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Public Service Commission

September 16, 2009

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

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

Dear Mr. Friedman:

We have reviewed the minimum filing requirements (MFRs) submitted on July 21, 2009, on behalf of Ni Florida, LLC. After reviewing this information, we find the MFRs to be deficient.

Rule 25-30.110(2), Florida Administrative Code (F.A.C.), requires that a utility furnish the Commission with any information concerning the utility's facilities or operations that the Commission may request and require for determining rates or judging the practices of the utility. All such data, unless otherwise specified, shall be consistent with and reconcilable with the utility's annual report to the Commission. The following schedule is deficient pursuant to this rule.

1. Schedule B-9, Schedule of Wastewater Contractual Services

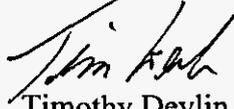
The Contractual Services – Other Per Books for 2008 does not match the balance recorded in the 2008 Annual Report. Pursuant to Rule 25-30.110, F.A.C., please provide the reconciliation of the balances in the 2008 Annual Report with the balance shown on MFR Schedule B-9.

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If this reconciliation requires a corresponding change to any MFR schedules, those corrected schedules must also be submitted. Your petition will not be deemed filed until the deficiencies identified in this letter have been corrected. These corrections should be submitted no later than October 16, 2009.

Sincerely,

A handwritten signature in black ink, appearing to read "Tim Devlin", written over a horizontal line.

Timothy Devlin
Director

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