%                         |
| 5,000                       | 1                      | 17                         | 5,000                                   | 24,000                       | -                        | 24,000   | 1.10%                         |
| 6,000                       | 2                      | 19                         | 12,000                                  | 36,000                       | -                        | 36,000   | 1.65%                         |
| 7,000                       | 2                      | 21                         | 14,000                                  | 50,000                       | -                        | 50,000   | 2.30%                         |
| 8,000                       | 7                      | 28                         | 56,000                                  | 106,000                      | -                        | 106,000  | 4.87%                         |
| 9,000                       | 2                      | 30                         | 18,000                                  | 124,000                      | -                        | 124,000  | 5.69%                         |
| 10,000                      | 1                      | 31                         | 10,000                                  | 134,000                      | -                        | 134,000  | 6.15%                         |
| 11,000                      | 3                      | 34                         | 33,000                                  | 167,000                      | -                        | 167,000  | 7.67%                         |
| 12,000                      | 3                      | 37                         | 36,000                                  | 203,000                      | -                        | 203,000  | 9.32%                         |
| 13,000                      | 5                      | 42                         | 65,000                                  | 268,000                      | -                        | 268,000  | 12.30%                        |
| 14,000                      | 3                      | 45                         | 42,000                                  | 310,000                      | -                        | 310,000  | 14.23%                        |
| 15,000                      | 3                      | 48                         | 45,000                                  | 355,000                      | -                        | 355,000  | 16.30%                        |
| 16,000                      | -                      | 48                         | -                                       | 355,000                      | -                        | 355,000  | 16.30%                        |
| 17,000                      | 1                      | 49                         | 17,000                                  | 372,000                      | -                        | 372,000  | 17.08%                        |
| 18,000                      | 1                      | 50                         | 18,000                                  | 390,000                      | -                        | 390,000  | 17.91%                        |
| 19,000                      | 2                      | 52                         | 38,000                                  | 428,000                      | -                        | 428,000  | 19.65%                        |
| 20,000                      | 3                      | 55                         | 60,000                                  | 488,000                      | -                        | 488,000  | 22.41%                        |
| 21,000                      | 3                      | 58                         | 63,000                                  | 551,000                      | -                        | 551,000  | 25.30%                        |
| 22,000                      | 1                      | 59                         | 22,000                                  | 573,000                      | -                        | 573,000  | 26.31%                        |
| 23,000                      | 2                      | 61                         | 46,000                                  | 619,000                      | -                        | 619,000  | 28.42%                        |
| 24,000                      | -                      | 61                         | -                                       | 619,000                      | -                        | 619,000  | 28.42%                        |
| 25,000                      | 4                      | 65                         | 100,000                                 | 719,000                      | -                        | 719,000  | 33.01%                        |
| 26,000                      | 1                      | 66                         | 26,000                                  | 745,000                      | -                        | 745,000  | 34.21%                        |
| 27,000                      | 4                      | 70                         | 108,000                                 | 853,000                      | -                        | 853,000  | 39.16%                        |
| 28,000                      | 1                      | 71                         | 28,000                                  | 881,000                      | -                        | 881,000  | 40.45%                        |
| 29,000                      | 3                      | 74                         | 87,000                                  | 968,000                      | -                        | 968,000  | 44.44%                        |
| 30,000                      | 1                      | 75                         | 30,000                                  | 998,000                      | -                        | 998,000  | 45.82%                        |
| 31,000                      | -                      | 75                         | -                                       | 998,000                      | -                        | 998,000  | 45.82%                        |
| 32,000                      | 1                      | 76                         | 32,000                                  | 1,030,000                    | -                        | 1,030,000  | 47.29%                        |
| 33,000                      | 2                      | 78                         | 66,000                                  | 1,096,000                    | -                        | 1,096,000  | 50.32%                        |
| 34,000                      | 3                      | 81                         | 102,000                                 | 1,198,000                    | -                        | 1,198,000  | 55.00%                        |
| 35,000                      | -                      | 81                         | -                                       | 1,198,000                    | -                        | 1,198,000  | 55.00%                        |
| 36,000                      | 1                      | 82                         | 36,000                                  | 1,234,000                    | -                        | 1,234,000  | 56.66%                        |
| 37,000                      | 1                      | 83                         | 37,000                                  | 1,271,000                    | -                        | 1,271,000  | 58.36%                        |
| 38,000                      | 1                      | 84                         | 38,000                                  | 1,309,000                    | -                        | 1,309,000  | 60.10%                        |
| 39,000                      | -                      | 84                         | -                                       | 1,309,000                    | -                        | 1,309,000  | 60.10%                        |
| 40,000                      | -                      | 84                         | -                                       | 1,309,000                    | -                        | 1,309,000  | 60.10%                        |
| 41,000                      | -                      | 84                         | -                                       | 1,309,000                    | -                        | 1,309,000  | 60.10%                        |
| 42,000                      | 1                      | 85                         | 42,000                                  | 1,351,000                    | -                        | 1,351,000  | 62.03%                        |
| 43,000                      | -                      | 85                         | -                                       | 1,351,000                    | -                        | 1,351,000  | 62.03%                        |
| 44,000                      | -                      | 85                         | -                                       | 1,351,000                    | -                        | 1,351,000  | 62.03%                        |
| 45,000                      | -                      | 85                         | -                                       | 1,351,000                    | -                        | 1,351,000  | 62.03%                        |
| 46,000                      | -                      | 85                         | -                                       | 1,351,000                    | -                        | 1,351,000  | 62.03%                        |
| 47,000                      | -                      | 85                         | -                                       | 1,351,000                    | -                        | 1,351,000  | 62.03%                        |
| 48,000                      | -                      | 85                         | -                                       | 1,351,000                    | -                        | 1,351,000  | 62.03%                        |
| 49,000                      | 1                      | 86                         | 49,000                                  | 1,400,000                    | -                        | 1,400,000  | 64.28%                        |
| 50,000                      | -                      | 86                         | -                                       | 1,400,000                    | -                        | 1,400,000  | 64.28%                        |

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Company: Ni Florida, LLC

Schedule E-14

Docket No.: 090182-SU

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Historical Test Year Ended: December 31, 2008

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]

For Billing January to December

Customer Class: Commercial

Meter Size: 1"

| (1)<br>Consumption<br>Level | (2)<br>Number of Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1) x (2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1) x (6)] + (5) | (8)<br>Percentage<br>of Total |
|-----------------------------|------------------------|----------------------------|---|------------------------------|--------------------------|--|-------------------------------|
| 51,000                      | -                      | 86                         | -                                       | 1,400,000                    | -                        | 1,400,000  | 64.28%                        |
| 52,000                      | -                      | 86                         | -                                       | 1,400,000                    | -                        | 1,400,000  | 64.28%                        |
| 53,000                      | -                      | 86                         | -                                       | 1,400,000                    | -                        | 1,400,000  | 64.28%                        |
| 54,000                      | 1                      | 87                         | 54,000                                  | 1,454,000                    | -                        | 1,454,000  | 66.76%                        |
| 55,000                      | -                      | 87                         | -                                       | 1,454,000                    | -                        | 1,454,000  | 66.76%                        |
| 56,000                      | -                      | 87                         | -                                       | 1,454,000                    | -                        | 1,454,000  | 66.76%                        |
| 57,000                      | -                      | 87                         | -                                       | 1,454,000                    | -                        | 1,454,000  | 66.76%                        |
| 58,000                      | -                      | 87                         | -                                       | 1,454,000                    | -                        | 1,454,000  | 66.76%                        |
| 59,000                      | -                      | 87                         | -                                       | 1,454,000                    | -                        | 1,454,000  | 66.76%                        |
| 60,000                      | -                      | 87                         | -                                       | 1,454,000                    | -                        | 1,454,000  | 66.76%                        |
| 61,000                      | -                      | 87                         | -                                       | 1,454,000                    | -                        | 1,454,000  | 66.76%                        |
| 62,000                      | -                      | 87                         | -                                       | 1,454,000                    | -                        | 1,454,000  | 66.76%                        |
| 63,000                      | -                      | 87                         | -                                       | 1,454,000                    | -                        | 1,454,000  | 66.76%                        |
| 64,000                      | -                      | 87                         | -                                       | 1,454,000                    | -                        | 1,454,000  | 66.76%                        |
| 65,000                      | -                      | 87                         | -                                       | 1,454,000                    | -                        | 1,454,000  | 66.76%                        |
| 66,000                      | -                      | 87                         | -                                       | 1,454,000                    | -                        | 1,454,000  | 66.76%                        |
| 67,000                      | -                      | 87                         | -                                       | 1,454,000                    | -                        | 1,454,000  | 66.76%                        |
| 68,000                      | -                      | 87                         | -                                       | 1,454,000                    | -                        | 1,454,000  | 66.76%                        |
| 69,000                      | -                      | 87                         | -                                       | 1,454,000                    | -                        | 1,454,000  | 66.76%                        |
| 70,000                      | -                      | 87                         | -                                       | 1,454,000                    | -                        | 1,454,000  | 66.76%                        |
| 71,000                      | -                      | 87                         | -                                       | 1,454,000                    | -                        | 1,454,000  | 66.76%                        |
| 72,000                      | -                      | 87                         | -                                       | 1,454,000                    | -                        | 1,454,000  | 66.76%                        |
| 73,000                      | -                      | 87                         | -                                       | 1,454,000                    | -                        | 1,454,000  | 66.76%                        |
| 74,000                      | -                      | 87                         | -                                       | 1,454,000                    | -                        | 1,454,000  | 66.76%                        |
| 75,000                      | -                      | 87                         | -                                       | 1,454,000                    | -                        | 1,454,000  | 66.76%                        |
| 76,000                      | -                      | 87                         | -                                       | 1,454,000                    | -                        | 1,454,000  | 66.76%                        |
| 77,000                      | -                      | 87                         | -                                       | 1,454,000                    | -                        | 1,454,000  | 66.76%                        |
| 78,000                      | -                      | 87                         | -                                       | 1,454,000                    | -                        | 1,454,000  | 66.76%                        |
| 79,000                      | -                      | 87                         | -                                       | 1,454,000                    | -                        | 1,454,000  | 66.76%                        |
| 80,000                      | -                      | 87                         | -                                       | 1,454,000                    | -                        | 1,454,000  | 66.76%                        |
| 81,000                      | -                      | 87                         | -                                       | 1,454,000                    | -                        | 1,454,000  | 66.76%                        |
| 82,000                      | -                      | 87                         | -                                       | 1,454,000                    | -                        | 1,454,000  | 66.76%                        |
| 83,000                      | -                      | 87                         | -                                       | 1,454,000                    | -                        | 1,454,000  | 66.76%                        |
| 84,000                      | -                      | 87                         | -                                       | 1,454,000                    | -                        | 1,454,000  | 66.76%                        |
| 85,000                      | -                      | 87                         | -                                       | 1,454,000                    | -                        | 1,454,000  | 66.76%                        |
| 86,000                      | -                      | 87                         | -                                       | 1,454,000                    | -                        | 1,454,000  | 66.76%                        |
| 87,000                      | -                      | 87                         | -                                       | 1,454,000                    | -                        | 1,454,000  | 66.76%                        |
| 88,000                      | -                      | 87                         | -                                       | 1,454,000                    | -                        | 1,454,000  | 66.76%                        |
| 89,000                      | -                      | 87                         | -                                       | 1,454,000                    | -                        | 1,454,000  | 66.76%                        |
| 90,000                      | -                      | 87                         | -                                       | 1,454,000                    | -                        | 1,454,000  | 66.76%                        |
| 91,000                      | -                      | 87                         | -                                       | 1,454,000                    | -                        | 1,454,000  | 66.76%                        |
| 92,000                      | -                      | 87                         | -                                       | 1,454,000                    | -                        | 1,454,000  | 66.76%                        |
| 93,000                      | -                      | 87                         | -                                       | 1,454,000                    | -                        | 1,454,000  | 66.76%                        |
| 94,000                      | -                      | 87                         | -                                       | 1,454,000                    | -                        | 1,454,000  | 66.76%                        |
| 95,000                      | -                      | 87                         | -                                       | 1,454,000                    | -                        | 1,454,000  | 66.76%                        |
| 96,000                      | -                      | 87                         | -                                       | 1,454,000                    | -                        | 1,454,000  | 66.76%                        |
| 97,000                      | 2                      | 89                         | 194,000                                 | 1,648,000                    | -                        | 1,648,000  | 75.67%                        |
| 98,000                      | 1                      | 90                         | 98,000                                  | 1,746,000                    | -                        | 1,746,000  | 80.17%                        |
| 99,000                      | -                      | 90                         | -                                       | 1,746,000                    | -                        | 1,746,000  | 80.17%                        |
| 100,000                     | -                      | 90                         | -                                       | 1,746,000                    | -                        | 1,746,000  | 80.17%                        |
| 101,000                     | -                      | 90                         | -                                       | 1,746,000                    | -                        | 1,746,000  | 80.17%                        |

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Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule E-14

Docket No.: 090182-SU

Page 14 of 106

Historical Test Year Ended: December 31, 2008

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]

For Billing January to December

Customer Class: Commercial

Meter Size: 1"

| (1)<br>Consumption<br>Level | (2)<br>Number of Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>{1} x {2} | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1) x (6)] + (5) | (8)<br>Percentage<br>of Total |
|-----------------------------|------------------------|----------------------------|---|------------------------------|--------------------------|--|-------------------------------|
| 102,000                     | -                      | 90                         | -                                       | 1,746,000                    | -                        | 1,746,000  | 80.17%                        |
| 103,000                     | -                      | 90                         | -                                       | 1,746,000                    | -                        | 1,746,000  | 80.17%                        |
| 104,000                     | -                      | 90                         | -                                       | 1,746,000                    | -                        | 1,746,000  | 80.17%                        |
| 105,000                     | -                      | 90                         | -                                       | 1,746,000                    | -                        | 1,746,000  | 80.17%                        |
| 106,000                     | -                      | 90                         | -                                       | 1,746,000                    | -                        | 1,746,000  | 80.17%                        |
| 107,000                     | -                      | 90                         | -                                       | 1,746,000                    | -                        | 1,746,000  | 80.17%                        |
| 108,000                     | -                      | 90                         | -                                       | 1,746,000                    | -                        | 1,746,000  | 80.17%                        |
| 109,000                     | -                      | 90                         | -                                       | 1,746,000                    | -                        | 1,746,000  | 80.17%                        |
| 110,000                     | -                      | 90                         | -                                       | 1,746,000                    | -                        | 1,746,000  | 80.17%                        |
| 111,000                     | -                      | 90                         | -                                       | 1,746,000                    | -                        | 1,746,000  | 80.17%                        |
| 112,000                     | -                      | 90                         | -                                       | 1,746,000                    | -                        | 1,746,000  | 80.17%                        |
| 113,000                     | -                      | 90                         | -                                       | 1,746,000                    | -                        | 1,746,000  | 80.17%                        |
| 114,000                     | -                      | 90                         | -                                       | 1,746,000                    | -                        | 1,746,000  | 80.17%                        |
| 115,000                     | -                      | 90                         | -                                       | 1,746,000                    | -                        | 1,746,000  | 80.17%                        |
| 116,000                     | -                      | 90                         | -                                       | 1,746,000                    | -                        | 1,746,000  | 80.17%                        |
| 117,000                     | -                      | 90                         | -                                       | 1,746,000                    | -                        | 1,746,000  | 80.17%                        |
| 118,000                     | -                      | 90                         | -                                       | 1,746,000                    | -                        | 1,746,000  | 80.17%                        |
| 119,000                     | 1                      | 91                         | 119,000                                 | 1,865,000                    | -                        | 1,865,000  | 85.63%                        |
| 120,000                     | -                      | 91                         | -                                       | 1,865,000                    | -                        | 1,865,000  | 85.63%                        |
| 121,000                     | -                      | 91                         | -                                       | 1,865,000                    | -                        | 1,865,000  | 85.63%                        |
| 122,000                     | -                      | 91                         | -                                       | 1,865,000                    | -                        | 1,865,000  | 85.63%                        |
| 123,000                     | -                      | 91                         | -                                       | 1,865,000                    | -                        | 1,865,000  | 85.63%                        |
| 124,000                     | -                      | 91                         | -                                       | 1,865,000                    | -                        | 1,865,000  | 85.63%                        |
| 125,000                     | -                      | 91                         | -                                       | 1,865,000                    | -                        | 1,865,000  | 85.63%                        |
| 126,000                     | -                      | 91                         | -                                       | 1,865,000                    | -                        | 1,865,000  | 85.63%                        |
| 127,000                     | -                      | 91                         | -                                       | 1,865,000                    | -                        | 1,865,000  | 85.63%                        |
| 128,000                     | -                      | 91                         | -                                       | 1,865,000                    | -                        | 1,865,000  | 85.63%                        |
| 129,000                     | -                      | 91                         | -                                       | 1,865,000                    | -                        | 1,865,000  | 85.63%                        |
| 130,000                     | -                      | 91                         | -                                       | 1,865,000                    | -                        | 1,865,000  | 85.63%                        |
| 131,000                     | -                      | 91                         | -                                       | 1,865,000                    | -                        | 1,865,000  | 85.63%                        |
| 132,000                     | -                      | 91                         | -                                       | 1,865,000                    | -                        | 1,865,000  | 85.63%                        |
| 133,000                     | 1                      | 92                         | 133,000                                 | 1,998,000                    | -                        | 1,998,000  | 91.74%                        |
| 134,000                     | -                      | 92                         | -                                       | 1,998,000                    | -                        | 1,998,000  | 91.74%                        |
| 135,000                     | -                      | 92                         | -                                       | 1,998,000                    | -                        | 1,998,000  | 91.74%                        |
| 136,000                     | -                      | 92                         | -                                       | 1,998,000                    | -                        | 1,998,000  | 91.74%                        |
| 137,000                     | -                      | 92                         | -                                       | 1,998,000                    | -                        | 1,998,000  | 91.74%                        |
| 138,000                     | -                      | 92                         | -                                       | 1,998,000                    | -                        | 1,998,000  | 91.74%                        |
| 139,000                     | -                      | 92                         | -                                       | 1,998,000                    | -                        | 1,998,000  | 91.74%                        |
| 140,000                     | -                      | 92                         | -                                       | 1,998,000                    | -                        | 1,998,000  | 91.74%                        |
| 141,000                     | -                      | 92                         | -                                       | 1,998,000                    | -                        | 1,998,000  | 91.74%                        |
| 142,000                     | -                      | 92                         | -                                       | 1,998,000                    | -                        | 1,998,000  | 91.74%                        |
| 143,000                     | -                      | 92                         | -                                       | 1,998,000                    | -                        | 1,998,000  | 91.74%                        |
| 144,000                     | -                      | 92                         | -                                       | 1,998,000                    | -                        | 1,998,000  | 91.74%                        |
| 145,000                     | -                      | 92                         | -                                       | 1,998,000                    | -                        | 1,998,000  | 91.74%                        |
| 146,000                     | -                      | 92                         | -                                       | 1,998,000                    | -                        | 1,998,000  | 91.74%                        |
| 147,000                     | -                      | 92                         | -                                       | 1,998,000                    | -                        | 1,998,000  | 91.74%                        |
| 148,000                     | -                      | 92                         | -                                       | 1,998,000                    | -                        | 1,998,000  | 91.74%                        |
| 149,000                     | -                      | 92                         | -                                       | 1,998,000                    | -                        | 1,998,000  | 91.74%                        |
| 150,000                     | -                      | 92                         | -                                       | 1,998,000                    | -                        | 1,998,000  | 91.74%                        |
| 151,000                     | -                      | 92                         | -                                       | 1,998,000                    | -                        | 1,998,000  | 91.74%                        |
| 152,000                     | -                      | 92                         | -                                       | 1,998,000                    | -                        | 1,998,000  | 91.74%                        |

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Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule E-14

Docket No.: 090182-SU

Page 15 of 106

Historical Test Year Ended: December 31, 2008

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]

For Billing January to December

Customer Class: Commercial

Meter Size: 1"

| (1)<br>Consumption<br>Level | (2)<br>Number of Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1) x (2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1) x (6)] ÷ (5) | (8)<br>Percentage<br>of Total |
|-----------------------------|------------------------|----------------------------|---|------------------------------|--------------------------|--|-------------------------------|
| 153,000                     | -                      | 92                         | -                                       | 1,998,000                    | -                        | 1,998,000  | 91.74%                        |
| 154,000                     | -                      | 92                         | -                                       | 1,998,000                    | -                        | 1,998,000  | 91.74%                        |
| 155,000                     | -                      | 92                         | -                                       | 1,998,000                    | -                        | 1,998,000  | 91.74%                        |
| 156,000                     | -                      | 92                         | -                                       | 1,998,000                    | -                        | 1,998,000  | 91.74%                        |
| 157,000                     | -                      | 92                         | -                                       | 1,998,000                    | -                        | 1,998,000  | 91.74%                        |
| 158,000                     | -                      | 92                         | -                                       | 1,998,000                    | -                        | 1,998,000  | 91.74%                        |
| 159,000                     | -                      | 92                         | -                                       | 1,998,000                    | -                        | 1,998,000  | 91.74%                        |
| 160,000                     | -                      | 92                         | -                                       | 1,998,000                    | -                        | 1,998,000  | 91.74%                        |
| 161,000                     | -                      | 92                         | -                                       | 1,998,000                    | -                        | 1,998,000  | 91.74%                        |
| 162,000                     | -                      | 92                         | -                                       | 1,998,000                    | -                        | 1,998,000  | 91.74%                        |
| 163,000                     | -                      | 92                         | -                                       | 1,998,000                    | -                        | 1,998,000  | 91.74%                        |
| 164,000                     | -                      | 92                         | -                                       | 1,998,000                    | -                        | 1,998,000  | 91.74%                        |
| 165,000                     | -                      | 92                         | -                                       | 1,998,000                    | -                        | 1,998,000  | 91.74%                        |
| 166,000                     | -                      | 92                         | -                                       | 1,998,000                    | -                        | 1,998,000  | 91.74%                        |
| 167,000                     | -                      | 92                         | -                                       | 1,998,000                    | -                        | 1,998,000  | 91.74%                        |
| 168,000                     | -                      | 92                         | -                                       | 1,998,000                    | -                        | 1,998,000  | 91.74%                        |
| 169,000                     | -                      | 92                         | -                                       | 1,998,000                    | -                        | 1,998,000  | 91.74%                        |
| 170,000                     | -                      | 92                         | -                                       | 1,998,000                    | -                        | 1,998,000  | 91.74%                        |
| 171,000                     | -                      | 92                         | -                                       | 1,998,000                    | -                        | 1,998,000  | 91.74%                        |
| 172,000                     | -                      | 92                         | -                                       | 1,998,000                    | -                        | 1,998,000  | 91.74%                        |
| 173,000                     | -                      | 92                         | -                                       | 1,998,000                    | -                        | 1,998,000  | 91.74%                        |
| 174,000                     | -                      | 92                         | -                                       | 1,998,000                    | -                        | 1,998,000  | 91.74%                        |
| 175,000                     | -                      | 92                         | -                                       | 1,998,000                    | -                        | 1,998,000  | 91.74%                        |
| 176,000                     | -                      | 92                         | -                                       | 1,998,000                    | -                        | 1,998,000  | 91.74%                        |
| 177,000                     | -                      | 92                         | -                                       | 1,998,000                    | -                        | 1,998,000  | 91.74%                        |
| 178,000                     | -                      | 92                         | -                                       | 1,998,000                    | -                        | 1,998,000  | 91.74%                        |
| 179,000                     | -                      | 92                         | -                                       | 1,998,000                    | -                        | 1,998,000  | 91.74%                        |
| 180,000                     | 1                      | 93                         | 180,000                                 | 2,178,000                    | -                        | 2,178,000  | 100.00%                       |



Company: Ni Florida, LLC

Schedule E-14

Docket No.: 090182-SU

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Historical Test Year Ended: December 31, 2008

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]

For Billing January to December

Customer Class: Commercial

Meter Size: 1-1/2"

| (1)               | (2)             | (3)              | (4)                        | (5)                | (6)            | (7)                                   | (8)                 |
|-------------------|-----------------|------------------|----------------------------|--------------------|----------------|---------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1) x (2) | Cumulative Gallons | Reversed Bills | Consolidated Factor ((1) x (6)) + (5) | Percentage of Total |
| 0                 | 14              | 14               | 0                          | 0                  | -              | 0                                     | 0.00%               |
| 1,000             | 10              | 24               | 10,000                     | 10,000             | -              | 10,000                                | 0.28%               |
| 2,000             | 4               | 28               | 8,000                      | 18,000             | -              | 18,000                                | 0.51%               |
| 3,000             | 9               | 37               | 27,000                     | 45,000             | -              | 45,000                                | 1.27%               |
| 4,000             | 5               | 42               | 20,000                     | 65,000             | -              | 65,000                                | 1.84%               |
| 5,000             | 5               | 47               | 25,000                     | 90,000             | -              | 90,000                                | 2.55%               |
| 6,000             | 6               | 53               | 36,000                     | 126,000            | -              | 126,000                               | 3.57%               |
| 7,000             | 1               | 54               | 7,000                      | 133,000            | -              | 133,000                               | 3.77%               |
| 8,000             | -               | 54               | -                          | 133,000            | -              | 133,000                               | 3.77%               |
| 9,000             | 2               | 56               | 18,000                     | 151,000            | -              | 151,000                               | 4.28%               |
| 10,000            | 2               | 58               | 20,000                     | 171,000            | -              | 171,000                               | 4.84%               |
| 11,000            | 1               | 59               | 11,000                     | 182,000            | -              | 182,000                               | 5.15%               |
| 12,000            | -               | 59               | -                          | 182,000            | -              | 182,000                               | 5.15%               |
| 13,000            | 2               | 61               | 26,000                     | 208,000            | -              | 208,000                               | 5.89%               |
| 14,000            | 1               | 62               | 14,000                     | 222,000            | -              | 222,000                               | 6.29%               |
| 15,000            | -               | 62               | -                          | 222,000            | -              | 222,000                               | 6.29%               |
| 16,000            | 1               | 63               | 16,000                     | 238,000            | -              | 238,000                               | 6.74%               |
| 17,000            | 1               | 64               | 17,000                     | 255,000            | -              | 255,000                               | 7.22%               |
| 18,000            | -               | 64               | -                          | 255,000            | -              | 255,000                               | 7.22%               |
| 19,000            | -               | 64               | -                          | 255,000            | -              | 255,000                               | 7.22%               |
| 20,000            | -               | 64               | -                          | 255,000            | -              | 255,000                               | 7.22%               |
| 21,000            | 1               | 65               | 21,000                     | 276,000            | -              | 276,000                               | 7.81%               |
| 22,000            | -               | 65               | -                          | 276,000            | -              | 276,000                               | 7.81%               |
| 23,000            | -               | 65               | -                          | 276,000            | -              | 276,000                               | 7.81%               |
| 24,000            | -               | 65               | -                          | 276,000            | -              | 276,000                               | 7.81%               |
| 25,000            | -               | 65               | -                          | 276,000            | -              | 276,000                               | 7.81%               |
| 26,000            | 1               | 66               | 26,000                     | 302,000            | -              | 302,000                               | 8.55%               |
| 27,000            | 1               | 67               | 27,000                     | 329,000            | -              | 329,000                               | 9.31%               |
| 28,000            | -               | 67               | -                          | 329,000            | -              | 329,000                               | 9.31%               |
| 29,000            | -               | 67               | -                          | 329,000            | -              | 329,000                               | 9.31%               |
| 30,000            | -               | 67               | -                          | 329,000            | -              | 329,000                               | 9.31%               |
| 31,000            | -               | 67               | -                          | 329,000            | -              | 329,000                               | 9.31%               |
| 32,000            | -               | 67               | -                          | 329,000            | -              | 329,000                               | 9.31%               |
| 33,000            | -               | 67               | -                          | 329,000            | -              | 329,000                               | 9.31%               |
| 34,000            | -               | 67               | -                          | 329,000            | -              | 329,000                               | 9.31%               |
| 35,000            | -               | 67               | -                          | 329,000            | -              | 329,000                               | 9.31%               |
| 36,000            | 2               | 69               | 72,000                     | 401,000            | -              | 401,000                               | 11.35%              |
| 37,000            | 1               | 70               | 37,000                     | 438,000            | -              | 438,000                               | 12.40%              |
| 38,000            | -               | 70               | -                          | 438,000            | -              | 438,000                               | 12.40%              |
| 39,000            | -               | 70               | -                          | 438,000            | -              | 438,000                               | 12.40%              |
| 40,000            | 1               | 71               | 40,000                     | 478,000            | -              | 478,000                               | 13.53%              |
| 41,000            | -               | 71               | -                          | 478,000            | -              | 478,000                               | 13.53%              |
| 42,000            | -               | 71               | -                          | 478,000            | -              | 478,000                               | 13.53%              |
| 43,000            | -               | 71               | -                          | 478,000            | -              | 478,000                               | 13.53%              |
| 44,000            | -               | 71               | -                          | 478,000            | -              | 478,000                               | 13.53%              |
| 45,000            | -               | 71               | -                          | 478,000            | -              | 478,000                               | 13.53%              |
| 46,000            | 2               | 73               | 92,000                     | 570,000            | -              | 570,000                               | 16.14%              |
| 47,000            | -               | 73               | -                          | 570,000            | -              | 570,000                               | 16.14%              |
| 48,000            | -               | 73               | -                          | 570,000            | -              | 570,000                               | 16.14%              |
| 49,000            | -               | 73               | -                          | 570,000            | -              | 570,000                               | 16.14%              |
| 50,000            | 1               | 74               | 50,000                     | 620,000            | -              | 620,000                               | 17.55%              |

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Company: Ni Florida, LLC

Schedule E-14

Docket No.: 090182-SU

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Historical Test Year Ended: December 31, 2008

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]

For Billing January to December

Customer Class: Commercial

Meter Size: 1-1/2"

| (1)<br>Consumption<br>Level | (2)<br>Number of Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1) x (2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1) x (6)] + (5) | (8)<br>Percentage<br>of Total |
|-----------------------------|------------------------|----------------------------|---|------------------------------|--------------------------|--|-------------------------------|
| 51,000                      | 1                      | 75                         | 51,000                                  | 671,000                      | -                        | 671,000  | 19.00%                        |
| 52,000                      | 1                      | 76                         | 52,000                                  | 723,000                      | -                        | 723,000  | 20.47%                        |
| 53,000                      | -                      | 76                         | -                                       | 723,000                      | -                        | 723,000  | 20.47%                        |
| 54,000                      | -                      | 76                         | -                                       | 723,000                      | -                        | 723,000  | 20.47%                        |
| 55,000                      | 1                      | 77                         | 55,000                                  | 778,000                      | -                        | 778,000  | 22.03%                        |
| 56,000                      | 1                      | 78                         | 56,000                                  | 834,000                      | -                        | 834,000  | 23.61%                        |
| 57,000                      | -                      | 78                         | -                                       | 834,000                      | -                        | 834,000  | 23.61%                        |
| 58,000                      | -                      | 78                         | -                                       | 834,000                      | -                        | 834,000  | 23.61%                        |
| 59,000                      | 1                      | 79                         | 59,000                                  | 893,000                      | -                        | 893,000  | 25.28%                        |
| 60,000                      | -                      | 79                         | -                                       | 893,000                      | -                        | 893,000  | 25.28%                        |
| 61,000                      | -                      | 79                         | -                                       | 893,000                      | -                        | 893,000  | 25.28%                        |
| 62,000                      | -                      | 79                         | -                                       | 893,000                      | -                        | 893,000  | 25.28%                        |
| 63,000                      | 1                      | 80                         | 63,000                                  | 956,000                      | -                        | 956,000  | 27.07%                        |
| 64,000                      | 1                      | 81                         | 64,000                                  | 1,020,000                    | -                        | 1,020,000  | 28.88%                        |
| 65,000                      | -                      | 81                         | -                                       | 1,020,000                    | -                        | 1,020,000  | 28.88%                        |
| 66,000                      | -                      | 81                         | -                                       | 1,020,000                    | -                        | 1,020,000  | 28.88%                        |
| 67,000                      | -                      | 81                         | -                                       | 1,020,000                    | -                        | 1,020,000  | 28.88%                        |
| 68,000                      | -                      | 81                         | -                                       | 1,020,000                    | -                        | 1,020,000  | 28.88%                        |
| 69,000                      | -                      | 81                         | -                                       | 1,020,000                    | -                        | 1,020,000  | 28.88%                        |
| 70,000                      | -                      | 81                         | -                                       | 1,020,000                    | -                        | 1,020,000  | 28.88%                        |
| 71,000                      | -                      | 81                         | -                                       | 1,020,000                    | -                        | 1,020,000  | 28.88%                        |
| 72,000                      | 1                      | 82                         | 72,000                                  | 1,092,000                    | -                        | 1,092,000  | 30.92%                        |
| 73,000                      | -                      | 82                         | -                                       | 1,092,000                    | -                        | 1,092,000  | 30.92%                        |
| 74,000                      | 2                      | 84                         | 148,000                                 | 1,240,000                    | -                        | 1,240,000  | 35.11%                        |
| 75,000                      | 1                      | 85                         | 75,000                                  | 1,315,000                    | -                        | 1,315,000  | 37.23%                        |
| 76,000                      | 1                      | 86                         | 76,000                                  | 1,391,000                    | -                        | 1,391,000  | 39.38%                        |
| 77,000                      | 1                      | 87                         | 77,000                                  | 1,468,000                    | -                        | 1,468,000  | 41.56%                        |
| 78,000                      | -                      | 87                         | -                                       | 1,468,000                    | -                        | 1,468,000  | 41.56%                        |
| 79,000                      | 1                      | 88                         | 79,000                                  | 1,547,000                    | -                        | 1,547,000  | 43.80%                        |
| 80,000                      | 1                      | 89                         | 80,000                                  | 1,627,000                    | -                        | 1,627,000  | 46.06%                        |
| 81,000                      | -                      | 89                         | -                                       | 1,627,000                    | -                        | 1,627,000  | 46.06%                        |
| 82,000                      | -                      | 89                         | -                                       | 1,627,000                    | -                        | 1,627,000  | 46.06%                        |
| 83,000                      | 1                      | 90                         | 83,000                                  | 1,710,000                    | -                        | 1,710,000  | 48.41%                        |
| 84,000                      | 1                      | 91                         | 84,000                                  | 1,794,000                    | -                        | 1,794,000  | 50.79%                        |
| 85,000                      | 2                      | 93                         | 170,000                                 | 1,964,000                    | -                        | 1,964,000  | 55.61%                        |
| 86,000                      | 2                      | 95                         | 172,000                                 | 2,136,000                    | -                        | 2,136,000  | 60.48%                        |
| 87,000                      | -                      | 95                         | -                                       | 2,136,000                    | -                        | 2,136,000  | 60.48%                        |
| 88,000                      | 1                      | 96                         | 88,000                                  | 2,224,000                    | -                        | 2,224,000  | 62.97%                        |
| 89,000                      | -                      | 96                         | -                                       | 2,224,000                    | -                        | 2,224,000  | 62.97%                        |
| 90,000                      | 1                      | 97                         | 90,000                                  | 2,314,000                    | -                        | 2,314,000  | 65.52%                        |
| 91,000                      | 2                      | 99                         | 182,000                                 | 2,496,000                    | -                        | 2,496,000  | 70.67%                        |
| 92,000                      | -                      | 99                         | -                                       | 2,496,000                    | -                        | 2,496,000  | 70.67%                        |
| 93,000                      | -                      | 99                         | -                                       | 2,496,000                    | -                        | 2,496,000  | 70.67%                        |
| 94,000                      | 2                      | 101                        | 188,000                                 | 2,684,000                    | -                        | 2,684,000  | 75.99%                        |
| 95,000                      | -                      | 101                        | -                                       | 2,684,000                    | -                        | 2,684,000  | 75.99%                        |
| 96,000                      | 1                      | 102                        | 96,000                                  | 2,780,000                    | -                        | 2,780,000  | 78.71%                        |
| 97,000                      | -                      | 102                        | -                                       | 2,780,000                    | -                        | 2,780,000  | 78.71%                        |
| 98,000                      | -                      | 102                        | -                                       | 2,780,000                    | -                        | 2,780,000  | 78.71%                        |
| 99,000                      | -                      | 102                        | -                                       | 2,780,000                    | -                        | 2,780,000  | 78.71%                        |
| 100,000                     | -                      | 102                        | -                                       | 2,780,000                    | -                        | 2,780,000  | 78.71%                        |
| 101,000                     | -                      | 102                        | -                                       | 2,780,000                    | -                        | 2,780,000  | 78.71%                        |

Company: Ni Florida, LLC

Schedule E-14

Docket No.: 090182-SU

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Historical Test Year Ended: December 31, 2008

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]

For Billing January to December

Customer Class: Commercial

Meter Size: 1-1/2"

| (1)<br>Consumption<br>Level | (2)<br>Number of Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1) x (2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1) x (6)] + (5) | (8)<br>Percentage<br>of Total |
|-----------------------------|------------------------|----------------------------|---|------------------------------|--------------------------|--|-------------------------------|
| 102,000                     | -                      | 102                        | -                                       | 2,780,000                    | -                        | 2,780,000  | 78.71%                        |
| 103,000                     | -                      | 102                        | -                                       | 2,780,000                    | -                        | 2,780,000  | 78.71%                        |
| 104,000                     | -                      | 102                        | -                                       | 2,780,000                    | -                        | 2,780,000  | 78.71%                        |
| 105,000                     | -                      | 102                        | -                                       | 2,780,000                    | -                        | 2,780,000  | 78.71%                        |
| 106,000                     | -                      | 102                        | -                                       | 2,780,000                    | -                        | 2,780,000  | 78.71%                        |
| 107,000                     | -                      | 102                        | -                                       | 2,780,000                    | -                        | 2,780,000  | 78.71%                        |
| 108,000                     | 1                      | 103                        | 108,000                                 | 2,888,000                    | -                        | 2,888,000  | 81.77%                        |
| 109,000                     | -                      | 103                        | -                                       | 2,888,000                    | -                        | 2,888,000  | 81.77%                        |
| 110,000                     | 1                      | 104                        | 110,000                                 | 2,998,000                    | -                        | 2,998,000  | 84.88%                        |
| 111,000                     | -                      | 104                        | -                                       | 2,998,000                    | -                        | 2,998,000  | 84.88%                        |
| 112,000                     | -                      | 104                        | -                                       | 2,998,000                    | -                        | 2,998,000  | 84.88%                        |
| 113,000                     | -                      | 104                        | -                                       | 2,998,000                    | -                        | 2,998,000  | 84.88%                        |
| 114,000                     | -                      | 104                        | -                                       | 2,998,000                    | -                        | 2,998,000  | 84.88%                        |
| 115,000                     | -                      | 104                        | -                                       | 2,998,000                    | -                        | 2,998,000  | 84.88%                        |
| 116,000                     | -                      | 104                        | -                                       | 2,998,000                    | -                        | 2,998,000  | 84.88%                        |
| 117,000                     | -                      | 104                        | -                                       | 2,998,000                    | -                        | 2,998,000  | 84.88%                        |
| 118,000                     | -                      | 104                        | -                                       | 2,998,000                    | -                        | 2,998,000  | 84.88%                        |
| 119,000                     | -                      | 104                        | -                                       | 2,998,000                    | -                        | 2,998,000  | 84.88%                        |
| 120,000                     | -                      | 104                        | -                                       | 2,998,000                    | -                        | 2,998,000  | 84.88%                        |
| 121,000                     | -                      | 104                        | -                                       | 2,998,000                    | -                        | 2,998,000  | 84.88%                        |
| 122,000                     | 1                      | 105                        | 122,000                                 | 3,120,000                    | -                        | 3,120,000  | 88.34%                        |
| 123,000                     | -                      | 105                        | -                                       | 3,120,000                    | -                        | 3,120,000  | 88.34%                        |
| 124,000                     | -                      | 105                        | -                                       | 3,120,000                    | -                        | 3,120,000  | 88.34%                        |
| 125,000                     | 1                      | 106                        | 125,000                                 | 3,245,000                    | -                        | 3,245,000  | 91.87%                        |
| 126,000                     | -                      | 106                        | -                                       | 3,245,000                    | -                        | 3,245,000  | 91.87%                        |
| 127,000                     | -                      | 106                        | -                                       | 3,245,000                    | -                        | 3,245,000  | 91.87%                        |
| 128,000                     | -                      | 106                        | -                                       | 3,245,000                    | -                        | 3,245,000  | 91.87%                        |
| 129,000                     | -                      | 106                        | -                                       | 3,245,000                    | -                        | 3,245,000  | 91.87%                        |
| 130,000                     | -                      | 106                        | -                                       | 3,245,000                    | -                        | 3,245,000  | 91.87%                        |
| 131,000                     | -                      | 106                        | -                                       | 3,245,000                    | -                        | 3,245,000  | 91.87%                        |
| 132,000                     | 1                      | 107                        | 132,000                                 | 3,377,000                    | -                        | 3,377,000  | 95.61%                        |
| 133,000                     | -                      | 107                        | -                                       | 3,377,000                    | -                        | 3,377,000  | 95.61%                        |
| 134,000                     | -                      | 107                        | -                                       | 3,377,000                    | -                        | 3,377,000  | 95.61%                        |
| 135,000                     | -                      | 107                        | -                                       | 3,377,000                    | -                        | 3,377,000  | 95.61%                        |
| 136,000                     | -                      | 107                        | -                                       | 3,377,000                    | -                        | 3,377,000  | 95.61%                        |
| 137,000                     | -                      | 107                        | -                                       | 3,377,000                    | -                        | 3,377,000  | 95.61%                        |
| 138,000                     | -                      | 107                        | -                                       | 3,377,000                    | -                        | 3,377,000  | 95.61%                        |
| 139,000                     | -                      | 107                        | -                                       | 3,377,000                    | -                        | 3,377,000  | 95.61%                        |
| 140,000                     | -                      | 107                        | -                                       | 3,377,000                    | -                        | 3,377,000  | 95.61%                        |
| 141,000                     | -                      | 107                        | -                                       | 3,377,000                    | -                        | 3,377,000  | 95.61%                        |
| 142,000                     | -                      | 107                        | -                                       | 3,377,000                    | -                        | 3,377,000  | 95.61%                        |
| 143,000                     | -                      | 107                        | -                                       | 3,377,000                    | -                        | 3,377,000  | 95.61%                        |
| 144,000                     | -                      | 107                        | -                                       | 3,377,000                    | -                        | 3,377,000  | 95.61%                        |
| 145,000                     | -                      | 107                        | -                                       | 3,377,000                    | -                        | 3,377,000  | 95.61%                        |
| 146,000                     | -                      | 107                        | -                                       | 3,377,000                    | -                        | 3,377,000  | 95.61%                        |
| 147,000                     | -                      | 107                        | -                                       | 3,377,000                    | -                        | 3,377,000  | 95.61%                        |
| 148,000                     | -                      | 107                        | -                                       | 3,377,000                    | -                        | 3,377,000  | 95.61%                        |
| 149,000                     | -                      | 107                        | -                                       | 3,377,000                    | -                        | 3,377,000  | 95.61%                        |
| 150,000                     | -                      | 107                        | -                                       | 3,377,000                    | -                        | 3,377,000  | 95.61%                        |
| 151,000                     | -                      | 107                        | -                                       | 3,377,000                    | -                        | 3,377,000  | 95.61%                        |
| 152,000                     | -                      | 107                        | -                                       | 3,377,000                    | -                        | 3,377,000  | 95.61%                        |

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Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule E-14

Docket No.: 090182-SU

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Historical Test Year Ended: December 31, 2008

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]

For Billing January to December

Customer Class: Commercial

Meter Size: 1-1/2"

| (1)<br>Consumption<br>Level | (2)<br>Number of Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1) x (2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1) x (6)] + (5) | (8)<br>Percentage<br>of Total |
|-----------------------------|------------------------|----------------------------|---|------------------------------|--------------------------|--|-------------------------------|
| 153,000                     | -                      | 107                        | -                                       | 3,377,000                    | -                        | 3,377,000  | 95.61%                        |
| 154,000                     | -                      | 107                        | -                                       | 3,377,000                    | -                        | 3,377,000  | 95.61%                        |
| 155,000                     | 1                      | 108                        | 155,000                                 | 3,532,000                    | -                        | 3,532,000  | 100.00%                       |

Company: Ni Florida, LLC

Schedule E-14

Docket No.: 090182-SU

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Historical Test Year Ended: December 31, 2008

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]

For Billing January to December

Customer Class: Commercial

Meter Size: 2"

| (1)               | (2)             | (3)              | (4)                        | (5)                | (6)            | (7)                                   | (8)                 |
|-------------------|-----------------|------------------|----------------------------|--------------------|----------------|---------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1) x (2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1) x (6)] + (5) | Percentage of Total |
| 0                 | -               | -                | 0                          | 0                  | -              | 0                                     | 0.00%               |
| 1,000             | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 2,000             | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 3,000             | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 4,000             | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 5,000             | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 6,000             | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 7,000             | 1               | 1                | 7,000                      | 7,000              | -              | 7,000                                 | 0.15%               |
| 8,000             | -               | 1                | -                          | 7,000              | -              | 7,000                                 | 0.15%               |
| 9,000             | 2               | 3                | 18,000                     | 25,000             | -              | 25,000                                | 0.55%               |
| 10,000            | 2               | 5                | 20,000                     | 45,000             | -              | 45,000                                | 0.99%               |
| 11,000            | -               | 5                | -                          | 45,000             | -              | 45,000                                | 0.99%               |
| 12,000            | -               | 5                | -                          | 45,000             | -              | 45,000                                | 0.99%               |
| 13,000            | -               | 5                | -                          | 45,000             | -              | 45,000                                | 0.99%               |
| 14,000            | -               | 5                | -                          | 45,000             | -              | 45,000                                | 0.99%               |
| 15,000            | 1               | 6                | 15,000                     | 60,000             | -              | 60,000                                | 1.32%               |
| 16,000            | 1               | 7                | 16,000                     | 76,000             | -              | 76,000                                | 1.67%               |
| 17,000            | 1               | 8                | 17,000                     | 93,000             | -              | 93,000                                | 2.04%               |
| 18,000            | -               | 8                | -                          | 93,000             | -              | 93,000                                | 2.04%               |
| 19,000            | -               | 8                | -                          | 93,000             | -              | 93,000                                | 2.04%               |
| 20,000            | -               | 8                | -                          | 93,000             | -              | 93,000                                | 2.04%               |
| 21,000            | 1               | 9                | 21,000                     | 114,000            | -              | 114,000                               | 2.51%               |
| 22,000            | 1               | 10               | 22,000                     | 136,000            | -              | 136,000                               | 2.99%               |
| 23,000            | 1               | 11               | 23,000                     | 159,000            | -              | 159,000                               | 3.50%               |
| 24,000            | 1               | 12               | 24,000                     | 183,000            | -              | 183,000                               | 4.02%               |
| 25,000            | 2               | 14               | 50,000                     | 233,000            | -              | 233,000                               | 5.12%               |
| 26,000            | 2               | 16               | 52,000                     | 285,000            | -              | 285,000                               | 6.27%               |
| 27,000            | 1               | 17               | 27,000                     | 312,000            | -              | 312,000                               | 6.86%               |
| 28,000            | 3               | 20               | 84,000                     | 396,000            | -              | 396,000                               | 8.71%               |
| 29,000            | 2               | 22               | 58,000                     | 454,000            | -              | 454,000                               | 9.98%               |
| 30,000            | 1               | 23               | 30,000                     | 484,000            | -              | 484,000                               | 10.64%              |
| 31,000            | 1               | 24               | 31,000                     | 515,000            | -              | 515,000                               | 11.32%              |
| 32,000            | 3               | 27               | 96,000                     | 611,000            | -              | 611,000                               | 13.43%              |
| 33,000            | -               | 27               | -                          | 611,000            | -              | 611,000                               | 13.43%              |
| 34,000            | 1               | 28               | 34,000                     | 645,000            | -              | 645,000                               | 14.18%              |
| 35,000            | 3               | 31               | 105,000                    | 750,000            | -              | 750,000                               | 16.49%              |
| 36,000            | 2               | 33               | 72,000                     | 822,000            | -              | 822,000                               | 18.07%              |
| 37,000            | 3               | 36               | 111,000                    | 933,000            | -              | 933,000                               | 20.51%              |
| 38,000            | 3               | 39               | 114,000                    | 1,047,000          | -              | 1,047,000                             | 23.02%              |
| 39,000            | -               | 39               | -                          | 1,047,000          | -              | 1,047,000                             | 23.02%              |
| 40,000            | 1               | 40               | 40,000                     | 1,087,000          | -              | 1,087,000                             | 23.90%              |
| 41,000            | -               | 40               | -                          | 1,087,000          | -              | 1,087,000                             | 23.90%              |
| 42,000            | 1               | 41               | 42,000                     | 1,129,000          | -              | 1,129,000                             | 24.82%              |
| 43,000            | -               | 41               | -                          | 1,129,000          | -              | 1,129,000                             | 24.82%              |
| 44,000            | 1               | 42               | 44,000                     | 1,173,000          | -              | 1,173,000                             | 25.79%              |
| 45,000            | -               | 42               | -                          | 1,173,000          | -              | 1,173,000                             | 25.79%              |
| 46,000            | -               | 42               | -                          | 1,173,000          | -              | 1,173,000                             | 25.79%              |
| 47,000            | 1               | 43               | 47,000                     | 1,220,000          | -              | 1,220,000                             | 26.82%              |
| 48,000            | -               | 43               | -                          | 1,220,000          | -              | 1,220,000                             | 26.82%              |
| 49,000            | 1               | 44               | 49,000                     | 1,269,000          | -              | 1,269,000                             | 27.90%              |
| 50,000            | 2               | 46               | 100,000                    | 1,369,000          | -              | 1,369,000                             | 30.10%              |

Company: Ni Florida, LLC

Schedule E-14

Docket No.: 090182-SU

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Historical Test Year Ended: December 31, 2008

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]

For Billing January to December

Customer Class: Commercial

Meter Size: 2"

| (1)<br>Consumption<br>Level | (2)<br>Number of Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1) x (2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1) x (6)] + (5) | (8)<br>Percentage<br>of Total |
|-----------------------------|------------------------|----------------------------|---|------------------------------|--------------------------|--|-------------------------------|
| 51,000                      | 2                      | 48                         | 102,000                                 | 1,471,000                    | -                        | 1,471,000  | 32.34%                        |
| 52,000                      | 1                      | 49                         | 52,000                                  | 1,523,000                    | -                        | 1,523,000  | 33.49%                        |
| 53,000                      | 2                      | 51                         | 106,000                                 | 1,629,000                    | -                        | 1,629,000  | 35.82%                        |
| 54,000                      | -                      | 51                         | -                                       | 1,629,000                    | -                        | 1,629,000  | 35.82%                        |
| 55,000                      | 1                      | 52                         | 55,000                                  | 1,684,000                    | -                        | 1,684,000  | 37.03%                        |
| 56,000                      | -                      | 52                         | -                                       | 1,684,000                    | -                        | 1,684,000  | 37.03%                        |
| 57,000                      | -                      | 52                         | -                                       | 1,684,000                    | -                        | 1,684,000  | 37.03%                        |
| 58,000                      | -                      | 52                         | -                                       | 1,684,000                    | -                        | 1,684,000  | 37.03%                        |
| 59,000                      | -                      | 52                         | -                                       | 1,684,000                    | -                        | 1,684,000  | 37.03%                        |
| 60,000                      | 2                      | 54                         | 120,000                                 | 1,804,000                    | -                        | 1,804,000  | 39.67%                        |
| 61,000                      | 2                      | 56                         | 122,000                                 | 1,926,000                    | -                        | 1,926,000  | 42.35%                        |
| 62,000                      | 2                      | 58                         | 124,000                                 | 2,050,000                    | -                        | 2,050,000  | 45.07%                        |
| 63,000                      | -                      | 58                         | -                                       | 2,050,000                    | -                        | 2,050,000  | 45.07%                        |
| 64,000                      | 2                      | 60                         | 128,000                                 | 2,178,000                    | -                        | 2,178,000  | 47.89%                        |
| 65,000                      | 1                      | 61                         | 65,000                                  | 2,243,000                    | -                        | 2,243,000  | 49.32%                        |
| 66,000                      | -                      | 61                         | -                                       | 2,243,000                    | -                        | 2,243,000  | 49.32%                        |
| 67,000                      | -                      | 61                         | -                                       | 2,243,000                    | -                        | 2,243,000  | 49.32%                        |
| 68,000                      | 3                      | 64                         | 204,000                                 | 2,447,000                    | -                        | 2,447,000  | 53.80%                        |
| 69,000                      | 1                      | 65                         | 69,000                                  | 2,516,000                    | -                        | 2,516,000  | 55.32%                        |
| 70,000                      | -                      | 65                         | -                                       | 2,516,000                    | -                        | 2,516,000  | 55.32%                        |
| 71,000                      | -                      | 65                         | -                                       | 2,516,000                    | -                        | 2,516,000  | 55.32%                        |
| 72,000                      | -                      | 65                         | -                                       | 2,516,000                    | -                        | 2,516,000  | 55.32%                        |
| 73,000                      | -                      | 65                         | -                                       | 2,516,000                    | -                        | 2,516,000  | 55.32%                        |
| 74,000                      | 1                      | 66                         | 74,000                                  | 2,590,000                    | -                        | 2,590,000  | 56.95%                        |
| 75,000                      | 1                      | 67                         | 75,000                                  | 2,665,000                    | -                        | 2,665,000  | 58.60%                        |
| 76,000                      | 1                      | 68                         | 76,000                                  | 2,741,000                    | -                        | 2,741,000  | 60.27%                        |
| 77,000                      | -                      | 68                         | -                                       | 2,741,000                    | -                        | 2,741,000  | 60.27%                        |
| 78,000                      | -                      | 68                         | -                                       | 2,741,000                    | -                        | 2,741,000  | 60.27%                        |
| 79,000                      | 1                      | 69                         | 79,000                                  | 2,820,000                    | -                        | 2,820,000  | 62.01%                        |
| 80,000                      | 1                      | 70                         | 80,000                                  | 2,900,000                    | -                        | 2,900,000  | 63.76%                        |
| 81,000                      | -                      | 70                         | -                                       | 2,900,000                    | -                        | 2,900,000  | 63.76%                        |
| 82,000                      | -                      | 70                         | -                                       | 2,900,000                    | -                        | 2,900,000  | 63.76%                        |
| 83,000                      | 2                      | 72                         | 166,000                                 | 3,066,000                    | -                        | 3,066,000  | 67.41%                        |
| 84,000                      | -                      | 72                         | -                                       | 3,066,000                    | -                        | 3,066,000  | 67.41%                        |
| 85,000                      | -                      | 72                         | -                                       | 3,066,000                    | -                        | 3,066,000  | 67.41%                        |
| 86,000                      | -                      | 72                         | -                                       | 3,066,000                    | -                        | 3,066,000  | 67.41%                        |
| 87,000                      | -                      | 72                         | -                                       | 3,066,000                    | -                        | 3,066,000  | 67.41%                        |
| 88,000                      | -                      | 72                         | -                                       | 3,066,000                    | -                        | 3,066,000  | 67.41%                        |
| 89,000                      | 1                      | 73                         | 89,000                                  | 3,155,000                    | -                        | 3,155,000  | 69.37%                        |
| 90,000                      | -                      | 73                         | -                                       | 3,155,000                    | -                        | 3,155,000  | 69.37%                        |
| 91,000                      | -                      | 73                         | -                                       | 3,155,000                    | -                        | 3,155,000  | 69.37%                        |
| 92,000                      | -                      | 73                         | -                                       | 3,155,000                    | -                        | 3,155,000  | 69.37%                        |
| 93,000                      | -                      | 73                         | -                                       | 3,155,000                    | -                        | 3,155,000  | 69.37%                        |
| 94,000                      | -                      | 73                         | -                                       | 3,155,000                    | -                        | 3,155,000  | 69.37%                        |
| 95,000                      | -                      | 73                         | -                                       | 3,155,000                    | -                        | 3,155,000  | 69.37%                        |
| 96,000                      | 1                      | 74                         | 96,000                                  | 3,251,000                    | -                        | 3,251,000  | 71.48%                        |
| 97,000                      | -                      | 74                         | -                                       | 3,251,000                    | -                        | 3,251,000  | 71.48%                        |
| 98,000                      | 1                      | 75                         | 98,000                                  | 3,349,000                    | -                        | 3,349,000  | 73.64%                        |
| 99,000                      | 1                      | 76                         | 99,000                                  | 3,448,000                    | -                        | 3,448,000  | 75.81%                        |
| 100,000                     | 1                      | 77                         | 100,000                                 | 3,548,000                    | -                        | 3,548,000  | 78.01%                        |
| 101,000                     | 1                      | 78                         | 101,000                                 | 3,649,000                    | -                        | 3,649,000  | 80.23%                        |

Company: Ni Florida, LLC

Schedule E-14

Docket No.: 090182-SU

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Historical Test Year Ended: December 31, 2008

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]

For Billing January to December

Customer Class: Commercial

Meter Size: 2"

| (1)               | (2)             | (3)              | (4)                        | (5)                | (6)            | (7)                                   | (8)                 |
|-------------------|-----------------|------------------|----------------------------|--------------------|----------------|---------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1) x (2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1) x (6)] + (5) | Percentage of Total |
| 102,000           | -               | 78               | -                          | 3,649,000          | -              | 3,649,000                             | 80.23%              |
| 103,000           | -               | 78               | -                          | 3,649,000          | -              | 3,649,000                             | 80.23%              |
| 104,000           | -               | 78               | -                          | 3,649,000          | -              | 3,649,000                             | 80.23%              |
| 105,000           | -               | 78               | -                          | 3,649,000          | -              | 3,649,000                             | 80.23%              |
| 106,000           | -               | 78               | -                          | 3,649,000          | -              | 3,649,000                             | 80.23%              |
| 107,000           | -               | 78               | -                          | 3,649,000          | -              | 3,649,000                             | 80.23%              |
| 108,000           | -               | 78               | -                          | 3,649,000          | -              | 3,649,000                             | 80.23%              |
| 109,000           | -               | 78               | -                          | 3,649,000          | -              | 3,649,000                             | 80.23%              |
| 110,000           | -               | 78               | -                          | 3,649,000          | -              | 3,649,000                             | 80.23%              |
| 111,000           | -               | 78               | -                          | 3,649,000          | -              | 3,649,000                             | 80.23%              |
| 112,000           | 1               | 79               | 112,000                    | 3,761,000          | -              | 3,761,000                             | 82.70%              |
| 113,000           | -               | 79               | -                          | 3,761,000          | -              | 3,761,000                             | 82.70%              |
| 114,000           | -               | 79               | -                          | 3,761,000          | -              | 3,761,000                             | 82.70%              |
| 115,000           | 1               | 80               | 115,000                    | 3,876,000          | -              | 3,876,000                             | 85.22%              |
| 116,000           | -               | 80               | -                          | 3,876,000          | -              | 3,876,000                             | 85.22%              |
| 117,000           | -               | 80               | -                          | 3,876,000          | -              | 3,876,000                             | 85.22%              |
| 118,000           | -               | 80               | -                          | 3,876,000          | -              | 3,876,000                             | 85.22%              |
| 119,000           | -               | 80               | -                          | 3,876,000          | -              | 3,876,000                             | 85.22%              |
| 120,000           | -               | 80               | -                          | 3,876,000          | -              | 3,876,000                             | 85.22%              |
| 121,000           | -               | 80               | -                          | 3,876,000          | -              | 3,876,000                             | 85.22%              |
| 122,000           | -               | 80               | -                          | 3,876,000          | -              | 3,876,000                             | 85.22%              |
| 123,000           | -               | 80               | -                          | 3,876,000          | -              | 3,876,000                             | 85.22%              |
| 124,000           | -               | 80               | -                          | 3,876,000          | -              | 3,876,000                             | 85.22%              |
| 125,000           | -               | 80               | -                          | 3,876,000          | -              | 3,876,000                             | 85.22%              |
| 126,000           | 1               | 81               | 126,000                    | 4,002,000          | -              | 4,002,000                             | 87.99%              |
| 127,000           | -               | 81               | -                          | 4,002,000          | -              | 4,002,000                             | 87.99%              |
| 128,000           | -               | 81               | -                          | 4,002,000          | -              | 4,002,000                             | 87.99%              |
| 129,000           | 1               | 82               | 129,000                    | 4,131,000          | -              | 4,131,000                             | 90.83%              |
| 130,000           | -               | 82               | -                          | 4,131,000          | -              | 4,131,000                             | 90.83%              |
| 131,000           | -               | 82               | -                          | 4,131,000          | -              | 4,131,000                             | 90.83%              |
| 132,000           | -               | 82               | -                          | 4,131,000          | -              | 4,131,000                             | 90.83%              |
| 133,000           | -               | 82               | -                          | 4,131,000          | -              | 4,131,000                             | 90.83%              |
| 134,000           | -               | 82               | -                          | 4,131,000          | -              | 4,131,000                             | 90.83%              |
| 135,000           | -               | 82               | -                          | 4,131,000          | -              | 4,131,000                             | 90.83%              |
| 136,000           | -               | 82               | -                          | 4,131,000          | -              | 4,131,000                             | 90.83%              |
| 137,000           | -               | 82               | -                          | 4,131,000          | -              | 4,131,000                             | 90.83%              |
| 138,000           | -               | 82               | -                          | 4,131,000          | -              | 4,131,000                             | 90.83%              |
| 139,000           | -               | 82               | -                          | 4,131,000          | -              | 4,131,000                             | 90.83%              |
| 140,000           | -               | 82               | -                          | 4,131,000          | -              | 4,131,000                             | 90.83%              |
| 141,000           | -               | 82               | -                          | 4,131,000          | -              | 4,131,000                             | 90.83%              |
| 142,000           | -               | 82               | -                          | 4,131,000          | -              | 4,131,000                             | 90.83%              |
| 143,000           | -               | 82               | -                          | 4,131,000          | -              | 4,131,000                             | 90.83%              |
| 144,000           | -               | 82               | -                          | 4,131,000          | -              | 4,131,000                             | 90.83%              |
| 145,000           | -               | 82               | -                          | 4,131,000          | -              | 4,131,000                             | 90.83%              |
| 146,000           | -               | 82               | -                          | 4,131,000          | -              | 4,131,000                             | 90.83%              |
| 147,000           | -               | 82               | -                          | 4,131,000          | -              | 4,131,000                             | 90.83%              |
| 148,000           | -               | 82               | -                          | 4,131,000          | -              | 4,131,000                             | 90.83%              |
| 149,000           | -               | 82               | -                          | 4,131,000          | -              | 4,131,000                             | 90.83%              |
| 150,000           | -               | 82               | -                          | 4,131,000          | -              | 4,131,000                             | 90.83%              |
| 151,000           | -               | 82               | -                          | 4,131,000          | -              | 4,131,000                             | 90.83%              |
| 152,000           | -               | 82               | -                          | 4,131,000          | -              | 4,131,000                             | 90.83%              |

Company: Ni Florida, LLC

Schedule E-14

Docket No.: 090182-SU

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Historical Test Year Ended: December 31, 2008

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]

For Billing January to December

Meter Size: 2"

Customer Class: Commercial

| (1)<br>Consumption<br>Level | (2)<br>Number of Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>{1} x {2} | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>{(1) x (6)} + (5) | (8)<br>Percentage<br>of Total |
|-----------------------------|------------------------|----------------------------|---|------------------------------|--------------------------|--|-------------------------------|
| 153,000                     | -                      | 82                         | -                                       | 4,131,000                    | -                        | 4,131,000  | 90.83%                        |
| 154,000                     | -                      | 82                         | -                                       | 4,131,000                    | -                        | 4,131,000  | 90.83%                        |
| 155,000                     | -                      | 82                         | -                                       | 4,131,000                    | -                        | 4,131,000  | 90.83%                        |
| 156,000                     | -                      | 82                         | -                                       | 4,131,000                    | -                        | 4,131,000  | 90.83%                        |
| 157,000                     | -                      | 82                         | -                                       | 4,131,000                    | -                        | 4,131,000  | 90.83%                        |
| 158,000                     | -                      | 82                         | -                                       | 4,131,000                    | -                        | 4,131,000  | 90.83%                        |
| 159,000                     | -                      | 82                         | -                                       | 4,131,000                    | -                        | 4,131,000  | 90.83%                        |
| 160,000                     | -                      | 82                         | -                                       | 4,131,000                    | -                        | 4,131,000  | 90.83%                        |
| 161,000                     | -                      | 82                         | -                                       | 4,131,000                    | -                        | 4,131,000  | 90.83%                        |
| 162,000                     | -                      | 82                         | -                                       | 4,131,000                    | -                        | 4,131,000  | 90.83%                        |
| 163,000                     | -                      | 82                         | -                                       | 4,131,000                    | -                        | 4,131,000  | 90.83%                        |
| 164,000                     | -                      | 82                         | -                                       | 4,131,000                    | -                        | 4,131,000  | 90.83%                        |
| 165,000                     | -                      | 82                         | -                                       | 4,131,000                    | -                        | 4,131,000  | 90.83%                        |
| 166,000                     | -                      | 82                         | -                                       | 4,131,000                    | -                        | 4,131,000  | 90.83%                        |
| 167,000                     | -                      | 82                         | -                                       | 4,131,000                    | -                        | 4,131,000  | 90.83%                        |
| 168,000                     | -                      | 82                         | -                                       | 4,131,000                    | -                        | 4,131,000  | 90.83%                        |
| 169,000                     | -                      | 82                         | -                                       | 4,131,000                    | -                        | 4,131,000  | 90.83%                        |
| 170,000                     | -                      | 82                         | -                                       | 4,131,000                    | -                        | 4,131,000  | 90.83%                        |
| 171,000                     | -                      | 82                         | -                                       | 4,131,000                    | -                        | 4,131,000  | 90.83%                        |
| 172,000                     | -                      | 82                         | -                                       | 4,131,000                    | -                        | 4,131,000  | 90.83%                        |
| 173,000                     | 1                      | 83                         | 173,000                                 | 4,304,000                    | -                        | 4,304,000  | 94.64%                        |
| 174,000                     | -                      | 83                         | -                                       | 4,304,000                    | -                        | 4,304,000  | 94.64%                        |
| 175,000                     | -                      | 83                         | -                                       | 4,304,000                    | -                        | 4,304,000  | 94.64%                        |
| 176,000                     | -                      | 83                         | -                                       | 4,304,000                    | -                        | 4,304,000  | 94.64%                        |
| 177,000                     | -                      | 83                         | -                                       | 4,304,000                    | -                        | 4,304,000  | 94.64%                        |
| 178,000                     | -                      | 83                         | -                                       | 4,304,000                    | -                        | 4,304,000  | 94.64%                        |
| 179,000                     | -                      | 83                         | -                                       | 4,304,000                    | -                        | 4,304,000  | 94.64%                        |
| 180,000                     | -                      | 83                         | -                                       | 4,304,000                    | -                        | 4,304,000  | 94.64%                        |
| 181,000                     | -                      | 83                         | -                                       | 4,304,000                    | -                        | 4,304,000  | 94.64%                        |
| 182,000                     | -                      | 83                         | -                                       | 4,304,000                    | -                        | 4,304,000  | 94.64%                        |
| 183,000                     | -                      | 83                         | -                                       | 4,304,000                    | -                        | 4,304,000  | 94.64%                        |
| 184,000                     | -                      | 83                         | -                                       | 4,304,000                    | -                        | 4,304,000  | 94.64%                        |
| 185,000                     | -                      | 83                         | -                                       | 4,304,000                    | -                        | 4,304,000  | 94.64%                        |
| 186,000                     | -                      | 83                         | -                                       | 4,304,000                    | -                        | 4,304,000  | 94.64%                        |
| 187,000                     | -                      | 83                         | -                                       | 4,304,000                    | -                        | 4,304,000  | 94.64%                        |
| 188,000                     | -                      | 83                         | -                                       | 4,304,000                    | -                        | 4,304,000  | 94.64%                        |
| 189,000                     | -                      | 83                         | -                                       | 4,304,000                    | -                        | 4,304,000  | 94.64%                        |
| 190,000                     | -                      | 83                         | -                                       | 4,304,000                    | -                        | 4,304,000  | 94.64%                        |
| 191,000                     | -                      | 83                         | -                                       | 4,304,000                    | -                        | 4,304,000  | 94.64%                        |
| 192,000                     | -                      | 83                         | -                                       | 4,304,000                    | -                        | 4,304,000  | 94.64%                        |
| 193,000                     | -                      | 83                         | -                                       | 4,304,000                    | -                        | 4,304,000  | 94.64%                        |
| 194,000                     | -                      | 83                         | -                                       | 4,304,000                    | -                        | 4,304,000  | 94.64%                        |
| 195,000                     | -                      | 83                         | -                                       | 4,304,000                    | -                        | 4,304,000  | 94.64%                        |
| 196,000                     | -                      | 83                         | -                                       | 4,304,000                    | -                        | 4,304,000  | 94.64%                        |
| 197,000                     | -                      | 83                         | -                                       | 4,304,000                    | -                        | 4,304,000  | 94.64%                        |
| 198,000                     | -                      | 83                         | -                                       | 4,304,000                    | -                        | 4,304,000  | 94.64%                        |
| 199,000                     | -                      | 83                         | -                                       | 4,304,000                    | -                        | 4,304,000  | 94.64%                        |
| 200,000                     | -                      | 83                         | -                                       | 4,304,000                    | -                        | 4,304,000  | 94.64%                        |
| 201,000                     | -                      | 83                         | -                                       | 4,304,000                    | -                        | 4,304,000  | 94.64%                        |
| 202,000                     | -                      | 83                         | -                                       | 4,304,000                    | -                        | 4,304,000  | 94.64%                        |
| 203,000                     | -                      | 83                         | -                                       | 4,304,000                    | -                        | 4,304,000  | 94.64%                        |

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Company: Ni Florida, LLC

Schedule E-14

Docket No.: 090182-SU

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Historical Test Year Ended: December 31, 2008

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]

For Billing January to December

Customer Class: Commercial

Meter Size: 2"

| (1)<br>Consumption<br>Level | (2)<br>Number of Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1) x (2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1) x (6)] + (5) | (8)<br>Percentage<br>of Total |
|-----------------------------|------------------------|----------------------------|---|------------------------------|--------------------------|--|-------------------------------|
| 204,000                     | -                      | 83                         | -                                       | 4,304,000                    | -                        | 4,304,000  | 94.64%                        |
| 205,000                     | -                      | 83                         | -                                       | 4,304,000                    | -                        | 4,304,000  | 94.64%                        |
| 206,000                     | -                      | 83                         | -                                       | 4,304,000                    | -                        | 4,304,000  | 94.64%                        |
| 207,000                     | -                      | 83                         | -                                       | 4,304,000                    | -                        | 4,304,000  | 94.64%                        |
| 208,000                     | -                      | 83                         | -                                       | 4,304,000                    | -                        | 4,304,000  | 94.64%                        |
| 209,000                     | -                      | 83                         | -                                       | 4,304,000                    | -                        | 4,304,000  | 94.64%                        |
| 210,000                     | -                      | 83                         | -                                       | 4,304,000                    | -                        | 4,304,000  | 94.64%                        |
| 211,000                     | -                      | 83                         | -                                       | 4,304,000                    | -                        | 4,304,000  | 94.64%                        |
| 212,000                     | -                      | 83                         | -                                       | 4,304,000                    | -                        | 4,304,000  | 94.64%                        |
| 213,000                     | -                      | 83                         | -                                       | 4,304,000                    | -                        | 4,304,000  | 94.64%                        |
| 214,000                     | -                      | 83                         | -                                       | 4,304,000                    | -                        | 4,304,000  | 94.64%                        |
| 215,000                     | -                      | 83                         | -                                       | 4,304,000                    | -                        | 4,304,000  | 94.64%                        |
| 216,000                     | -                      | 83                         | -                                       | 4,304,000                    | -                        | 4,304,000  | 94.64%                        |
| 217,000                     | -                      | 83                         | -                                       | 4,304,000                    | -                        | 4,304,000  | 94.64%                        |
| 218,000                     | -                      | 83                         | -                                       | 4,304,000                    | -                        | 4,304,000  | 94.64%                        |
| 219,000                     | -                      | 83                         | -                                       | 4,304,000                    | -                        | 4,304,000  | 94.64%                        |
| 220,000                     | -                      | 83                         | -                                       | 4,304,000                    | -                        | 4,304,000  | 94.64%                        |
| 221,000                     | -                      | 83                         | -                                       | 4,304,000                    | -                        | 4,304,000  | 94.64%                        |
| 222,000                     | -                      | 83                         | -                                       | 4,304,000                    | -                        | 4,304,000  | 94.64%                        |
| 223,000                     | -                      | 83                         | -                                       | 4,304,000                    | -                        | 4,304,000  | 94.64%                        |
| 224,000                     | -                      | 83                         | -                                       | 4,304,000                    | -                        | 4,304,000  | 94.64%                        |
| 225,000                     | -                      | 83                         | -                                       | 4,304,000                    | -                        | 4,304,000  | 94.64%                        |
| 226,000                     | -                      | 83                         | -                                       | 4,304,000                    | -                        | 4,304,000  | 94.64%                        |
| 227,000                     | -                      | 83                         | -                                       | 4,304,000                    | -                        | 4,304,000  | 94.64%                        |
| 228,000                     | -                      | 83                         | -                                       | 4,304,000                    | -                        | 4,304,000  | 94.64%                        |
| 229,000                     | -                      | 83                         | -                                       | 4,304,000                    | -                        | 4,304,000  | 94.64%                        |
| 230,000                     | -                      | 83                         | -                                       | 4,304,000                    | -                        | 4,304,000  | 94.64%                        |
| 231,000                     | -                      | 83                         | -                                       | 4,304,000                    | -                        | 4,304,000  | 94.64%                        |
| 232,000                     | -                      | 83                         | -                                       | 4,304,000                    | -                        | 4,304,000  | 94.64%                        |
| 233,000                     | -                      | 83                         | -                                       | 4,304,000                    | -                        | 4,304,000  | 94.64%                        |
| 234,000                     | -                      | 83                         | -                                       | 4,304,000                    | -                        | 4,304,000  | 94.64%                        |
| 235,000                     | -                      | 83                         | -                                       | 4,304,000                    | -                        | 4,304,000  | 94.64%                        |
| 236,000                     | -                      | 83                         | -                                       | 4,304,000                    | -                        | 4,304,000  | 94.64%                        |
| 237,000                     | -                      | 83                         | -                                       | 4,304,000                    | -                        | 4,304,000  | 94.64%                        |
| 238,000                     | -                      | 83                         | -                                       | 4,304,000                    | -                        | 4,304,000  | 94.64%                        |
| 239,000                     | -                      | 83                         | -                                       | 4,304,000                    | -                        | 4,304,000  | 94.64%                        |
| 240,000                     | -                      | 83                         | -                                       | 4,304,000                    | -                        | 4,304,000  | 94.64%                        |
| 241,000                     | -                      | 83                         | -                                       | 4,304,000                    | -                        | 4,304,000  | 94.64%                        |
| 242,000                     | -                      | 83                         | -                                       | 4,304,000                    | -                        | 4,304,000  | 94.64%                        |
| 243,000                     | -                      | 83                         | -                                       | 4,304,000                    | -                        | 4,304,000  | 94.64%                        |
| 244,000                     | 1                      | 84                         | 244,000                                 | 4,548,000                    | -                        | 4,548,000  | 100.00%                       |

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Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC  
 Docket No.: 090182-SU  
 Historical Test Year Ended: December 31, 2008

Schedule E-14  
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Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]  
 For Billing January to December  
 Customer Class: Commercial

Meter Size: 3"

| (1)<br>Consumption<br>Level | (2)<br>Number of Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1) x (2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1) x (6)] + (5) | (8)<br>Percentage<br>of Total |
|-----------------------------|------------------------|----------------------------|---|------------------------------|--------------------------|--|-------------------------------|
| 0                           | -                      | -                          | 0                                       | 0                            | -                        | 0  | 0.00%                         |
| 1,000                       | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 2,000                       | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 3,000                       | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 4,000                       | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 5,000                       | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 6,000                       | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 7,000                       | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 8,000                       | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 9,000                       | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 10,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 11,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 12,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 13,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 14,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 15,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 16,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 17,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 18,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 19,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 20,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 21,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 22,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 23,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 24,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 25,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 26,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 27,000                      | 1                      | 1                          | 27,000                                  | 27,000                       | -                        | 27,000   | 1.14%                         |
| 28,000                      | -                      | 1                          | -                                       | 27,000                       | -                        | 27,000   | 1.14%                         |
| 29,000                      | -                      | 1                          | -                                       | 27,000                       | -                        | 27,000   | 1.14%                         |
| 30,000                      | -                      | 1                          | -                                       | 27,000                       | -                        | 27,000   | 1.14%                         |
| 31,000                      | -                      | 1                          | -                                       | 27,000                       | -                        | 27,000   | 1.14%                         |
| 32,000                      | -                      | 1                          | -                                       | 27,000                       | -                        | 27,000   | 1.14%                         |
| 33,000                      | -                      | 1                          | -                                       | 27,000                       | -                        | 27,000   | 1.14%                         |
| 34,000                      | 1                      | 2                          | 34,000                                  | 61,000                       | -                        | 61,000   | 2.58%                         |
| 35,000                      | -                      | 2                          | -                                       | 61,000                       | -                        | 61,000   | 2.58%                         |
| 36,000                      | -                      | 2                          | -                                       | 61,000                       | -                        | 61,000   | 2.58%                         |
| 37,000                      | -                      | 2                          | -                                       | 61,000                       | -                        | 61,000   | 2.58%                         |
| 38,000                      | 1                      | 3                          | 38,000                                  | 99,000                       | -                        | 99,000   | 4.19%                         |
| 39,000                      | 2                      | 5                          | 78,000                                  | 177,000                      | -                        | 177,000  | 7.48%                         |
| 40,000                      | -                      | 5                          | -                                       | 177,000                      | -                        | 177,000  | 7.48%                         |
| 41,000                      | -                      | 5                          | -                                       | 177,000                      | -                        | 177,000  | 7.48%                         |
| 42,000                      | -                      | 5                          | -                                       | 177,000                      | -                        | 177,000  | 7.48%                         |
| 43,000                      | -                      | 5                          | -                                       | 177,000                      | -                        | 177,000  | 7.48%                         |
| 44,000                      | 2                      | 7                          | 88,000                                  | 265,000                      | -                        | 265,000  | 11.21%                        |
| 45,000                      | 2                      | 9                          | 90,000                                  | 355,000                      | -                        | 355,000  | 15.01%                        |
| 46,000                      | -                      | 9                          | -                                       | 355,000                      | -                        | 355,000  | 15.01%                        |
| 47,000                      | 1                      | 10                         | 47,000                                  | 402,000                      | -                        | 402,000  | 17.00%                        |
| 48,000                      | 2                      | 12                         | 96,000                                  | 498,000                      | -                        | 498,000  | 21.06%                        |
| 49,000                      | -                      | 12                         | -                                       | 498,000                      | -                        | 498,000  | 21.06%                        |
| 50,000                      | -                      | 12                         | -                                       | 498,000                      | -                        | 498,000  | 21.06%                        |

Company: Ni Florida, LLC  
 Docket No.: 090182-SU  
 Historical Test Year Ended: December 31, 2008

Schedule E-14  
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Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]  
 For Billing January to December  
 Customer Class: Commercial

Meter Size: 3"

| (1)<br>Consumption<br>Level | (2)<br>Number of Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1) x (2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1) x (6)] + (5) | (8)<br>Percentage<br>of Total |
|-----------------------------|------------------------|----------------------------|---|------------------------------|--------------------------|--|-------------------------------|
| 51,000                      | -                      | 12                         | -                                       | 498,000                      | -                        | 498,000  | 21.06%                        |
| 52,000                      | -                      | 12                         | -                                       | 498,000                      | -                        | 498,000  | 21.06%                        |
| 53,000                      | -                      | 12                         | -                                       | 498,000                      | -                        | 498,000  | 21.06%                        |
| 54,000                      | -                      | 12                         | -                                       | 498,000                      | -                        | 498,000  | 21.06%                        |
| 55,000                      | -                      | 12                         | -                                       | 498,000                      | -                        | 498,000  | 21.06%                        |
| 56,000                      | -                      | 12                         | -                                       | 498,000                      | -                        | 498,000  | 21.06%                        |
| 57,000                      | -                      | 12                         | -                                       | 498,000                      | -                        | 498,000  | 21.06%                        |
| 58,000                      | -                      | 12                         | -                                       | 498,000                      | -                        | 498,000  | 21.06%                        |
| 59,000                      | -                      | 12                         | -                                       | 498,000                      | -                        | 498,000  | 21.06%                        |
| 60,000                      | -                      | 12                         | -                                       | 498,000                      | -                        | 498,000  | 21.06%                        |
| 61,000                      | -                      | 12                         | -                                       | 498,000                      | -                        | 498,000  | 21.06%                        |
| 62,000                      | -                      | 12                         | -                                       | 498,000                      | -                        | 498,000  | 21.06%                        |
| 63,000                      | -                      | 12                         | -                                       | 498,000                      | -                        | 498,000  | 21.06%                        |
| 64,000                      | -                      | 12                         | -                                       | 498,000                      | -                        | 498,000  | 21.06%                        |
| 65,000                      | -                      | 12                         | -                                       | 498,000                      | -                        | 498,000  | 21.06%                        |
| 66,000                      | -                      | 12                         | -                                       | 498,000                      | -                        | 498,000  | 21.06%                        |
| 67,000                      | -                      | 12                         | -                                       | 498,000                      | -                        | 498,000  | 21.06%                        |
| 68,000                      | -                      | 12                         | -                                       | 498,000                      | -                        | 498,000  | 21.06%                        |
| 69,000                      | -                      | 12                         | -                                       | 498,000                      | -                        | 498,000  | 21.06%                        |
| 70,000                      | -                      | 12                         | -                                       | 498,000                      | -                        | 498,000  | 21.06%                        |
| 71,000                      | -                      | 12                         | -                                       | 498,000                      | -                        | 498,000  | 21.06%                        |
| 72,000                      | -                      | 12                         | -                                       | 498,000                      | -                        | 498,000  | 21.06%                        |
| 73,000                      | -                      | 12                         | -                                       | 498,000                      | -                        | 498,000  | 21.06%                        |
| 74,000                      | -                      | 12                         | -                                       | 498,000                      | -                        | 498,000  | 21.06%                        |
| 75,000                      | -                      | 12                         | -                                       | 498,000                      | -                        | 498,000  | 21.06%                        |
| 76,000                      | -                      | 12                         | -                                       | 498,000                      | -                        | 498,000  | 21.06%                        |
| 77,000                      | -                      | 12                         | -                                       | 498,000                      | -                        | 498,000  | 21.06%                        |
| 78,000                      | -                      | 12                         | -                                       | 498,000                      | -                        | 498,000  | 21.06%                        |
| 79,000                      | -                      | 12                         | -                                       | 498,000                      | -                        | 498,000  | 21.06%                        |
| 80,000                      | -                      | 12                         | -                                       | 498,000                      | -                        | 498,000  | 21.06%                        |
| 81,000                      | -                      | 12                         | -                                       | 498,000                      | -                        | 498,000  | 21.06%                        |
| 82,000                      | -                      | 12                         | -                                       | 498,000                      | -                        | 498,000  | 21.06%                        |
| 83,000                      | 1                      | 13                         | 83,000                                  | 581,000                      | -                        | 581,000  | 24.57%                        |
| 84,000                      | -                      | 13                         | -                                       | 581,000                      | -                        | 581,000  | 24.57%                        |
| 85,000                      | -                      | 13                         | -                                       | 581,000                      | -                        | 581,000  | 24.57%                        |
| 86,000                      | -                      | 13                         | -                                       | 581,000                      | -                        | 581,000  | 24.57%                        |
| 87,000                      | -                      | 13                         | -                                       | 581,000                      | -                        | 581,000  | 24.57%                        |
| 88,000                      | -                      | 13                         | -                                       | 581,000                      | -                        | 581,000  | 24.57%                        |
| 89,000                      | -                      | 13                         | -                                       | 581,000                      | -                        | 581,000  | 24.57%                        |
| 90,000                      | -                      | 13                         | -                                       | 581,000                      | -                        | 581,000  | 24.57%                        |
| 91,000                      | -                      | 13                         | -                                       | 581,000                      | -                        | 581,000  | 24.57%                        |
| 92,000                      | -                      | 13                         | -                                       | 581,000                      | -                        | 581,000  | 24.57%                        |
| 93,000                      | -                      | 13                         | -                                       | 581,000                      | -                        | 581,000  | 24.57%                        |
| 94,000                      | -                      | 13                         | -                                       | 581,000                      | -                        | 581,000  | 24.57%                        |
| 95,000                      | -                      | 13                         | -                                       | 581,000                      | -                        | 581,000  | 24.57%                        |
| 96,000                      | -                      | 13                         | -                                       | 581,000                      | -                        | 581,000  | 24.57%                        |
| 97,000                      | 1                      | 14                         | 97,000                                  | 678,000                      | -                        | 678,000  | 28.67%                        |
| 98,000                      | -                      | 14                         | -                                       | 678,000                      | -                        | 678,000  | 28.67%                        |
| 99,000                      | -                      | 14                         | -                                       | 678,000                      | -                        | 678,000  | 28.67%                        |
| 100,000                     | -                      | 14                         | -                                       | 678,000                      | -                        | 678,000  | 28.67%                        |
| 101,000                     | 1                      | 15                         | 101,000                                 | 779,000                      | -                        | 779,000  | 32.94%                        |

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Company: Ni Florida, LLC  
 Docket No.: 090182-SU  
 Historical Test Year Ended: December 31, 2008

Schedule E-14  
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Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]  
 For Billing January to December  
 Customer Class: Commercial

Meter Size: 3"

| (1)<br>Consumption<br>Level | (2)<br>Number of Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1) x (2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1) x (6)] + (5) | (8)<br>Percentage<br>of Total |
|-----------------------------|------------------------|----------------------------|---|------------------------------|--------------------------|--|-------------------------------|
| 102,000                     | -                      | 15                         | -                                       | 779,000                      | -                        | 779,000  | 32.94%                        |
| 103,000                     | -                      | 15                         | -                                       | 779,000                      | -                        | 779,000  | 32.94%                        |
| 104,000                     | -                      | 15                         | -                                       | 779,000                      | -                        | 779,000  | 32.94%                        |
| 105,000                     | -                      | 15                         | -                                       | 779,000                      | -                        | 779,000  | 32.94%                        |
| 106,000                     | -                      | 15                         | -                                       | 779,000                      | -                        | 779,000  | 32.94%                        |
| 107,000                     | -                      | 15                         | -                                       | 779,000                      | -                        | 779,000  | 32.94%                        |
| 108,000                     | 1                      | 16                         | 108,000                                 | 887,000                      | -                        | 887,000  | 37.51%                        |
| 109,000                     | -                      | 16                         | -                                       | 887,000                      | -                        | 887,000  | 37.51%                        |
| 110,000                     | -                      | 16                         | -                                       | 887,000                      | -                        | 887,000  | 37.51%                        |
| 111,000                     | -                      | 16                         | -                                       | 887,000                      | -                        | 887,000  | 37.51%                        |
| 112,000                     | -                      | 16                         | -                                       | 887,000                      | -                        | 887,000  | 37.51%                        |
| 113,000                     | -                      | 16                         | -                                       | 887,000                      | -                        | 887,000  | 37.51%                        |
| 114,000                     | 1                      | 17                         | 114,000                                 | 1,001,000                    | -                        | 1,001,000  | 42.33%                        |
| 115,000                     | -                      | 17                         | -                                       | 1,001,000                    | -                        | 1,001,000  | 42.33%                        |
| 116,000                     | -                      | 17                         | -                                       | 1,001,000                    | -                        | 1,001,000  | 42.33%                        |
| 117,000                     | -                      | 17                         | -                                       | 1,001,000                    | -                        | 1,001,000  | 42.33%                        |
| 118,000                     | -                      | 17                         | -                                       | 1,001,000                    | -                        | 1,001,000  | 42.33%                        |
| 119,000                     | -                      | 17                         | -                                       | 1,001,000                    | -                        | 1,001,000  | 42.33%                        |
| 120,000                     | -                      | 17                         | -                                       | 1,001,000                    | -                        | 1,001,000  | 42.33%                        |
| 121,000                     | -                      | 17                         | -                                       | 1,001,000                    | -                        | 1,001,000  | 42.33%                        |
| 122,000                     | -                      | 17                         | -                                       | 1,001,000                    | -                        | 1,001,000  | 42.33%                        |
| 123,000                     | -                      | 17                         | -                                       | 1,001,000                    | -                        | 1,001,000  | 42.33%                        |
| 124,000                     | -                      | 17                         | -                                       | 1,001,000                    | -                        | 1,001,000  | 42.33%                        |
| 125,000                     | -                      | 17                         | -                                       | 1,001,000                    | -                        | 1,001,000  | 42.33%                        |
| 126,000                     | -                      | 17                         | -                                       | 1,001,000                    | -                        | 1,001,000  | 42.33%                        |
| 127,000                     | -                      | 17                         | -                                       | 1,001,000                    | -                        | 1,001,000  | 42.33%                        |
| 128,000                     | -                      | 17                         | -                                       | 1,001,000                    | -                        | 1,001,000  | 42.33%                        |
| 129,000                     | -                      | 17                         | -                                       | 1,001,000                    | -                        | 1,001,000  | 42.33%                        |
| 130,000                     | -                      | 17                         | -                                       | 1,001,000                    | -                        | 1,001,000  | 42.33%                        |
| 131,000                     | -                      | 17                         | -                                       | 1,001,000                    | -                        | 1,001,000  | 42.33%                        |
| 132,000                     | -                      | 17                         | -                                       | 1,001,000                    | -                        | 1,001,000  | 42.33%                        |
| 133,000                     | -                      | 17                         | -                                       | 1,001,000                    | -                        | 1,001,000  | 42.33%                        |
| 134,000                     | -                      | 17                         | -                                       | 1,001,000                    | -                        | 1,001,000  | 42.33%                        |
| 135,000                     | -                      | 17                         | -                                       | 1,001,000                    | -                        | 1,001,000  | 42.33%                        |
| 136,000                     | -                      | 17                         | -                                       | 1,001,000                    | -                        | 1,001,000  | 42.33%                        |
| 137,000                     | -                      | 17                         | -                                       | 1,001,000                    | -                        | 1,001,000  | 42.33%                        |
| 138,000                     | -                      | 17                         | -                                       | 1,001,000                    | -                        | 1,001,000  | 42.33%                        |
| 139,000                     | 1                      | 18                         | 139,000                                 | 1,140,000                    | -                        | 1,140,000  | 48.20%                        |
| 140,000                     | -                      | 18                         | -                                       | 1,140,000                    | -                        | 1,140,000  | 48.20%                        |
| 141,000                     | -                      | 18                         | -                                       | 1,140,000                    | -                        | 1,140,000  | 48.20%                        |
| 142,000                     | -                      | 18                         | -                                       | 1,140,000                    | -                        | 1,140,000  | 48.20%                        |
| 143,000                     | -                      | 18                         | -                                       | 1,140,000                    | -                        | 1,140,000  | 48.20%                        |
| 144,000                     | -                      | 18                         | -                                       | 1,140,000                    | -                        | 1,140,000  | 48.20%                        |
| 145,000                     | -                      | 18                         | -                                       | 1,140,000                    | -                        | 1,140,000  | 48.20%                        |
| 146,000                     | -                      | 18                         | -                                       | 1,140,000                    | -                        | 1,140,000  | 48.20%                        |
| 147,000                     | -                      | 18                         | -                                       | 1,140,000                    | -                        | 1,140,000  | 48.20%                        |
| 148,000                     | -                      | 18                         | -                                       | 1,140,000                    | -                        | 1,140,000  | 48.20%                        |
| 149,000                     | -                      | 18                         | -                                       | 1,140,000                    | -                        | 1,140,000  | 48.20%                        |
| 150,000                     | -                      | 18                         | -                                       | 1,140,000                    | -                        | 1,140,000  | 48.20%                        |
| 151,000                     | -                      | 18                         | -                                       | 1,140,000                    | -                        | 1,140,000  | 48.20%                        |
| 152,000                     | -                      | 18                         | -                                       | 1,140,000                    | -                        | 1,140,000  | 48.20%                        |

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Company: Ni Florida, LLC  
 Docket No.: 090182-SU  
 Historical Test Year Ended: December 31, 2008

Schedule E-14  
 Page 28 of 106

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]  
 For Billing January to December  
 Customer Class: Commercial

Meter Size: 3"

| (1)<br>Consumption Level | (2)<br>Number of Bills | (3)<br>Cumulative Bills | (4)<br>Gallons Consumed<br>[1] x [2] | (5)<br>Cumulative Gallons | (6)<br>Reversed Bills | (7)<br>Consolidated Factor<br>[[1] x [6]] + [5] | (8)<br>Percentage of Total |
|--------------------------|------------------------|-------------------------|--------------------------------------|---------------------------|-----------------------|---|----------------------------|
| 153,000                  | 1                      | 19                      | 153,000                              | 1,293,000                 | -                     | 1,293,000                                       | 54.67%                     |
| 154,000                  | -                      | 19                      | -                                    | 1,293,000                 | -                     | 1,293,000                                       | 54.67%                     |
| 155,000                  | -                      | 19                      | -                                    | 1,293,000                 | -                     | 1,293,000                                       | 54.67%                     |
| 156,000                  | -                      | 19                      | -                                    | 1,293,000                 | -                     | 1,293,000                                       | 54.67%                     |
| 157,000                  | -                      | 19                      | -                                    | 1,293,000                 | -                     | 1,293,000                                       | 54.67%                     |
| 158,000                  | -                      | 19                      | -                                    | 1,293,000                 | -                     | 1,293,000                                       | 54.67%                     |
| 159,000                  | -                      | 19                      | -                                    | 1,293,000                 | -                     | 1,293,000                                       | 54.67%                     |
| 160,000                  | -                      | 19                      | -                                    | 1,293,000                 | -                     | 1,293,000                                       | 54.67%                     |
| 161,000                  | -                      | 19                      | -                                    | 1,293,000                 | -                     | 1,293,000                                       | 54.67%                     |
| 162,000                  | -                      | 19                      | -                                    | 1,293,000                 | -                     | 1,293,000                                       | 54.67%                     |
| 163,000                  | -                      | 19                      | -                                    | 1,293,000                 | -                     | 1,293,000                                       | 54.67%                     |
| 164,000                  | -                      | 19                      | -                                    | 1,293,000                 | -                     | 1,293,000                                       | 54.67%                     |
| 165,000                  | -                      | 19                      | -                                    | 1,293,000                 | -                     | 1,293,000                                       | 54.67%                     |
| 166,000                  | -                      | 19                      | -                                    | 1,293,000                 | -                     | 1,293,000                                       | 54.67%                     |
| 167,000                  | -                      | 19                      | -                                    | 1,293,000                 | -                     | 1,293,000                                       | 54.67%                     |
| 168,000                  | -                      | 19                      | -                                    | 1,293,000                 | -                     | 1,293,000                                       | 54.67%                     |
| 169,000                  | -                      | 19                      | -                                    | 1,293,000                 | -                     | 1,293,000                                       | 54.67%                     |
| 170,000                  | -                      | 19                      | -                                    | 1,293,000                 | -                     | 1,293,000                                       | 54.67%                     |
| 171,000                  | -                      | 19                      | -                                    | 1,293,000                 | -                     | 1,293,000                                       | 54.67%                     |
| 172,000                  | -                      | 19                      | -                                    | 1,293,000                 | -                     | 1,293,000                                       | 54.67%                     |
| 173,000                  | -                      | 19                      | -                                    | 1,293,000                 | -                     | 1,293,000                                       | 54.67%                     |
| 174,000                  | -                      | 19                      | -                                    | 1,293,000                 | -                     | 1,293,000                                       | 54.67%                     |
| 175,000                  | -                      | 19                      | -                                    | 1,293,000                 | -                     | 1,293,000                                       | 54.67%                     |
| 176,000                  | -                      | 19                      | -                                    | 1,293,000                 | -                     | 1,293,000                                       | 54.67%                     |
| 177,000                  | -                      | 19                      | -                                    | 1,293,000                 | -                     | 1,293,000                                       | 54.67%                     |
| 178,000                  | -                      | 19                      | -                                    | 1,293,000                 | -                     | 1,293,000                                       | 54.67%                     |
| 179,000                  | -                      | 19                      | -                                    | 1,293,000                 | -                     | 1,293,000                                       | 54.67%                     |
| 180,000                  | -                      | 19                      | -                                    | 1,293,000                 | -                     | 1,293,000                                       | 54.67%                     |
| 181,000                  | -                      | 19                      | -                                    | 1,293,000                 | -                     | 1,293,000                                       | 54.67%                     |
| 182,000                  | -                      | 19                      | -                                    | 1,293,000                 | -                     | 1,293,000                                       | 54.67%                     |
| 183,000                  | -                      | 19                      | -                                    | 1,293,000                 | -                     | 1,293,000                                       | 54.67%                     |
| 184,000                  | -                      | 19                      | -                                    | 1,293,000                 | -                     | 1,293,000                                       | 54.67%                     |
| 185,000                  | -                      | 19                      | -                                    | 1,293,000                 | -                     | 1,293,000                                       | 54.67%                     |
| 186,000                  | -                      | 19                      | -                                    | 1,293,000                 | -                     | 1,293,000                                       | 54.67%                     |
| 187,000                  | -                      | 19                      | -                                    | 1,293,000                 | -                     | 1,293,000                                       | 54.67%                     |
| 188,000                  | 1                      | 20                      | 188,000                              | 1,481,000                 | -                     | 1,481,000                                       | 62.62%                     |
| 189,000                  | -                      | 20                      | -                                    | 1,481,000                 | -                     | 1,481,000                                       | 62.62%                     |
| 190,000                  | -                      | 20                      | -                                    | 1,481,000                 | -                     | 1,481,000                                       | 62.62%                     |
| 191,000                  | -                      | 20                      | -                                    | 1,481,000                 | -                     | 1,481,000                                       | 62.62%                     |
| 192,000                  | -                      | 20                      | -                                    | 1,481,000                 | -                     | 1,481,000                                       | 62.62%                     |
| 193,000                  | -                      | 20                      | -                                    | 1,481,000                 | -                     | 1,481,000                                       | 62.62%                     |
| 194,000                  | -                      | 20                      | -                                    | 1,481,000                 | -                     | 1,481,000                                       | 62.62%                     |
| 195,000                  | -                      | 20                      | -                                    | 1,481,000                 | -                     | 1,481,000                                       | 62.62%                     |
| 196,000                  | -                      | 20                      | -                                    | 1,481,000                 | -                     | 1,481,000                                       | 62.62%                     |
| 197,000                  | -                      | 20                      | -                                    | 1,481,000                 | -                     | 1,481,000                                       | 62.62%                     |
| 198,000                  | -                      | 20                      | -                                    | 1,481,000                 | -                     | 1,481,000                                       | 62.62%                     |
| 199,000                  | -                      | 20                      | -                                    | 1,481,000                 | -                     | 1,481,000                                       | 62.62%                     |
| 200,000                  | -                      | 20                      | -                                    | 1,481,000                 | -                     | 1,481,000                                       | 62.62%                     |
| 201,000                  | -                      | 20                      | -                                    | 1,481,000                 | -                     | 1,481,000                                       | 62.62%                     |
| 202,000                  | -                      | 20                      | -                                    | 1,481,000                 | -                     | 1,481,000                                       | 62.62%                     |
| 203,000                  | -                      | 20                      | -                                    | 1,481,000                 | -                     | 1,481,000                                       | 62.62%                     |

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Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule E-14

Docket No.: 090182-SU

Page 29 of 106

Historical Test Year Ended: December 31, 2008

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]

For Billing January to December

Meter Size: 3"

Customer Class: Commercial

| (1)<br>Consumption<br>Level | (2)<br>Number of Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1) x (2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1) x (6)] + (5) | (8)<br>Percentage<br>of Total |
|-----------------------------|------------------------|----------------------------|---|------------------------------|--------------------------|--|-------------------------------|
| 204,000                     | -                      | 20                         | -                                       | 1,481,000                    | -                        | 1,481,000  | 62.62%                        |
| 205,000                     | -                      | 20                         | -                                       | 1,481,000                    | -                        | 1,481,000  | 62.62%                        |
| 206,000                     | -                      | 20                         | -                                       | 1,481,000                    | -                        | 1,481,000  | 62.62%                        |
| 207,000                     | -                      | 20                         | -                                       | 1,481,000                    | -                        | 1,481,000  | 62.62%                        |
| 208,000                     | -                      | 20                         | -                                       | 1,481,000                    | -                        | 1,481,000  | 62.62%                        |
| 209,000                     | -                      | 20                         | -                                       | 1,481,000                    | -                        | 1,481,000  | 62.62%                        |
| 210,000                     | 1                      | 21                         | 210,000                                 | 1,691,000                    | -                        | 1,691,000  | 71.50%                        |
| 211,000                     | -                      | 21                         | -                                       | 1,691,000                    | -                        | 1,691,000  | 71.50%                        |
| 212,000                     | 1                      | 22                         | 212,000                                 | 1,903,000                    | -                        | 1,903,000  | 80.47%                        |
| 213,000                     | -                      | 22                         | -                                       | 1,903,000                    | -                        | 1,903,000  | 80.47%                        |
| 214,000                     | -                      | 22                         | -                                       | 1,903,000                    | -                        | 1,903,000  | 80.47%                        |
| 215,000                     | -                      | 22                         | -                                       | 1,903,000                    | -                        | 1,903,000  | 80.47%                        |
| 216,000                     | -                      | 22                         | -                                       | 1,903,000                    | -                        | 1,903,000  | 80.47%                        |
| 217,000                     | -                      | 22                         | -                                       | 1,903,000                    | -                        | 1,903,000  | 80.47%                        |
| 218,000                     | -                      | 22                         | -                                       | 1,903,000                    | -                        | 1,903,000  | 80.47%                        |
| 219,000                     | -                      | 22                         | -                                       | 1,903,000                    | -                        | 1,903,000  | 80.47%                        |
| 220,000                     | -                      | 22                         | -                                       | 1,903,000                    | -                        | 1,903,000  | 80.47%                        |
| 221,000                     | -                      | 22                         | -                                       | 1,903,000                    | -                        | 1,903,000  | 80.47%                        |
| 222,000                     | -                      | 22                         | -                                       | 1,903,000                    | -                        | 1,903,000  | 80.47%                        |
| 223,000                     | -                      | 22                         | -                                       | 1,903,000                    | -                        | 1,903,000  | 80.47%                        |
| 224,000                     | -                      | 22                         | -                                       | 1,903,000                    | -                        | 1,903,000  | 80.47%                        |
| 225,000                     | -                      | 22                         | -                                       | 1,903,000                    | -                        | 1,903,000  | 80.47%                        |
| 226,000                     | -                      | 22                         | -                                       | 1,903,000                    | -                        | 1,903,000  | 80.47%                        |
| 227,000                     | 1                      | 23                         | 227,000                                 | 2,130,000                    | -                        | 2,130,000  | 90.06%                        |
| 228,000                     | -                      | 23                         | -                                       | 2,130,000                    | -                        | 2,130,000  | 90.06%                        |
| 229,000                     | -                      | 23                         | -                                       | 2,130,000                    | -                        | 2,130,000  | 90.06%                        |
| 230,000                     | -                      | 23                         | -                                       | 2,130,000                    | -                        | 2,130,000  | 90.06%                        |
| 231,000                     | -                      | 23                         | -                                       | 2,130,000                    | -                        | 2,130,000  | 90.06%                        |
| 232,000                     | -                      | 23                         | -                                       | 2,130,000                    | -                        | 2,130,000  | 90.06%                        |
| 233,000                     | -                      | 23                         | -                                       | 2,130,000                    | -                        | 2,130,000  | 90.06%                        |
| 234,000                     | -                      | 23                         | -                                       | 2,130,000                    | -                        | 2,130,000  | 90.06%                        |
| 235,000                     | 1                      | 24                         | 235,000                                 | 2,365,000                    | -                        | 2,365,000  | 100.00%                       |

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Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC  
 Docket No.: 090182-SU  
 Historical Test Year Ended: December 31, 2008

Schedule E-14  
 Page 30 of 106

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]  
 For Billing January to December  
 Customer Class: Commercial

Meter Size: 6"

| (1)<br>Consumption<br>Level | (2)<br>Number of Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1) x (2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1) x (6)] + (5) | (8)<br>Percentage<br>of Total |
|-----------------------------|------------------------|----------------------------|---|------------------------------|--------------------------|--|-------------------------------|
| 0                           | -                      | -                          | 0                                       | 0                            | -                        | 0  | 0.00%                         |
| 1,000                       | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 2,000                       | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 3,000                       | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 4,000                       | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 5,000                       | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 6,000                       | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 7,000                       | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 8,000                       | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 9,000                       | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 10,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 11,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 12,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 13,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 14,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 15,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 16,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 17,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 18,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 19,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 20,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 21,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 22,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 23,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 24,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 25,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 26,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 27,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 28,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 29,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 30,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 31,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 32,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 33,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 34,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 35,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 36,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 37,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 38,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 39,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 40,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 41,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 42,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 43,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 44,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 45,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 46,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 47,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 48,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 49,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 50,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |

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Company: Ni Florida, LLC  
 Docket No.: 090182-SU  
 Historical Test Year Ended: December 31, 2008

Schedule E-14  
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Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]  
 For Billing January to December  
 Customer Class: Commercial

Meter Size: 6"

| (1)<br>Consumption<br>Level | (2)<br>Number of Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1) x (2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1) x (6)] + (5) | (8)<br>Percentage<br>of Total |
|-----------------------------|------------------------|----------------------------|---|------------------------------|--------------------------|--|-------------------------------|
| 51,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 52,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 53,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 54,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 55,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 56,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 57,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 58,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 59,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 60,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 61,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 62,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 63,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 64,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 65,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 66,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 67,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 68,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 69,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 70,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 71,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 72,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 73,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 74,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 75,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 76,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 77,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 78,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 79,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 80,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 81,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 82,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 83,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 84,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 85,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 86,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 87,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 88,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 89,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 90,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 91,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 92,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 93,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 94,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 95,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 96,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 97,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 98,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 99,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 100,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 101,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |

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Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC  
 Docket No.: 090182-SU  
 Historical Test Year Ended: December 31, 2008

Schedule E-14  
 Page 32 of 106

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]  
 For Billing January to December  
 Customer Class: Commercial

Meter Size: 6"

| (1)<br>Consumption<br>Level | (2)<br>Number of Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1) x (2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1) x (6)] + (5) | (8)<br>Percentage<br>of Total |
|-----------------------------|------------------------|----------------------------|---|------------------------------|--------------------------|--|-------------------------------|
| 102,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 103,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 104,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 105,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 106,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 107,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 108,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 109,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 110,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 111,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 112,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 113,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 114,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 115,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 116,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 117,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 118,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 119,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 120,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 121,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 122,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 123,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 124,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 125,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 126,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 127,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 128,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 129,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 130,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 131,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 132,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 133,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 134,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 135,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 136,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 137,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 138,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 139,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 140,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 141,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 142,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 143,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 144,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 145,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 146,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 147,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 148,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 149,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 150,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 151,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 152,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC  
 Docket No.: 090182-SU  
 Historical Test Year Ended: December 31, 2008

Schedule E-14  
 Page 33 of 106

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]  
 For Billing January to December  
 Customer Class: Commercial

Meter Size: 6"

| (1)<br>Consumption<br>Level | (2)<br>Number of Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1) x (2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1) x (6)] + (5) | (8)<br>Percentage<br>of Total |
|-----------------------------|------------------------|----------------------------|---|------------------------------|--------------------------|--|-------------------------------|
| 153,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 154,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 155,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 156,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 157,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 158,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 159,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 160,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 161,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 162,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 163,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 164,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 165,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 166,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 167,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 168,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 169,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 170,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 171,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 172,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 173,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 174,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 175,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 176,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 177,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 178,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 179,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 180,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 181,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 182,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 183,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 184,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 185,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 186,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 187,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 188,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 189,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 190,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 191,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 192,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 193,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 194,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 195,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 196,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 197,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 198,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 199,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 200,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 201,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 202,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 203,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |

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Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule E-14

Docket No.: 090182-SU

Page 34 of 106

Historical Test Year Ended: December 31, 2008

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]

For Billing January to December

Meter Size: 6"

Customer Class: Commercial

| (1)<br>Consumption<br>Level | (2)<br>Number of Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1) x (2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1) x (6)] + (5) | (8)<br>Percentage<br>of Total |
|-----------------------------|------------------------|----------------------------|---|------------------------------|--------------------------|--|-------------------------------|
| 204,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 205,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 206,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 207,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 208,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 209,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 210,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 211,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 212,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 213,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 214,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 215,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 216,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 217,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 218,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 219,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 220,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 221,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 222,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 223,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 224,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 225,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 226,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 227,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 228,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 229,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 230,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 231,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 232,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 233,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 234,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 235,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 236,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 237,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 238,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 239,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 240,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 241,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 242,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 243,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 244,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 245,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 246,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 247,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 248,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 249,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 250,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 251,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 252,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 253,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 254,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |

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Company: Ni Florida, LLC  
 Docket No.: 090182-SU  
 Historical Test Year Ended: December 31, 2008

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]  
 For Billing January to December  
 Customer Class: Commercial

Meter Size: 6"

| (1)<br>Consumption<br>Level | (2)<br>Number of Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1) x (2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1) x (6)] + (5) | (8)<br>Percentage<br>of Total |
|-----------------------------|------------------------|----------------------------|---|------------------------------|--------------------------|--|-------------------------------|
| 255,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 256,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 257,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 258,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 259,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 260,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 261,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 262,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 263,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 264,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 265,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 266,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 267,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 268,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 269,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 270,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 271,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 272,000                     | 1                      | 1                          | 272,000                                 | 272,000                      | -                        | 272,000  | 3.66%                         |
| 273,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 274,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 275,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 276,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 277,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 278,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 279,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 280,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 281,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 282,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 283,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 284,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 285,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 286,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 287,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 288,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 289,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 290,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 291,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 292,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 293,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 294,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 295,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 296,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 297,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 298,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 299,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 300,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 301,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 302,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 303,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 304,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 305,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |

Company: Ni Florida, LLC

Schedule E-14

Docket No.: 090182-SU

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Historical Test Year Ended: December 31, 2008

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]

For Billing January to December

Customer Class: Commercial

Meter Size: 6"

| (1)<br>Consumption<br>Level | (2)<br>Number of Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1) x (2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1) x (6)] + (5) | (8)<br>Percentage<br>of Total |
|-----------------------------|------------------------|----------------------------|---|------------------------------|--------------------------|--|-------------------------------|
| 306,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 307,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 308,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 309,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 310,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 311,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 312,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 313,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 314,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 315,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 316,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 317,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 318,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 319,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 320,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 321,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 322,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 323,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 324,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 325,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 326,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 327,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 328,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 329,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 330,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 331,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 332,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 333,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 334,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 335,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 336,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 337,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 338,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 339,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 340,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 341,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 342,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 343,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 344,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 345,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 346,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 347,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 348,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 349,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 350,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 351,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 352,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 353,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 354,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 355,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 356,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |

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Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule E-14

Docket No.: 090182-SU

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Historical Test Year Ended: December 31, 2008

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]

For Billing January to December

Customer Class: Commercial

Meter Size: 6"

| (1)<br>Consumption<br>Level | (2)<br>Number of Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1) x (2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1) x (6)] + (5) | (8)<br>Percentage<br>of Total |
|-----------------------------|------------------------|----------------------------|---|------------------------------|--------------------------|--|-------------------------------|
| 357,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 358,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 359,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 360,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 361,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 362,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 363,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 364,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 365,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 366,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 367,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 368,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 369,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 370,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 371,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 372,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 373,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 374,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 375,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 376,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 377,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 378,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 379,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 380,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 381,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 382,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 383,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 384,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 385,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 386,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 387,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 388,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 389,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 390,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 391,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 392,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 393,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 394,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 395,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 396,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 397,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 398,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 399,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 400,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 401,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 402,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 403,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 404,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 405,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 406,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 407,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |

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Company: Ni Florida, LLC

Schedule E-14

Docket No.: 090182-SU

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Historical Test Year Ended: December 31, 2008

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]

For Billing January to December

Customer Class: Commercial

Meter Size: 6"

| (1)<br>Consumption<br>Level | (2)<br>Number of Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1) x (2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1) x (6)] + (5) | (8)<br>Percentage<br>of Total |
|-----------------------------|------------------------|----------------------------|---|------------------------------|--------------------------|--|-------------------------------|
| 408,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 409,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 410,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 411,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 412,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 413,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 414,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 415,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 416,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 417,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 418,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 419,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 420,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 421,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 422,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 423,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 424,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 425,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 426,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 427,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 428,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 429,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 430,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 431,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 432,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 433,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 434,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 435,000                     | -                      | 1                          | -                                       | 272,000                      | -                        | 272,000  | 3.66%                         |
| 436,000                     | 1                      | 2                          | 436,000                                 | 708,000                      | -                        | 708,000  | 9.52%                         |
| 437,000                     | -                      | 2                          | -                                       | 708,000                      | -                        | 708,000  | 9.52%                         |
| 438,000                     | -                      | 2                          | -                                       | 708,000                      | -                        | 708,000  | 9.52%                         |
| 439,000                     | -                      | 2                          | -                                       | 708,000                      | -                        | 708,000  | 9.52%                         |
| 440,000                     | -                      | 2                          | -                                       | 708,000                      | -                        | 708,000  | 9.52%                         |
| 441,000                     | -                      | 2                          | -                                       | 708,000                      | -                        | 708,000  | 9.52%                         |
| 442,000                     | -                      | 2                          | -                                       | 708,000                      | -                        | 708,000  | 9.52%                         |
| 443,000                     | -                      | 2                          | -                                       | 708,000                      | -                        | 708,000  | 9.52%                         |
| 444,000                     | -                      | 2                          | -                                       | 708,000                      | -                        | 708,000  | 9.52%                         |
| 445,000                     | -                      | 2                          | -                                       | 708,000                      | -                        | 708,000  | 9.52%                         |
| 446,000                     | -                      | 2                          | -                                       | 708,000                      | -                        | 708,000  | 9.52%                         |
| 447,000                     | -                      | 2                          | -                                       | 708,000                      | -                        | 708,000  | 9.52%                         |
| 448,000                     | -                      | 2                          | -                                       | 708,000                      | -                        | 708,000  | 9.52%                         |
| 449,000                     | 1                      | 3                          | 449,000                                 | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 450,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 451,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 452,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 453,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 454,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 455,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 456,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 457,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 458,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |

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Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule E-14

Docket No.: 090182-SU

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Historical Test Year Ended: December 31, 2008

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]

For Billing January to December

Customer Class: Commercial

Meter Size: 6"

| (1)<br>Consumption<br>Level | (2)<br>Number of Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1) x (2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1) x (6)] + (5) | (8)<br>Percentage<br>of Total |
|-----------------------------|------------------------|----------------------------|---|------------------------------|--------------------------|--|-------------------------------|
| 459,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 460,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 461,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 462,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 463,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 464,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 465,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 466,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 467,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 468,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 469,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 470,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 471,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 472,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 473,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 474,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 475,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 476,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 477,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 478,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 479,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 480,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 481,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 482,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 483,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 484,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 485,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 486,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 487,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 488,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 489,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 490,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 491,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 492,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 493,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 494,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 495,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 496,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 497,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 498,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 499,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 500,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 501,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 502,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 503,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 504,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 505,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 506,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 507,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 508,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 509,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |



Company: Ni Florida, LLC  
 Docket No.: 090182-SU  
 Historical Test Year Ended: December 31, 2008

Schedule E-14  
 Page 40 of 106

Preparer: Donald J. Clayton, P.E.

Water  or Sewer   
 For Billing January to December  
 Customer Class: Commercial

Meter Size: 6"

| (1)<br>Consumption<br>Level | (2)<br>Number of Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1) x (2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>{(1) x (6)} + (5) | (8)<br>Percentage<br>of Total |
|-----------------------------|------------------------|----------------------------|---|------------------------------|--------------------------|--|-------------------------------|
| 510,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 511,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 512,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 513,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 514,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 515,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 516,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 517,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 518,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 519,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 520,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 521,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 522,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 523,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 524,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 525,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 526,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 527,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 528,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 529,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 530,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 531,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 532,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 533,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 534,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 535,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 536,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 537,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 538,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 539,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 540,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 541,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 542,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 543,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 544,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 545,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 546,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 547,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 548,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 549,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 550,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 551,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 552,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 553,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 554,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 555,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 556,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 557,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 558,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 559,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |
| 560,000                     | -                      | 3                          | -                                       | 1,157,000                    | -                        | 1,157,000  | 15.56%                        |

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Company: Ni Florida, LLC  
 Docket No.: 090182-SU  
 Historical Test Year Ended: December 31, 2008

Schedule E-14  
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Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]  
 For Billing January to December  
 Customer Class: Commercial

Meter Size: 6"

| (1)               | (2)             | (3)              | (4)                           | (5)                | (6)            | (7)                                      | (8)                 |
|-------------------|-----------------|------------------|-------------------------------|--------------------|----------------|--|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed<br>{1} x {2} | Cumulative Gallons | Reversed Bills | Consolidated Factor<br>[(1) x (6)] + (5) | Percentage of Total |
| 561,000           | -               | 3                | -                             | 1,157,000          | -              | 1,157,000                                | 15.56%              |
| 562,000           | -               | 3                | -                             | 1,157,000          | -              | 1,157,000                                | 15.56%              |
| 563,000           | 1               | 4                | 563,000                       | 1,720,000          | -              | 1,720,000                                | 23.13%              |
| 564,000           | -               | 4                | -                             | 1,720,000          | -              | 1,720,000                                | 23.13%              |
| 565,000           | -               | 4                | -                             | 1,720,000          | -              | 1,720,000                                | 23.13%              |
| 566,000           | -               | 4                | -                             | 1,720,000          | -              | 1,720,000                                | 23.13%              |
| 567,000           | -               | 4                | -                             | 1,720,000          | -              | 1,720,000                                | 23.13%              |
| 568,000           | -               | 4                | -                             | 1,720,000          | -              | 1,720,000                                | 23.13%              |
| 569,000           | -               | 4                | -                             | 1,720,000          | -              | 1,720,000                                | 23.13%              |
| 570,000           | -               | 4                | -                             | 1,720,000          | -              | 1,720,000                                | 23.13%              |
| 571,000           | 1               | 5                | 571,000                       | 2,291,000          | -              | 2,291,000                                | 30.81%              |
| 572,000           | -               | 5                | -                             | 2,291,000          | -              | 2,291,000                                | 30.81%              |
| 573,000           | -               | 5                | -                             | 2,291,000          | -              | 2,291,000                                | 30.81%              |
| 574,000           | -               | 5                | -                             | 2,291,000          | -              | 2,291,000                                | 30.81%              |
| 575,000           | -               | 5                | -                             | 2,291,000          | -              | 2,291,000                                | 30.81%              |
| 576,000           | -               | 5                | -                             | 2,291,000          | -              | 2,291,000                                | 30.81%              |
| 577,000           | -               | 5                | -                             | 2,291,000          | -              | 2,291,000                                | 30.81%              |
| 578,000           | -               | 5                | -                             | 2,291,000          | -              | 2,291,000                                | 30.81%              |
| 579,000           | -               | 5                | -                             | 2,291,000          | -              | 2,291,000                                | 30.81%              |
| 580,000           | -               | 5                | -                             | 2,291,000          | -              | 2,291,000                                | 30.81%              |
| 581,000           | -               | 5                | -                             | 2,291,000          | -              | 2,291,000                                | 30.81%              |
| 582,000           | -               | 5                | -                             | 2,291,000          | -              | 2,291,000                                | 30.81%              |
| 583,000           | -               | 5                | -                             | 2,291,000          | -              | 2,291,000                                | 30.81%              |
| 584,000           | -               | 5                | -                             | 2,291,000          | -              | 2,291,000                                | 30.81%              |
| 585,000           | -               | 5                | -                             | 2,291,000          | -              | 2,291,000                                | 30.81%              |
| 586,000           | -               | 5                | -                             | 2,291,000          | -              | 2,291,000                                | 30.81%              |
| 587,000           | -               | 5                | -                             | 2,291,000          | -              | 2,291,000                                | 30.81%              |
| 588,000           | -               | 5                | -                             | 2,291,000          | -              | 2,291,000                                | 30.81%              |
| 589,000           | -               | 5                | -                             | 2,291,000          | -              | 2,291,000                                | 30.81%              |
| 590,000           | -               | 5                | -                             | 2,291,000          | -              | 2,291,000                                | 30.81%              |
| 591,000           | -               | 5                | -                             | 2,291,000          | -              | 2,291,000                                | 30.81%              |
| 592,000           | -               | 5                | -                             | 2,291,000          | -              | 2,291,000                                | 30.81%              |
| 593,000           | -               | 5                | -                             | 2,291,000          | -              | 2,291,000                                | 30.81%              |
| 594,000           | -               | 5                | -                             | 2,291,000          | -              | 2,291,000                                | 30.81%              |
| 595,000           | -               | 5                | -                             | 2,291,000          | -              | 2,291,000                                | 30.81%              |
| 596,000           | -               | 5                | -                             | 2,291,000          | -              | 2,291,000                                | 30.81%              |
| 597,000           | -               | 5                | -                             | 2,291,000          | -              | 2,291,000                                | 30.81%              |
| 598,000           | -               | 5                | -                             | 2,291,000          | -              | 2,291,000                                | 30.81%              |
| 599,000           | -               | 5                | -                             | 2,291,000          | -              | 2,291,000                                | 30.81%              |
| 600,000           | -               | 5                | -                             | 2,291,000          | -              | 2,291,000                                | 30.81%              |
| 601,000           | -               | 5                | -                             | 2,291,000          | -              | 2,291,000                                | 30.81%              |
| 602,000           | -               | 5                | -                             | 2,291,000          | -              | 2,291,000                                | 30.81%              |
| 603,000           | -               | 5                | -                             | 2,291,000          | -              | 2,291,000                                | 30.81%              |
| 604,000           | -               | 5                | -                             | 2,291,000          | -              | 2,291,000                                | 30.81%              |
| 605,000           | -               | 5                | -                             | 2,291,000          | -              | 2,291,000                                | 30.81%              |
| 606,000           | -               | 5                | -                             | 2,291,000          | -              | 2,291,000                                | 30.81%              |
| 607,000           | -               | 5                | -                             | 2,291,000          | -              | 2,291,000                                | 30.81%              |
| 608,000           | -               | 5                | -                             | 2,291,000          | -              | 2,291,000                                | 30.81%              |
| 609,000           | -               | 5                | -                             | 2,291,000          | -              | 2,291,000                                | 30.81%              |
| 610,000           | -               | 5                | -                             | 2,291,000          | -              | 2,291,000                                | 30.81%              |
| 611,000           | -               | 5                | -                             | 2,291,000          | -              | 2,291,000                                | 30.81%              |

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Company: Ni Florida, LLC  
 Docket No.: 090182-SU  
 Historical Test Year Ended: December 31, 2008

Schedule E-14  
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Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]  
 For Billing January to December  
 Customer Class: Commercial

Meter Size: 6"

| (1)               | (2)             | (3)              | (4)                        | (5)                | (6)            | (7)                                   | (8)                 |
|-------------------|-----------------|------------------|----------------------------|--------------------|----------------|---------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1) x (2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1) x (6)] + (5) | Percentage of Total |
| 612,000           | -               | 5                | -                          | 2,291,000          | -              | 2,291,000                             | 30.81%              |
| 613,000           | -               | 5                | -                          | 2,291,000          | -              | 2,291,000                             | 30.81%              |
| 614,000           | -               | 5                | -                          | 2,291,000          | -              | 2,291,000                             | 30.81%              |
| 615,000           | -               | 5                | -                          | 2,291,000          | -              | 2,291,000                             | 30.81%              |
| 616,000           | -               | 5                | -                          | 2,291,000          | -              | 2,291,000                             | 30.81%              |
| 617,000           | -               | 5                | -                          | 2,291,000          | -              | 2,291,000                             | 30.81%              |
| 618,000           | -               | 5                | -                          | 2,291,000          | -              | 2,291,000                             | 30.81%              |
| 619,000           | -               | 5                | -                          | 2,291,000          | -              | 2,291,000                             | 30.81%              |
| 620,000           | -               | 5                | -                          | 2,291,000          | -              | 2,291,000                             | 30.81%              |
| 621,000           | -               | 5                | -                          | 2,291,000          | -              | 2,291,000                             | 30.81%              |
| 622,000           | -               | 5                | -                          | 2,291,000          | -              | 2,291,000                             | 30.81%              |
| 623,000           | -               | 5                | -                          | 2,291,000          | -              | 2,291,000                             | 30.81%              |
| 624,000           | -               | 5                | -                          | 2,291,000          | -              | 2,291,000                             | 30.81%              |
| 625,000           | -               | 5                | -                          | 2,291,000          | -              | 2,291,000                             | 30.81%              |
| 626,000           | -               | 5                | -                          | 2,291,000          | -              | 2,291,000                             | 30.81%              |
| 627,000           | -               | 5                | -                          | 2,291,000          | -              | 2,291,000                             | 30.81%              |
| 628,000           | -               | 5                | -                          | 2,291,000          | -              | 2,291,000                             | 30.81%              |
| 629,000           | -               | 5                | -                          | 2,291,000          | -              | 2,291,000                             | 30.81%              |
| 630,000           | -               | 5                | -                          | 2,291,000          | -              | 2,291,000                             | 30.81%              |
| 631,000           | 1               | 6                | 631,000                    | 2,922,000          | -              | 2,922,000                             | 39.30%              |
| 632,000           | -               | 6                | -                          | 2,922,000          | -              | 2,922,000                             | 39.30%              |
| 633,000           | -               | 6                | -                          | 2,922,000          | -              | 2,922,000                             | 39.30%              |
| 634,000           | -               | 6                | -                          | 2,922,000          | -              | 2,922,000                             | 39.30%              |
| 635,000           | -               | 6                | -                          | 2,922,000          | -              | 2,922,000                             | 39.30%              |
| 636,000           | -               | 6                | -                          | 2,922,000          | -              | 2,922,000                             | 39.30%              |
| 637,000           | -               | 6                | -                          | 2,922,000          | -              | 2,922,000                             | 39.30%              |
| 638,000           | -               | 6                | -                          | 2,922,000          | -              | 2,922,000                             | 39.30%              |
| 639,000           | -               | 6                | -                          | 2,922,000          | -              | 2,922,000                             | 39.30%              |
| 640,000           | -               | 6                | -                          | 2,922,000          | -              | 2,922,000                             | 39.30%              |
| 641,000           | -               | 6                | -                          | 2,922,000          | -              | 2,922,000                             | 39.30%              |
| 642,000           | -               | 6                | -                          | 2,922,000          | -              | 2,922,000                             | 39.30%              |
| 643,000           | -               | 6                | -                          | 2,922,000          | -              | 2,922,000                             | 39.30%              |
| 644,000           | -               | 6                | -                          | 2,922,000          | -              | 2,922,000                             | 39.30%              |
| 645,000           | -               | 6                | -                          | 2,922,000          | -              | 2,922,000                             | 39.30%              |
| 646,000           | -               | 6                | -                          | 2,922,000          | -              | 2,922,000                             | 39.30%              |
| 647,000           | -               | 6                | -                          | 2,922,000          | -              | 2,922,000                             | 39.30%              |
| 648,000           | 1               | 7                | 648,000                    | 3,570,000          | -              | 3,570,000                             | 48.02%              |
| 649,000           | -               | 7                | -                          | 3,570,000          | -              | 3,570,000                             | 48.02%              |
| 650,000           | -               | 7                | -                          | 3,570,000          | -              | 3,570,000                             | 48.02%              |
| 651,000           | -               | 7                | -                          | 3,570,000          | -              | 3,570,000                             | 48.02%              |
| 652,000           | -               | 7                | -                          | 3,570,000          | -              | 3,570,000                             | 48.02%              |
| 653,000           | 1               | 8                | 653,000                    | 4,223,000          | -              | 4,223,000                             | 56.80%              |
| 654,000           | -               | 8                | -                          | 4,223,000          | -              | 4,223,000                             | 56.80%              |
| 655,000           | -               | 8                | -                          | 4,223,000          | -              | 4,223,000                             | 56.80%              |
| 656,000           | -               | 8                | -                          | 4,223,000          | -              | 4,223,000                             | 56.80%              |
| 657,000           | -               | 8                | -                          | 4,223,000          | -              | 4,223,000                             | 56.80%              |
| 658,000           | -               | 8                | -                          | 4,223,000          | -              | 4,223,000                             | 56.80%              |
| 659,000           | -               | 8                | -                          | 4,223,000          | -              | 4,223,000                             | 56.80%              |
| 660,000           | -               | 8                | -                          | 4,223,000          | -              | 4,223,000                             | 56.80%              |
| 661,000           | -               | 8                | -                          | 4,223,000          | -              | 4,223,000                             | 56.80%              |
| 662,000           | -               | 8                | -                          | 4,223,000          | -              | 4,223,000                             | 56.80%              |

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Company: Ni Florida, LLC

Schedule E-14

Docket No.: 090182-SU

Page 43 of 106

Historical Test Year Ended: December 31, 2008

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]

For Billing January to December

Customer Class: Commercial

Meter Size: 6"

| (1)               | (2)             | (3)              | (4)                        | (5)                | (6)            | (7)                                   | (8)                 |
|-------------------|-----------------|------------------|----------------------------|--------------------|----------------|---------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1) x (2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1) x (6)] + (5) | Percentage of Total |
| 663,000           | -               | 8                | -                          | 4,223,000          | -              | 4,223,000                             | 56.80%              |
| 664,000           | -               | 8                | -                          | 4,223,000          | -              | 4,223,000                             | 56.80%              |
| 665,000           | -               | 8                | -                          | 4,223,000          | -              | 4,223,000                             | 56.80%              |
| 666,000           | -               | 8                | -                          | 4,223,000          | -              | 4,223,000                             | 56.80%              |
| 667,000           | -               | 8                | -                          | 4,223,000          | -              | 4,223,000                             | 56.80%              |
| 668,000           | -               | 8                | -                          | 4,223,000          | -              | 4,223,000                             | 56.80%              |
| 669,000           | -               | 8                | -                          | 4,223,000          | -              | 4,223,000                             | 56.80%              |
| 670,000           | -               | 8                | -                          | 4,223,000          | -              | 4,223,000                             | 56.80%              |
| 671,000           | -               | 8                | -                          | 4,223,000          | -              | 4,223,000                             | 56.80%              |
| 672,000           | -               | 8                | -                          | 4,223,000          | -              | 4,223,000                             | 56.80%              |
| 673,000           | -               | 8                | -                          | 4,223,000          | -              | 4,223,000                             | 56.80%              |
| 674,000           | -               | 8                | -                          | 4,223,000          | -              | 4,223,000                             | 56.80%              |
| 675,000           | -               | 8                | -                          | 4,223,000          | -              | 4,223,000                             | 56.80%              |
| 676,000           | -               | 8                | -                          | 4,223,000          | -              | 4,223,000                             | 56.80%              |
| 677,000           | -               | 8                | -                          | 4,223,000          | -              | 4,223,000                             | 56.80%              |
| 678,000           | -               | 8                | -                          | 4,223,000          | -              | 4,223,000                             | 56.80%              |
| 679,000           | -               | 8                | -                          | 4,223,000          | -              | 4,223,000                             | 56.80%              |
| 680,000           | -               | 8                | -                          | 4,223,000          | -              | 4,223,000                             | 56.80%              |
| 681,000           | -               | 8                | -                          | 4,223,000          | -              | 4,223,000                             | 56.80%              |
| 682,000           | -               | 8                | -                          | 4,223,000          | -              | 4,223,000                             | 56.80%              |
| 683,000           | -               | 8                | -                          | 4,223,000          | -              | 4,223,000                             | 56.80%              |
| 684,000           | -               | 8                | -                          | 4,223,000          | -              | 4,223,000                             | 56.80%              |
| 685,000           | -               | 8                | -                          | 4,223,000          | -              | 4,223,000                             | 56.80%              |
| 686,000           | -               | 8                | -                          | 4,223,000          | -              | 4,223,000                             | 56.80%              |
| 687,000           | -               | 8                | -                          | 4,223,000          | -              | 4,223,000                             | 56.80%              |
| 688,000           | -               | 8                | -                          | 4,223,000          | -              | 4,223,000                             | 56.80%              |
| 689,000           | -               | 8                | -                          | 4,223,000          | -              | 4,223,000                             | 56.80%              |
| 690,000           | -               | 8                | -                          | 4,223,000          | -              | 4,223,000                             | 56.80%              |
| 691,000           | -               | 8                | -                          | 4,223,000          | -              | 4,223,000                             | 56.80%              |
| 692,000           | -               | 8                | -                          | 4,223,000          | -              | 4,223,000                             | 56.80%              |
| 693,000           | -               | 8                | -                          | 4,223,000          | -              | 4,223,000                             | 56.80%              |
| 694,000           | -               | 8                | -                          | 4,223,000          | -              | 4,223,000                             | 56.80%              |
| 695,000           | -               | 8                | -                          | 4,223,000          | -              | 4,223,000                             | 56.80%              |
| 696,000           | -               | 8                | -                          | 4,223,000          | -              | 4,223,000                             | 56.80%              |
| 697,000           | -               | 8                | -                          | 4,223,000          | -              | 4,223,000                             | 56.80%              |
| 698,000           | -               | 8                | -                          | 4,223,000          | -              | 4,223,000                             | 56.80%              |
| 699,000           | -               | 8                | -                          | 4,223,000          | -              | 4,223,000                             | 56.80%              |
| 700,000           | -               | 8                | -                          | 4,223,000          | -              | 4,223,000                             | 56.80%              |
| 701,000           | -               | 8                | -                          | 4,223,000          | -              | 4,223,000                             | 56.80%              |
| 702,000           | -               | 8                | -                          | 4,223,000          | -              | 4,223,000                             | 56.80%              |
| 703,000           | -               | 8                | -                          | 4,223,000          | -              | 4,223,000                             | 56.80%              |
| 704,000           | -               | 8                | -                          | 4,223,000          | -              | 4,223,000                             | 56.80%              |
| 705,000           | -               | 8                | -                          | 4,223,000          | -              | 4,223,000                             | 56.80%              |
| 706,000           | -               | 8                | -                          | 4,223,000          | -              | 4,223,000                             | 56.80%              |
| 707,000           | -               | 8                | -                          | 4,223,000          | -              | 4,223,000                             | 56.80%              |
| 708,000           | -               | 8                | -                          | 4,223,000          | -              | 4,223,000                             | 56.80%              |
| 709,000           | -               | 8                | -                          | 4,223,000          | -              | 4,223,000                             | 56.80%              |
| 710,000           | -               | 8                | -                          | 4,223,000          | -              | 4,223,000                             | 56.80%              |
| 711,000           | -               | 8                | -                          | 4,223,000          | -              | 4,223,000                             | 56.80%              |
| 712,000           | -               | 8                | -                          | 4,223,000          | -              | 4,223,000                             | 56.80%              |
| 713,000           | -               | 8                | -                          | 4,223,000          | -              | 4,223,000                             | 56.80%              |

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Company: Ni Florida, LLC

Schedule E-14

Docket No.: 090182-SU

Page 44 of 106

Historical Test Year Ended: December 31, 2008

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]

For Billing January to December

Customer Class: Commercial

Meter Size: 6"

| (1)               | (2)             | (3)              | (4)                        | (5)                | (6)            | (7)                                   | (8)                 |
|-------------------|-----------------|------------------|----------------------------|--------------------|----------------|---------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed {1} x {2} | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1) x (6)] + (5) | Percentage of Total |
| 714,000           | -               | 8                | -                          | 4,223,000          | -              | 4,223,000                             | 56.80%              |
| 715,000           | -               | 8                | -                          | 4,223,000          | -              | 4,223,000                             | 56.80%              |
| 716,000           | -               | 8                | -                          | 4,223,000          | -              | 4,223,000                             | 56.80%              |
| 717,000           | -               | 8                | -                          | 4,223,000          | -              | 4,223,000                             | 56.80%              |
| 718,000           | -               | 8                | -                          | 4,223,000          | -              | 4,223,000                             | 56.80%              |
| 719,000           | -               | 8                | -                          | 4,223,000          | -              | 4,223,000                             | 56.80%              |
| 720,000           | 1               | 9                | 720,000                    | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 721,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 722,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 723,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 724,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 725,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 726,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 727,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 728,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 729,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 730,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 731,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 732,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 733,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 734,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 735,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 736,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 737,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 738,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 739,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 740,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 741,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 742,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 743,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 744,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 745,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 746,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 747,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 748,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 749,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 750,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 751,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 752,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 753,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 754,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 755,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 756,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 757,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 758,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 759,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 760,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 761,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 762,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 763,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 764,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |

Company: Ni Florida, LLC

Schedule E-14

Docket No.: 090182-SU

Page 45 of 106

Historical Test Year Ended: December 31, 2008

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]

For Billing January to December

Customer Class: Commercial

Meter Size: 6"

| (1)               | (2)             | (3)              | (4)                        | (5)                | (6)            | (7)                                   | (8)                 |
|-------------------|-----------------|------------------|----------------------------|--------------------|----------------|---------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1) x (2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1) x (6)] + (5) | Percentage of Total |
| 765,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 766,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 767,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 768,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 769,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 770,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 771,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 772,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 773,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 774,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 775,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 776,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 777,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 778,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 779,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 780,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 781,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 782,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 783,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 784,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 785,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 786,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 787,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 788,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 789,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 790,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 791,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 792,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 793,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 794,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 795,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 796,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 797,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 798,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 799,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 800,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 801,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 802,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 803,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 804,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 805,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 806,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 807,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 808,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 809,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 810,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 811,000           | -               | 9                | -                          | 4,943,000          | -              | 4,943,000                             | 66.48%              |
| 812,000           | 1               | 10               | 812,000                    | 5,755,000          | -              | 5,755,000                             | 77.40%              |
| 813,000           | -               | 10               | -                          | 5,755,000          | -              | 5,755,000                             | 77.40%              |
| 814,000           | -               | 10               | -                          | 5,755,000          | -              | 5,755,000                             | 77.40%              |
| 815,000           | -               | 10               | -                          | 5,755,000          | -              | 5,755,000                             | 77.40%              |

Company: Ni Florida, LLC

Schedule E-14

Docket No.: 090182-SU

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Historical Test Year Ended: December 31, 2008

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]

For Billing January to December

Customer Class: Commercial

Meter Size: 6"

| (1)               | (2)             | (3)              | (4)                           | (5)                | (6)            | (7)                                      | (8)                 |
|-------------------|-----------------|------------------|-------------------------------|--------------------|----------------|--|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed<br>{1} x {2} | Cumulative Gallons | Reversed Bills | Consolidated Factor<br>[{1} x {6}] + {5} | Percentage of Total |
| 816,000           | -               | 10               | -                             | 5,755,000          | -              | 5,755,000                                | 77.40%              |
| 817,000           | -               | 10               | -                             | 5,755,000          | -              | 5,755,000                                | 77.40%              |
| 818,000           | -               | 10               | -                             | 5,755,000          | -              | 5,755,000                                | 77.40%              |
| 819,000           | -               | 10               | -                             | 5,755,000          | -              | 5,755,000                                | 77.40%              |
| 820,000           | -               | 10               | -                             | 5,755,000          | -              | 5,755,000                                | 77.40%              |
| 821,000           | -               | 10               | -                             | 5,755,000          | -              | 5,755,000                                | 77.40%              |
| 822,000           | -               | 10               | -                             | 5,755,000          | -              | 5,755,000                                | 77.40%              |
| 823,000           | -               | 10               | -                             | 5,755,000          | -              | 5,755,000                                | 77.40%              |
| 824,000           | -               | 10               | -                             | 5,755,000          | -              | 5,755,000                                | 77.40%              |
| 825,000           | -               | 10               | -                             | 5,755,000          | -              | 5,755,000                                | 77.40%              |
| 826,000           | -               | 10               | -                             | 5,755,000          | -              | 5,755,000                                | 77.40%              |
| 827,000           | -               | 10               | -                             | 5,755,000          | -              | 5,755,000                                | 77.40%              |
| 828,000           | -               | 10               | -                             | 5,755,000          | -              | 5,755,000                                | 77.40%              |
| 829,000           | -               | 10               | -                             | 5,755,000          | -              | 5,755,000                                | 77.40%              |
| 830,000           | -               | 10               | -                             | 5,755,000          | -              | 5,755,000                                | 77.40%              |
| 831,000           | 1               | 11               | 831,000                       | 6,586,000          | -              | 6,586,000                                | 88.58%              |
| 832,000           | -               | 11               | -                             | 6,586,000          | -              | 6,586,000                                | 88.58%              |
| 833,000           | -               | 11               | -                             | 6,586,000          | -              | 6,586,000                                | 88.58%              |
| 834,000           | -               | 11               | -                             | 6,586,000          | -              | 6,586,000                                | 88.58%              |
| 835,000           | -               | 11               | -                             | 6,586,000          | -              | 6,586,000                                | 88.58%              |
| 836,000           | -               | 11               | -                             | 6,586,000          | -              | 6,586,000                                | 88.58%              |
| 837,000           | -               | 11               | -                             | 6,586,000          | -              | 6,586,000                                | 88.58%              |
| 838,000           | -               | 11               | -                             | 6,586,000          | -              | 6,586,000                                | 88.58%              |
| 839,000           | -               | 11               | -                             | 6,586,000          | -              | 6,586,000                                | 88.58%              |
| 840,000           | -               | 11               | -                             | 6,586,000          | -              | 6,586,000                                | 88.58%              |
| 841,000           | -               | 11               | -                             | 6,586,000          | -              | 6,586,000                                | 88.58%              |
| 842,000           | -               | 11               | -                             | 6,586,000          | -              | 6,586,000                                | 88.58%              |
| 843,000           | -               | 11               | -                             | 6,586,000          | -              | 6,586,000                                | 88.58%              |
| 844,000           | -               | 11               | -                             | 6,586,000          | -              | 6,586,000                                | 88.58%              |
| 845,000           | -               | 11               | -                             | 6,586,000          | -              | 6,586,000                                | 88.58%              |
| 846,000           | -               | 11               | -                             | 6,586,000          | -              | 6,586,000                                | 88.58%              |
| 847,000           | -               | 11               | -                             | 6,586,000          | -              | 6,586,000                                | 88.58%              |
| 848,000           | -               | 11               | -                             | 6,586,000          | -              | 6,586,000                                | 88.58%              |
| 849,000           | 1               | 12               | 849,000                       | 7,435,000          | -              | 7,435,000                                | 100.00%             |

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Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC

Schedule E-14

Docket No.: 090182-SU

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Historical Test Year Ended: December 31, 2008

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]

For Billing January to December

Customer Class: Multi-Residential

Meter Size: 4"

| (1)<br>Consumption<br>Level | (2)<br>Number of Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1) x (2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1) x (6)] + (5) | (8)<br>Percentage<br>of Total |
|-----------------------------|------------------------|----------------------------|---|------------------------------|--------------------------|--|-------------------------------|
| 0                           | -                      | -                          | 0                                       | 0                            | -                        | 0  | 0.00%                         |
| 1,000                       | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 2,000                       | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 3,000                       | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 4,000                       | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 5,000                       | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 6,000                       | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 7,000                       | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 8,000                       | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 9,000                       | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 10,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 11,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 12,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 13,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 14,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 15,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 16,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 17,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 18,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 19,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 20,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 21,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 22,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 23,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 24,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 25,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 26,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 27,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 28,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 29,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 30,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 31,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 32,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 33,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 34,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 35,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 36,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 37,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 38,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 39,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 40,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 41,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 42,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 43,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 44,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 45,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 46,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 47,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 48,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 49,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 50,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |



Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule E-14

Docket No.: 090182-SU

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Historical Test Year Ended: December 31, 2008

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]

For Billing January to December

Customer Class: Multi-Residential

Meter Size: 4"

| (1)<br>Consumption<br>Level | (2)<br>Number of Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1) x (2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1) x (6)] + (5) | (8)<br>Percentage<br>of Total |
|-----------------------------|------------------------|----------------------------|---|------------------------------|--------------------------|--|-------------------------------|
| 51,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 52,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 53,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 54,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 55,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 56,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 57,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 58,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 59,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 60,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 61,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 62,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 63,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 64,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 65,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 66,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 67,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 68,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 69,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 70,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 71,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 72,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 73,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 74,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 75,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 76,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 77,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 78,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 79,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 80,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 81,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 82,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 83,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 84,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 85,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 86,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 87,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 88,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 89,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 90,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 91,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 92,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 93,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 94,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 95,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 96,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 97,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 98,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 99,000                      | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 100,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 101,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |

Company: Ni Florida, LLC

Schedule E-14

Docket No.: 090182-SU

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Historical Test Year Ended: December 31, 2008

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]

For Billing January to December

Customer Class: Multi-Residential

Meter Size: 4"

| (1)               | (2)             | (3)              | (4)                        | (5)                | (6)            | (7)                                   | (8)                 |
|-------------------|-----------------|------------------|----------------------------|--------------------|----------------|---------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1) x (2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1) x (6)] + (5) | Percentage of Total |
| 102,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 103,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 104,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 105,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 106,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 107,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 108,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 109,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 110,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 111,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 112,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 113,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 114,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 115,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 116,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 117,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 118,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 119,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 120,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 121,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 122,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 123,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 124,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 125,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 126,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 127,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 128,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 129,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 130,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 131,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 132,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 133,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 134,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 135,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 136,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 137,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 138,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 139,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 140,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 141,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 142,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 143,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 144,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 145,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 146,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 147,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 148,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 149,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 150,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 151,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 152,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |

Company: Ni Florida, LLC

Schedule E-14

Docket No.: 090182-SU

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Historical Test Year Ended: December 31, 2008

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]

For Billing January to December

Customer Class: Multi-Residential

Meter Size: 4"

| (1)<br>Consumption<br>Level | (2)<br>Number of Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1) x (2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1) x (6)] + (5) | (8)<br>Percentage<br>of Total |
|-----------------------------|------------------------|----------------------------|---|------------------------------|--------------------------|--|-------------------------------|
| 153,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 154,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 155,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 156,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 157,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 158,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 159,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 160,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 161,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 162,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 163,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 164,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 165,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 166,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 167,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 168,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 169,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 170,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 171,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 172,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 173,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 174,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 175,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 176,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 177,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 178,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 179,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 180,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 181,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 182,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 183,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 184,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 185,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 186,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 187,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 188,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 189,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 190,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 191,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 192,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 193,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 194,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 195,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 196,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 197,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 198,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 199,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 200,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 201,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 202,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 203,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC  
 Docket No.: 090182-SU  
 Historical Test Year Ended: December 31, 2008

Schedule E-14  
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Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]  
 For Billing January to December  
 Customer Class: Multi-Residential

Meter Size: 4"

| (1)<br>Consumption<br>Level | (2)<br>Number of Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1) x (2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1) x (6)] + (5) | (8)<br>Percentage<br>of Total |
|-----------------------------|------------------------|----------------------------|---|------------------------------|--------------------------|--|-------------------------------|
| 204,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 205,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 206,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 207,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 208,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 209,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 210,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 211,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 212,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 213,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 214,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 215,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 216,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 217,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 218,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 219,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 220,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 221,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 222,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 223,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 224,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 225,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 226,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 227,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 228,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 229,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 230,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 231,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 232,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 233,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 234,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 235,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 236,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 237,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 238,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 239,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 240,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 241,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 242,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 243,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 244,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 245,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 246,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 247,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 248,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 249,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 250,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 251,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 252,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 253,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 254,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |

Company: Ni Florida, LLC  
 Docket No.: 090182-SU  
 Historical Test Year Ended: December 31, 2008

Schedule E-14  
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Preparer: Donald J. Clayton, P.E.

Water  or Sewer   
 For Billing January to December  
 Customer Class: Multi-Residential

Meter Size: 4"

| (1)               | (2)             | (3)              | (4)                        | (5)                | (6)            | (7)                                 | (8)                 |
|-------------------|-----------------|------------------|----------------------------|--------------------|----------------|-------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed {1} x {2} | Cumulative Gallons | Reversed Bills | Consolidated Factor {1} x {6} + {5} | Percentage of Total |
| 255,000           | -               | -                | -                          | -                  | -              | -                                   | 0.00%               |
| 256,000           | -               | -                | -                          | -                  | -              | -                                   | 0.00%               |
| 257,000           | -               | -                | -                          | -                  | -              | -                                   | 0.00%               |
| 258,000           | -               | -                | -                          | -                  | -              | -                                   | 0.00%               |
| 259,000           | -               | -                | -                          | -                  | -              | -                                   | 0.00%               |
| 260,000           | -               | -                | -                          | -                  | -              | -                                   | 0.00%               |
| 261,000           | -               | -                | -                          | -                  | -              | -                                   | 0.00%               |
| 262,000           | -               | -                | -                          | -                  | -              | -                                   | 0.00%               |
| 263,000           | -               | -                | -                          | -                  | -              | -                                   | 0.00%               |
| 264,000           | -               | -                | -                          | -                  | -              | -                                   | 0.00%               |
| 265,000           | -               | -                | -                          | -                  | -              | -                                   | 0.00%               |
| 266,000           | -               | -                | -                          | -                  | -              | -                                   | 0.00%               |
| 267,000           | -               | -                | -                          | -                  | -              | -                                   | 0.00%               |
| 268,000           | -               | -                | -                          | -                  | -              | -                                   | 0.00%               |
| 269,000           | -               | -                | -                          | -                  | -              | -                                   | 0.00%               |
| 270,000           | -               | -                | -                          | -                  | -              | -                                   | 0.00%               |
| 271,000           | -               | -                | -                          | -                  | -              | -                                   | 0.00%               |
| 272,000           | -               | -                | -                          | -                  | -              | -                                   | 0.00%               |
| 273,000           | -               | -                | -                          | -                  | -              | -                                   | 0.00%               |
| 274,000           | -               | -                | -                          | -                  | -              | -                                   | 0.00%               |
| 275,000           | -               | -                | -                          | -                  | -              | -                                   | 0.00%               |
| 276,000           | -               | -                | -                          | -                  | -              | -                                   | 0.00%               |
| 277,000           | -               | -                | -                          | -                  | -              | -                                   | 0.00%               |
| 278,000           | -               | -                | -                          | -                  | -              | -                                   | 0.00%               |
| 279,000           | -               | -                | -                          | -                  | -              | -                                   | 0.00%               |
| 280,000           | -               | -                | -                          | -                  | -              | -                                   | 0.00%               |
| 281,000           | -               | -                | -                          | -                  | -              | -                                   | 0.00%               |
| 282,000           | -               | -                | -                          | -                  | -              | -                                   | 0.00%               |
| 283,000           | -               | -                | -                          | -                  | -              | -                                   | 0.00%               |
| 284,000           | -               | -                | -                          | -                  | -              | -                                   | 0.00%               |
| 285,000           | -               | -                | -                          | -                  | -              | -                                   | 0.00%               |
| 286,000           | -               | -                | -                          | -                  | -              | -                                   | 0.00%               |
| 287,000           | -               | -                | -                          | -                  | -              | -                                   | 0.00%               |
| 288,000           | -               | -                | -                          | -                  | -              | -                                   | 0.00%               |
| 289,000           | -               | -                | -                          | -                  | -              | -                                   | 0.00%               |
| 290,000           | -               | -                | -                          | -                  | -              | -                                   | 0.00%               |
| 291,000           | -               | -                | -                          | -                  | -              | -                                   | 0.00%               |
| 292,000           | -               | -                | -                          | -                  | -              | -                                   | 0.00%               |
| 293,000           | -               | -                | -                          | -                  | -              | -                                   | 0.00%               |
| 294,000           | -               | -                | -                          | -                  | -              | -                                   | 0.00%               |
| 295,000           | -               | -                | -                          | -                  | -              | -                                   | 0.00%               |
| 296,000           | -               | -                | -                          | -                  | -              | -                                   | 0.00%               |
| 297,000           | -               | -                | -                          | -                  | -              | -                                   | 0.00%               |
| 298,000           | -               | -                | -                          | -                  | -              | -                                   | 0.00%               |
| 299,000           | -               | -                | -                          | -                  | -              | -                                   | 0.00%               |
| 300,000           | -               | -                | -                          | -                  | -              | -                                   | 0.00%               |
| 301,000           | -               | -                | -                          | -                  | -              | -                                   | 0.00%               |
| 302,000           | -               | -                | -                          | -                  | -              | -                                   | 0.00%               |
| 303,000           | -               | -                | -                          | -                  | -              | -                                   | 0.00%               |
| 304,000           | -               | -                | -                          | -                  | -              | -                                   | 0.00%               |
| 305,000           | -               | -                | -                          | -                  | -              | -                                   | 0.00%               |

Company: Ni Florida, LLC

Schedule E-14

Docket No.: 090182-SU

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Historical Test Year Ended: December 31, 2008

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]

For Billing January to December

Customer Class: Multi-Residential

Meter Size: 4"

| (1)<br>Consumption<br>Level | (2)<br>Number of Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1) x (2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1) x (6)] + (5) | (8)<br>Percentage<br>of Total |
|-----------------------------|------------------------|----------------------------|---|------------------------------|--------------------------|--|-------------------------------|
| 305,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 307,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 308,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 309,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 310,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 311,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 312,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 313,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 314,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 315,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 316,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 317,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 318,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 319,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 320,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 321,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 322,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 323,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 324,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 325,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 326,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 327,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 328,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 329,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 330,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 331,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 332,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 333,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 334,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 335,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 336,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 337,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 338,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 339,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 340,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 341,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 342,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 343,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 344,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 345,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 346,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 347,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 348,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 349,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 350,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 351,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 352,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 353,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 354,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 355,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 356,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC

Docket No.: 090182-SU

Historical Test Year Ended: December 31, 2008

Schedule E-14

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Water [ ] or Sewer [X]

Preparer: Donald J. Clayton, P.E.

For Billing January to December

Customer Class: Multi-Residential

Meter Size: 4"

| (1)<br>Consumption<br>Level | (2)<br>Number of Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1) x (2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1) x (6)] + (5) | (8)<br>Percentage<br>of Total |
|-----------------------------|------------------------|----------------------------|---|------------------------------|--------------------------|--|-------------------------------|
| 357,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 358,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 359,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 360,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 361,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 362,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 363,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 364,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 365,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 366,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 367,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 368,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 369,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 370,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 371,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 372,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 373,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 374,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 375,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 376,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 377,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 378,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 379,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 380,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 381,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 382,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 383,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 384,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 385,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 386,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 387,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 388,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 389,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 390,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 391,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 392,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 393,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 394,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 395,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 396,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 397,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 398,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 399,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 400,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 401,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 402,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 403,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 404,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 405,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 406,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 407,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule E-14

Docket No.: 090182-SU

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Historical Test Year Ended: December 31, 2008

Preparer: Donald J. Clayton, P.E.

Water  or Sewer

For Billing January to December

Customer Class: Multi-Residential

Meter Size: 4"

| (1)<br>Consumption<br>Level | (2)<br>Number of Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1) x (2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1) x (6)] + (5) | (8)<br>Percentage<br>of Total |
|-----------------------------|------------------------|----------------------------|---|------------------------------|--------------------------|--|-------------------------------|
| 408,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 409,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 410,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 411,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 412,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 413,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 414,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 415,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 416,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 417,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 418,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 419,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 420,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 421,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 422,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 423,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 424,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 425,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 426,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 427,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 428,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 429,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 430,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 431,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 432,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 433,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 434,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 435,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 436,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 437,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 438,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 439,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 440,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 441,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 442,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 443,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 444,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 445,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 446,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 447,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 448,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 449,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 450,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 451,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 452,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 453,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 454,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 455,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 456,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 457,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 458,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |



Company: Ni Florida, LLC

Schedule E-14

Docket No.: 090182-SU

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Historical Test Year Ended: December 31, 2008

Preparer: Donald J. Clayton, P.E.

Water  or Sewer

For Billing January to December

Meter Size: 4"

Customer Class: Multi-Residential

| (1)<br>Consumption<br>Level | (2)<br>Number of Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1) x (2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1) x (6)] + (5) | (8)<br>Percentage<br>of Total |
|-----------------------------|------------------------|----------------------------|---|------------------------------|--------------------------|--|-------------------------------|
| 459,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 460,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 461,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 462,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 463,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 464,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 465,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 466,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 467,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 468,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 469,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 470,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 471,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 472,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 473,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 474,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 475,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 476,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 477,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 478,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 479,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 480,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 481,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 482,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 483,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 484,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 485,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 486,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 487,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 488,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 489,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 490,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 491,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 492,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 493,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 494,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 495,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 496,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 497,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 498,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 499,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 500,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 501,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 502,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 503,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 504,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 505,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 506,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 507,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 508,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 509,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |

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Company: Ni Florida, LLC  
 Docket No.: 090182-SU  
 Historical Test Year Ended: December 31, 2008

Schedule E-14  
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Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]  
 For Billing January to December  
 Customer Class: Multi-Residential

Meter Size: 4"

| (1)<br>Consumption<br>Level | (2)<br>Number of Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1) x (2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1) x (6)] + (5) | (8)<br>Percentage<br>of Total |
|-----------------------------|------------------------|----------------------------|---|------------------------------|--------------------------|--|-------------------------------|
| 510,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 511,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 512,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 513,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 514,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 515,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 516,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 517,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 518,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 519,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 520,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 521,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 522,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 523,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 524,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 525,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 526,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 527,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 528,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 529,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 530,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 531,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 532,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 533,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 534,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 535,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 536,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 537,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 538,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 539,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 540,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 541,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 542,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 543,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 544,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 545,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 546,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 547,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 548,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 549,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 550,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 551,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 552,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 553,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 554,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 555,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 556,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 557,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 558,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 559,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 560,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule E-14

Docket No.: 090182-SU

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Historical Test Year Ended: December 31, 2008

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]

For Billing January to December

Meter Size: 4"

Customer Class: Multi-Residential

| (1)<br>Consumption<br>Level | (2)<br>Number of Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1) x (2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1) x (6)] + (5) | (8)<br>Percentage<br>of Total |
|-----------------------------|------------------------|----------------------------|---|------------------------------|--------------------------|--|-------------------------------|
| 561,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 562,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 563,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 564,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 565,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 566,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 567,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 568,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 569,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 570,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 571,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 572,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 573,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 574,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 575,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 576,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 577,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 578,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 579,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 580,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 581,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 582,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 583,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 584,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 585,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 586,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 587,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 588,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 589,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 590,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 591,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 592,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 593,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 594,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 595,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 596,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 597,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 598,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 599,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 600,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 601,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 602,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 603,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 604,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 605,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 606,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 607,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 608,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 609,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 610,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 611,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule E-14

Docket No.: 090182-SU

Page 59 of 106

Historical Test Year Ended: December 31, 2008

Preparer: Donald J. Clayton, P.E.

Water  or Sewer

For Billing January to December

Meter Size: 4"

Customer Class: Multi-Residential

| (1)<br>Consumption<br>Level | (2)<br>Number of Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1) x (2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1) x (6)] + (5) | (8)<br>Percentage<br>of Total |
|-----------------------------|------------------------|----------------------------|---|------------------------------|--------------------------|--|-------------------------------|
| 612,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 613,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 614,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 615,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 616,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 617,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 618,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 619,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 620,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 621,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 622,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 623,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 624,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 625,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 626,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 627,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 628,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 629,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 630,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 631,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 632,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 633,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 634,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 635,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 636,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 637,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 638,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 639,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 640,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 641,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 642,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 643,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 644,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 645,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 646,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 647,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 648,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 649,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 650,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 651,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 652,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 653,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 654,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 655,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 656,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 657,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 658,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 659,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 660,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 661,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 662,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |

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Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC  
 Docket No.: 090182-SU  
 Historical Test Year Ended: December 31, 2008

Schedule E-14  
 Page 60 of 106

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]  
 For Billing January to December  
 Customer Class: Multi-Residential

Meter Size: 4"

| (1)<br>Consumption<br>Level | (2)<br>Number of Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1) x (2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1) x (6)] + (5) | (8)<br>Percentage<br>of Total |
|-----------------------------|------------------------|----------------------------|---|------------------------------|--------------------------|--|-------------------------------|
| 663,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 664,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 665,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 666,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 667,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 668,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 669,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 670,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 671,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 672,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 673,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 674,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 675,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 676,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 677,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 678,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 679,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 680,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 681,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 682,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 683,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 684,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 685,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 686,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 687,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 688,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 689,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 690,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 691,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 692,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 693,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 694,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 695,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 696,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 697,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 698,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 699,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 700,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 701,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 702,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 703,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 704,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 705,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 706,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 707,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 708,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 709,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 710,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 711,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 712,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 713,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC  
 Docket No.: 090182-SU  
 Historical Test Year Ended: December 31, 2008

Schedule E-14  
 Page 61 of 106

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]  
 For Billing January to December  
 Customer Class: Multi-Residential

Meter Size: 4"

| (1)<br>Consumption<br>Level | (2)<br>Number of Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1) x (2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>{(1) x (6)} + (5) | (8)<br>Percentage<br>of Total |
|-----------------------------|------------------------|----------------------------|---|------------------------------|--------------------------|--|-------------------------------|
| 714,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 715,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 716,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 717,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 718,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 719,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 720,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 721,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 722,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 723,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 724,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 725,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 726,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 727,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 728,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 729,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 730,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 731,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 732,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 733,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 734,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 735,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 736,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 737,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 738,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 739,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 740,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 741,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 742,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 743,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 744,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 745,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 746,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 747,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 748,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 749,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 750,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 751,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 752,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 753,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 754,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 755,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 756,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 757,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 758,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 759,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 760,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 761,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 762,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 763,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 764,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |

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Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule E-14

Docket No.: 090182-SU

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Historical Test Year Ended: December 31, 2008

Preparer: Donald J. Clayton, P.E.

Water  or Sewer

For Billing January to December

Meter Size: 4"

Customer Class: Multi-Residential

| (1)<br>Consumption<br>Level | (2)<br>Number of Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1) x (2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1) x (6)] + (5) | (8)<br>Percentage<br>of Total |
|-----------------------------|------------------------|----------------------------|---|------------------------------|--------------------------|--|-------------------------------|
| 765,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 766,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 767,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 768,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 769,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 770,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 771,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 772,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 773,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 774,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 775,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 776,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 777,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 778,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 779,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 780,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 781,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 782,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 783,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 784,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 785,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 786,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 787,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 788,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 789,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 790,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 791,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 792,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 793,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 794,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 795,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 796,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 797,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 798,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 799,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 800,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 801,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 802,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 803,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 804,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 805,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 806,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 807,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 808,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 809,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 810,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 811,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 812,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 813,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 814,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 815,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule E-14

Docket No.: 090182-SU

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Historical Test Year Ended: December 31, 2008

Preparer: Donald J. Clayton, P.E.

Water  or Sewer

For Billing January to December

Customer Class: Multi-Residential

Meter Size: 4"

| (1)<br>Consumption<br>Level | (2)<br>Number of Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1) x (2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>{[(1) x (6)] + (5)} | (8)<br>Percentage<br>of Total |
|-----------------------------|------------------------|----------------------------|---|------------------------------|--------------------------|--|-------------------------------|
| 816,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 817,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 818,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 819,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 820,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 821,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 822,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 823,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 824,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 825,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 826,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 827,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 828,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 829,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 830,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 831,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 832,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 833,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 834,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 835,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 836,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 837,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 838,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 839,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 840,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 841,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 842,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 843,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 844,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 845,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 846,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 847,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 848,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 849,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 850,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 851,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 852,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 853,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 854,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 855,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 856,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 857,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 858,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 859,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 860,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 861,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 862,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 863,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 864,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 865,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 866,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |

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Company: Ni Florida, LLC

Schedule E-14

Docket No.: 090182-SU

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Historical Test Year Ended: December 31, 2008

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]

For Billing January to December

Customer Class: Multi-Residential

Meter Size: 4"

| (1)               | (2)             | (3)              | (4)                        | (5)                | (6)            | (7)                                   | (8)                 |
|-------------------|-----------------|------------------|----------------------------|--------------------|----------------|---------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1) x (2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1) x (6) + (5)] | Percentage of Total |
| 867,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 868,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 869,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 870,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 871,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 872,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 873,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 874,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 875,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 876,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 877,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 878,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 879,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 880,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 881,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 882,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 883,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 884,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 885,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 886,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 887,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 888,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 889,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 890,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 891,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 892,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 893,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 894,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 895,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 896,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 897,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 898,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 899,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 900,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 901,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 902,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 903,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 904,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 905,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 906,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 907,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 908,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 909,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 910,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 911,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 912,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 913,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 914,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 915,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 916,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |
| 917,000           | -               | -                | -                          | -                  | -              | -                                     | 0.00%               |

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC  
 Docket No.: 090182-SU  
 Historical Test Year Ended: December 31, 2008

Schedule E-14  
 Page 65 of 106

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]  
 For Billing January to December  
 Customer Class: Multi-Residential

Meter Size: 4"

| (1)<br>Consumption<br>Level | (2)<br>Number of Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1) x (2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1) x (6)] + (5) | (8)<br>Percentage<br>of Total |
|-----------------------------|------------------------|----------------------------|---|------------------------------|--------------------------|--|-------------------------------|
| 918,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 919,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 920,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 921,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 922,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 923,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 924,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 925,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 926,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 927,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 928,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 929,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 930,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 931,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 932,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 933,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 934,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 935,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 936,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 937,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 938,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 939,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 940,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 941,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 942,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 943,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 944,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 945,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 946,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 947,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 948,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 949,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 950,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 951,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 952,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 953,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 954,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 955,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 956,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 957,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 958,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 959,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 960,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 961,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 962,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 963,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 964,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 965,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 966,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 967,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 968,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC  
 Docket No.: 090182-SU  
 Historical Test Year Ended: December 31, 2008

Schedule E-14  
 Page 66 of 106

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]  
 For Billing January to December  
 Customer Class: Multi-Residential

Meter Size: 4"

| (1)<br>Consumption<br>Level | (2)<br>Number of Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1) x (2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1) x (6)] + (5) | (8)<br>Percentage<br>of Total |
|-----------------------------|------------------------|----------------------------|---|------------------------------|--------------------------|--|-------------------------------|
| 969,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 970,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 971,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 972,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 973,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 974,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 975,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 976,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 977,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 978,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 979,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 980,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 981,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 982,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 983,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 984,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 985,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 986,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 987,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 988,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 989,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 990,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 991,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 992,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 993,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 994,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 995,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 996,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 997,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 998,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 999,000                     | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,000,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,001,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,002,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,003,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,004,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,005,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,006,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,007,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,008,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,009,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,010,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,011,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,012,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,013,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,014,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,015,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,016,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,017,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,018,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,019,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule E-14

Docket No.: 090182-SU

Page 67 of 106

Historical Test Year Ended: December 31, 2008

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]

For Billing January to December

Customer Class: Multi-Residential

Meter Size: 4"

| (1)<br>Consumption<br>Level | (2)<br>Number of Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>{1} x {2} | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[{1} x {6}] + {5} | (8)<br>Percentage<br>of Total |
|-----------------------------|------------------------|----------------------------|---|------------------------------|--------------------------|--|-------------------------------|
| 1,020,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,021,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,022,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,023,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,024,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,025,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,026,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,027,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,028,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,029,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,030,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,031,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,032,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,033,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,034,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,035,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,036,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,037,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,038,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,039,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,040,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,041,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,042,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,043,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,044,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,045,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,046,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,047,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,048,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,049,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,050,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,051,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,052,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,053,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,054,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,055,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,056,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,057,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,058,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,059,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,060,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,061,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,062,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,063,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,064,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,065,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,066,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,067,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,068,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,069,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,070,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |

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Company: Ni Florida, LLC  
 Docket No.: 090182-SU  
 Historical Test Year Ended: December 31, 2008

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]  
 For Billing January to December  
 Customer Class: Multi-Residential

Meter Size: 4"

| (1)<br>Consumption Level | (2)<br>Number of Bills | (3)<br>Cumulative Bills | (4)<br>Gallons Consumed<br>(1) x (2) | (5)<br>Cumulative Gallons | (6)<br>Reversed Bills | (7)<br>Consolidated Factor<br>[(1) x (6)] + (5) | (8)<br>Percentage of Total |
|--------------------------|------------------------|-------------------------|--------------------------------------|---------------------------|-----------------------|---|----------------------------|
| 1,071,000                | -                      | -                       | -                                    | -                         | -                     | -   | 0.00%                      |
| 1,072,000                | -                      | -                       | -                                    | -                         | -                     | -   | 0.00%                      |
| 1,073,000                | -                      | -                       | -                                    | -                         | -                     | -   | 0.00%                      |
| 1,074,000                | -                      | -                       | -                                    | -                         | -                     | -   | 0.00%                      |
| 1,075,000                | -                      | -                       | -                                    | -                         | -                     | -   | 0.00%                      |
| 1,076,000                | -                      | -                       | -                                    | -                         | -                     | -   | 0.00%                      |
| 1,077,000                | -                      | -                       | -                                    | -                         | -                     | -   | 0.00%                      |
| 1,078,000                | -                      | -                       | -                                    | -                         | -                     | -   | 0.00%                      |
| 1,079,000                | -                      | -                       | -                                    | -                         | -                     | -   | 0.00%                      |
| 1,080,000                | -                      | -                       | -                                    | -                         | -                     | -   | 0.00%                      |
| 1,081,000                | -                      | -                       | -                                    | -                         | -                     | -   | 0.00%                      |
| 1,082,000                | -                      | -                       | -                                    | -                         | -                     | -   | 0.00%                      |
| 1,083,000                | -                      | -                       | -                                    | -                         | -                     | -   | 0.00%                      |
| 1,084,000                | -                      | -                       | -                                    | -                         | -                     | -   | 0.00%                      |
| 1,085,000                | -                      | -                       | -                                    | -                         | -                     | -   | 0.00%                      |
| 1,086,000                | -                      | -                       | -                                    | -                         | -                     | -   | 0.00%                      |
| 1,087,000                | -                      | -                       | -                                    | -                         | -                     | -   | 0.00%                      |
| 1,088,000                | -                      | -                       | -                                    | -                         | -                     | -   | 0.00%                      |
| 1,089,000                | -                      | -                       | -                                    | -                         | -                     | -   | 0.00%                      |
| 1,090,000                | -                      | -                       | -                                    | -                         | -                     | -   | 0.00%                      |
| 1,091,000                | -                      | -                       | -                                    | -                         | -                     | -   | 0.00%                      |
| 1,092,000                | -                      | -                       | -                                    | -                         | -                     | -   | 0.00%                      |
| 1,093,000                | -                      | -                       | -                                    | -                         | -                     | -   | 0.00%                      |
| 1,094,000                | -                      | -                       | -                                    | -                         | -                     | -   | 0.00%                      |
| 1,095,000                | -                      | -                       | -                                    | -                         | -                     | -   | 0.00%                      |
| 1,096,000                | -                      | -                       | -                                    | -                         | -                     | -   | 0.00%                      |
| 1,097,000                | -                      | -                       | -                                    | -                         | -                     | -   | 0.00%                      |
| 1,098,000                | -                      | -                       | -                                    | -                         | -                     | -   | 0.00%                      |
| 1,099,000                | -                      | -                       | -                                    | -                         | -                     | -   | 0.00%                      |
| 1,100,000                | -                      | -                       | -                                    | -                         | -                     | -   | 0.00%                      |
| 1,101,000                | -                      | -                       | -                                    | -                         | -                     | -   | 0.00%                      |
| 1,102,000                | -                      | -                       | -                                    | -                         | -                     | -   | 0.00%                      |
| 1,103,000                | -                      | -                       | -                                    | -                         | -                     | -   | 0.00%                      |
| 1,104,000                | -                      | -                       | -                                    | -                         | -                     | -   | 0.00%                      |
| 1,105,000                | -                      | -                       | -                                    | -                         | -                     | -   | 0.00%                      |
| 1,106,000                | -                      | -                       | -                                    | -                         | -                     | -   | 0.00%                      |
| 1,107,000                | -                      | -                       | -                                    | -                         | -                     | -   | 0.00%                      |
| 1,108,000                | -                      | -                       | -                                    | -                         | -                     | -   | 0.00%                      |
| 1,109,000                | -                      | -                       | -                                    | -                         | -                     | -   | 0.00%                      |
| 1,110,000                | -                      | -                       | -                                    | -                         | -                     | -   | 0.00%                      |
| 1,111,000                | -                      | -                       | -                                    | -                         | -                     | -   | 0.00%                      |
| 1,112,000                | -                      | -                       | -                                    | -                         | -                     | -   | 0.00%                      |
| 1,113,000                | -                      | -                       | -                                    | -                         | -                     | -   | 0.00%                      |
| 1,114,000                | -                      | -                       | -                                    | -                         | -                     | -   | 0.00%                      |
| 1,115,000                | -                      | -                       | -                                    | -                         | -                     | -   | 0.00%                      |
| 1,116,000                | -                      | -                       | -                                    | -                         | -                     | -   | 0.00%                      |
| 1,117,000                | -                      | -                       | -                                    | -                         | -                     | -   | 0.00%                      |
| 1,118,000                | -                      | -                       | -                                    | -                         | -                     | -   | 0.00%                      |
| 1,119,000                | -                      | -                       | -                                    | -                         | -                     | -   | 0.00%                      |
| 1,120,000                | -                      | -                       | -                                    | -                         | -                     | -   | 0.00%                      |
| 1,121,000                | -                      | -                       | -                                    | -                         | -                     | -   | 0.00%                      |

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Company: Ni Florida, LLC  
 Docket No.: 090182-SU  
 Historical Test Year Ended: December 31, 2008

Schedule E-14  
 Page 69 of 106

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]  
 For Billing January to December  
 Customer Class: Multi-Residential

Meter Size: 4"

| (1)<br>Consumption<br>Level | (2)<br>Number of Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1) x (2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1) x (6)] + (5) | (8)<br>Percentage<br>of Total |
|-----------------------------|------------------------|----------------------------|---|------------------------------|--------------------------|--|-------------------------------|
| 1,122,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,123,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,124,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,125,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,126,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,127,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,128,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,129,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,130,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,131,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,132,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,133,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,134,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,135,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,136,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,137,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,138,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,139,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,140,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,141,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,142,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,143,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,144,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,145,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,146,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,147,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,148,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,149,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,150,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,151,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,152,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,153,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,154,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,155,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,156,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,157,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,158,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,159,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,160,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,161,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,162,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,163,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,164,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,165,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,166,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,167,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,168,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,169,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,170,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,171,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,172,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |

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Company: Ni Florida, LLC

Schedule E-14

Docket No.: 090182-SU

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Historical Test Year Ended: December 31, 2008

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]

For Billing January to December

Customer Class: Multi-Residential

Meter Size: 4"

| (1)<br>Consumption<br>Level | (2)<br>Number of Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>{1} x {2} | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[{1} x {6}] + {5} | (8)<br>Percentage<br>of Total |
|-----------------------------|------------------------|----------------------------|---|------------------------------|--------------------------|--|-------------------------------|
| 1,173,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,174,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,175,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,176,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,177,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,178,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,179,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,180,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,181,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,182,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,183,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,184,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,185,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,186,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,187,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,188,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,189,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,190,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,191,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,192,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,193,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,194,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,195,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,196,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,197,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,198,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,199,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,200,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,201,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,202,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,203,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,204,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,205,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,206,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,207,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,208,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,209,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,210,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,211,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,212,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,213,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,214,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,215,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,216,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,217,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,218,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,219,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,220,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,221,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,222,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,223,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |

Company: Ni Florida, LLC  
 Docket No.: 090182-SU  
 Historical Test Year Ended: December 31, 2008

Schedule E-14  
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Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]  
 For Billing January to December  
 Customer Class: Multi-Residential

Meter Size: 4"

| (1)<br>Consumption<br>Level | (2)<br>Number of Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1) x (2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1) x (6)] + (5) | (8)<br>Percentage<br>of Total |
|-----------------------------|------------------------|----------------------------|---|------------------------------|--------------------------|--|-------------------------------|
| 1,224,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,225,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,226,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,227,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,228,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,229,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,230,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,231,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,232,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,233,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,234,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,235,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,236,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,237,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,238,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,239,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,240,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,241,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,242,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,243,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,244,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,245,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,246,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,247,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,248,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,249,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,250,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,251,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,252,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,253,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,254,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,255,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,256,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,257,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,258,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,259,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,260,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,261,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,262,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,263,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,264,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,265,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,266,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,267,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,268,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,269,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,270,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,271,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,272,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,273,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,274,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |

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Company: Ni Florida, LLC  
 Docket No.: 090182-SU  
 Historical Test Year Ended: December 31, 2008

Schedule E-14  
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Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]  
 For Billing January to December  
 Customer Class: Multi-Residential

Meter Size: 4"

| (1)<br>Consumption<br>Level | (2)<br>Number of Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1) x (2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1) x (6)] + (5) | (8)<br>Percentage<br>of Total |
|-----------------------------|------------------------|----------------------------|---|------------------------------|--------------------------|--|-------------------------------|
| 1,275,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,276,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,277,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,278,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,279,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,280,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,281,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,282,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,283,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,284,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,285,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,286,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,287,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,288,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,289,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,290,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,291,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,292,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,293,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,294,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,295,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,296,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,297,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,298,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,299,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,300,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,301,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,302,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,303,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,304,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,305,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,306,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,307,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,308,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,309,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,310,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,311,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,312,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,313,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,314,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,315,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,316,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,317,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,318,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,319,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,320,000                   | -                      | -                          | -                                       | -                            | -                        | -  | 0.00%                         |
| 1,321,000                   | 1                      | 1                          | 1,321,000                               | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,322,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,323,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,324,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,325,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |

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Company: Ni Florida, LLC  
 Docket No.: 090182-SU  
 Historical Test Year Ended: December 31, 2008

Schedule E-14  
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Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]  
 For Billing January to December  
 Customer Class: Multi-Residential

Meter Size: 4"

| (1)<br>Consumption<br>Level | (2)<br>Number of Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1) x (2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1) x (6)] + (5) | (8)<br>Percentage<br>of Total |
|-----------------------------|------------------------|----------------------------|---|------------------------------|--------------------------|--|-------------------------------|
| 1,326,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,327,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,328,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,329,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,330,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,331,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,332,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,333,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,334,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,335,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,336,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,337,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,338,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,339,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,340,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,341,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,342,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,343,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,344,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,345,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,346,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,347,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,348,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,349,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,350,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,351,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,352,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,353,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,354,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,355,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,356,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,357,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,358,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,359,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,360,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,361,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,362,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,363,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,364,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,365,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,366,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,367,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,368,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,369,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,370,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,371,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,372,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,373,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,374,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,375,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,376,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |

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Company: Ni Florida, LLC

Schedule E-14

Docket No.: 090182-SU

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Historical Test Year Ended: December 31, 2008

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]

For Billing January to December

Customer Class: Multi-Residential

Meter Size: 4"

| (1)<br>Consumption<br>Level | (2)<br>Number of Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1) x (2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1) x (6)] + (5) | (8)<br>Percentage<br>of Total |
|-----------------------------|------------------------|----------------------------|---|------------------------------|--------------------------|--|-------------------------------|
| 1,377,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,378,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,379,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,380,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,381,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,382,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,383,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,384,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,385,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,386,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,387,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,388,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,389,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,390,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,391,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,392,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,393,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,394,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,395,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,396,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,397,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,398,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,399,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,400,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,401,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,402,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,403,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,404,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,405,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,406,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,407,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,408,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,409,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,410,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,411,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,412,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,413,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,414,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,415,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,416,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,417,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,418,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,419,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,420,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,421,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,422,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,423,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,424,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,425,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,426,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,427,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |

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Company: Ni Florida, LLC

Schedule E-14

Docket No.: 090182-SU

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Historical Test Year Ended: December 31, 2008

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]

For Billing January to December

Customer Class: Multi-Residential

Meter Size: 4"

| (1)<br>Consumption<br>Level | (2)<br>Number of Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1) x (2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1) x (6)] + (5) | (8)<br>Percentage<br>of Total |
|-----------------------------|------------------------|----------------------------|---|------------------------------|--------------------------|--|-------------------------------|
| 1,428,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,429,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,430,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,431,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,432,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,433,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,434,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,435,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,436,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,437,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,438,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,439,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,440,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,441,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,442,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,443,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,444,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,445,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,446,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,447,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,448,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,449,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,450,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,451,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,452,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,453,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,454,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,455,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,456,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,457,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,458,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,459,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,460,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,461,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,462,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,463,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,464,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,465,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,466,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,467,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,468,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,469,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,470,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,471,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,472,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,473,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,474,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,475,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,476,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,477,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,478,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |

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Company: Ni Florida, LLC

Schedule E-14

Docket No.: 090182-SU

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Historical Test Year Ended: December 31, 2008

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]

For Billing January to December

Customer Class: Multi-Residential

Meter Size: 4"

| (1)<br>Consumption<br>Level | (2)<br>Number of Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1) x (2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1) x (6)] + (5) | (8)<br>Percentage<br>of Total |
|-----------------------------|------------------------|----------------------------|---|------------------------------|--------------------------|--|-------------------------------|
| 1,479,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,480,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,481,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,482,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,483,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,484,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,485,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,486,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,487,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,488,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,489,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,490,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,491,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,492,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,493,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,494,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,495,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,496,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,497,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,498,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,499,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,500,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,501,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,502,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,503,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,504,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,505,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,506,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,507,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,508,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,509,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,510,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,511,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,512,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,513,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,514,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,515,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,516,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,517,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,518,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,519,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,520,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,521,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,522,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,523,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,524,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,525,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,526,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,527,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,528,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,529,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |

Company: Ni Florida, LLC

Schedule E-14

Docket No.: 090182-SU

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Historical Test Year Ended: December 31, 2008

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]

For Billing January to December

Customer Class: Multi-Residential

Meter Size: 4"

| (1)<br>Consumption<br>Level | (2)<br>Number of Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1) x (2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1) x (6)] + (5) | (8)<br>Percentage<br>of Total |
|-----------------------------|------------------------|----------------------------|---|------------------------------|--------------------------|--|-------------------------------|
| 1,530,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,531,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,532,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,533,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,534,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,535,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,536,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,537,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,538,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,539,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,540,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,541,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,542,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,543,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,544,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,545,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,546,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,547,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,548,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,549,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,550,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,551,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,552,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,553,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,554,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,555,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,556,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,557,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,558,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,559,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,560,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,561,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,562,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,563,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,564,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,565,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,566,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,567,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,568,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,569,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,570,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,571,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,572,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,573,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,574,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,575,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,576,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,577,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,578,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,579,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,580,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |

Company: Ni Florida, LLC

Schedule E-14

Docket No.: 090182-SU

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Historical Test Year Ended: December 31, 2008

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]

For Billing January to December

Customer Class: Multi-Residential

Meter Size: 4"

| (1)<br>Consumption<br>Level | (2)<br>Number of Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1) x (2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1) x (6)] + (5) | (8)<br>Percentage<br>of Total |
|-----------------------------|------------------------|----------------------------|---|------------------------------|--------------------------|--|-------------------------------|
| 1,581,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,582,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,583,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,584,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,585,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,586,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,587,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,588,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,589,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,590,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,591,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,592,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,593,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,594,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,595,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,596,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,597,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,598,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,599,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,600,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,601,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,602,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,603,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,604,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,605,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,606,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,607,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,608,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,609,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,610,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,611,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,612,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,613,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,614,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,615,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,616,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,617,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,618,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,619,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,620,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,621,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,622,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,623,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,624,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,625,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,626,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,627,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,628,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,629,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,630,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,631,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |

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Company: Ni Florida, LLC

Schedule E-14

Docket No.: 090182-SU

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Historical Test Year Ended: December 31, 2008

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]

For Billing January to December

Customer Class: Multi-Residential

Meter Size: 4"

| (1)<br>Consumption<br>Level | (2)<br>Number of Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1) x (2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1) x (6)] + (5) | (8)<br>Percentage<br>of Total |
|-----------------------------|------------------------|----------------------------|---|------------------------------|--------------------------|--|-------------------------------|
| 1,632,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,633,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,634,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,635,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,636,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,637,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,638,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,639,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,640,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,641,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,642,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,643,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,644,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,645,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,646,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,647,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,648,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,649,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,650,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,651,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,652,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,653,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,654,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,655,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,656,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,657,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,658,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,659,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,660,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,661,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,662,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,663,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,664,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,665,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,666,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,667,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,668,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,669,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,670,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,671,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,672,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,673,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,674,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,675,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,676,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,677,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,678,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,679,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,680,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,681,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,682,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |

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Company: Ni Florida, LLC

Schedule E-14

Docket No.: 090182-SU

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Historical Test Year Ended: December 31, 2008

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]

For Billing January to December

Customer Class: Multi-Residential

Meter Size: 4"

| (1)<br>Consumption<br>Level | (2)<br>Number of Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1) x (2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1) x (6)] + (5) | (8)<br>Percentage<br>of Total |
|-----------------------------|------------------------|----------------------------|---|------------------------------|--------------------------|--|-------------------------------|
| 1,683,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,684,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,685,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,686,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,687,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,688,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,689,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,690,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,691,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,692,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,693,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,694,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,695,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,696,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,697,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,698,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,699,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,700,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,701,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,702,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,703,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,704,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,705,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,706,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,707,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,708,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,709,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,710,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,711,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,712,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,713,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,714,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,715,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,716,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,717,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,718,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,719,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,720,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,721,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,722,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,723,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,724,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,725,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,726,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,727,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,728,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,729,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,730,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,731,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,732,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,733,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |

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Company: Ni Florida, LLC

Schedule E-14

Docket No.: 090182-SU

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Historical Test Year Ended: December 31, 2008

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]

For Billing January to December

Customer Class: Multi-Residential

Meter Size: 4"

| (1)<br>Consumption<br>Level | (2)<br>Number of Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1) x (2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1) x (6)] + (5) | (8)<br>Percentage<br>of Total |
|-----------------------------|------------------------|----------------------------|---|------------------------------|--------------------------|--|-------------------------------|
| 1,734,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,735,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,736,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,737,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,738,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,739,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,740,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,741,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,742,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,743,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,744,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,745,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,746,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,747,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,748,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,749,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,750,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,751,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,752,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,753,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,754,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,755,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,756,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,757,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,758,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,759,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,760,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,761,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,762,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,763,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,764,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,765,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,766,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,767,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,768,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,769,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,770,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,771,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,772,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,773,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,774,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,775,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,776,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,777,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,778,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,779,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,780,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,781,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,782,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,783,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,784,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |

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Company: Ni Florida, LLC

Schedule E-14

Docket No.: 090182-SU

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Historical Test Year Ended: December 31, 2008

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]

For Billing January to December

Customer Class: Multi-Residential

Meter Size: 4"

| (1)<br>Consumption<br>Level | (2)<br>Number of Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1) x (2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1) x (6)] + (5) | (8)<br>Percentage<br>of Total |
|-----------------------------|------------------------|----------------------------|---|------------------------------|--------------------------|--|-------------------------------|
| 1,785,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,786,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,787,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,788,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,789,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,790,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,791,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,792,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,793,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,794,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,795,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,796,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,797,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,798,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,799,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,800,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,801,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,802,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,803,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,804,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,805,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,806,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,807,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,808,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,809,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,810,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,811,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,812,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,813,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,814,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,815,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,816,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,817,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,818,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,819,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,820,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,821,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,822,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,823,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,824,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,825,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,826,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,827,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,828,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,829,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,830,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,831,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,832,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,833,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,834,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,835,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |

Company: Ni Florida, LLC

Schedule E-14

Docket No.: 090182-SU

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Historical Test Year Ended: December 31, 2008

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]

For Billing January to December

Customer Class: Multi-Residential

Meter Size: 4"

| (1)               | (2)             | (3)              | (4)                        | (5)                | (6)            | (7)                                   | (8)                 |
|-------------------|-----------------|------------------|----------------------------|--------------------|----------------|---------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1) x (2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1) x (6)] + (5) | Percentage of Total |
| 1,836,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 1,837,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 1,838,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 1,839,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 1,840,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 1,841,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 1,842,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 1,843,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 1,844,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 1,845,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 1,846,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 1,847,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 1,848,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 1,849,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 1,850,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 1,851,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 1,852,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 1,853,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 1,854,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 1,855,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 1,856,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 1,857,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 1,858,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 1,859,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 1,860,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 1,861,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 1,862,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 1,863,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 1,864,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 1,865,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 1,866,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 1,867,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 1,868,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 1,869,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 1,870,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 1,871,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 1,872,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 1,873,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 1,874,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 1,875,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 1,876,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 1,877,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 1,878,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 1,879,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 1,880,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 1,881,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 1,882,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 1,883,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 1,884,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 1,885,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 1,886,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |

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Company: Ni Florida, LLC  
 Docket No.: 090182-SU  
 Historical Test Year Ended: December 31, 2008

Schedule E-14  
 Page 84 of 106

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]  
 For Billing January to December  
 Customer Class: Multi-Residential

Meter Size: 4"

| (1)<br>Consumption<br>Level | (2)<br>Number of Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1) x (2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1) x (6)] + (5) | (8)<br>Percentage<br>of Total |
|-----------------------------|------------------------|----------------------------|---|------------------------------|--------------------------|--|-------------------------------|
| 1,887,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,888,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,889,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,890,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,891,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,892,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,893,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,894,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,895,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,896,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,897,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,898,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,899,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,900,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,901,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,902,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,903,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,904,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,905,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,906,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,907,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,908,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,909,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,910,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,911,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,912,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,913,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,914,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,915,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,916,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,917,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,918,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,919,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,920,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,921,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,922,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,923,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,924,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,925,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,926,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,927,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,928,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,929,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,930,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,931,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,932,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,933,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,934,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,935,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,936,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,937,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |

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Company: Ni Florida, LLC

Schedule E-14

Docket No.: 090182-SU

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Historical Test Year Ended: December 31, 2008

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]

For Billing January to December

Customer Class: Multi-Residential

Meter Size: 4"

| (1)<br>Consumption<br>Level | (2)<br>Number of Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1) x (2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1) x (6)] + (5) | (8)<br>Percentage<br>of Total |
|-----------------------------|------------------------|----------------------------|---|------------------------------|--------------------------|--|-------------------------------|
| 1,938,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,939,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,940,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,941,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,942,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,943,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,944,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,945,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,946,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,947,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,948,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,949,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,950,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,951,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,952,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,953,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,954,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,955,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,956,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,957,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,958,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,959,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,960,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,961,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,962,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,963,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,964,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,965,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,966,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,967,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,968,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,969,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,970,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,971,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,972,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,973,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,974,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,975,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,976,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,977,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,978,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,979,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,980,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,981,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,982,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,983,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,984,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,985,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,986,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,987,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 1,988,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |

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Company: Ni Florida, LLC  
 Docket No.: 090182-SU  
 Historical Test Year Ended: December 31, 2008

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]  
 For Billing January to December  
 Customer Class: Multi-Residential

Meter Size: 4"

| (1)<br>Consumption Level | (2)<br>Number of Bills | (3)<br>Cumulative Bills | (4)<br>Gallons Consumed<br>{1} x {2} | (5)<br>Cumulative Gallons | (6)<br>Reversed Bills | (7)<br>Consolidated Factor<br>[(1) x (6)] + (5) | (8)<br>Percentage of Total |
|--------------------------|------------------------|-------------------------|--------------------------------------|---------------------------|-----------------------|---|----------------------------|
| 1,989,000                | -                      | 1                       | -                                    | 1,321,000                 | -                     | 1,321,000                                       | 4.55%                      |
| 1,990,000                | -                      | 1                       | -                                    | 1,321,000                 | -                     | 1,321,000                                       | 4.55%                      |
| 1,991,000                | -                      | 1                       | -                                    | 1,321,000                 | -                     | 1,321,000                                       | 4.55%                      |
| 1,992,000                | -                      | 1                       | -                                    | 1,321,000                 | -                     | 1,321,000                                       | 4.55%                      |
| 1,993,000                | -                      | 1                       | -                                    | 1,321,000                 | -                     | 1,321,000                                       | 4.55%                      |
| 1,994,000                | -                      | 1                       | -                                    | 1,321,000                 | -                     | 1,321,000                                       | 4.55%                      |
| 1,995,000                | -                      | 1                       | -                                    | 1,321,000                 | -                     | 1,321,000                                       | 4.55%                      |
| 1,996,000                | -                      | 1                       | -                                    | 1,321,000                 | -                     | 1,321,000                                       | 4.55%                      |
| 1,997,000                | -                      | 1                       | -                                    | 1,321,000                 | -                     | 1,321,000                                       | 4.55%                      |
| 1,998,000                | -                      | 1                       | -                                    | 1,321,000                 | -                     | 1,321,000                                       | 4.55%                      |
| 1,999,000                | -                      | 1                       | -                                    | 1,321,000                 | -                     | 1,321,000                                       | 4.55%                      |
| 2,000,000                | -                      | 1                       | -                                    | 1,321,000                 | -                     | 1,321,000                                       | 4.55%                      |
| 2,001,000                | -                      | 1                       | -                                    | 1,321,000                 | -                     | 1,321,000                                       | 4.55%                      |
| 2,002,000                | -                      | 1                       | -                                    | 1,321,000                 | -                     | 1,321,000                                       | 4.55%                      |
| 2,003,000                | -                      | 1                       | -                                    | 1,321,000                 | -                     | 1,321,000                                       | 4.55%                      |
| 2,004,000                | -                      | 1                       | -                                    | 1,321,000                 | -                     | 1,321,000                                       | 4.55%                      |
| 2,005,000                | -                      | 1                       | -                                    | 1,321,000                 | -                     | 1,321,000                                       | 4.55%                      |
| 2,006,000                | -                      | 1                       | -                                    | 1,321,000                 | -                     | 1,321,000                                       | 4.55%                      |
| 2,007,000                | -                      | 1                       | -                                    | 1,321,000                 | -                     | 1,321,000                                       | 4.55%                      |
| 2,008,000                | -                      | 1                       | -                                    | 1,321,000                 | -                     | 1,321,000                                       | 4.55%                      |
| 2,009,000                | -                      | 1                       | -                                    | 1,321,000                 | -                     | 1,321,000                                       | 4.55%                      |
| 2,010,000                | -                      | 1                       | -                                    | 1,321,000                 | -                     | 1,321,000                                       | 4.55%                      |
| 2,011,000                | -                      | 1                       | -                                    | 1,321,000                 | -                     | 1,321,000                                       | 4.55%                      |
| 2,012,000                | -                      | 1                       | -                                    | 1,321,000                 | -                     | 1,321,000                                       | 4.55%                      |
| 2,013,000                | -                      | 1                       | -                                    | 1,321,000                 | -                     | 1,321,000                                       | 4.55%                      |
| 2,014,000                | -                      | 1                       | -                                    | 1,321,000                 | -                     | 1,321,000                                       | 4.55%                      |
| 2,015,000                | -                      | 1                       | -                                    | 1,321,000                 | -                     | 1,321,000                                       | 4.55%                      |
| 2,016,000                | -                      | 1                       | -                                    | 1,321,000                 | -                     | 1,321,000                                       | 4.55%                      |
| 2,017,000                | -                      | 1                       | -                                    | 1,321,000                 | -                     | 1,321,000                                       | 4.55%                      |
| 2,018,000                | -                      | 1                       | -                                    | 1,321,000                 | -                     | 1,321,000                                       | 4.55%                      |
| 2,019,000                | -                      | 1                       | -                                    | 1,321,000                 | -                     | 1,321,000                                       | 4.55%                      |
| 2,020,000                | -                      | 1                       | -                                    | 1,321,000                 | -                     | 1,321,000                                       | 4.55%                      |
| 2,021,000                | -                      | 1                       | -                                    | 1,321,000                 | -                     | 1,321,000                                       | 4.55%                      |
| 2,022,000                | -                      | 1                       | -                                    | 1,321,000                 | -                     | 1,321,000                                       | 4.55%                      |
| 2,023,000                | -                      | 1                       | -                                    | 1,321,000                 | -                     | 1,321,000                                       | 4.55%                      |
| 2,024,000                | -                      | 1                       | -                                    | 1,321,000                 | -                     | 1,321,000                                       | 4.55%                      |
| 2,025,000                | -                      | 1                       | -                                    | 1,321,000                 | -                     | 1,321,000                                       | 4.55%                      |
| 2,026,000                | -                      | 1                       | -                                    | 1,321,000                 | -                     | 1,321,000                                       | 4.55%                      |
| 2,027,000                | -                      | 1                       | -                                    | 1,321,000                 | -                     | 1,321,000                                       | 4.55%                      |
| 2,028,000                | -                      | 1                       | -                                    | 1,321,000                 | -                     | 1,321,000                                       | 4.55%                      |
| 2,029,000                | -                      | 1                       | -                                    | 1,321,000                 | -                     | 1,321,000                                       | 4.55%                      |
| 2,030,000                | -                      | 1                       | -                                    | 1,321,000                 | -                     | 1,321,000                                       | 4.55%                      |
| 2,031,000                | -                      | 1                       | -                                    | 1,321,000                 | -                     | 1,321,000                                       | 4.55%                      |
| 2,032,000                | -                      | 1                       | -                                    | 1,321,000                 | -                     | 1,321,000                                       | 4.55%                      |
| 2,033,000                | -                      | 1                       | -                                    | 1,321,000                 | -                     | 1,321,000                                       | 4.55%                      |
| 2,034,000                | -                      | 1                       | -                                    | 1,321,000                 | -                     | 1,321,000                                       | 4.55%                      |
| 2,035,000                | -                      | 1                       | -                                    | 1,321,000                 | -                     | 1,321,000                                       | 4.55%                      |
| 2,036,000                | -                      | 1                       | -                                    | 1,321,000                 | -                     | 1,321,000                                       | 4.55%                      |
| 2,037,000                | -                      | 1                       | -                                    | 1,321,000                 | -                     | 1,321,000                                       | 4.55%                      |
| 2,038,000                | -                      | 1                       | -                                    | 1,321,000                 | -                     | 1,321,000                                       | 4.55%                      |
| 2,039,000                | -                      | 1                       | -                                    | 1,321,000                 | -                     | 1,321,000                                       | 4.55%                      |

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Company: Ni Florida, LLC  
 Docket No.: 090182-SU  
 Historical Test Year Ended: December 31, 2008

Schedule E-14  
 Page 87 of 106

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]  
 For Billing January to December  
 Customer Class: Multi-Residential

Meter Size: 4"

| (1)               | (2)             | (3)              | (4)                        | (5)                | (6)            | (7)                                   | (8)                 |
|-------------------|-----------------|------------------|----------------------------|--------------------|----------------|---------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1) x (2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1) x (6)] + (5) | Percentage of Total |
| 2,040,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 2,041,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 2,042,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 2,043,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 2,044,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 2,045,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 2,046,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 2,047,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 2,048,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 2,049,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 2,050,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 2,051,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 2,052,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 2,053,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 2,054,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 2,055,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 2,056,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 2,057,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 2,058,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 2,059,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 2,060,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 2,061,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 2,062,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 2,063,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 2,064,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 2,065,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 2,066,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 2,067,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 2,068,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 2,069,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 2,070,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 2,071,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 2,072,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 2,073,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 2,074,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 2,075,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 2,076,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 2,077,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 2,078,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 2,079,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 2,080,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 2,081,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 2,082,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 2,083,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 2,084,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 2,085,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 2,086,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 2,087,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 2,088,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 2,089,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |
| 2,090,000         | -               | 1                | -                          | 1,321,000          | -              | 1,321,000                             | 4.55%               |

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Company: Ni Florida, LLC  
 Docket No.: 090182-SU  
 Historical Test Year Ended: December 31, 2008

Schedule E-14  
 Page 88 of 106

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]  
 For Billing January to December  
 Customer Class: Multi-Residential

Meter Size: 4"

| (1)<br>Consumption<br>Level | (2)<br>Number of Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1) x (2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1) x (6)] + (5) | (8)<br>Percentage<br>of Total |
|-----------------------------|------------------------|----------------------------|---|------------------------------|--------------------------|--|-------------------------------|
| 2,091,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 2,092,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 2,093,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 2,094,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 2,095,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 2,096,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 2,097,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 2,098,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 2,099,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 2,100,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 2,101,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 2,102,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 2,103,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 2,104,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 2,105,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 2,106,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 2,107,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 2,108,000                   | -                      | 1                          | -                                       | 1,321,000                    | -                        | 1,321,000  | 4.55%                         |
| 2,109,000                   | 1                      | 2                          | 2,109,000                               | 3,430,000                    | -                        | 3,430,000  | 11.81%                        |
| 2,110,000                   | -                      | 2                          | -                                       | 3,430,000                    | -                        | 3,430,000  | 11.81%                        |
| 2,111,000                   | -                      | 2                          | -                                       | 3,430,000                    | -                        | 3,430,000  | 11.81%                        |
| 2,112,000                   | -                      | 2                          | -                                       | 3,430,000                    | -                        | 3,430,000  | 11.81%                        |
| 2,113,000                   | -                      | 2                          | -                                       | 3,430,000                    | -                        | 3,430,000  | 11.81%                        |
| 2,114,000                   | -                      | 2                          | -                                       | 3,430,000                    | -                        | 3,430,000  | 11.81%                        |
| 2,115,000                   | -                      | 2                          | -                                       | 3,430,000                    | -                        | 3,430,000  | 11.81%                        |
| 2,116,000                   | -                      | 2                          | -                                       | 3,430,000                    | -                        | 3,430,000  | 11.81%                        |
| 2,117,000                   | -                      | 2                          | -                                       | 3,430,000                    | -                        | 3,430,000  | 11.81%                        |
| 2,118,000                   | -                      | 2                          | -                                       | 3,430,000                    | -                        | 3,430,000  | 11.81%                        |
| 2,119,000                   | -                      | 2                          | -                                       | 3,430,000                    | -                        | 3,430,000  | 11.81%                        |
| 2,120,000                   | -                      | 2                          | -                                       | 3,430,000                    | -                        | 3,430,000  | 11.81%                        |
| 2,121,000                   | -                      | 2                          | -                                       | 3,430,000                    | -                        | 3,430,000  | 11.81%                        |
| 2,122,000                   | -                      | 2                          | -                                       | 3,430,000                    | -                        | 3,430,000  | 11.81%                        |
| 2,123,000                   | -                      | 2                          | -                                       | 3,430,000                    | -                        | 3,430,000  | 11.81%                        |
| 2,124,000                   | -                      | 2                          | -                                       | 3,430,000                    | -                        | 3,430,000  | 11.81%                        |
| 2,125,000                   | -                      | 2                          | -                                       | 3,430,000                    | -                        | 3,430,000  | 11.81%                        |
| 2,126,000                   | -                      | 2                          | -                                       | 3,430,000                    | -                        | 3,430,000  | 11.81%                        |
| 2,127,000                   | -                      | 2                          | -                                       | 3,430,000                    | -                        | 3,430,000  | 11.81%                        |
| 2,128,000                   | -                      | 2                          | -                                       | 3,430,000                    | -                        | 3,430,000  | 11.81%                        |
| 2,129,000                   | -                      | 2                          | -                                       | 3,430,000                    | -                        | 3,430,000  | 11.81%                        |
| 2,130,000                   | -                      | 2                          | -                                       | 3,430,000                    | -                        | 3,430,000  | 11.81%                        |
| 2,131,000                   | -                      | 2                          | -                                       | 3,430,000                    | -                        | 3,430,000  | 11.81%                        |
| 2,132,000                   | -                      | 2                          | -                                       | 3,430,000                    | -                        | 3,430,000  | 11.81%                        |
| 2,133,000                   | -                      | 2                          | -                                       | 3,430,000                    | -                        | 3,430,000  | 11.81%                        |
| 2,134,000                   | -                      | 2                          | -                                       | 3,430,000                    | -                        | 3,430,000  | 11.81%                        |
| 2,135,000                   | -                      | 2                          | -                                       | 3,430,000                    | -                        | 3,430,000  | 11.81%                        |
| 2,136,000                   | -                      | 2                          | -                                       | 3,430,000                    | -                        | 3,430,000  | 11.81%                        |
| 2,137,000                   | -                      | 2                          | -                                       | 3,430,000                    | -                        | 3,430,000  | 11.81%                        |
| 2,138,000                   | -                      | 2                          | -                                       | 3,430,000                    | -                        | 3,430,000  | 11.81%                        |
| 2,139,000                   | -                      | 2                          | -                                       | 3,430,000                    | -                        | 3,430,000  | 11.81%                        |
| 2,140,000                   | -                      | 2                          | -                                       | 3,430,000                    | -                        | 3,430,000  | 11.81%                        |
| 2,141,000                   | -                      | 2                          | -                                       | 3,430,000                    | -                        | 3,430,000  | 11.81%                        |

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Company: Ni Florida, LLC

Schedule E-14

Docket No.: 090182-SU

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Historical Test Year Ended: December 31, 2008

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]

For Billing January to December

Customer Class: Multi-Residential

Meter Size: 4"

| (1)               | (2)             | (3)              | (4)                        | (5)                | (6)            | (7)                                   | (8)                 |
|-------------------|-----------------|------------------|----------------------------|--------------------|----------------|---------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1) x (2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1) x (6)] + (5) | Percentage of Total |
| 2,142,000         | -               | 2                | -                          | 3,430,000          | -              | 3,430,000                             | 11.81%              |
| 2,143,000         | 1               | 3                | 2,143,000                  | 5,573,000          | -              | 5,573,000                             | 19.18%              |
| 2,144,000         | -               | 3                | -                          | 5,573,000          | -              | 5,573,000                             | 19.18%              |
| 2,145,000         | -               | 3                | -                          | 5,573,000          | -              | 5,573,000                             | 19.18%              |
| 2,146,000         | -               | 3                | -                          | 5,573,000          | -              | 5,573,000                             | 19.18%              |
| 2,147,000         | -               | 3                | -                          | 5,573,000          | -              | 5,573,000                             | 19.18%              |
| 2,148,000         | -               | 3                | -                          | 5,573,000          | -              | 5,573,000                             | 19.18%              |
| 2,149,000         | -               | 3                | -                          | 5,573,000          | -              | 5,573,000                             | 19.18%              |
| 2,150,000         | -               | 3                | -                          | 5,573,000          | -              | 5,573,000                             | 19.18%              |
| 2,151,000         | -               | 3                | -                          | 5,573,000          | -              | 5,573,000                             | 19.18%              |
| 2,152,000         | -               | 3                | -                          | 5,573,000          | -              | 5,573,000                             | 19.18%              |
| 2,153,000         | -               | 3                | -                          | 5,573,000          | -              | 5,573,000                             | 19.18%              |
| 2,154,000         | -               | 3                | -                          | 5,573,000          | -              | 5,573,000                             | 19.18%              |
| 2,155,000         | -               | 3                | -                          | 5,573,000          | -              | 5,573,000                             | 19.18%              |
| 2,156,000         | -               | 3                | -                          | 5,573,000          | -              | 5,573,000                             | 19.18%              |
| 2,157,000         | -               | 3                | -                          | 5,573,000          | -              | 5,573,000                             | 19.18%              |
| 2,158,000         | -               | 3                | -                          | 5,573,000          | -              | 5,573,000                             | 19.18%              |
| 2,159,000         | -               | 3                | -                          | 5,573,000          | -              | 5,573,000                             | 19.18%              |
| 2,160,000         | -               | 3                | -                          | 5,573,000          | -              | 5,573,000                             | 19.18%              |
| 2,161,000         | -               | 3                | -                          | 5,573,000          | -              | 5,573,000                             | 19.18%              |
| 2,162,000         | -               | 3                | -                          | 5,573,000          | -              | 5,573,000                             | 19.18%              |
| 2,163,000         | -               | 3                | -                          | 5,573,000          | -              | 5,573,000                             | 19.18%              |
| 2,164,000         | -               | 3                | -                          | 5,573,000          | -              | 5,573,000                             | 19.18%              |
| 2,165,000         | -               | 3                | -                          | 5,573,000          | -              | 5,573,000                             | 19.18%              |
| 2,166,000         | -               | 3                | -                          | 5,573,000          | -              | 5,573,000                             | 19.18%              |
| 2,167,000         | -               | 3                | -                          | 5,573,000          | -              | 5,573,000                             | 19.18%              |
| 2,168,000         | -               | 3                | -                          | 5,573,000          | -              | 5,573,000                             | 19.18%              |
| 2,169,000         | -               | 3                | -                          | 5,573,000          | -              | 5,573,000                             | 19.18%              |
| 2,170,000         | -               | 3                | -                          | 5,573,000          | -              | 5,573,000                             | 19.18%              |
| 2,171,000         | -               | 3                | -                          | 5,573,000          | -              | 5,573,000                             | 19.18%              |
| 2,172,000         | -               | 3                | -                          | 5,573,000          | -              | 5,573,000                             | 19.18%              |
| 2,173,000         | -               | 3                | -                          | 5,573,000          | -              | 5,573,000                             | 19.18%              |
| 2,174,000         | -               | 3                | -                          | 5,573,000          | -              | 5,573,000                             | 19.18%              |
| 2,175,000         | -               | 3                | -                          | 5,573,000          | -              | 5,573,000                             | 19.18%              |
| 2,176,000         | -               | 3                | -                          | 5,573,000          | -              | 5,573,000                             | 19.18%              |
| 2,177,000         | -               | 3                | -                          | 5,573,000          | -              | 5,573,000                             | 19.18%              |
| 2,178,000         | 1               | 4                | 2,178,000                  | 7,751,000          | -              | 7,751,000                             | 26.68%              |
| 2,179,000         | -               | 4                | -                          | 7,751,000          | -              | 7,751,000                             | 26.68%              |
| 2,180,000         | -               | 4                | -                          | 7,751,000          | -              | 7,751,000                             | 26.68%              |
| 2,181,000         | -               | 4                | -                          | 7,751,000          | -              | 7,751,000                             | 26.68%              |
| 2,182,000         | -               | 4                | -                          | 7,751,000          | -              | 7,751,000                             | 26.68%              |
| 2,183,000         | -               | 4                | -                          | 7,751,000          | -              | 7,751,000                             | 26.68%              |
| 2,184,000         | -               | 4                | -                          | 7,751,000          | -              | 7,751,000                             | 26.68%              |
| 2,185,000         | -               | 4                | -                          | 7,751,000          | -              | 7,751,000                             | 26.68%              |
| 2,186,000         | -               | 4                | -                          | 7,751,000          | -              | 7,751,000                             | 26.68%              |
| 2,187,000         | -               | 4                | -                          | 7,751,000          | -              | 7,751,000                             | 26.68%              |
| 2,188,000         | -               | 4                | -                          | 7,751,000          | -              | 7,751,000                             | 26.68%              |
| 2,189,000         | -               | 4                | -                          | 7,751,000          | -              | 7,751,000                             | 26.68%              |
| 2,190,000         | -               | 4                | -                          | 7,751,000          | -              | 7,751,000                             | 26.68%              |
| 2,191,000         | -               | 4                | -                          | 7,751,000          | -              | 7,751,000                             | 26.68%              |
| 2,192,000         | -               | 4                | -                          | 7,751,000          | -              | 7,751,000                             | 26.68%              |

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Company: Ni Florida, LLC  
 Docket No.: 090182-SU  
 Historical Test Year Ended: December 31, 2008

Schedule E-14  
 Page 90 of 106

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]  
 For Billing January to December  
 Customer Class: Multi-Residential

Meter Size: 4"

| (1)<br>Consumption<br>Level | (2)<br>Number of Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1) x (2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1) x (6)] + (5) | (8)<br>Percentage<br>of Total |
|-----------------------------|------------------------|----------------------------|---|------------------------------|--------------------------|--|-------------------------------|
| 2,193,000                   | -                      | 4                          | -                                       | 7,751,000                    | -                        | 7,751,000  | 26.68%                        |
| 2,194,000                   | -                      | 4                          | -                                       | 7,751,000                    | -                        | 7,751,000  | 26.68%                        |
| 2,195,000                   | -                      | 4                          | -                                       | 7,751,000                    | -                        | 7,751,000  | 26.68%                        |
| 2,196,000                   | -                      | 4                          | -                                       | 7,751,000                    | -                        | 7,751,000  | 26.68%                        |
| 2,197,000                   | -                      | 4                          | -                                       | 7,751,000                    | -                        | 7,751,000  | 26.68%                        |
| 2,198,000                   | -                      | 4                          | -                                       | 7,751,000                    | -                        | 7,751,000  | 26.68%                        |
| 2,199,000                   | -                      | 4                          | -                                       | 7,751,000                    | -                        | 7,751,000  | 26.68%                        |
| 2,200,000                   | -                      | 4                          | -                                       | 7,751,000                    | -                        | 7,751,000  | 26.68%                        |
| 2,201,000                   | -                      | 4                          | -                                       | 7,751,000                    | -                        | 7,751,000  | 26.68%                        |
| 2,202,000                   | -                      | 4                          | -                                       | 7,751,000                    | -                        | 7,751,000  | 26.68%                        |
| 2,203,000                   | -                      | 4                          | -                                       | 7,751,000                    | -                        | 7,751,000  | 26.68%                        |
| 2,204,000                   | -                      | 4                          | -                                       | 7,751,000                    | -                        | 7,751,000  | 26.68%                        |
| 2,205,000                   | -                      | 4                          | -                                       | 7,751,000                    | -                        | 7,751,000  | 26.68%                        |
| 2,206,000                   | -                      | 4                          | -                                       | 7,751,000                    | -                        | 7,751,000  | 26.68%                        |
| 2,207,000                   | 1                      | 5                          | 2,207,000                               | 9,958,000                    | -                        | 9,958,000  | 34.28%                        |
| 2,208,000                   | -                      | 5                          | -                                       | 9,958,000                    | -                        | 9,958,000  | 34.28%                        |
| 2,209,000                   | -                      | 5                          | -                                       | 9,958,000                    | -                        | 9,958,000  | 34.28%                        |
| 2,210,000                   | -                      | 5                          | -                                       | 9,958,000                    | -                        | 9,958,000  | 34.28%                        |
| 2,211,000                   | -                      | 5                          | -                                       | 9,958,000                    | -                        | 9,958,000  | 34.28%                        |
| 2,212,000                   | -                      | 5                          | -                                       | 9,958,000                    | -                        | 9,958,000  | 34.28%                        |
| 2,213,000                   | -                      | 5                          | -                                       | 9,958,000                    | -                        | 9,958,000  | 34.28%                        |
| 2,214,000                   | -                      | 5                          | -                                       | 9,958,000                    | -                        | 9,958,000  | 34.28%                        |
| 2,215,000                   | -                      | 5                          | -                                       | 9,958,000                    | -                        | 9,958,000  | 34.28%                        |
| 2,216,000                   | -                      | 5                          | -                                       | 9,958,000                    | -                        | 9,958,000  | 34.28%                        |
| 2,217,000                   | -                      | 5                          | -                                       | 9,958,000                    | -                        | 9,958,000  | 34.28%                        |
| 2,218,000                   | -                      | 5                          | -                                       | 9,958,000                    | -                        | 9,958,000  | 34.28%                        |
| 2,219,000                   | -                      | 5                          | -                                       | 9,958,000                    | -                        | 9,958,000  | 34.28%                        |
| 2,220,000                   | -                      | 5                          | -                                       | 9,958,000                    | -                        | 9,958,000  | 34.28%                        |
| 2,221,000                   | -                      | 5                          | -                                       | 9,958,000                    | -                        | 9,958,000  | 34.28%                        |
| 2,222,000                   | -                      | 5                          | -                                       | 9,958,000                    | -                        | 9,958,000  | 34.28%                        |
| 2,223,000                   | -                      | 5                          | -                                       | 9,958,000                    | -                        | 9,958,000  | 34.28%                        |
| 2,224,000                   | -                      | 5                          | -                                       | 9,958,000                    | -                        | 9,958,000  | 34.28%                        |
| 2,225,000                   | -                      | 5                          | -                                       | 9,958,000                    | -                        | 9,958,000  | 34.28%                        |
| 2,226,000                   | -                      | 5                          | -                                       | 9,958,000                    | -                        | 9,958,000  | 34.28%                        |
| 2,227,000                   | -                      | 5                          | -                                       | 9,958,000                    | -                        | 9,958,000  | 34.28%                        |
| 2,228,000                   | -                      | 5                          | -                                       | 9,958,000                    | -                        | 9,958,000  | 34.28%                        |
| 2,229,000                   | -                      | 5                          | -                                       | 9,958,000                    | -                        | 9,958,000  | 34.28%                        |
| 2,230,000                   | -                      | 5                          | -                                       | 9,958,000                    | -                        | 9,958,000  | 34.28%                        |
| 2,231,000                   | -                      | 5                          | -                                       | 9,958,000                    | -                        | 9,958,000  | 34.28%                        |
| 2,232,000                   | -                      | 5                          | -                                       | 9,958,000                    | -                        | 9,958,000  | 34.28%                        |
| 2,233,000                   | -                      | 5                          | -                                       | 9,958,000                    | -                        | 9,958,000  | 34.28%                        |
| 2,234,000                   | -                      | 5                          | -                                       | 9,958,000                    | -                        | 9,958,000  | 34.28%                        |
| 2,235,000                   | -                      | 5                          | -                                       | 9,958,000                    | -                        | 9,958,000  | 34.28%                        |
| 2,236,000                   | -                      | 5                          | -                                       | 9,958,000                    | -                        | 9,958,000  | 34.28%                        |
| 2,237,000                   | -                      | 5                          | -                                       | 9,958,000                    | -                        | 9,958,000  | 34.28%                        |
| 2,238,000                   | -                      | 5                          | -                                       | 9,958,000                    | -                        | 9,958,000  | 34.28%                        |
| 2,239,000                   | -                      | 5                          | -                                       | 9,958,000                    | -                        | 9,958,000  | 34.28%                        |
| 2,240,000                   | -                      | 5                          | -                                       | 9,958,000                    | -                        | 9,958,000  | 34.28%                        |
| 2,241,000                   | -                      | 5                          | -                                       | 9,958,000                    | -                        | 9,958,000  | 34.28%                        |
| 2,242,000                   | -                      | 5                          | -                                       | 9,958,000                    | -                        | 9,958,000  | 34.28%                        |
| 2,243,000                   | -                      | 5                          | -                                       | 9,958,000                    | -                        | 9,958,000  | 34.28%                        |

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Company: Ni Florida, LLC

Schedule E-14

Docket No.: 090182-SU

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Historical Test Year Ended: December 31, 2008

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]

For Billing January to December

Customer Class: Multi-Residential

Meter Size: 4"

| (1)               | (2)             | (3)              | (4)                        | (5)                | (6)            | (7)                                   | (8)                 |
|-------------------|-----------------|------------------|----------------------------|--------------------|----------------|---------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1) x (2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1) x (6)] + (5) | Percentage of Total |
| 2,244,000         | -               | 5                | -                          | 9,958,000          | -              | 9,958,000                             | 34.28%              |
| 2,245,000         | -               | 5                | -                          | 9,958,000          | -              | 9,958,000                             | 34.28%              |
| 2,246,000         | -               | 5                | -                          | 9,958,000          | -              | 9,958,000                             | 34.28%              |
| 2,247,000         | -               | 5                | -                          | 9,958,000          | -              | 9,958,000                             | 34.28%              |
| 2,248,000         | -               | 5                | -                          | 9,958,000          | -              | 9,958,000                             | 34.28%              |
| 2,249,000         | -               | 5                | -                          | 9,958,000          | -              | 9,958,000                             | 34.28%              |
| 2,250,000         | -               | 5                | -                          | 9,958,000          | -              | 9,958,000                             | 34.28%              |
| 2,251,000         | -               | 5                | -                          | 9,958,000          | -              | 9,958,000                             | 34.28%              |
| 2,252,000         | -               | 5                | -                          | 9,958,000          | -              | 9,958,000                             | 34.28%              |
| 2,253,000         | -               | 5                | -                          | 9,958,000          | -              | 9,958,000                             | 34.28%              |
| 2,254,000         | -               | 5                | -                          | 9,958,000          | -              | 9,958,000                             | 34.28%              |
| 2,255,000         | -               | 5                | -                          | 9,958,000          | -              | 9,958,000                             | 34.28%              |
| 2,256,000         | -               | 5                | -                          | 9,958,000          | -              | 9,958,000                             | 34.28%              |
| 2,257,000         | -               | 5                | -                          | 9,958,000          | -              | 9,958,000                             | 34.28%              |
| 2,258,000         | -               | 5                | -                          | 9,958,000          | -              | 9,958,000                             | 34.28%              |
| 2,259,000         | -               | 5                | -                          | 9,958,000          | -              | 9,958,000                             | 34.28%              |
| 2,260,000         | -               | 5                | -                          | 9,958,000          | -              | 9,958,000                             | 34.28%              |
| 2,261,000         | -               | 5                | -                          | 9,958,000          | -              | 9,958,000                             | 34.28%              |
| 2,262,000         | -               | 5                | -                          | 9,958,000          | -              | 9,958,000                             | 34.28%              |
| 2,263,000         | -               | 5                | -                          | 9,958,000          | -              | 9,958,000                             | 34.28%              |
| 2,264,000         | -               | 5                | -                          | 9,958,000          | -              | 9,958,000                             | 34.28%              |
| 2,265,000         | -               | 5                | -                          | 9,958,000          | -              | 9,958,000                             | 34.28%              |
| 2,266,000         | -               | 5                | -                          | 9,958,000          | -              | 9,958,000                             | 34.28%              |
| 2,267,000         | -               | 5                | -                          | 9,958,000          | -              | 9,958,000                             | 34.28%              |
| 2,268,000         | -               | 5                | -                          | 9,958,000          | -              | 9,958,000                             | 34.28%              |
| 2,269,000         | -               | 5                | -                          | 9,958,000          | -              | 9,958,000                             | 34.28%              |
| 2,270,000         | -               | 5                | -                          | 9,958,000          | -              | 9,958,000                             | 34.28%              |
| 2,271,000         | -               | 5                | -                          | 9,958,000          | -              | 9,958,000                             | 34.28%              |
| 2,272,000         | -               | 5                | -                          | 9,958,000          | -              | 9,958,000                             | 34.28%              |
| 2,273,000         | -               | 5                | -                          | 9,958,000          | -              | 9,958,000                             | 34.28%              |
| 2,274,000         | -               | 5                | -                          | 9,958,000          | -              | 9,958,000                             | 34.28%              |
| 2,275,000         | -               | 5                | -                          | 9,958,000          | -              | 9,958,000                             | 34.28%              |
| 2,276,000         | -               | 5                | -                          | 9,958,000          | -              | 9,958,000                             | 34.28%              |
| 2,277,000         | -               | 5                | -                          | 9,958,000          | -              | 9,958,000                             | 34.28%              |
| 2,278,000         | -               | 5                | -                          | 9,958,000          | -              | 9,958,000                             | 34.28%              |
| 2,279,000         | -               | 5                | -                          | 9,958,000          | -              | 9,958,000                             | 34.28%              |
| 2,280,000         | -               | 5                | -                          | 9,958,000          | -              | 9,958,000                             | 34.28%              |
| 2,281,000         | -               | 5                | -                          | 9,958,000          | -              | 9,958,000                             | 34.28%              |
| 2,282,000         | -               | 5                | -                          | 9,958,000          | -              | 9,958,000                             | 34.28%              |
| 2,283,000         | -               | 5                | -                          | 9,958,000          | -              | 9,958,000                             | 34.28%              |
| 2,284,000         | -               | 5                | -                          | 9,958,000          | -              | 9,958,000                             | 34.28%              |
| 2,285,000         | -               | 5                | -                          | 9,958,000          | -              | 9,958,000                             | 34.28%              |
| 2,286,000         | -               | 5                | -                          | 9,958,000          | -              | 9,958,000                             | 34.28%              |
| 2,287,000         | -               | 5                | -                          | 9,958,000          | -              | 9,958,000                             | 34.28%              |
| 2,288,000         | -               | 5                | -                          | 9,958,000          | -              | 9,958,000                             | 34.28%              |
| 2,289,000         | -               | 5                | -                          | 9,958,000          | -              | 9,958,000                             | 34.28%              |
| 2,290,000         | -               | 5                | -                          | 9,958,000          | -              | 9,958,000                             | 34.28%              |
| 2,291,000         | -               | 5                | -                          | 9,958,000          | -              | 9,958,000                             | 34.28%              |
| 2,292,000         | -               | 5                | -                          | 9,958,000          | -              | 9,958,000                             | 34.28%              |
| 2,293,000         | -               | 5                | -                          | 9,958,000          | -              | 9,958,000                             | 34.28%              |
| 2,294,000         | -               | 5                | -                          | 9,958,000          | -              | 9,958,000                             | 34.28%              |

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule E-14

Docket No.: 090182-SU

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Historical Test Year Ended: December 31, 2008

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]

For Billing January to December

Customer Class: Multi-Residential

Meter Size: 4"

| (1)<br>Consumption<br>Level | (2)<br>Number of Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1) x (2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1) x (6)] + (5) | (8)<br>Percentage<br>of Total |
|-----------------------------|------------------------|----------------------------|---|------------------------------|--------------------------|--|-------------------------------|
| 2,295,000                   | -                      | 5                          | -                                       | 9,958,000                    | -                        | 9,958,000  | 34.28%                        |
| 2,296,000                   | -                      | 5                          | -                                       | 9,958,000                    | -                        | 9,958,000  | 34.28%                        |
| 2,297,000                   | -                      | 5                          | -                                       | 9,958,000                    | -                        | 9,958,000  | 34.28%                        |
| 2,298,000                   | -                      | 5                          | -                                       | 9,958,000                    | -                        | 9,958,000  | 34.28%                        |
| 2,299,000                   | -                      | 5                          | -                                       | 9,958,000                    | -                        | 9,958,000  | 34.28%                        |
| 2,300,000                   | -                      | 5                          | -                                       | 9,958,000                    | -                        | 9,958,000  | 34.28%                        |
| 2,301,000                   | -                      | 5                          | -                                       | 9,958,000                    | -                        | 9,958,000  | 34.28%                        |
| 2,302,000                   | -                      | 5                          | -                                       | 9,958,000                    | -                        | 9,958,000  | 34.28%                        |
| 2,303,000                   | -                      | 5                          | -                                       | 9,958,000                    | -                        | 9,958,000  | 34.28%                        |
| 2,304,000                   | -                      | 5                          | -                                       | 9,958,000                    | -                        | 9,958,000  | 34.28%                        |
| 2,305,000                   | -                      | 5                          | -                                       | 9,958,000                    | -                        | 9,958,000  | 34.28%                        |
| 2,306,000                   | -                      | 5                          | -                                       | 9,958,000                    | -                        | 9,958,000  | 34.28%                        |
| 2,307,000                   | -                      | 5                          | -                                       | 9,958,000                    | -                        | 9,958,000  | 34.28%                        |
| 2,308,000                   | -                      | 5                          | -                                       | 9,958,000                    | -                        | 9,958,000  | 34.28%                        |
| 2,309,000                   | -                      | 5                          | -                                       | 9,958,000                    | -                        | 9,958,000  | 34.28%                        |
| 2,310,000                   | -                      | 5                          | -                                       | 9,958,000                    | -                        | 9,958,000  | 34.28%                        |
| 2,311,000                   | -                      | 5                          | -                                       | 9,958,000                    | -                        | 9,958,000  | 34.28%                        |
| 2,312,000                   | -                      | 5                          | -                                       | 9,958,000                    | -                        | 9,958,000  | 34.28%                        |
| 2,313,000                   | -                      | 5                          | -                                       | 9,958,000                    | -                        | 9,958,000  | 34.28%                        |
| 2,314,000                   | -                      | 5                          | -                                       | 9,958,000                    | -                        | 9,958,000  | 34.28%                        |
| 2,315,000                   | -                      | 5                          | -                                       | 9,958,000                    | -                        | 9,958,000  | 34.28%                        |
| 2,316,000                   | -                      | 5                          | -                                       | 9,958,000                    | -                        | 9,958,000  | 34.28%                        |
| 2,317,000                   | -                      | 5                          | -                                       | 9,958,000                    | -                        | 9,958,000  | 34.28%                        |
| 2,318,000                   | -                      | 5                          | -                                       | 9,958,000                    | -                        | 9,958,000  | 34.28%                        |
| 2,319,000                   | -                      | 5                          | -                                       | 9,958,000                    | -                        | 9,958,000  | 34.28%                        |
| 2,320,000                   | -                      | 5                          | -                                       | 9,958,000                    | -                        | 9,958,000  | 34.28%                        |
| 2,321,000                   | -                      | 5                          | -                                       | 9,958,000                    | -                        | 9,958,000  | 34.28%                        |
| 2,322,000                   | -                      | 5                          | -                                       | 9,958,000                    | -                        | 9,958,000  | 34.28%                        |
| 2,323,000                   | -                      | 5                          | -                                       | 9,958,000                    | -                        | 9,958,000  | 34.28%                        |
| 2,324,000                   | -                      | 5                          | -                                       | 9,958,000                    | -                        | 9,958,000  | 34.28%                        |
| 2,325,000                   | -                      | 5                          | -                                       | 9,958,000                    | -                        | 9,958,000  | 34.28%                        |
| 2,326,000                   | -                      | 5                          | -                                       | 9,958,000                    | -                        | 9,958,000  | 34.28%                        |
| 2,327,000                   | -                      | 5                          | -                                       | 9,958,000                    | -                        | 9,958,000  | 34.28%                        |
| 2,328,000                   | -                      | 5                          | -                                       | 9,958,000                    | -                        | 9,958,000  | 34.28%                        |
| 2,329,000                   | -                      | 5                          | -                                       | 9,958,000                    | -                        | 9,958,000  | 34.28%                        |
| 2,330,000                   | -                      | 5                          | -                                       | 9,958,000                    | -                        | 9,958,000  | 34.28%                        |
| 2,331,000                   | -                      | 5                          | -                                       | 9,958,000                    | -                        | 9,958,000  | 34.28%                        |
| 2,332,000                   | -                      | 5                          | -                                       | 9,958,000                    | -                        | 9,958,000  | 34.28%                        |
| 2,333,000                   | -                      | 5                          | -                                       | 9,958,000                    | -                        | 9,958,000  | 34.28%                        |
| 2,334,000                   | -                      | 5                          | -                                       | 9,958,000                    | -                        | 9,958,000  | 34.28%                        |
| 2,335,000                   | -                      | 5                          | -                                       | 9,958,000                    | -                        | 9,958,000  | 34.28%                        |
| 2,336,000                   | -                      | 5                          | -                                       | 9,958,000                    | -                        | 9,958,000  | 34.28%                        |
| 2,337,000                   | -                      | 5                          | -                                       | 9,958,000                    | -                        | 9,958,000  | 34.28%                        |
| 2,338,000                   | -                      | 5                          | -                                       | 9,958,000                    | -                        | 9,958,000  | 34.28%                        |
| 2,339,000                   | -                      | 5                          | -                                       | 9,958,000                    | -                        | 9,958,000  | 34.28%                        |
| 2,340,000                   | -                      | 5                          | -                                       | 9,958,000                    | -                        | 9,958,000  | 34.28%                        |
| 2,341,000                   | -                      | 5                          | -                                       | 9,958,000                    | -                        | 9,958,000  | 34.28%                        |
| 2,342,000                   | -                      | 5                          | -                                       | 9,958,000                    | -                        | 9,958,000  | 34.28%                        |
| 2,343,000                   | -                      | 5                          | -                                       | 9,958,000                    | -                        | 9,958,000  | 34.28%                        |
| 2,344,000                   | 1                      | 6                          | 2,344,000                               | 12,302,000                   | -                        | 12,302,000   | 42.34%                        |
| 2,345,000                   | -                      | 6                          | -                                       | 12,302,000                   | -                        | 12,302,000   | 42.34%                        |

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Company: Ni Florida, LLC

Schedule E-14

Docket No.: 090182-SU

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Historical Test Year Ended: December 31, 2008

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]

For Billing January to December

Customer Class: Multi-Residential

Meter Size: 4"

| (1)               | (2)             | (3)              | (4)                        | (5)                | (6)            | (7)                                   | (8)                 |
|-------------------|-----------------|------------------|----------------------------|--------------------|----------------|---------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1) x (2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1) x (6)] + (5) | Percentage of Total |
| 2,346,000         | -               | 6                | -                          | 12,302,000         | -              | 12,302,000                            | 42.34%              |
| 2,347,000         | -               | 6                | -                          | 12,302,000         | -              | 12,302,000                            | 42.34%              |
| 2,348,000         | -               | 6                | -                          | 12,302,000         | -              | 12,302,000                            | 42.34%              |
| 2,349,000         | -               | 6                | -                          | 12,302,000         | -              | 12,302,000                            | 42.34%              |
| 2,350,000         | -               | 6                | -                          | 12,302,000         | -              | 12,302,000                            | 42.34%              |
| 2,351,000         | -               | 6                | -                          | 12,302,000         | -              | 12,302,000                            | 42.34%              |
| 2,352,000         | -               | 6                | -                          | 12,302,000         | -              | 12,302,000                            | 42.34%              |
| 2,353,000         | -               | 6                | -                          | 12,302,000         | -              | 12,302,000                            | 42.34%              |
| 2,354,000         | -               | 6                | -                          | 12,302,000         | -              | 12,302,000                            | 42.34%              |
| 2,355,000         | -               | 6                | -                          | 12,302,000         | -              | 12,302,000                            | 42.34%              |
| 2,356,000         | -               | 6                | -                          | 12,302,000         | -              | 12,302,000                            | 42.34%              |
| 2,357,000         | -               | 6                | -                          | 12,302,000         | -              | 12,302,000                            | 42.34%              |
| 2,358,000         | -               | 6                | -                          | 12,302,000         | -              | 12,302,000                            | 42.34%              |
| 2,359,000         | -               | 6                | -                          | 12,302,000         | -              | 12,302,000                            | 42.34%              |
| 2,360,000         | -               | 6                | -                          | 12,302,000         | -              | 12,302,000                            | 42.34%              |
| 2,361,000         | -               | 6                | -                          | 12,302,000         | -              | 12,302,000                            | 42.34%              |
| 2,362,000         | -               | 6                | -                          | 12,302,000         | -              | 12,302,000                            | 42.34%              |
| 2,363,000         | -               | 6                | -                          | 12,302,000         | -              | 12,302,000                            | 42.34%              |
| 2,364,000         | -               | 6                | -                          | 12,302,000         | -              | 12,302,000                            | 42.34%              |
| 2,365,000         | -               | 6                | -                          | 12,302,000         | -              | 12,302,000                            | 42.34%              |
| 2,366,000         | -               | 6                | -                          | 12,302,000         | -              | 12,302,000                            | 42.34%              |
| 2,367,000         | -               | 6                | -                          | 12,302,000         | -              | 12,302,000                            | 42.34%              |
| 2,368,000         | -               | 6                | -                          | 12,302,000         | -              | 12,302,000                            | 42.34%              |
| 2,369,000         | -               | 6                | -                          | 12,302,000         | -              | 12,302,000                            | 42.34%              |
| 2,370,000         | -               | 6                | -                          | 12,302,000         | -              | 12,302,000                            | 42.34%              |
| 2,371,000         | -               | 6                | -                          | 12,302,000         | -              | 12,302,000                            | 42.34%              |
| 2,372,000         | -               | 6                | -                          | 12,302,000         | -              | 12,302,000                            | 42.34%              |
| 2,373,000         | -               | 6                | -                          | 12,302,000         | -              | 12,302,000                            | 42.34%              |
| 2,374,000         | -               | 6                | -                          | 12,302,000         | -              | 12,302,000                            | 42.34%              |
| 2,375,000         | -               | 6                | -                          | 12,302,000         | -              | 12,302,000                            | 42.34%              |
| 2,376,000         | -               | 6                | -                          | 12,302,000         | -              | 12,302,000                            | 42.34%              |
| 2,377,000         | -               | 6                | -                          | 12,302,000         | -              | 12,302,000                            | 42.34%              |
| 2,378,000         | -               | 6                | -                          | 12,302,000         | -              | 12,302,000                            | 42.34%              |
| 2,379,000         | -               | 6                | -                          | 12,302,000         | -              | 12,302,000                            | 42.34%              |
| 2,380,000         | -               | 6                | -                          | 12,302,000         | -              | 12,302,000                            | 42.34%              |
| 2,381,000         | -               | 6                | -                          | 12,302,000         | -              | 12,302,000                            | 42.34%              |
| 2,382,000         | -               | 6                | -                          | 12,302,000         | -              | 12,302,000                            | 42.34%              |
| 2,383,000         | 1               | 7                | 2,383,000                  | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,384,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,385,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,386,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,387,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,388,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,389,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,390,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,391,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,392,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,393,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,394,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,395,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,396,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |

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Company: Ni Florida, LLC

Schedule E-14

Docket No.: 090182-SU

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Historical Test Year Ended: December 31, 2008

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]

For Billing January to December

Customer Class: Multi-Residential

Meter Size: 4"

| (1)<br>Consumption<br>Level | (2)<br>Number of Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1) x (2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1) x (6)] + (5) | (8)<br>Percentage<br>of Total |
|-----------------------------|------------------------|----------------------------|---|------------------------------|--------------------------|--|-------------------------------|
| 2,397,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,398,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,399,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,400,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,401,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,402,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,403,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,404,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,405,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,406,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,407,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,408,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,409,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,410,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,411,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,412,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,413,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,414,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,415,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,416,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,417,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,418,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,419,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,420,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,421,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,422,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,423,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,424,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,425,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,426,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,427,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,428,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,429,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,430,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,431,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,432,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,433,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,434,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,435,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,436,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,437,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,438,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,439,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,440,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,441,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,442,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,443,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,444,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,445,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,446,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,447,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |

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Company: Ni Florida, LLC

Schedule E-14

Docket No.: 090182-SU

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Historical Test Year Ended: December 31, 2008

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]

For Billing January to December

Customer Class: Multi-Residential

Meter Size: 4"

| (1)               | (2)             | (3)              | (4)                        | (5)                | (6)            | (7)                                   | (8)                 |
|-------------------|-----------------|------------------|----------------------------|--------------------|----------------|---------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1) x (2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1) x (6)] + (5) | Percentage of Total |
| 2,448,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,449,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,450,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,451,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,452,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,453,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,454,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,455,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,456,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,457,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,458,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,459,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,460,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,461,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,462,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,463,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,464,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,465,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,466,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,467,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,468,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,469,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,470,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,471,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,472,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,473,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,474,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,475,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,476,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,477,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,478,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,479,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,480,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,481,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,482,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,483,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,484,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,485,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,486,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,487,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,488,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,489,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,490,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,491,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,492,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,493,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,494,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,495,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,496,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,497,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,498,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |

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Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule E-14

Docket No.: 090182-SU

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Historical Test Year Ended: December 31, 2008

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]

For Billing January to December

Customer Class: Multi-Residential

Meter Size: 4"

| (1)<br>Consumption<br>Level | (2)<br>Number of Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>{1} x {2} | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[{1} x {6}] + {5} | (8)<br>Percentage<br>of Total |
|-----------------------------|------------------------|----------------------------|---|------------------------------|--------------------------|--|-------------------------------|
| 2,499,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,500,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,501,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,502,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,503,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,504,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,505,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,506,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,507,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,508,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,509,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,510,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,511,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,512,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,513,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,514,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,515,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,516,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,517,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,518,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,519,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,520,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,521,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,522,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,523,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,524,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,525,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,526,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,527,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,528,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,529,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,530,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,531,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,532,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,533,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,534,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,535,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,536,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,537,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,538,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,539,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,540,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,541,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,542,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,543,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,544,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,545,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,546,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,547,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,548,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,549,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |

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Company: Ni Florida, LLC

Schedule E-14

Docket No.: 090182-SU

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Historical Test Year Ended: December 31, 2008

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]

For Billing January to December

Customer Class: Multi-Residential

Meter Size: 4"

| (1)<br>Consumption<br>Level | (2)<br>Number of Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1) x (2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>{(1) x (6)} + (5) | (8)<br>Percentage<br>of Total |
|-----------------------------|------------------------|----------------------------|---|------------------------------|--------------------------|--|-------------------------------|
| 2,550,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,551,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,552,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,553,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,554,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,555,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,556,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,557,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,558,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,559,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,560,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,561,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,562,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,563,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,564,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,565,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,566,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,567,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,568,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,569,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,570,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,571,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,572,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,573,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,574,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,575,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,576,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,577,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,578,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,579,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,580,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,581,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,582,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,583,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,584,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,585,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,586,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,587,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,588,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,589,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,590,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,591,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,592,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,593,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,594,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,595,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,596,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,597,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,598,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,599,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,600,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |

Company: Ni Florida, LLC

Schedule E-14

Docket No.: 090182-SU

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Historical Test Year Ended: December 31, 2008

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]

For Billing January to December

Customer Class: Multi-Residential

Meter Size: 4"

| (1)<br>Consumption<br>Level | (2)<br>Number of Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1) x (2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1) x (6)] + (5) | (8)<br>Percentage<br>of Total |
|-----------------------------|------------------------|----------------------------|---|------------------------------|--------------------------|--|-------------------------------|
| 2,601,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,602,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,603,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,604,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,605,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,606,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,607,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,608,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,609,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,610,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,611,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,612,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,613,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,614,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,615,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,616,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,617,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,618,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,619,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,620,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,621,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,622,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,623,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,624,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,625,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,626,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,627,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,628,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,629,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,630,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,631,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,632,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,633,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,634,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,635,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,636,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,637,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,638,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,639,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,640,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,641,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,642,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,643,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,644,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,645,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,646,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,647,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,648,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,649,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,650,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |
| 2,651,000                   | -                      | 7                          | -                                       | 14,685,000                   | -                        | 14,685,000   | 50.55%                        |

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Company: Ni Florida, LLC  
 Docket No.: 090182-SU  
 Historical Test Year Ended: December 31, 2008

Schedule E-14  
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Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]  
 For Billing January to December  
 Customer Class: Multi-Residential

Meter Size: 4"

| (1)               | (2)             | (3)              | (4)                        | (5)                | (6)            | (7)                                   | (8)                 |
|-------------------|-----------------|------------------|----------------------------|--------------------|----------------|---------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1) x (2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1) x (6)] + (5) | Percentage of Total |
| 2,652,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,653,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,654,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,655,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,656,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,657,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,658,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,659,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,660,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,661,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,662,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,663,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,664,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,665,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,666,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,667,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,668,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,669,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,670,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,671,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,672,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,673,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,674,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,675,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,676,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,677,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,678,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,679,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,680,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,681,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,682,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,683,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,684,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,685,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,686,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,687,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,688,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,689,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,690,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,691,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,692,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,693,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,694,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,695,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,696,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,697,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,698,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,699,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,700,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,701,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,702,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |

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Company: Ni Florida, LLC

Schedule E-14

Docket No.: D90182-SU

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Historical Test Year Ended: December 31, 2008

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]

For Billing January to December

Customer Class: Multi-Residential

Meter Size: 4"

| (1)               | (2)             | (3)              | (4)                        | (5)                | (6)            | (7)                                   | (8)                 |
|-------------------|-----------------|------------------|----------------------------|--------------------|----------------|---------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1) x (2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1) x (6)] + (5) | Percentage of Total |
| 2,703,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,704,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,705,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,706,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,707,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,708,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,709,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,710,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,711,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,712,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,713,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,714,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,715,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,716,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,717,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,718,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,719,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,720,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,721,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,722,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,723,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,724,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,725,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,726,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,727,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,728,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,729,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,730,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,731,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,732,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,733,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,734,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,735,000         | -               | 7                | -                          | 14,685,000         | -              | 14,685,000                            | 50.55%              |
| 2,736,000         | 1               | 8                | 2,736,000                  | 17,421,000         | -              | 17,421,000                            | 59.96%              |
| 2,737,000         | -               | 8                | -                          | 17,421,000         | -              | 17,421,000                            | 59.96%              |
| 2,738,000         | -               | 8                | -                          | 17,421,000         | -              | 17,421,000                            | 59.96%              |
| 2,739,000         | -               | 8                | -                          | 17,421,000         | -              | 17,421,000                            | 59.96%              |
| 2,740,000         | -               | 8                | -                          | 17,421,000         | -              | 17,421,000                            | 59.96%              |
| 2,741,000         | -               | 8                | -                          | 17,421,000         | -              | 17,421,000                            | 59.96%              |
| 2,742,000         | -               | 8                | -                          | 17,421,000         | -              | 17,421,000                            | 59.96%              |
| 2,743,000         | -               | 8                | -                          | 17,421,000         | -              | 17,421,000                            | 59.96%              |
| 2,744,000         | -               | 8                | -                          | 17,421,000         | -              | 17,421,000                            | 59.96%              |
| 2,745,000         | -               | 8                | -                          | 17,421,000         | -              | 17,421,000                            | 59.96%              |
| 2,746,000         | -               | 8                | -                          | 17,421,000         | -              | 17,421,000                            | 59.96%              |
| 2,747,000         | -               | 8                | -                          | 17,421,000         | -              | 17,421,000                            | 59.96%              |
| 2,748,000         | -               | 8                | -                          | 17,421,000         | -              | 17,421,000                            | 59.96%              |
| 2,749,000         | -               | 8                | -                          | 17,421,000         | -              | 17,421,000                            | 59.96%              |
| 2,750,000         | -               | 8                | -                          | 17,421,000         | -              | 17,421,000                            | 59.96%              |
| 2,751,000         | -               | 8                | -                          | 17,421,000         | -              | 17,421,000                            | 59.96%              |
| 2,752,000         | -               | 8                | -                          | 17,421,000         | -              | 17,421,000                            | 59.96%              |
| 2,753,000         | -               | 8                | -                          | 17,421,000         | -              | 17,421,000                            | 59.96%              |

Company: Ni Florida, LLC  
 Docket No.: 090182-SU  
 Historical Test Year Ended: December 31, 2008

Schedule E-14  
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Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]  
 For Billing January to December  
 Customer Class: Multi-Residential

Meter Size: 4"

| (1)<br>Consumption<br>Level | (2)<br>Number of Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1) x (2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1) x (6)] + (5) | (8)<br>Percentage<br>of Total |
|-----------------------------|------------------------|----------------------------|---|------------------------------|--------------------------|--|-------------------------------|
| 2,754,000                   | -                      | 8                          | -                                       | 17,421,000                   | -                        | 17,421,000   | 59.96%                        |
| 2,755,000                   | -                      | 8                          | -                                       | 17,421,000                   | -                        | 17,421,000   | 59.96%                        |
| 2,756,000                   | -                      | 8                          | -                                       | 17,421,000                   | -                        | 17,421,000   | 59.96%                        |
| 2,757,000                   | -                      | 8                          | -                                       | 17,421,000                   | -                        | 17,421,000   | 59.96%                        |
| 2,758,000                   | -                      | 8                          | -                                       | 17,421,000                   | -                        | 17,421,000   | 59.96%                        |
| 2,759,000                   | -                      | 8                          | -                                       | 17,421,000                   | -                        | 17,421,000   | 59.96%                        |
| 2,760,000                   | -                      | 8                          | -                                       | 17,421,000                   | -                        | 17,421,000   | 59.96%                        |
| 2,761,000                   | -                      | 8                          | -                                       | 17,421,000                   | -                        | 17,421,000   | 59.96%                        |
| 2,762,000                   | -                      | 8                          | -                                       | 17,421,000                   | -                        | 17,421,000   | 59.96%                        |
| 2,763,000                   | -                      | 8                          | -                                       | 17,421,000                   | -                        | 17,421,000   | 59.96%                        |
| 2,764,000                   | -                      | 8                          | -                                       | 17,421,000                   | -                        | 17,421,000   | 59.96%                        |
| 2,765,000                   | -                      | 8                          | -                                       | 17,421,000                   | -                        | 17,421,000   | 59.96%                        |
| 2,766,000                   | -                      | 8                          | -                                       | 17,421,000                   | -                        | 17,421,000   | 59.96%                        |
| 2,767,000                   | -                      | 8                          | -                                       | 17,421,000                   | -                        | 17,421,000   | 59.96%                        |
| 2,768,000                   | -                      | 8                          | -                                       | 17,421,000                   | -                        | 17,421,000   | 59.96%                        |
| 2,769,000                   | -                      | 8                          | -                                       | 17,421,000                   | -                        | 17,421,000   | 59.96%                        |
| 2,770,000                   | -                      | 8                          | -                                       | 17,421,000                   | -                        | 17,421,000   | 59.96%                        |
| 2,771,000                   | -                      | 8                          | -                                       | 17,421,000                   | -                        | 17,421,000   | 59.96%                        |
| 2,772,000                   | -                      | 8                          | -                                       | 17,421,000                   | -                        | 17,421,000   | 59.96%                        |
| 2,773,000                   | -                      | 8                          | -                                       | 17,421,000                   | -                        | 17,421,000   | 59.96%                        |
| 2,774,000                   | -                      | 8                          | -                                       | 17,421,000                   | -                        | 17,421,000   | 59.96%                        |
| 2,775,000                   | -                      | 8                          | -                                       | 17,421,000                   | -                        | 17,421,000   | 59.96%                        |
| 2,776,000                   | -                      | 8                          | -                                       | 17,421,000                   | -                        | 17,421,000   | 59.96%                        |
| 2,777,000                   | -                      | 8                          | -                                       | 17,421,000                   | -                        | 17,421,000   | 59.96%                        |
| 2,778,000                   | -                      | 8                          | -                                       | 17,421,000                   | -                        | 17,421,000   | 59.96%                        |
| 2,779,000                   | -                      | 8                          | -                                       | 17,421,000                   | -                        | 17,421,000   | 59.96%                        |
| 2,780,000                   | -                      | 8                          | -                                       | 17,421,000                   | -                        | 17,421,000   | 59.96%                        |
| 2,781,000                   | -                      | 8                          | -                                       | 17,421,000                   | -                        | 17,421,000   | 59.96%                        |
| 2,782,000                   | -                      | 8                          | -                                       | 17,421,000                   | -                        | 17,421,000   | 59.96%                        |
| 2,783,000                   | -                      | 8                          | -                                       | 17,421,000                   | -                        | 17,421,000   | 59.96%                        |
| 2,784,000                   | -                      | 8                          | -                                       | 17,421,000                   | -                        | 17,421,000   | 59.96%                        |
| 2,785,000                   | -                      | 8                          | -                                       | 17,421,000                   | -                        | 17,421,000   | 59.96%                        |
| 2,786,000                   | -                      | 8                          | -                                       | 17,421,000                   | -                        | 17,421,000   | 59.96%                        |
| 2,787,000                   | -                      | 8                          | -                                       | 17,421,000                   | -                        | 17,421,000   | 59.96%                        |
| 2,788,000                   | -                      | 8                          | -                                       | 17,421,000                   | -                        | 17,421,000   | 59.96%                        |
| 2,789,000                   | -                      | 8                          | -                                       | 17,421,000                   | -                        | 17,421,000   | 59.96%                        |
| 2,790,000                   | -                      | 8                          | -                                       | 17,421,000                   | -                        | 17,421,000   | 59.96%                        |
| 2,791,000                   | -                      | 8                          | -                                       | 17,421,000                   | -                        | 17,421,000   | 59.96%                        |
| 2,792,000                   | -                      | 8                          | -                                       | 17,421,000                   | -                        | 17,421,000   | 59.96%                        |
| 2,793,000                   | -                      | 8                          | -                                       | 17,421,000                   | -                        | 17,421,000   | 59.96%                        |
| 2,794,000                   | -                      | 8                          | -                                       | 17,421,000                   | -                        | 17,421,000   | 59.96%                        |
| 2,795,000                   | -                      | 8                          | -                                       | 17,421,000                   | -                        | 17,421,000   | 59.96%                        |
| 2,796,000                   | -                      | 8                          | -                                       | 17,421,000                   | -                        | 17,421,000   | 59.96%                        |
| 2,797,000                   | -                      | 8                          | -                                       | 17,421,000                   | -                        | 17,421,000   | 59.96%                        |
| 2,798,000                   | -                      | 8                          | -                                       | 17,421,000                   | -                        | 17,421,000   | 59.96%                        |
| 2,799,000                   | -                      | 8                          | -                                       | 17,421,000                   | -                        | 17,421,000   | 59.96%                        |
| 2,800,000                   | -                      | 8                          | -                                       | 17,421,000                   | -                        | 17,421,000   | 59.96%                        |
| 2,801,000                   | -                      | 8                          | -                                       | 17,421,000                   | -                        | 17,421,000   | 59.96%                        |
| 2,802,000                   | -                      | 8                          | -                                       | 17,421,000                   | -                        | 17,421,000   | 59.96%                        |
| 2,803,000                   | -                      | 8                          | -                                       | 17,421,000                   | -                        | 17,421,000   | 59.96%                        |
| 2,804,000                   | -                      | 8                          | -                                       | 17,421,000                   | -                        | 17,421,000   | 59.96%                        |

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC  
 Docket No.: 090182-SU  
 Historical Test Year Ended: December 31, 2008

Schedule E-14  
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Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]  
 For Billing January to December  
 Customer Class: Multi-Residential

Meter Size: 4"

| (1)<br>Consumption<br>Level | (2)<br>Number of Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1) x (2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1) x (6)] + (5) | (8)<br>Percentage<br>of Total |
|-----------------------------|------------------------|----------------------------|---|------------------------------|--------------------------|--|-------------------------------|
| 2,805,000                   | -                      | 8                          | -                                       | 17,421,000                   | -                        | 17,421,000   | 59.96%                        |
| 2,806,000                   | -                      | 8                          | -                                       | 17,421,000                   | -                        | 17,421,000   | 59.96%                        |
| 2,807,000                   | -                      | 8                          | -                                       | 17,421,000                   | -                        | 17,421,000   | 59.96%                        |
| 2,808,000                   | -                      | 8                          | -                                       | 17,421,000                   | -                        | 17,421,000   | 59.96%                        |
| 2,809,000                   | -                      | 8                          | -                                       | 17,421,000                   | -                        | 17,421,000   | 59.96%                        |
| 2,810,000                   | -                      | 8                          | -                                       | 17,421,000                   | -                        | 17,421,000   | 59.96%                        |
| 2,811,000                   | -                      | 8                          | -                                       | 17,421,000                   | -                        | 17,421,000   | 59.96%                        |
| 2,812,000                   | -                      | 8                          | -                                       | 17,421,000                   | -                        | 17,421,000   | 59.96%                        |
| 2,813,000                   | -                      | 8                          | -                                       | 17,421,000                   | -                        | 17,421,000   | 59.96%                        |
| 2,814,000                   | -                      | 8                          | -                                       | 17,421,000                   | -                        | 17,421,000   | 59.96%                        |
| 2,815,000                   | -                      | 8                          | -                                       | 17,421,000                   | -                        | 17,421,000   | 59.96%                        |
| 2,816,000                   | -                      | 8                          | -                                       | 17,421,000                   | -                        | 17,421,000   | 59.96%                        |
| 2,817,000                   | -                      | 8                          | -                                       | 17,421,000                   | -                        | 17,421,000   | 59.96%                        |
| 2,818,000                   | -                      | 8                          | -                                       | 17,421,000                   | -                        | 17,421,000   | 59.96%                        |
| 2,819,000                   | -                      | 8                          | -                                       | 17,421,000                   | -                        | 17,421,000   | 59.96%                        |
| 2,820,000                   | -                      | 8                          | -                                       | 17,421,000                   | -                        | 17,421,000   | 59.96%                        |
| 2,821,000                   | -                      | 8                          | -                                       | 17,421,000                   | -                        | 17,421,000   | 59.96%                        |
| 2,822,000                   | -                      | 8                          | -                                       | 17,421,000                   | -                        | 17,421,000   | 59.96%                        |
| 2,823,000                   | 1                      | 9                          | 2,823,000                               | 20,244,000                   | -                        | 20,244,000   | 69.68%                        |
| 2,824,000                   | -                      | 9                          | -                                       | 20,244,000                   | -                        | 20,244,000   | 69.68%                        |
| 2,825,000                   | -                      | 9                          | -                                       | 20,244,000                   | -                        | 20,244,000   | 69.68%                        |
| 2,826,000                   | -                      | 9                          | -                                       | 20,244,000                   | -                        | 20,244,000   | 69.68%                        |
| 2,827,000                   | 1                      | 10                         | 2,827,000                               | 23,071,000                   | -                        | 23,071,000   | 79.41%                        |
| 2,828,000                   | -                      | 10                         | -                                       | 23,071,000                   | -                        | 23,071,000   | 79.41%                        |
| 2,829,000                   | -                      | 10                         | -                                       | 23,071,000                   | -                        | 23,071,000   | 79.41%                        |
| 2,830,000                   | -                      | 10                         | -                                       | 23,071,000                   | -                        | 23,071,000   | 79.41%                        |
| 2,831,000                   | -                      | 10                         | -                                       | 23,071,000                   | -                        | 23,071,000   | 79.41%                        |
| 2,832,000                   | -                      | 10                         | -                                       | 23,071,000                   | -                        | 23,071,000   | 79.41%                        |
| 2,833,000                   | -                      | 10                         | -                                       | 23,071,000                   | -                        | 23,071,000   | 79.41%                        |
| 2,834,000                   | -                      | 10                         | -                                       | 23,071,000                   | -                        | 23,071,000   | 79.41%                        |
| 2,835,000                   | -                      | 10                         | -                                       | 23,071,000                   | -                        | 23,071,000   | 79.41%                        |
| 2,836,000                   | -                      | 10                         | -                                       | 23,071,000                   | -                        | 23,071,000   | 79.41%                        |
| 2,837,000                   | -                      | 10                         | -                                       | 23,071,000                   | -                        | 23,071,000   | 79.41%                        |
| 2,838,000                   | -                      | 10                         | -                                       | 23,071,000                   | -                        | 23,071,000   | 79.41%                        |
| 2,839,000                   | -                      | 10                         | -                                       | 23,071,000                   | -                        | 23,071,000   | 79.41%                        |
| 2,840,000                   | -                      | 10                         | -                                       | 23,071,000                   | -                        | 23,071,000   | 79.41%                        |
| 2,841,000                   | -                      | 10                         | -                                       | 23,071,000                   | -                        | 23,071,000   | 79.41%                        |
| 2,842,000                   | -                      | 10                         | -                                       | 23,071,000                   | -                        | 23,071,000   | 79.41%                        |
| 2,843,000                   | -                      | 10                         | -                                       | 23,071,000                   | -                        | 23,071,000   | 79.41%                        |
| 2,844,000                   | -                      | 10                         | -                                       | 23,071,000                   | -                        | 23,071,000   | 79.41%                        |
| 2,845,000                   | -                      | 10                         | -                                       | 23,071,000                   | -                        | 23,071,000   | 79.41%                        |
| 2,846,000                   | -                      | 10                         | -                                       | 23,071,000                   | -                        | 23,071,000   | 79.41%                        |
| 2,847,000                   | -                      | 10                         | -                                       | 23,071,000                   | -                        | 23,071,000   | 79.41%                        |
| 2,848,000                   | -                      | 10                         | -                                       | 23,071,000                   | -                        | 23,071,000   | 79.41%                        |
| 2,849,000                   | -                      | 10                         | -                                       | 23,071,000                   | -                        | 23,071,000   | 79.41%                        |
| 2,850,000                   | -                      | 10                         | -                                       | 23,071,000                   | -                        | 23,071,000   | 79.41%                        |
| 2,851,000                   | -                      | 10                         | -                                       | 23,071,000                   | -                        | 23,071,000   | 79.41%                        |
| 2,852,000                   | -                      | 10                         | -                                       | 23,071,000                   | -                        | 23,071,000   | 79.41%                        |
| 2,853,000                   | -                      | 10                         | -                                       | 23,071,000                   | -                        | 23,071,000   | 79.41%                        |
| 2,854,000                   | -                      | 10                         | -                                       | 23,071,000                   | -                        | 23,071,000   | 79.41%                        |
| 2,855,000                   | -                      | 10                         | -                                       | 23,071,000                   | -                        | 23,071,000   | 79.41%                        |

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Company: Ni Florida, LLC

Schedule E-14

Docket No.: 090182-SU

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Historical Test Year Ended: December 31, 2008

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]

For Billing January to December

Customer Class: Multi-Residential

Meter Size: 4"

| (1)               | (2)             | (3)              | (4)                        | (5)                | (6)            | (7)                                   | (8)                 |
|-------------------|-----------------|------------------|----------------------------|--------------------|----------------|---------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1) x (2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1) x (6)] + (5) | Percentage of Total |
| 2,856,000         | -               | 10               | -                          | 23,071,000         | -              | 23,071,000                            | 79.41%              |
| 2,857,000         | -               | 10               | -                          | 23,071,000         | -              | 23,071,000                            | 79.41%              |
| 2,858,000         | -               | 10               | -                          | 23,071,000         | -              | 23,071,000                            | 79.41%              |
| 2,859,000         | -               | 10               | -                          | 23,071,000         | -              | 23,071,000                            | 79.41%              |
| 2,860,000         | -               | 10               | -                          | 23,071,000         | -              | 23,071,000                            | 79.41%              |
| 2,861,000         | -               | 10               | -                          | 23,071,000         | -              | 23,071,000                            | 79.41%              |
| 2,862,000         | -               | 10               | -                          | 23,071,000         | -              | 23,071,000                            | 79.41%              |
| 2,863,000         | -               | 10               | -                          | 23,071,000         | -              | 23,071,000                            | 79.41%              |
| 2,864,000         | -               | 10               | -                          | 23,071,000         | -              | 23,071,000                            | 79.41%              |
| 2,865,000         | -               | 10               | -                          | 23,071,000         | -              | 23,071,000                            | 79.41%              |
| 2,866,000         | -               | 10               | -                          | 23,071,000         | -              | 23,071,000                            | 79.41%              |
| 2,867,000         | -               | 10               | -                          | 23,071,000         | -              | 23,071,000                            | 79.41%              |
| 2,868,000         | -               | 10               | -                          | 23,071,000         | -              | 23,071,000                            | 79.41%              |
| 2,869,000         | -               | 10               | -                          | 23,071,000         | -              | 23,071,000                            | 79.41%              |
| 2,870,000         | -               | 10               | -                          | 23,071,000         | -              | 23,071,000                            | 79.41%              |
| 2,871,000         | -               | 10               | -                          | 23,071,000         | -              | 23,071,000                            | 79.41%              |
| 2,872,000         | -               | 10               | -                          | 23,071,000         | -              | 23,071,000                            | 79.41%              |
| 2,873,000         | -               | 10               | -                          | 23,071,000         | -              | 23,071,000                            | 79.41%              |
| 2,874,000         | -               | 10               | -                          | 23,071,000         | -              | 23,071,000                            | 79.41%              |
| 2,875,000         | -               | 10               | -                          | 23,071,000         | -              | 23,071,000                            | 79.41%              |
| 2,876,000         | -               | 10               | -                          | 23,071,000         | -              | 23,071,000                            | 79.41%              |
| 2,877,000         | -               | 10               | -                          | 23,071,000         | -              | 23,071,000                            | 79.41%              |
| 2,878,000         | -               | 10               | -                          | 23,071,000         | -              | 23,071,000                            | 79.41%              |
| 2,879,000         | -               | 10               | -                          | 23,071,000         | -              | 23,071,000                            | 79.41%              |
| 2,880,000         | -               | 10               | -                          | 23,071,000         | -              | 23,071,000                            | 79.41%              |
| 2,881,000         | -               | 10               | -                          | 23,071,000         | -              | 23,071,000                            | 79.41%              |
| 2,882,000         | -               | 10               | -                          | 23,071,000         | -              | 23,071,000                            | 79.41%              |
| 2,883,000         | -               | 10               | -                          | 23,071,000         | -              | 23,071,000                            | 79.41%              |
| 2,884,000         | -               | 10               | -                          | 23,071,000         | -              | 23,071,000                            | 79.41%              |
| 2,885,000         | -               | 10               | -                          | 23,071,000         | -              | 23,071,000                            | 79.41%              |
| 2,886,000         | -               | 10               | -                          | 23,071,000         | -              | 23,071,000                            | 79.41%              |
| 2,887,000         | -               | 10               | -                          | 23,071,000         | -              | 23,071,000                            | 79.41%              |
| 2,888,000         | -               | 10               | -                          | 23,071,000         | -              | 23,071,000                            | 79.41%              |
| 2,889,000         | -               | 10               | -                          | 23,071,000         | -              | 23,071,000                            | 79.41%              |
| 2,890,000         | -               | 10               | -                          | 23,071,000         | -              | 23,071,000                            | 79.41%              |
| 2,891,000         | -               | 10               | -                          | 23,071,000         | -              | 23,071,000                            | 79.41%              |
| 2,892,000         | -               | 10               | -                          | 23,071,000         | -              | 23,071,000                            | 79.41%              |
| 2,893,000         | -               | 10               | -                          | 23,071,000         | -              | 23,071,000                            | 79.41%              |
| 2,894,000         | -               | 10               | -                          | 23,071,000         | -              | 23,071,000                            | 79.41%              |
| 2,895,000         | -               | 10               | -                          | 23,071,000         | -              | 23,071,000                            | 79.41%              |
| 2,896,000         | -               | 10               | -                          | 23,071,000         | -              | 23,071,000                            | 79.41%              |
| 2,897,000         | -               | 10               | -                          | 23,071,000         | -              | 23,071,000                            | 79.41%              |
| 2,898,000         | -               | 10               | -                          | 23,071,000         | -              | 23,071,000                            | 79.41%              |
| 2,899,000         | -               | 10               | -                          | 23,071,000         | -              | 23,071,000                            | 79.41%              |
| 2,900,000         | -               | 10               | -                          | 23,071,000         | -              | 23,071,000                            | 79.41%              |
| 2,901,000         | -               | 10               | -                          | 23,071,000         | -              | 23,071,000                            | 79.41%              |
| 2,902,000         | -               | 10               | -                          | 23,071,000         | -              | 23,071,000                            | 79.41%              |
| 2,903,000         | -               | 10               | -                          | 23,071,000         | -              | 23,071,000                            | 79.41%              |
| 2,904,000         | -               | 10               | -                          | 23,071,000         | -              | 23,071,000                            | 79.41%              |
| 2,905,000         | -               | 10               | -                          | 23,071,000         | -              | 23,071,000                            | 79.41%              |
| 2,906,000         | -               | 10               | -                          | 23,071,000         | -              | 23,071,000                            | 79.41%              |



Company: Ni Florida, LLC  
 Docket No.: 090182-SU  
 Historical Test Year Ended: December 31, 2008

Schedule E-14  
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Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]  
 For Billing January to December  
 Customer Class: Multi-Residential

Meter Size: 4"

| (1)<br>Consumption<br>Level | (2)<br>Number of Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>{1} x {2} | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>{1} x {6} + {5} | (8)<br>Percentage<br>of Total |
|-----------------------------|------------------------|----------------------------|---|------------------------------|--------------------------|--|-------------------------------|
| 2,907,000                   | -                      | 10                         | -                                       | 23,071,000                   | -                        | 23,071,000                                       | 79.41%                        |
| 2,908,000                   | -                      | 10                         | -                                       | 23,071,000                   | -                        | 23,071,000                                       | 79.41%                        |
| 2,909,000                   | -                      | 10                         | -                                       | 23,071,000                   | -                        | 23,071,000                                       | 79.41%                        |
| 2,910,000                   | -                      | 10                         | -                                       | 23,071,000                   | -                        | 23,071,000                                       | 79.41%                        |
| 2,911,000                   | -                      | 10                         | -                                       | 23,071,000                   | -                        | 23,071,000                                       | 79.41%                        |
| 2,912,000                   | -                      | 10                         | -                                       | 23,071,000                   | -                        | 23,071,000                                       | 79.41%                        |
| 2,913,000                   | -                      | 10                         | -                                       | 23,071,000                   | -                        | 23,071,000                                       | 79.41%                        |
| 2,914,000                   | -                      | 10                         | -                                       | 23,071,000                   | -                        | 23,071,000                                       | 79.41%                        |
| 2,915,000                   | -                      | 10                         | -                                       | 23,071,000                   | -                        | 23,071,000                                       | 79.41%                        |
| 2,916,000                   | -                      | 10                         | -                                       | 23,071,000                   | -                        | 23,071,000                                       | 79.41%                        |
| 2,917,000                   | -                      | 10                         | -                                       | 23,071,000                   | -                        | 23,071,000                                       | 79.41%                        |
| 2,918,000                   | -                      | 10                         | -                                       | 23,071,000                   | -                        | 23,071,000                                       | 79.41%                        |
| 2,919,000                   | -                      | 10                         | -                                       | 23,071,000                   | -                        | 23,071,000                                       | 79.41%                        |
| 2,920,000                   | -                      | 10                         | -                                       | 23,071,000                   | -                        | 23,071,000                                       | 79.41%                        |
| 2,921,000                   | -                      | 10                         | -                                       | 23,071,000                   | -                        | 23,071,000                                       | 79.41%                        |
| 2,922,000                   | -                      | 10                         | -                                       | 23,071,000                   | -                        | 23,071,000                                       | 79.41%                        |
| 2,923,000                   | -                      | 10                         | -                                       | 23,071,000                   | -                        | 23,071,000                                       | 79.41%                        |
| 2,924,000                   | -                      | 10                         | -                                       | 23,071,000                   | -                        | 23,071,000                                       | 79.41%                        |
| 2,925,000                   | -                      | 10                         | -                                       | 23,071,000                   | -                        | 23,071,000                                       | 79.41%                        |
| 2,926,000                   | -                      | 10                         | -                                       | 23,071,000                   | -                        | 23,071,000                                       | 79.41%                        |
| 2,927,000                   | -                      | 10                         | -                                       | 23,071,000                   | -                        | 23,071,000                                       | 79.41%                        |
| 2,928,000                   | -                      | 10                         | -                                       | 23,071,000                   | -                        | 23,071,000                                       | 79.41%                        |
| 2,929,000                   | -                      | 10                         | -                                       | 23,071,000                   | -                        | 23,071,000                                       | 79.41%                        |
| 2,930,000                   | -                      | 10                         | -                                       | 23,071,000                   | -                        | 23,071,000                                       | 79.41%                        |
| 2,931,000                   | -                      | 10                         | -                                       | 23,071,000                   | -                        | 23,071,000                                       | 79.41%                        |
| 2,932,000                   | -                      | 10                         | -                                       | 23,071,000                   | -                        | 23,071,000                                       | 79.41%                        |
| 2,933,000                   | -                      | 10                         | -                                       | 23,071,000                   | -                        | 23,071,000                                       | 79.41%                        |
| 2,934,000                   | -                      | 10                         | -                                       | 23,071,000                   | -                        | 23,071,000                                       | 79.41%                        |
| 2,935,000                   | -                      | 10                         | -                                       | 23,071,000                   | -                        | 23,071,000                                       | 79.41%                        |
| 2,936,000                   | -                      | 10                         | -                                       | 23,071,000                   | -                        | 23,071,000                                       | 79.41%                        |
| 2,937,000                   | -                      | 10                         | -                                       | 23,071,000                   | -                        | 23,071,000                                       | 79.41%                        |
| 2,938,000                   | -                      | 10                         | -                                       | 23,071,000                   | -                        | 23,071,000                                       | 79.41%                        |
| 2,939,000                   | -                      | 10                         | -                                       | 23,071,000                   | -                        | 23,071,000                                       | 79.41%                        |
| 2,940,000                   | -                      | 10                         | -                                       | 23,071,000                   | -                        | 23,071,000                                       | 79.41%                        |
| 2,941,000                   | -                      | 10                         | -                                       | 23,071,000                   | -                        | 23,071,000                                       | 79.41%                        |
| 2,942,000                   | -                      | 10                         | -                                       | 23,071,000                   | -                        | 23,071,000                                       | 79.41%                        |
| 2,943,000                   | -                      | 10                         | -                                       | 23,071,000                   | -                        | 23,071,000                                       | 79.41%                        |
| 2,944,000                   | 1                      | 11                         | 2,944,000                               | 26,015,000                   | -                        | 26,015,000                                       | 89.55%                        |
| 2,945,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000                                       | 89.55%                        |
| 2,946,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000                                       | 89.55%                        |
| 2,947,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000                                       | 89.55%                        |
| 2,948,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000                                       | 89.55%                        |
| 2,949,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000                                       | 89.55%                        |
| 2,950,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000                                       | 89.55%                        |
| 2,951,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000                                       | 89.55%                        |
| 2,952,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000                                       | 89.55%                        |
| 2,953,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000                                       | 89.55%                        |
| 2,954,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000                                       | 89.55%                        |
| 2,955,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000                                       | 89.55%                        |
| 2,956,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000                                       | 89.55%                        |
| 2,957,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000                                       | 89.55%                        |

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Company: Ni Florida, LLC  
 Docket No.: 090182-SU  
 Historical Test Year Ended: December 31, 2008

Schedule F-14  
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Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]  
 For Billing January to December  
 Customer Class: Multi-Residential

Meter Size: 4"

| (1)<br>Consumption<br>Level | (2)<br>Number of Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1) x (2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1) x (6)] + (5) | (8)<br>Percentage<br>of Total |
|-----------------------------|------------------------|----------------------------|---|------------------------------|--------------------------|--|-------------------------------|
| 2,958,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000   | 89.55%                        |
| 2,959,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000   | 89.55%                        |
| 2,960,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000   | 89.55%                        |
| 2,961,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000   | 89.55%                        |
| 2,962,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000   | 89.55%                        |
| 2,963,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000   | 89.55%                        |
| 2,964,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000   | 89.55%                        |
| 2,965,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000   | 89.55%                        |
| 2,966,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000   | 89.55%                        |
| 2,967,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000   | 89.55%                        |
| 2,968,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000   | 89.55%                        |
| 2,969,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000   | 89.55%                        |
| 2,970,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000   | 89.55%                        |
| 2,971,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000   | 89.55%                        |
| 2,972,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000   | 89.55%                        |
| 2,973,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000   | 89.55%                        |
| 2,974,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000   | 89.55%                        |
| 2,975,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000   | 89.55%                        |
| 2,976,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000   | 89.55%                        |
| 2,977,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000   | 89.55%                        |
| 2,978,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000   | 89.55%                        |
| 2,979,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000   | 89.55%                        |
| 2,980,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000   | 89.55%                        |
| 2,981,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000   | 89.55%                        |
| 2,982,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000   | 89.55%                        |
| 2,983,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000   | 89.55%                        |
| 2,984,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000   | 89.55%                        |
| 2,985,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000   | 89.55%                        |
| 2,986,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000   | 89.55%                        |
| 2,987,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000   | 89.55%                        |
| 2,988,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000   | 89.55%                        |
| 2,989,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000   | 89.55%                        |
| 2,990,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000   | 89.55%                        |
| 2,991,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000   | 89.55%                        |
| 2,992,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000   | 89.55%                        |
| 2,993,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000   | 89.55%                        |
| 2,994,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000   | 89.55%                        |
| 2,995,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000   | 89.55%                        |
| 2,996,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000   | 89.55%                        |
| 2,997,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000   | 89.55%                        |
| 2,998,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000   | 89.55%                        |
| 2,999,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000   | 89.55%                        |
| 3,000,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000   | 89.55%                        |
| 3,001,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000   | 89.55%                        |
| 3,002,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000   | 89.55%                        |
| 3,003,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000   | 89.55%                        |
| 3,004,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000   | 89.55%                        |
| 3,005,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000   | 89.55%                        |
| 3,006,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000   | 89.55%                        |
| 3,007,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000   | 89.55%                        |
| 3,008,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000   | 89.55%                        |

Company: Ni Florida, LLC  
 Docket No.: 090182-SU  
 Historical Test Year Ended: December 31, 2008

Preparer: Donald J. Clayton, P.E.

Water [ ] or Sewer [X]  
 For Billing January to December  
 Customer Class: Multi-Residential

Meter Size: 4"

| (1)<br>Consumption<br>Level | (2)<br>Number of Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>{1} x {2} | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1) x (6)] + (5) | (8)<br>Percentage<br>of Total |
|-----------------------------|------------------------|----------------------------|---|------------------------------|--------------------------|--|-------------------------------|
| 3,009,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000   | 89.55%                        |
| 3,010,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000   | 89.55%                        |
| 3,011,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000   | 89.55%                        |
| 3,012,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000   | 89.55%                        |
| 3,013,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000   | 89.55%                        |
| 3,014,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000   | 89.55%                        |
| 3,015,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000   | 89.55%                        |
| 3,016,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000   | 89.55%                        |
| 3,017,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000   | 89.55%                        |
| 3,018,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000   | 89.55%                        |
| 3,019,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000   | 89.55%                        |
| 3,020,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000   | 89.55%                        |
| 3,021,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000   | 89.55%                        |
| 3,022,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000   | 89.55%                        |
| 3,023,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000   | 89.55%                        |
| 3,024,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000   | 89.55%                        |
| 3,025,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000   | 89.55%                        |
| 3,026,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000   | 89.55%                        |
| 3,027,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000   | 89.55%                        |
| 3,028,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000   | 89.55%                        |
| 3,029,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000   | 89.55%                        |
| 3,030,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000   | 89.55%                        |
| 3,031,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000   | 89.55%                        |
| 3,032,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000   | 89.55%                        |
| 3,033,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000   | 89.55%                        |
| 3,034,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000   | 89.55%                        |
| 3,035,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000   | 89.55%                        |
| 3,036,000                   | -                      | 11                         | -                                       | 26,015,000                   | -                        | 26,015,000   | 89.55%                        |
| 3,037,000                   | 1                      | 12                         | 3,037,000                               | 29,052,000                   | -                        | 29,052,000   | 100.00%                       |

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