

**Ruth Nettles**

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**From:** Trina Collins [TCollins@RSBattorneys.com]  
**Sent:** Monday, December 07, 2009 2:50 PM  
**To:** Filings@psc.state.fl.us  
**Cc:** donald.clayton@tangibl.com; Bart Fletcher; Curt Mouring; ewallace@niamerica.com; BWilkinson@niamerica.com; Martin Friedman; Christian W. Marcelli; Trina Collins  
**Subject:** Filing in Docket No.: 090182-SU; Ni Florida, LLC's Application for Increase in Wastewater Rates in Pasco County, Florida  
**Importance:** High  
**Attachments:** PSC Clerk 14 (Response to First Data Request).ltr.pdf

- a. Martin S. Friedman, Esq.  
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[cmarcelli@rsbattorneys.com](mailto:cmarcelli@rsbattorneys.com)
- b. Docket No.: 090182-SU; Ni Florida, LLC's Application for Increase in Wastewater Rates in Pasco County, Florida - Filing Ni Florida, LLC's response to Staff's First Data Request, dated November 6, 2009.
- c. Ni Florida, LLC
- d. 76 Pages.
- e. Letter to Commission Clerk and response to Staff's First Data Request - 76pages.

DOCUMENT NUMBER-DATE  
11792 DEC-7 8  
FPSC-COMMISSION CLERK

LAW OFFICES

**ROSE, SUNDBSTROM & BENTLEY, LLP**

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REPLY TO CENTRAL FLORIDA OFFICE

December 7, 2009

CENTRAL FLORIDA OFFICE  
SANLANDO CENTER  
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MARTIN S. FRIEDMAN, P.A.  
BRIDGET M. GRIMSLEY  
CHRISTIAN W. MARCELLI  
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E-FILING

Ann Cole, Commission Clerk  
Office of Commission Clerk  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399

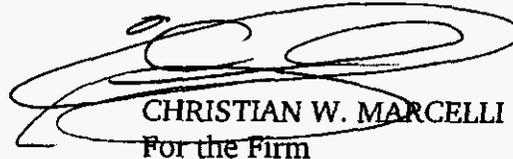
RE: Docket No. 090182-SU; Ni Florida, LLC's Application for Increase in Wastewater Rates in Pasco County, Florida  
Our File No.: 43053.03

Dear Ms. Cole:

Enclosed for filing in the above-referenced docket is Ni Florida, LLC's response to Staff's First Data Request, dated November 6, 2009.

Should you or Staff have any questions regarding this filing, please do not hesitate to give me a call.

Very truly yours,

  
CHRISTIAN W. MARCELLI  
For the Firm

CWM  
Enclosures

cc: Mr. Donald Clayton (w/enclosures) (via e-mail)  
Mr. Bart Fletcher, Division of Economic Regulation (w/enclosures) (via e-mail)  
Mr. Curt Mouring, Division of Economic Regulation (w/enclosures) (via e-mail)  
Ed Wallace, President (w/enclosures) (via e-mail)  
Mr. Benny Wilkinson (w/enclosure) (via e-mail)

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DOCUMENT NUMBER-DATE

11792 DEC-7 8

FPSC-COMMISSION CLERK

Question 1: On MFR schedules B-8 and B-11, the Utility notes repair work needed to restore the system to a state of good repair. Please explain why on schedule B-8, for Contractual Services – Other, the expenses associated with the repair work are expected to continue for the “foreseeable future,” and why the same expenses listed on schedule B-11 are shown as part of a 5-year program.

Response: Ni Florida purchased the assets of Hudson Utilities, Inc. with full knowledge that Inflow and Infiltration (I&I) repairs and general repairs and maintenance had been ignored for years. From a practical point of view, these repairs need to be spread over a number of years, as the problems were created over a number of years. The repairs are done in a systematic order, whereby the repair is identified, performed, tested for conformance, and either certified as successful or additional repairs are performed. Then, a determination is made as to the next step. Ni Florida expects the I&I repairs to be an ongoing process that is done on a five-year cycle. Once the system has been completely evaluated and needed repairs done, then Ni Florida will start a new five-year evaluation and repair cycle. It is expected that new tests and evaluations will identify additional I&I or other general repairs and maintenance. Our experience has been that fixing I&I problems is an ongoing process and some level of expense will be needed annually. The same could be said for general repairs and maintenance. Some level of expense related to general repairs and maintenance will be needed annually. Thus, while we expect some I&I and general repairs and maintenance to be done within five years, other I&I and general repairs and maintenance will continue for the “foreseeable future.” This is particularly relevant in a wastewater collection system, such as Hudson Utilities, where the average age of the system is greater than 20 years old and a major portion of it is adjacent to the Gulf coast, subject to the adverse effects of tidal and weather conditions. As a frame of reference, for year-to-date September 2009, Ni Florida – Hudson has spent \$94,403.95 on I&I repairs and \$27,909.07 on general repairs and maintenance.

Prepared by: Benny Wilkinson  
Reviewed by: Edward R. Wallace

DOCUMENT NUMBER-DATE

11792 DEC-7 8

FPSC-COMMISSION CLERK

Question 2: Please provide a detailed explanation and all support documentation for the 5-year program shown on MFR schedule B-11, including a detailed breakdown of work to be performed and the associated costs.

Response: Ni Florida's 2010 Proposed Budget currently includes \$100,000 for I&I repairs and \$100,000 for lift station and other general repairs and maintenance. However, as stated in Ni Florida's response to Question 1 of the Staff's First Data Request, Ni Florida expects some level of I&I repairs and general repairs and maintenance will be needed annually. Specifically, Ni Florida sent Pasco County a letter (attached) prior to the acquisition of the assets of Hudson Utilities detailing the 5-year plan to address the I&I issue in the system. Ni Florida's plan identifies the areas of the system where line cleaning, TV inspection, smoke testing, and dye testing may be conducted. Specific repairs and maintenance that will be performed will be determined upon completion of the inspections and testing.



March 9, 2008

MAR 0 1

Pasco County  
Utilities Services Branch  
Public Works / Utilities BLDG., S-21B  
7530 Little Road  
New Port Richey, FL 34654-5598

Attn: Bruce Kennedy, P.E.  
Ref: Hudson Utilities

Dear Mr. Kennedy,

Per your request, I am writing to you in an effort to communicate NI America's plan to address the I/I issues at Hudson Utilities. We understand Pasco County is currently under a Consent Order with the Florida Department of Environmental Protection due to high levels of chlorides in the effluent from several utilities in Pasco County, including Hudson Utilities. NI America is aware of this issue and we have taken measures to investigate the extent of inflow and infiltration.

NI America has already taken the proactive initiative to explore the potential problems, and make the necessary repairs which we determine to require emergency repair. We will make three types of repairs that include, but not limited to excavation, point repair liners and grouting where we deem necessary to complete the repairs. These areas are located in Signal Cove subdivision and extend to multiple locations on Tower Drive, Shark Street and Sheep Head -- both east and west of Shark Street. NI America will start the repair of these identified problem areas within 120 days of closing on Hudson Utilities. Potential locations and estimated repairs are as follows:

1. Signal Cove, 6200 Tower Drive, Man Holes 4-8, Depth 8.5-9.0: 3 - point repair liners and 1 - grout repair.
2. Signal Cove, 6526 Tower Drive, Man Hole 1B - US, Depth 8.5-10.0: 1 - excavation, 1 - point repair liner and 3 - grout repairs.
3. Signal Cove, 6688 Tower Drive, Man Holes 11- 13, Depth 6.0-8.0: 6 - point repair liners and 9 - grout repairs.
4. Signal Cove, 6638 Tower Drive, Dead End to Man Hole 11, Depth 5.5-6.0: 1 - excavation and 1 - point repair liner.
5. Signal Cove, 6318 Tower Drive, Man Hole 9 - US, Depth 9.6-15.0: 2 - point repair liners.

10913 Metronome Drive • Houston, Texas 77043  
(713) 574-5952 • Fax: (713) 647-0277

6. Shark Street and Sheep Head, West of Shark Street, Depth 8.0 - 9.0: 8 - excavations.
7. Shark Street and Sheep Head, East of Shark Street, Depth 4.0 - 5.0: 2 - excavations.

In addition, NI America will embark on a plan to systematically test the entire system over the ensuing five (5) years, post close and possibly beyond as deemed necessary.

Inspections will be performed over a period of 5 years with each project consisting of the completion of approximately 20 % of the system each year. The inspection process will entail physical observation and possibly one or more of the following processes:

- Line Cleaning and TV Inspection.
- Smoke Testing.
- Dye Testing.

The work will begin in the oldest portion of the system and progress to the most recently installed mains. As it is expected that more intrusion will be found in the oldest part of the system, repairs for this project may be budgeted over a number of years. A map of the entire system will be compiled to clearly identify each of the five projects.

The Hudson Utilities collection system consists of:

- o 133,669 liner feet of 8" gravity sewer mains.
- o 502 manholes
- o 42 pumping stations
- o 9 metered pumping stations
- o 65,991 (liner feet of forced mains

Preliminary Inspection Schedule is as follows:

Year No. 1 (2008):

Area	Size/Material	Length
12	8" VCP	4,191 LF
12A	8" VCP	4,994 LF
13	8" PVC	809 LF
15	8" PVC	1,101 LF
19	8" PVC	2,034 LF
33	8" PVC	469 LF
41	8" PVC	1,197 LF
52	8" PVC	3,511 LF
33A	8" PVC	847 LF

15A	8" PVC	417 LF
42	8" PVC	220 LF
85	8" PVC	1,840 LF
81	8" PVC	450 LF
15B	8" PVC	804 LF
13B	8" PVC	8,778 LF
19B	8" PVC	<u>751 LF</u>
Total		28,019 LF

Year No. 2 (2009):

<u>Area</u>	<u>Size/Material</u>	<u>Length</u>
89B	8" PVC	450 LF
12B	8" PVC	5,709 LF
8A	8" PVC	8,372 LF
6B	8" PVC	1,082 LF
5	8" PVC	2,935 LF
4	8" PVC	980 LF
3	8" PVC	5,657 LF
2	8" PVC	3,240 LF
1	8" PVC	<u>3,628 LF</u>
Total		27,782 LF

Year No. 8 (2010):

<u>Area</u>	<u>Size/Material</u>	<u>Length</u>
55	8" PVC	1,174 LF
60	8" PVC	1,210 LF
33C	8" PVC	1,060 LF
11	8" PVC	5,816 LF
9	8" PVC	4,875 LF
53	8" PVC	1,128 LF
14	8" PVC	3,135 LF
16	8" PVC	4,428 LF
17	8" PVC	<u>3,845 LF</u>
Total		26,671 LF

**Year No. 4 (2011):**

<b>Area</b>	<b>Size/Material</b>	<b>Length</b>
51	8" PVC	5,010 LF
56	8" PVC	2,047 LF
57	8" PVC	9,505 LF
23	8" PVC	2,405 LF
21	8" PVC	3,323 LF
52	8" PVC	1,819 LF
22	8" PVC	1,172 LF
26	8" PVC	2,959 LF
48	8" PVC	<u>4,072 LF</u>
	<b>Total</b>	<b>25,712 LF</b>

**Year No. 5 (2012):**

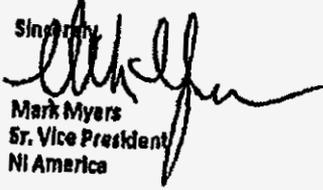
<b>Area</b>	<b>Size/Material</b>	<b>Length</b>
47	8" PVC	4,838 LF
22B	8" PVC	889 LF
61A	8" PVC	6,893 LF
62	8" PVC	5,833 LF
61	8" VCP	4,161 LF
61	8" VCP	<u>1,175 LF</u>
	<b>Total</b>	<b>23,289 LF</b>

Upon completion of each collection system inspection, all issues raised during the inspection process will be prioritized and repairs will commence within 120 days which will include the work necessary to resolve issues determined by NI America that adversely impact the integrity of the system. The time table to complete the items identified each year will be determined upon thorough review of the inspection.

Post-project flow monitoring and analysis will occur after the completion of each project and a final report and findings are expected to be issued in the fourth quarter of 2013. It is likely amendments to this plan will be proposed after completion and evaluation of the initial I/I reduction projects.

If you have any questions, please contact Mark Myers or Andy Thomas (713) 574-5952. As per your letter dated 2-1-08, NI America will keep the County apprised of our plans, including changes and/or modifications to the above described plan to address the chloride issues once the utility purchase is completed.

Sincerely,



Mark Myers  
Sr. Vice President  
NI America

Question 3: On MFR Schedule B-3, the Utility lists several adjustments to O&M Expenses. Please provide support documentation for the following items: (1) Adjustments to reflect corrected billing for wastewater purchased from Pasco County, (2) Adjustment to annualize increase in electricity costs, and (3) Adjustment to annualize increase in sewage treatment costs.

Response: (1) In preparing this rate filing, Ni Florida observed that the wastewater flowing through the Flounder Drive lift station during June, July, August, and September 2008 had been 1,087,000 gallons each month, while flows for October, November, and December 2008 were 37,000 gallons, 39,000 gallons, and 33,000 gallons, respectively. However, after flows of 49,000 gallons, 38,000 gallons, and 34,000 gallons in January, February, and March 2009, the flow increased to 3,453,000 gallons in April 2009. Ni was informed the master meter was broken in the June through September 2008 time frame and the county billed an estimated 1,087,000 gallons each month. Then, when the meter was replaced, the readings were input at the wrong constant and should have been 100 times their values from October 2008 through March 2009, as indicated by the 3,453,000 gallons usage reading for April 2009. Thus, Ni took the October through December usages and increased them by a factor of 100, subtracted the original usage amounts, then multiplied the result by the price charged by Pasco County of \$4.47/1,000 gallons. This resulted in an increase of \$48,235.77. Attachment A shows the calculation of this increased amount.

(2) Electricity costs were estimated using 2008 Kwh usage and rates in effect for each of 42 lift station electric bills. Attachment B shows the calculation of the \$653.

(3) Purchased wastewater treatment costs were estimated using 2008 gallons treated and the rates in effect for 2009. Attachment C shows the calculation of the \$2,687. As shown in Attachment D, pages 1-4, the rate charged by Pasco County in their billings to Ni Florida for Purchased Wastewater Treatment increased to \$4.50/1,000 gallons. Using the \$4.47/1,000 gallons rate in effect for January through August 2009 and the usage for the same relative period in 2008, and the \$4.50/1,000 gallons rate in effect beginning in September 2009 and the usage for September through December 2008, annualized costs for Purchased Wastewater Treatment would be \$448,896. When compared to the 2008 cost for Purchased Wastewater Treatment of \$445,891, it results in an increase of \$3,005, as shown in Attachment E. Thus, the expected increase of \$2,687 should be increased to \$3,005 to recognize the expected level of such expense due to the rate change. This is clearly a known and measureable change which should be recognized in rates.

Prepared by: Benny Wilkinson  
Reviewed by: Edward R. Wallace

Purchased Wastewater Treatment Expense-Flounder  
For the Period December 31, 2007 thru May 1, 2009

Account	Begin	End	Gals	Expense	Cost/k Gal
301-07-8001-1-24 Flounder Drive	12/31/07	01/30/08	1,154,000	\$ 5,123.76	\$ 4.4400
	01/30/08	02/28/08	1,263,000	\$ 5,607.72	\$ 4.4400
	02/28/08	03/31/08	1,677,000	\$ 7,445.88	\$ 4.4400
	03/31/08	05/01/08	1,047,000	\$ 4,648.68	\$ 4.4400
	05/01/08	06/02/08	1,017,000	\$ 4,515.48	\$ 4.4400
	06/02/08	07/02/08	1,087,000	\$ 4,826.28	\$ 4.4400
	07/02/08	08/01/08	1,087,000	\$ 4,826.28	\$ 4.4400
	08/01/08	08/29/08	1,087,000	\$ 4,826.28	\$ 4.4400
	08/29/08	10/01/08	1,087,000	\$ 4,858.89	\$ 4.4700
	10/01/08	10/31/08	37,000	\$ 165.39	\$ 4.4700
	10/31/08	12/02/08	39,000	\$ 174.33	\$ 4.4700
	12/02/08	12/31/08	33,000	\$ 147.51	\$ 4.4700
			10,615,000	\$ 47,166.48	
		12/31/08	01/30/09	49,000	\$ 219.03
	01/30/09	03/03/09	38,000	\$ 169.86	\$ 4.4700
	03/03/09	03/31/09	34,000	\$ 151.98	\$ 4.4700
	03/31/09	05/01/09	3,453,000	\$ 15,434.91	\$ 4.4700
			3,574,000	\$ 15,975.78	
			14,189,000	\$ 63,142.26	

Increase in Pasco County Wastewater Treatment Bills for October thru December 2008

10/01/08	10/31/08	3,700,000-37,000	\$ 16,373.61	\$ 4.4700
10/31/08	12/02/08	3,900,000-39,000	\$ 17,258.67	\$ 4.4700
12/02/08	12/31/08	3,300,000-33,000	\$ 14,603.49	\$ 4.4700
		10,791,000	\$ 48,235.77	\$ 4.4700

Projected Electric Expense - Ni Florida - Hudson

Assumptions:

Customer Charge	\$	15.00
Fuel & WPAC (per kWh)	\$	0.05419
Energy (per kWh)	\$	0.04715
Total Usage Rate	\$	0.10134
Florida Gross Receipts Tax		2.50%
Sales Tax		8.00%
Total Projected Power Expense	\$	23,502
2008 Power Expense (test yr)	\$	22,850
Difference	\$	653
Percent Increase		2.86%

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Number of Accounts	42	42	42	42	42	42	42	42	42	42	42	42	42
Customer Charge	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00
	\$ 630	\$ 630	\$ 630	\$ 630	\$ 630	\$ 630	\$ 630	\$ 630	\$ 630	\$ 630	\$ 630	\$ 630	\$ 7,560
2008 Usage	11,892	10,315	11,481	10,380	9,776	9,940	14,208	14,197	13,126	10,551	8,441	10,970	135,277
Electric rate	\$ 0.10134	\$ 0.10134	\$ 0.10134	\$ 0.10134	\$ 0.10134	\$ 0.10134	\$ 0.10134	\$ 0.10134	\$ 0.10134	\$ 0.10134	\$ 0.10134	\$ 0.10134	\$ 0.10134
Usage expense	\$ 1,205	\$ 1,045	\$ 1,163	\$ 1,052	\$ 991	\$ 1,007	\$ 1,440	\$ 1,439	\$ 1,330	\$ 1,069	\$ 855	\$ 1,112	\$ 13,709
Total Usage expense	\$ 1,835	\$ 1,675	\$ 1,793	\$ 1,682	\$ 1,621	\$ 1,637	\$ 2,070	\$ 2,069	\$ 1,960	\$ 1,699	\$ 1,485	\$ 1,742	\$ 21,269
GRT %	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Gross Receipts Tax	\$ 46	\$ 42	\$ 45	\$ 42	\$ 41	\$ 41	\$ 52	\$ 52	\$ 49	\$ 42	\$ 37	\$ 44	\$ 532
Sales Tax %	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%
Sales Tax	\$ 147	\$ 134	\$ 143	\$ 135	\$ 130	\$ 131	\$ 166	\$ 165	\$ 157	\$ 136	\$ 119	\$ 139	\$ 1,702
Estimated Total Charges	\$ 2,028	\$ 1,851	\$ 1,982	\$ 1,859	\$ 1,791	\$ 1,809	\$ 2,287	\$ 2,286	\$ 2,166	\$ 1,878	\$ 1,641	\$ 1,925	\$ 23,502

Attachment B

Pasco County Wastewater Treatment Expense

2008 Data	
Gallons Treated Jan - Sept (in 000's)	74,544
Rate per 1,000 gallons treated	\$ 4.47
Treatment Expense	\$ 333,211.68
Gallons Treated Oct - Dec (in 000's)	25,637
Rate per 1,000 gallons treated	\$ 4.50
Treatment Expense	\$ 115,366.50
Total Projected Treatment Expense	\$ 448,578
2008 Treatment Expense (test yr)	\$ 445,891
Difference	\$ 2,687
Percent Change	0.60%

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Rate per 1,000 gallons treated	\$ 4.47	\$ 4.47	\$ 4.47	\$ 4.47	\$ 4.47	\$ 4.47	\$ 4.47	\$ 4.47	\$ 4.47	\$ 4.50	\$ 4.50	\$ 4.50	
2008 Gallonage Treated	7,147	6,953	8,437	7,721	7,789	8,709	9,467	7,704	10,617	8,410	9,129	8,098	100,181
	\$ 31,947	\$ 31,080	\$ 37,713	\$ 34,513	\$ 34,817	\$ 38,929	\$ 42,317	\$ 34,437	\$ 47,458	\$ 37,845	\$ 41,081	\$ 36,441	\$ 448,578

2008 Usage by account (in 000's)

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
11111 US Hwy 19	42	42	42	44	62	62	26	30	28	44	71	61	554
Flounder Drive	1,154	1,263	1,677	1,047	1,017	1,087	1,087	1,087	1,087	37	39	33	10,615
Sunnydale	701	748	1,293	1,205	1,285	1,035	1,149	821	1,238	1,198	1,326	1,099	13,098
Delmar Drive/Sea Ranch	5,250	4,900	5,425	5,425	5,425	6,525	7,205	5,766	8,264	7,131	7,693	6,905	75,914
Total	7,147	6,953	8,437	7,721	7,789	8,709	9,467	7,704	10,617	8,410	9,129	8,098	100,181

Attachment C



PASCO COUNTY UTILITIES SERVICES BRANCH  
 7508 LITTLE ROAD  
 P.O. DRAWER 2139  
 NEW PORT RICHEY, FL 34656-2139  
 NEW PORT RICHEY (727) 847-8131 DADE CITY (352) 521-4285  
 LAND O LAKES (813) 996-7341

Attachment D  
 Page 1 of 4  
 NI FLORIDA LLC  
 13825 US HWY 19  
 STE #301  
 HUDSON FL 34667-1191

10/26/2009

SERVICE FROM 08/31/2009 TO 09/30/2009  
 PREVIOUS READING 109135000  
 PRIOR BALANCE 28639.29  
 PAYMENTS 28639.29

CURRENT READING 115261000  
 GALLONS USED 6126000  
 WATER CHARGES  
 SEWER CHARGES 27567.00

SERVICE ADDRESS 0 DEL MAR DR/SEA RANCH ADJUSTMENTS

ACCOUNT NUMBER 301-07-8003-1-24

OTHER CHARGES:  
 LABORATORY TESTS  
 SEPTAGE  
 FIRE HYDRANTS/LINES  
 BACK-FLOW  
 RECLAIMED WATER  
 LANDFILL  
 SLUDGE  
 IMPACT FEES  
 FINE  
 INTEREST  
 OTHER

EASY PAY ONLINE: GO TO WWW.PAYPASCO.COM  
 AND USE YOUR ACCOUNT NUMBER ABOVE AND THE  
 FOLLOWING 6 DIGIT PIN CODE ---> 526858

CURRENT CHARGES 27567.00  
 TOTAL DUE 27567.00

DUE DATE APPLIES TO CURRENT CHARGES ONLY. UNPAID PRIOR BALANCE MAY RESULT IN IMMEDIATE DISCONNECTION OF SERVICE

PASCO UTILITIES: "FOCUSED ON SERVICE, COMMITTED TO EXCELLENCE"  
 RATE CHANGES EFFECTIVE 10/01/2009

PLEASE RETURN THIS STUB BY 11/12/2009

TO: PASCO COUNTY UTILITIES SERVICES  
 P.O. DRAWER 2139  
 NEW PORT RICHEY, FL 34656-2139

PAYMENT DUE DATE APPLIES TO CURRENT CHARGES ONLY. UNPAID PRIOR BALANCE IS PAST DUE AND MAY RESULT IN IMMEDIATE DISCONNECTION OF SERVICE.

ACCOUNT NUMBER 301078003124  
 TOTAL DUE 27567.00  
 TOTAL PAID

Temp-Return Service Requested



NI FLORIDA LLC  
 13825 US HWY 19  
 STE #301  
 HUDSON FL 34667-1191

**APPROVED**

30107800312490027567009000



PASCO COUNTY UTILITIES SERVICES BRANCH  
 7508 LITTLE ROAD  
 P.O. DRAWER 2139  
 NEW PORT RICHEY, FL 34656-2139  
 NEW PORT RICHEY (727) 847-8131 DADE CITY (352) 521-4285  
 LAND O LAKES (813) 996-7341

NI FLORIDA LLC  
 13825 US HWY 19  
 STE #301  
 HUDSON FL 34667-1191

Attachment D  
 Page 2 of 4

10/26/2009

SERVICE FROM 08/31/2009 TO 09/30/2009  
 PREVIOUS READING 005819000

CURRENT READING 006342000  
 GALLONS USED 523000

SERVICE ADDRESS 0 FLOUNDER DR

ACCOUNT NUMBER 301-07-8001-1-24

PRIOR BALANCE 2279.70  
 PAYMENTS 2279.70

WATER CHARGES  
 SEWER CHARGES 2353.50

ADJUSTMENTS

OTHER CHARGES:

- LABORATORY TESTS
- SEPTAGE
- FIRE HYDRANTS/LINES
- BACK-FLOW
- RECLAIMED WATER
- LANDFILL
- SLUDGE
- IMPACT FEES
- FINE
- INTEREST
- OTHER

CURRENT CHARGES 2353.50

TOTAL DUE 2353.50

EASY PAY ONLINE: GO TO WWW.PAYPASCO.COM  
 AND USE YOUR ACCOUNT NUMBER ABOVE AND THE  
 FOLLOWING 6 DIGIT PIN CODE ----> 725518

DUE DATE APPLIES TO CURRENT CHARGES ONLY. UNPAID PRIOR BALANCE MAY RESULT IN IMMEDIATE DISCONNECTION OF SERVICE

PASCO UTILITIES: "FOCUSED ON SERVICE, COMMITTED TO EXCELLENCE"  
 RATE CHANGES EFFECTIVE 10/01/2009

PLEASE RETURN THIS STUB BY 11/12/2009

TO: PASCO COUNTY UTILITIES SERVICES  
 P.O. DRAWER 2139  
 NEW PORT RICHEY, FL 34656-2139

PAYMENT DUE DATE APPLIES TO CURRENT CHARGES ONLY. UNPAID PRIOR BALANCE IS PAST DUE AND MAY RESULT IN IMMEDIATE DISCONNECTION OF SERVICE.

ACCOUNT NUMBER 301078001124

TOTAL DUE 2353.50

TOTAL PAID

Temp-Return Service Requested



NI FLORIDA LLC  
 13825 US HWY 19  
 STE #301  
 HUDSON FL 34667-1191

APPROVED

30107800112410002353506000



PASCO COUNTY UTILITIES SERVICES BRANCH  
 7508 LITTLE ROAD  
 P.O. DRAWER 2139  
 NEW PORT RICHEY, FL 34656-2139  
 NEW PORT RICHEY (727) 847-8131 DADE CITY (352) 521-4285  
 LAND O LAKES (813) 996-7341

Attachment D  
 Page 3 of 4  
 NI FLORIDA LLC  
 13825 US HIGHWAY 19  
 SUITE 301  
 HUDSON FL 34667-1191

10/26/2009

SERVICE FROM 08/31/2009 TO 09/30/2009  
 PREVIOUS READING 010234000

CURRENT READING 010434000  
 GALLONS USED 200000

SERVICE ADDRESS 0 SUNNYDALE

ACCOUNT NUMBER 301-07-8002-1-24

PRIOR BALANCE 943.17  
 PAYMENTS 943.17

WATER CHARGES  
 SEWER CHARGES 900.00

ADJUSTMENTS

OTHER CHARGES:

- LABORATORY TESTS
- SEPTAGE
- FIRE HYDRANTS/LINES
- BACK-FLOW
- RECLAIMED WATER
- LANDFILL
- SLUDGE
- IMPACT FEES
- FINE
- INTEREST
- OTHER

CURRENT CHARGES 900.00

TOTAL DUE 900.00

EASY PAY ONLINE: GO TO WWW.PAYPASCO.COM  
 AND USE YOUR ACCOUNT NUMBER ABOVE AND THE  
 FOLLOWING 6 DIGIT PIN CODE ---> 175853

**DUE DATE APPLIES TO CURRENT CHARGES ONLY. UNPAID PRIOR BALANCE MAY RESULT IN IMMEDIATE DISCONNECTION OF SERVICE**

PASCO UTILITIES: "FOCUSED ON SERVICE, COMMITTED TO EXCELLENCE"  
 RATE CHANGES EFFECTIVE 10/01/2009

PLEASE RETURN THIS STUB BY 11/12/2009

TO: PASCO COUNTY UTILITIES SERVICES  
 P.O. DRAWER 2139  
 NEW PORT RICHEY, FL 34656-2139

**PAYMENT DUE DATE APPLIES TO CURRENT CHARGES ONLY. UNPAID PRIOR BALANCE IS PAST DUE AND MAY RESULT IN IMMEDIATE DISCONNECTION OF SERVICE.**

ACCOUNT NUMBER 301078002124

TOTAL DUE 900.00

Temp-Return Service Requested

TOTAL PAID



NI FLORIDA LLC  
 13825 US HIGHWAY 19  
 SUITE 301  
 HUDSON FL 34667-1191

**APPROVED**

30107800212400000900003000



PASCO COUNTY UTILITIES SERVICES BRANCH  
 7508 LITTLE ROAD  
 P.O. DRAWER 2139  
 NEW PORT RICHEY, FL 34656-2139  
 NEW PORT RICHEY (727) 847-8131 DADE CITY (352) 521-4285  
 LAND O LAKES (813) 996-7341

NI FLORIDA LLC  
 13825 US HWY 19  
 SUITE 301  
 HUDSON FL 34667-1191

Attachment D  
 Page 4 of 4

10/26/2009

SERVICE FROM 08/31/2009 TO 09/30/2009  
 PREVIOUS READING 001748000

CURRENT READING 001781000  
 GALLONS USED 33000

SERVICE ADDRESS 11111 US HWY 19

ACCOUNT NUMBER 301-07-8000-1-24

PRIOR BALANCE 174.33  
 PAYMENTS 174.33

WATER CHARGES  
 SEWER CHARGES 148.50

ADJUSTMENTS

OTHER CHARGES:

- LABORATORY TESTS
- SEPTAGE
- FIRE HYDRANTS/LINES
- BACK-FLOW
- RECLAIMED WATER
- LANDFILL
- SLUDGE
- IMPACT FEES
- FINE
- INTEREST
- OTHER

CURRENT CHARGES 148.50

TOTAL DUE 148.50

EASY PAY ONLINE: GO TO WWW.PAYPASCO.COM  
 AND USE YOUR ACCOUNT NUMBER ABOVE AND THE  
 FOLLOWING 6 DIGIT PIN CODE ---> 242073

**DUE DATE APPLIES TO CURRENT CHARGES ONLY. UNPAID PRIOR BALANCE MAY RESULT IN IMMEDIATE DISCONNECTION OF SERVICE**

PASCO UTILITIES: "FOCUSED ON SERVICE, COMMITTED TO EXCELLENCE"  
 RATE CHANGES EFFECTIVE 10/01/2009

PLEASE RETURN THIS STUB BY 11/12/2009

TO: PASCO COUNTY UTILITIES SERVICES  
 P.O. DRAWER 2139  
 NEW PORT RICHEY, FL 34656-2139

**PAYMENT DUE DATE APPLIES TO CURRENT CHARGES ONLY. UNPAID PRIOR BALANCE IS PAST DUE AND MAY RESULT IN IMMEDIATE DISCONNECTION OF SERVICE.**

ACCOUNT NUMBER 301078000124

TOTAL DUE 148.50

TOTAL PAID

Temp-Return Service Requested



NI FLORIDA LLC  
 13825 US HWY 19  
 SUITE 301  
 HUDSON FL 34667-1191

**APPROVED**

30107800012420000148502000

Hudson Utilities  
Purchased Wastewater Treatment Expense  
For the Twelve Months Ended December 31, 2008

Attachment E

12/31/07	01/30/08	7,147,000	\$	31,732.68	\$	4.4400	\$	4.4700	\$	31,947.09	
01/30/08	02/28/08	6,953,000	\$	30,871.32	\$	4.4400	\$	4.4700	\$	31,079.91	
02/28/08	03/31/08	8,437,000	\$	37,460.28	\$	4.4400	\$	4.4700	\$	37,713.39	
03/31/08	04/30/08	7,721,000	\$	34,281.24	\$	4.4400	\$	4.4700	\$	34,512.87	
04/30/08	06/02/08	7,789,000	\$	34,583.16	\$	4.4400	\$	4.4700	\$	34,816.83	
06/02/08	07/02/08	8,709,000	\$	38,667.96	\$	4.4400	\$	4.4700	\$	38,929.23	
07/02/08	08/01/08	9,467,000	\$	42,033.48	\$	4.4400	\$	4.4700	\$	42,317.49	
08/01/08	08/29/08	7,704,000	\$	34,205.76	\$	4.4400	\$	4.4700	\$	34,436.88	
08/29/08	10/01/08	10,617,000	\$	47,457.99	\$	4.4700	\$	4.5000	\$	47,776.50	
10/01/08	10/31/08	8,410,000	\$	37,592.70	\$	4.4700	\$	4.5000	\$	37,845.00	
10/31/08	12/02/08	9,129,000	\$	40,806.63	\$	4.4700	\$	4.5000	\$	41,080.50	
12/02/08	12/31/08	8,098,000	\$	36,198.06	\$	4.4700	\$	4.5000	\$	36,441.00	Increase
		<u>100,181,000</u>	\$	<u>445,891.26</u>	\$	4.4509	\$		\$	448,896.69	\$ 3,005.43

Question 4: In the 2008 Annual Report, on schedule E-6, there are two officers listed along with the percentage of time spent as officer of the Utility. Based on the time provided, the full-time salary equivalents are approximately \$117,855 for Edward R. Wallace, Sr. and \$95,967 for William A. Thomas. Please provide all duties and responsibilities for these officers.

**Response: Edward R. Wallace - Chief Financial Officer and President of the Utility**

Mr. Wallace has overall responsibility for the day-to-day management of Ni America (and all its subsidiaries). As such, he leads and directs the Ni America Operating staff, and manages all financial affairs of Ni America (including but not limited to approving corporate expenses and operational expenses). He oversees the FUGH contract, capital expenditures, and routine maintenance expenses for all utilities owned by Ni America.

**William (Andy) Thomas - Vice President of Capital Improvements**

Mr. Thomas leads and directs the capital improvements programs at all owned utilities owned by Ni America. As part of this role, he oversees and directs the coordination of all capital projects to ensure all utility assets are in compliance with regulatory statutes. He approves the nature of expenses submitted by third parties to ensure proper classification (capital improvements vs. expensed items). He coordinates with Ni America's third party operators concerning general repairs and maintenance.

Question 5: The following items relate to the Utility's requested rate case expense.

- (a) For each individual person, in each firm providing consulting services to the applicant pertaining to this docket, provide the billing rate, and an itemized description of work performed. Please provide detail of hours worked associated with each activity. Also provide a description and associated cost for all expenses incurred to date.
- (b) For each firm or consultant providing services for the applicant in this docket, please provide copies of all invoices for services provided to date.
- (c) If rate consultant invoices are not broken down by hour, please provide reports that detail by hour, a description of actual duties performed, and amount incurred to date.
- (d) Please provide an estimate of costs to complete the case, by hour, for each consultant or employee, including a description of estimated work to be performed, and detail of the estimated remaining expense to be incurred through the PAA process.
- (e) Please provide an itemized list of all other costs estimated to be incurred through the PAA process.

Response:

- (a) Attached is a detail of the deferred rate case expenses pertaining to this docket.
- (b) Invoices for all costs detailed in (a) above are attached.
- (c) See the responses to (a) and (b) above.
- (d) The estimated costs to complete the case for each consultant are attached.
- (e) All costs estimated to be incurred through the PAA process are included in the response to (d) above.

**Ni Florida, LLC - Hudson  
Deferred Rate Case Expenses  
Project-to-Date September 30, 2009**

**Tangibl, LLC**

<u>Person</u>	<u>Hrs</u>	<u>Rate</u>	<u>Amount</u>	<u>Description of Work</u>
Donald J. Clayton	254.0	\$ 165.00	\$ 41,910.00	Rate case preparation
<b>Total Tangibl, LLC</b>			<b><u>\$ 41,910.00</u></b>	

**Rose, Sundstrom & Bentley, LLP**

<u>Person</u>	<u>Hrs</u>	<u>Rate</u>	<u>Amount</u>	<u>Description of Work</u>
Christian Marcelli	40.3	\$ 290.00	\$ 11,687.00	Rate case preparation
Martin Friedman	7.1	\$ 320.00	\$ 2,272.00	Rate case preparation
			\$ 5,572.09	Expenses
<b>Total Rose, Sundstrom &amp; Bentley, LLP</b>			<b><u>\$ 19,531.09</u></b>	

**Key Engineering Associates, Inc.**

<u>Person</u>	<u>Hrs</u>	<u>Rate</u>	<u>Amount</u>	<u>Description of Work</u>
Keith Bachmann	118.0	\$ 135.00	\$ 15,930.00	Mapping Project
Dan Leihgeber	44.0	\$ 115.00	\$ 5,060.00	Surveying
			\$ 1,871.67	Expenses
<b>Total Key Engineering Associates, Inc.</b>			<b><u>\$ 22,861.67</u></b>	

**Other**

<u>Person</u>	<u>Hrs</u>	<u>Rate</u>	<u>Amount</u>	<u>Description of Work</u>
Federal Express			\$ 17.38	Overnight affidavit
<b>Total Other</b>			<b><u>\$ 17.38</u></b>	
<b>TOTAL</b>			<b><u>\$ 84,320.14</u></b>	

**Ni Florida, LLC - Hudson  
Deferred Rate Case Expenses  
Project-to-Date September 30, 2009 and Estimated**

**Tangibl, LLC**

Actual Costs incurred through September 30, 2009	\$ 41,910.00
Estimated Costs to be incurred through completion	<u>\$ 5,000.00</u>
<b>Total Tangibl, LLC</b>	<u><u>\$ 46,910.00</u></u>

**Rose, Sundstrom & Bentley, LLP**

Actual Costs incurred through September 30, 2009	\$ 19,531.09
Estimated Costs to be incurred through completion	<u>\$ 19,680.00</u>
<b>Total Rose, Sundstrom &amp; Bentley, LLP</b>	<u><u>\$ 39,211.09</u></u>

**Key Engineering Associates, Inc.**

Actual Costs incurred through September 30, 2009	\$ 22,861.67
Estimated Costs to be incurred through completion	<u>\$ 5,000.00</u>
<b>Total Key Engineering Associates, Inc.</b>	<u><u>\$ 27,861.67</u></u>

**Other**

Actual Costs incurred through September 30, 2009	<u>\$ 17.38</u>
--	-----------------

**TOTAL DEFERRED RATE CASE EXPENSES - NI FLORIDA - HUDSON**

Actual Costs incurred through September 30, 2009	\$ 84,320.14
Estimated Costs to be incurred through completion	<u>\$ 29,680.00</u>
<b>TOTAL</b>	<u><u>\$ 114,000.14</u></u>

Ni Florida, LLC  
Docket No. 090182-SU

Estimate to complete rate case through PAA Order

Rose, Sundstrom & Bentley, LLP

<u>Hours</u>	<u>Description</u>
10.0	Unbilled hours through date of filing
16.0	Respond to formal data requests from Staff and informal requests for information from Staff
8.0	Prepare for and attend Customer Meeting; Discuss Customer Meeting with client and consultant; Discuss Customer Meeting with Staff
6.0	Review Audit Staff requests; Review and prepare responses to Audit Staff; Review Audit Report; Discuss Audit Report with client and consultant; Draft response to Audit Report
2.0	Review Staff recommendation; conference with client and consultant regarding recommendation; conference with Staff regarding recommendation
15.0	Prepare for and attend Agenda conference; discuss Agenda with client and Staff
2.0	Review PAA Order; Conference with client and consultant regarding PAA Order
2.5	Prepare revised tariff sheets; Obtain Staff approval of tariffs; Draft and revise customer notice; Obtain Staff approval of notice; Coordinate mailing of notices and implementation of tariffs
<hr/> 61.5	@ \$320/hour = \$19,680.00

Ni America, LLC

11211

Tangibi LLC				12/23/2008		
Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
11/30/2008	Bill	40-33301.09	1,815.00	1,815.00		1,815.00
				Check Amount		✓1,815.00

OK RSG 12/23/08

Chasewood operating

1,815.00

●  
585743 (6/08)

●



301 Oxford Valley Rd / Suite 1604 / Yardley, Pennsylvania 19067-7706  
TEL 215.369.9345 / FAX 215.369.9344 / www.tangibl.com

# INVOICE

<b>SOLD TO:</b>	Ni America	<b>DATE:</b>	QB date 11/20/08 December 5, 2008
	10913 Metronome Drive	<b>INVOICE #:</b>	40-33301.09
	Houston, TX 77043	<b>TERMS:</b>	Net 30

**ATTENTION:** Carey Thomas

**FORM OF CONTRACT:** Verbal

**REQUESTED BY:** Mr. Ed Wallace

**PROJECT:** Various Professional Services

**SCOPE OF SERVICES:** Pre-planning and preparation for upcoming rate case.

**PROFESSIONAL SERVICES**

**TERM: 11/01/08 THROUGH 11/30/08**

**LABOR:**

<u>HOURS</u>	<u>CLASSIFICATION</u>	<u>AMOUNTS</u>
11	Vice President - @ \$165 DJC = Donald J. Clayton	\$1,815.00
	<b>SUBTOTAL:</b>	<b>\$1,815.00</b>

**TOTAL AMOUNT DUE THIS INVOICE: \$1,815.00**

*ok to pay  
Thomas/Ed  
12/15/08*

**POSTED**

**Ni America**  
**Labor Itemization**

**Date: December 5, 2008**  
**Invoice #: 40-33301.09**

<b>Date</b>	<b>Description</b>	<b>Hours</b>	<b>Class</b>	<b>Empl</b>
11/14/08	Analysis - Water & Wastewater	4	EX	DJC
11/26/08	Analysis - Water & Wastewater	7	EX	DJC

NI America, LLC

11246

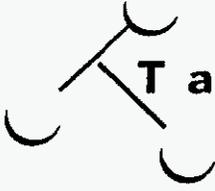
Tangibl LLC				1/20/2009		
Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
12/31/2008	Bill	40-33301.10	4,290.00	4,290.00		✓ 4,290.00
				Check Amount		4,290.00

OK BSR 1/20/09

Chasewood operating

4,290.00

565743 (6/08)



**T a n g i b l** LLC

301 Oxford Valley Rd / Suite 1604 / Yardley, Pennsylvania 19067-7706  
TEL 215.369.9345 / FAX 215.369.9344 / www.tangibl.com

# INVOICE

**SOLD TO:** Ni America  
10913 Metronome Drive  
Houston, TX 77043

**DATE:** January 9, 2009 *AB date 12/31/08*  
**INVOICE #:** 40-33301.10  
**TERMS:** Net 30

**ATTENTION:** Carey Thomas

**FORM OF CONTRACT:** Verbal  
**REQUESTED BY:** Mr. Ed Wallace  
**PROJECT:** Various Professional Services

**SCOPE OF SERVICES:** Preparation of Hudson Rate Case.

**PROFESSIONAL SERVICES**

**TERM: 12/01/08 THROUGH 12/31/08**

**LABOR:**

<u>HOURS</u>	<u>CLASSIFICATION</u>	<u>AMOUNTS</u>
26	Vice President - @ \$165 DJC = Donald J. Clayton	\$4,290.00
	<b>SUBTOTAL:</b>	<b>\$4,290.00</b>
<b>TOTAL AMOUNT DUE THIS INVOICE:</b>		<b>\$4,290.00</b>

*OK [Signature]*

**POSTED**

**Ni America**  
**Labor Itemization**

**Date: January 9, 2009**  
**Invoice #: 40-33301.10**

<b>Date</b>	<b>Description</b>	<b>Hours</b>	<b>Class</b>	<b>Empl</b>
12/01/08	Analysis - Water & Wastewater Hudson rate case prep	8	EX	DJC
12/02/08	Analysis - Water & Wastewater Hudson rate case prep	8	EX	DJC
12/03/08	Analysis - Water & Wastewater Hudson rate case prep	4	EX	DJC
12/04/08	Analysis - Water & Wastewater Hudson rate case prep	6	EX	DJC

NI America, LLC

11379

Tangibl LLC			4/24/2009			
Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
3/31/2009	Bill	40-33308.01	660.00	660.00		660.00
				Check Amount		660.00

OK  
BFW  
4/24/09

Chasewood operating

660.00

565743 (6/08)



301 Oxford Valley Rd / Suite 1604 / Yardley, Pennsylvania 19067-7706  
TEL 215.369.9345 / FAX 215.369.9344 / www.tangible.com

# INVOICE

**SOLD TO:** Ni America  
10913 Metronome Drive  
Houston, TX 77043

**DATE:** April 10, 2009 *QB date 03/31/09*  
**INVOICE #:** 40-33308.01  
**TERMS:** Net 30

**ATTENTION:** Ms. Carey Thomas

**FORM OF CONTRACT:** Verbal  
**REQUESTED BY:** Mr. Ed Wallace  
**PROJECT:** Hudson Rate Case

**SCOPE OF SERVICES:** Prepare regulatory filings and other professional services as requested.

**PROFESSIONAL SERVICES**

**TERM:** 03/01/08<sup>9</sup> THROUGH 03/31/08<sup>9</sup>

LABOR:

<u>HOURS</u>	<u>CLASSIFICATION</u>	<u>AMOUNTS</u>
4	Vice President - @ \$165 DJC = Donald J. Clayton	\$660.00
<b>SUBTOTAL:</b>		\$660.00

**TOTAL AMOUNT DUE THIS INVOICE:** \$660.00

OK /

**POSTED**

**Ni America**  
**Labor Itemization**

**Date: April 10, 2009**  
**Invoice #: 40-33308.01**

<b>Date</b>	<b>Description</b>	<b>Hours</b>	<b>Class</b>	<b>Empl</b>	
03/31/09	Analysis - Water & Wastewater	Hudson Rate Case	4	EX	DJC

Ni America, LLC

11412

Tangibl LLC

Date	Type	Reference
4/30/2009	Bill	40-33308.02

Original Amt.
10,890.00

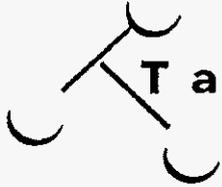
5/20/2009	Discount
Balance Due	10,890.00
Check Amount	

Payment
10,890.00
10,890.00

OK  
BFW  
5/20/09

Chasewood operating

10,890.00



**T a n g i b l** LLC

301 Oxford Valley Rd / Suite 1604 / Yardley, Pennsylvania 19067-7706  
TEL 215.369.9345 / FAX 215.369.9344 / www.tangibl.com

COPY

**INVOICE**

**SOLD TO:** Ni America  
10913 Metronome Drive  
Houston, TX 77043

**DATE:** May 8, 2009 QB date 04/30/09  
**INVOICE #:** 40-33308.02  
**TERMS:** Net 30

**ATTENTION:** Ms. Carey Thomas

**FORM OF CONTRACT:** Verbal

**REQUESTED BY:** Mr. Ed Wallace

**PROJECT:** Ni Florida LLC Rate Case

**SCOPE OF SERVICES:** Prepare regulatory filings and other professional services as requested.

**PROFESSIONAL SERVICES**

**TERM: 04/01/09 THROUGH 04/30/09**

**LABOR:**

<u>HOURS</u>	<u>CLASSIFICATION</u>	<u>AMOUNTS</u>
66	Vice President - @ \$165 DJC = Donald J. Clayton	\$10,890.00
	<b>SUBTOTAL:</b>	\$10,890.00

**TOTAL AMOUNT DUE THIS INVOICE: \$10,890.00**

*Book OK  
in Florida  
prepaid rate case*

**POSTED**

Ni America  
Labor Itemization

Date: May 8, 2009  
Invoice #: 40-33308.02

Date	Description	Hours	Class	Empl	
04/01/09	Analysis - Water & Wastewater	Ni Florida LLC Rate Case Preparation	4	EX	DJC
04/16/09	Analysis - Water & Wastewater	Ni Florida LLC Rate Case Preparation	8	EX	DJC
04/17/09	Analysis - Water & Wastewater	Ni Florida LLC Rate Case Preparation	5	EX	DJC
04/20/09	Analysis - Water & Wastewater	Ni Florida LLC Rate Case Preparation	8	EX	DJC
04/21/09	Analysis - Water & Wastewater	Ni Florida LLC Rate Case Preparation	8	EX	DJC
04/22/09	Analysis - Water & Wastewater	Ni Florida LLC Rate Case Preparation	8	EX	DJC
04/23/09	Analysis - Water & Wastewater	Ni Florida LLC Rate Case Preparation	8	EX	DJC
04/28/09	Analysis - Water & Wastewater	Ni Florida LLC Rate Case Preparation	8	EX	DJC
04/29/09	Analysis - Water & Wastewater	Ni Florida LLC Rate Case Preparation	8	EX	DJC
04/30/09	Analysis - Water & Wastewater	Ni Florida LLC Rate Case Preparation	1	EX	DJC

Ni America, LLC

11445

Tangibi LLC			6/19/2009			
Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
5/31/2009	Bill	40-33308.03	8,085.00	8,085.00		8,085.00
				Check Amount		8,085.00

*OK*  
*cp 6/16/09*

Chasewood operating

8,085.00

●  
565743 (6/08)

●

QB date 5/31/09



# INVOICE

**SOLD TO:** Ni America  
 10913 Metronome Drive  
 Houston, TX 77043

**DATE:** June 5, 2009  
**INVOICE #:** 40-33308.03 ref #  
**TERMS:** Net 30

**ATTENTION:** Ms. Carey Thomas

**FORM OF CONTRACT:** Verbal

**REQUESTED BY:** Mr. Ed Wallace

**PROJECT:** Ni Florida LLC Rate Case

**SCOPE OF SERVICES:** Prepare regulatory filings and other professional services as requested.

**PROFESSIONAL SERVICES**

**TERM: 05/01/09 THROUGH 05/31/09**

**LABOR:**

<u>HOURS</u>	<u>CLASSIFICATION</u>	<u>AMOUNTS</u>
49	Vice President - @ \$165 DJC = Donald J. Clayton	\$8,085.00
<b>SUBTOTAL:</b>		<b>\$8,085.00</b>
<b>TOTAL AMOUNT DUE THIS INVOICE:</b>		<b>\$8,085.00</b>

145.11 Hudson

rate case



**POSTED**  
6/16/09

**POSTED**  
6/16/09

Ni America  
Labor Itemization

Date: June 5, 2009  
Invoice #: 40-33308.03

Date	Description	Hours	Class	Empl	
05/01/09	Analysis - Water & Wastewater	Ni Florida LLC Rate Case Preparation	8	EX	DJC
05/04/09	Analysis - Water & Wastewater	Ni Florida LLC Rate Case Preparation	8	EX	DJC
05/05/09	Analysis - Water & Wastewater	Ni Florida LLC Rate Case Preparation	8	EX	DJC
05/06/09	Analysis - Water & Wastewater	Ni Florida LLC Rate Case Preparation	8	EX	DJC
05/07/09	Analysis - Water & Wastewater	Ni Florida LLC Rate Case Preparation	4	EX	DJC
05/11/09	Analysis - Water & Wastewater	Ni Florida LLC Rate Case Preparation	8	EX	DJC
05/19/09	Analysis - Water & Wastewater	Ni Florida LLC Rate Case Preparation	2	EX	DJC
05/20/09	Analysis - Water & Wastewater	Ni Florida LLC Rate Case Preparation	3	EX	DJC

NI America, LLC

11483

Tangibl LLC

Date	Type	Reference
6/30/2009	Bill	40-33308.04

Original Amt.  
16,170.00

7/16/2009	
Balance Due	Discount
16,170.00	
Check Amount	

Payment  
16,170.00  
16,170.00

*ok 7/17/09  
gp*

Chasewood operating

16,170.00

505743 (3'09)



301 Oxford Valley Rd / Suite 1604 / Yardley, Pennsylvania 19067-7706  
TEL 215.369.9345 / FAX 215.369.9344 / www.tangibl.com

received  
7/10/09

# INVOICE

**SOLD TO:** Ni America  
10913 Metronome Drive  
Houston, TX 77043

**DATE:** July 10, 2009  
**INVOICE #:** 40-33308.04  
**TERMS:** Net 30

**ATTENTION:** Ms. Carey Thomas

**FORM OF CONTRACT:** Verbal

**REQUESTED BY:** Mr. Ed Wallace

**PROJECT:** Ni Florida LLC Rate Case

**SCOPE OF SERVICES:** Prepare regulatory filings and other professional services as requested.

**PROFESSIONAL SERVICES**

**TERM: 06/01/09 THROUGH 06/30/09**

**LABOR:**

<u>HOURS</u>	<u>CLASSIFICATION</u>	<u>AMOUNTS</u>
98	Vice President - @ \$165 DJC = Donald J. Clayton	\$16,170.00
	<b>SUBTOTAL:</b>	<b>\$16,170.00</b>

**TOTAL AMOUNT DUE THIS INVOICE: \$16,170.00**

145.11  
Hudson Rate Case

POSTED  
7/15/09  
6/30/09  
QB date

*[Signature]*  
approved  
TMS bill  
no more -  
until rate case

**Ni America  
Labor Itemization**

**Date: July 10, 2009  
Invoice #: 40-33308.04**

<b>Date</b>	<b>Description</b>	<b>Hours</b>	<b>Class</b>	<b>Empl</b>	
06/04/09	Analysis - Water & Wastewater	Ni Florida LLC - Sewer Rate Case	6	EX	DJC
06/11/09	Analysis - Water & Wastewater	Ni Florida LLC - Sewer Rate Case	8	EX	DJC
06/11/09	Analysis - Water & Wastewater	Ni Florida LLC - Sewer Rate Case	8	EX	DJC
06/15/09	Analysis - Water & Wastewater	Ni Florida LLC - Sewer Rate Case	8	EX	DJC
06/16/09	Analysis - Water & Wastewater	Ni Florida LLC - Sewer Rate Case	8	EX	DJC
06/17/09	Analysis - Water & Wastewater	Ni Florida LLC - Sewer Rate Case	8	EX	DJC
06/18/09	Analysis - Water & Wastewater	Ni Florida LLC - Sewer Rate Case	8	EX	DJC
06/19/09	Analysis - Water & Wastewater	Ni Florida LLC - Sewer Rate Case	8	EX	DJC
06/22/09	Analysis - Water & Wastewater	Ni Florida LLC - Sewer Rate Case	8	EX	DJC
06/23/09	Analysis - Water & Wastewater	Ni Florida LLC - Sewer Rate Case	8	EX	DJC
06/24/09	Analysis - Water & Wastewater	Ni Florida LLC - Sewer Rate Case	8	EX	DJC
06/25/09	Analysis - Water & Wastewater	Ni Florida LLC - Sewer Rate Case	4	EX	DJC
06/29/09	Analysis - Water & Wastewater	Ni Florida LLC - Sewer Rate Case	8	EX	DJC

Rose, Sundstrom & Bentley, LLP

Date	Type	Reference
5/31/2009	Bill	40272

Original Amt.
433.50

6/19/2009		
Balar.	Due	Discount
	433.50	
		Check Amount

Payment
433.50
433.50

*OK CP 6/19/09*

Chasewood operating File # 43053-00003

433.50

QB date 5/31/09

LAW OFFICES  
**ROSE, SUNDBROM & BENTLEY, LLP**

P.O. BOX 1567  
TALLAHASSEE, FLORIDA 32302-1567

F.E.I.# 59-2783536

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER  
WHEN REMITTING

NI FLORIDA, LLC  
DAVID LOMBARDI  
10913 METRANOME  
HOUSTON, TX 77943-2201

JUNE 10, 2009  
INVOICE # 40272  
FILE # 43053-00003  
PAGE 1

MATTER: 2008 TY RATE CASE

5/07/09	TELEPHONE CONFERENCE WITH MR. CLAYTON WHO TELEPHONED; LETTER TO MR. CLAYTON REGARDING MISCELLANEOUS SERVICE CHARGE JUSTIFICATION	.70
5/11/09	REVIEW TEST YEAR APPROVAL LETTER AND LETTER TO MR. CLAYTON CONCERNING SAME	.20
5/11/09	TELEPHONE CONFERENCE WITH RICHARD REDEMANN REGARDING POTENTIAL TEST YEAR REDUCED FLOWS TO BE ACCOUNTED FOR IN MFRS; DRAFT CORRESPONDENCE TO CONSULTANT REGARDING STATUS OF MFRS AND ISSUE OF REDUCED FLOWS.	.50

TOTAL HOURS 1.40

PROFESSIONAL FEES \$ 433.00

PHOTOCOPIES .50

TOTAL COSTS ADVANCED \$ .50

TOTAL STATEMENT \$ 433.50

145.11 Hudson

✓ MJA 6-15-09

Florida - Hudson - regulatory

POSTED  
6/16/09

POSTED  
6/16/09  
CD

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P.O. BOX 1567  
TALLAHASSEE, FLORIDA 32302-1567

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(850) 877-6555

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WHEN REMITTING

NI FLORIDA, LLC  
DAVID LOMBARDI  
10913 METRANOME  
HOUSTON, TX 77943-2201

JUNE 10, 2009  
INVOICE # 40272  
FILE # 43053-00003

---

MATTER: 2008 TY RATE CASE

CURRENT INVOICE SUMMARY

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SUMMARY OF CHARGES RENDERED ON THIS INVOICE:

CURRENT FEES:	\$ 433.00
CURRENT COSTS:	\$ .50
	-----
TOTAL CHARGES FOR THIS INVOICE:	\$ 433.50
	-----
OUTSTANDING ACCOUNTS RECEIVABLE:	\$ 1,276.87 ✓
	-----
TOTAL AMOUNT DUE THIS MATTER:	\$ 1,710.37
	=====

NI America, LLC

11491

Rose, Sundstrom & Bentley, I

7/27/2009

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
7/17/2009	Bill	40521	3,093.34	3,093.34		3,093.34 ✓
7/21/2009	Bill	40068	1,276.87	1,276.87		1,276.87 ✓
				Check Amount		4,370.21

*Old  
7/27/09  
q*

Chasewood operating

4,370.21

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**ROSE, SUNDBSTROM & BENTLEY, LLP**  
P.O. BOX 1567  
TALLAHASSEE, FLORIDA 32302-1567  
(850) 877-6555

F.E.I.# 59-2783536

PLEASE REFER TO INVOICE NUMBER  
WHEN REMITTING

*Slane & Jo M. Ash*  
*7/17/09*  
*for approval*

NI FLORIDA, LLC  
DAVID LOMBARDI  
10913 METRANOME  
HOUSTON, TX 77943-2201

JULY 13, 2009  
INVOICE # 40521  
FILE # 43053-00003  
PAGE 1

**received**  
7/17/09

MATTER: 2008 TY RATE CASE

6/04/09	TELEPHONE CONFERENCE WITH MR. CLAYTON WHO TELEPHONED REGARDING SEVERAL ISSUES; TELEPHONE CONFERENCE WITH MR. REDEMANN AT PSC	.70
6/09/09	TELEPHONE CONFERENCE WITH MS. LINGO REGARDING BILLING ANALYSIS; LETTER TO MR. CLAYTON	.40
6/18/09	TELEPHONE CONFERENCE WITH DON CLAYTON REGARDING FORM OR TEMPLATE FOR MFRS; TELEPHONE CONFERENCE WITH RICK WRIGHT OF PSC STAFF REGARDING REQUEST FOR PSC FORM PSC/ECR 19 (MFR TEMPLATES FOR CLASS A AND CLASS B UTILITIES); REVIEW DOCUMENTS FORWARDED BY STAFF; FORWARD REQUIRED MFR TEMPLATES TO DON CLAYTON.	1.00
6/19/09	DRAFT AFFIDAVIT OF UTILITY OFFICER; DRAFT CORRESPONDENCE TO CLIENT REGARDING NEED FOR DOCUMENTS, INCLUDING AFFIDAVIT, AFFILIATE AGREEMENT AND ORGANIZATIONAL CHART.	.80
6/23/09	TELEPHONE CONFERENCE WITH MR. CLAYTON CONCERNING ISSUES; REVIEW AND COMMENT UPON DRAFT MFR'S	1.70
6/24/09	REVIEW MFRS SUBMITTED BY CONSULTANT; CONFERENCE WITH MARTY FRIEDMAN REGARDING VARIOUS RATE CASE ISSUES.	1.60
6/29/09	REVIEW MFRS AND FLORIDA ADMINISTRATIVE CODE RULES PERTAINING TO MFR REQUIREMENTS; DRAFT CORRESPONDENCE TO CLIENT REGARDING AFFIDAVIT OF UTILITY OFFICER AND CONTRACT BETWEEN SERVICE COMPANY AND UTILITY SYSTEM; DRAFT AFFIDAVIT OF UTILITY OFFICER REGARDING COMPLIANCE WITH NOTICING REQUIREMENTS; REVIEW AND REVISE RATE CASE APPLICATION IN LIGHT OF MFRS; REVIEW AND REVISE PROPOSED TARIFF SHEETS IN LIGHT OF MFR RATES.	2.60
6/30/09	REVIEW AND REVISE APPLICATION IN LIGHT OF MFRS AND DOCUMENTS FROM CLIENT AND CONSULTANT; DRAFT CORRESPONDENCE TO NATHAN JOHNSON OF CLIENT	.50

**POSTED**  
7/24/09

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NI FLORIDA, LLC

Invoice #: 40521 Ref #1

PAGE 2

REGARDING REQUEST FOR ADDITIONAL DOCUMENTS AND  
INFORMATION.

TOTAL HOURS 9.30

PROFESSIONAL FEES \$ 2,781.00 ✓

COPIES OF MAPS 109.92  
FEDERAL EXPRESS 64.17  
LONG DISTANCE CALLS 1.75  
PHOTOCOPIES 136.50

TOTAL COSTS ADVANCED \$ 312.34 ✓

TOTAL STATEMENT \$ 3,093.34 ✓

145.11

*make  
copy / 15*

POSTED  
7/22/09

7/21/09 Linda to  
send inv.  
for outstanding  
Accts. Receivable

LAW OFFICES  
**ROSE, SUNDBSTROM & BENTLEY, LLP**

P.O. BOX 1587  
TALLAHASSEE, FLORIDA 32302-1587

(850) 877-6555

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WHEN REMITTING

F.E.I.# 59-2783536

NI FLORIDA, LLC  
DAVID LOMBARDI  
10913 METRANOME  
HOUSTON, TX 77943-2201

JULY 13, 2009  
INVOICE # 40521  
FILE # 43053-00003 Memo

MATTER: 2008 TY RATE CASE

CURRENT INVOICE SUMMARY

SUMMARY OF CHARGES RENDERED ON THIS INVOICE:

CURRENT FEES:	\$ 2,781.00 ✓
CURRENT COSTS:	\$ 312.34 ✓
	-----
TOTAL CHARGES FOR THIS INVOICE:	\$ 3,093.34
	-----
OUTSTANDING ACCOUNTS RECEIVABLE:	- \$ 1,276.87 ✓ -
	-----
TOTAL AMOUNT DUE THIS MATTER:	\$ 4,370.21
	=====

LAW OFFICES  
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P.O. BOX 1667  
TALLAHASSEE, FLORIDA 32302-1667

F.E.I.# 59-2783538

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WHEN REMITTING

NI FLORIDA, LLC  
DAVID LOMBARDI  
10913 METRANOME  
HOUSTON, TX 77943-2201

**received**  
7/21/09

MAY 11, 2009  
INVOICE # 40068 Refill  
FILE # 43053-00003 memo  
PAGE 1

MATTER: 2008 TY RATE CASE

4/01/09	TELEPHONE CONFERENCE WITH MR CLAYTON WHO TELEPHONED; LETTER TO MR. MYERS	.40
4/02/09	RESEARCH AND DRAFT TEST YEAR REQUEST LETTER TO PSC CHAIRMAN AND LETTER TO MR. MYERS REGARDING SAME	.50
4/09/09	REVIEW PROPOSED TEST YEAR LETTER FROM CLIENT; DRAFT CORRESPONDENCE TO MARTY FRIEDMAN REGARDING STAFF'S REQUIREMENT THAT TEST YEAR LETTERS INCLUDE AN ESTIMATE OF PRO FORMA ITEMS IN ADDITION TO A SHORT DESCRIPTION OF SAME.	.30
4/10/09	LEGAL RESEARCH REGARDING TEST YEAR LETTER; REVIEW CLIENT CORRESPONDENCE REGARDING TEST YEAR LETTER; DRAFT TEST YEAR REQUEST LETTER IN ACCORDANCE WITH SAME; PREPARE AND FILE DOCUMENTS WITH PSC CLERK; DRAFT CORRESPONDENCE TO CLIENT REQUESTING ESTIMATES OF PRO FORMA EXPENSES.	1.00
4/14/09	DRAFT CORRESPONDENCE TO CLIENT'S CONSULTANT REGARDING ATTACHING ESTIMATES TO THE DESCRIPTIONS OF PRO FORMA ADDITIONS; REVIEW CORRESPONDENCE FROM DON CLAYTON REGARDING SAME.	.30
4/16/09	DRAFT CORRESPONDENCE TO PSC CLERK AND PSC STAFF REGARDING ESTIMATES FOR PRO FORMA ITEMS CONTAINED IN REQUEST FOR TEST YEAR; FILE SAME WITH PSC CLERK'S E-FILING SYSTEM.	.50
4/21/09	REVIEW AND RESPOND TO CORRESPONDENCE FROM MR. CLAYTON REGARDING CUSTOMER NOTICES	.20
4/29/09	TELEPHONE CONFERENCE WITH MR REDEMANN AT PSC WHO TELEPHONED AND REVIEW CORRESPONDENCE FROM MR. REDEMANN AND LETTER TO MR. CLAYTON	.40

TOTAL HOURS 3.60

PROFESSIONAL FEES \$ 1,089.00

*OK*  
*the paid*  
*[Signature]*

**POSTED**  
7/22/09

LAW OFFICES  
**ROSE, SUNDSTROM & BENTLEY, LLP**

P.O. BOX 1567  
TALLAHASSEE, FLORIDA 32302-1567

F.E.I.# 59-2783936

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WHEN REMITTING

NI FLORIDA, LLC

Invoice #: 40068

PAGE 2

LONG DISTANCE CALLS	.25
TELECOPIER	1.50
FEDERAL EXPRESS	56.37
PHOTOCOPIES	129.75

TOTAL COSTS ADVANCED \$ 187.87

TOTAL STATEMENT	----- \$ 1,276.87 =====
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145.11

**POSTED**  
7/22/09

NI America, LLC

11522

Rose, Sundstrom & Bentley, L'

Date	Type	Reference
7/31/2009	Bill	40688

Original Amt.	8,473.57
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	8/18/2009	
Balance Due	8,473.57	Discount
		Check Amount

Payment	8,473.57
	8,473.57

*OK  
8/18/09  
Q*

Chasewood operating File # 43053-00003

8,473.57

QB date 7/31/09

LAW OFFICES  
**ROSE, SUNDBLUM & BENTLEY, LLP**

P.O. BOX 1587  
TALLAHASSEE, FLORIDA 32302-1587

F.E.I.# 59-2783536

(850) 877-8555

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WHEN REMITTING

NI FLORIDA, LLC  
DAVID LOMBARDI  
10913 METRANOME  
HOUSTON, TX 77943-2201

AUGUST 10, 2009  
INVOICE # 40688  
FILE # 43053-00003  
PAGE 1

MATTER: 2008 TY RATE CASE

7/02/09	REVIEW CORRESPONDENCE FROM CLIENT REGARDING RATE CASE DOCUMENTATION; REVIEW DOCUMENTS SUBMITTED BY CLIENT; TELEPHONE CONFERENCE WITH CLIENT REGARDING ADDITIONAL DOCUMENTATION FOR RATE CASE; TELEPHONE CONFERENCE WITH CONSULTANT DON CLAYTON REGARDING REVISIONS TO MFRS; REVIEW CORRESPONDENCE FROM CONSULTANT REGARDING REVISED MFRS IN ELECTRONIC FORMAT; REVIEW REVISED MFRS; DRAFT REVISED TARIFF SHEETS IN ACCORDANCE WITH REVISED MFRS; TELEPHONE CONFERENCE WITH CLIENT REGARDING EXECUTED AFFIDAVIT AND MAPS REFLECTING THE UTILITY'S CUSTOMERS; REVIEW AND REVISE APPLICATION FOR RATE INCREASE IN ACCORDANCE WITH ORGANIZATIONAL CHART AND OTHER DOCUMENTS SUBMITTED BY CLIENT.	3.50
7/06/09	REVIEW AND REVISE APPLICATION, MFRS AND ADDITIONAL ENGINEERING INFORMATION; PREPARE SAME FOR FILING WITH PSC CLERK; DRAFT CORRESPONDENCE TO DON CLAYTON REGARDING REVISED MFRS, SYSTEM MAPS AND EMPLOYEE LIST; DRAFT LETTER TO PSC CLERK REGARDING FILING OF RATE CASE APPLICATION, MFRS AND ADDITIONAL ENGINEERING INFORMATION; RESEARCH LIBRARY IN SERVICE TERRITORY FOR PLACEMENT OF APPLICATION AND MFRS; RESEARCH HEAD OF MUNICIPAL GOVERNMENTS IN ORDER TO FORWARD APPLICATION PACKET.	2.00
7/07/09	DRAFT CORRESPONDENCE TO AND REVISE CORRESPONDENCE FROM CLIENT REGARDING RATE CASE APPLICATION SUPPORTING DOCUMENTATION.	.50
7/08/09	DRAFT CORRESPONDENCE TO AND REVIEW CORRESPONDENCE FROM NATHAN JOHNSON REGARDING RATE CASE FILING REQUIREMENTS AND STATUS OF SYSTEM MAP; DRAFT CORRESPONDENCE TO AND REVIEW CORRESPONDENCE FROM DON CLAYTON REGARDING REVISED MFR SCHEDULES;	2.20

POSTED  
8/14/09

LAW OFFICES  
**ROSE, SUNDBSTROM & BENTLEY, LLP**

P.O. BOX 1567  
TALLAHASSEE, FLORIDA 32302-1567

F.E.I.# 59-2783536

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WHEN REMITTING

NI FLORIDA, LLC

Invoice #: 40688

PAGE 2

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	REVIEW AND REVISE APPLICATION IN LIGHT OF REVISED RATE SCHEDULES; PREPARE REVISED APPLICATION AND SUPPORTING DOCUMENTATION FOR FILING WITH PSC CLERK; DRAFT CORRESPONDENCE TO CLIENT REGARDING SYSTEM MAP UPDATES TO BE PREPARED BY KEY ENGINEERING AND STATUS OF SAME FOR FILING WITH RATE CASE APPLICATION.	
7/14/09	REVIEW MAPS RECEIVED FROM KEY ENGINEERING; DRAFT CORRESPONDENCE TO CLIENT REGARDING SUITABILITY OF MAPS FOR RATE CASE APPLICATION.	.50
7/15/09	REVIEW SYSTEM MAPS SUBMITTED BY CLIENT THAT WILL BE UPDATED BY KEY ENGINEERS; DRAFT CORRESPONDENCE TO CLIENT REGARDING SAME; TELEPHONE CONFERENCE WITH KEN BACHMAN OF KEY ENGINEERS REGARDING MAP REQUIREMENTS FOR RATE CASE APPLICATION.	.80
7/17/09	TELEPHONE CONFERENCE WITH KEN BACHMAN OF KEY ENGINEERS REGARDING REQUIREMENTS FOR CUSTOMER MAP; FORWARD COLOR-CODED MAPS SUBMITTED IN OTHER RATE CASES; REVIEW STANDARD FOR CUSTOMER MAPS AND WHETHER CUSTOMER NOTATION CAN BE IN SYMBOLS RATHER THAN COLOR CODED; REVIEW PROPOSED MAP SAMPLE FROM KEN BACHMAN; TELEPHONE CONFERENCE WITH KEY ENGINEERS REGARDING APPROVAL OF PROPOSED MAP CUSTOMER NOTATIONS.	1.30
7/20/09	REVIEW AND REVISE APPLICATION FOR INCREASE IN WASTEWATER RATES; REVIEW AND REVISE PROPOSED INTERIM AND FINAL RATE TARIFFS; DRAFT LETTER TO COMMISSION CLERK REGARDING FILING OF APPLICATION.	1.80
7/23/09	REVIEW COMPLETED SYSTEM MAPS WITH CUSTOMERS CODED BY TYPE (RESIDENTIAL V. COMMERCIAL); TELEPHONE CONFERENCE WITH KEN BRACHMAN OF KEY ENGINEERS REGARDING SUITABILITY OF UPDATED MAPS.	.50
7/24/09	REVIEW MAPS SUBMITTED BY ENGINEERING FIRM; DRAFT CORRESPONDENCE TO KEITH BACHMAN (ENGINEER) REGARDING MAPS.	.20

TOTAL HOURS 13.30

PROFESSIONAL FEES \$ 3,857.00

*OK to pay*  


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NI FLORIDA, LLC

Invoice #: 40688

PAGE 3

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LEXIS SERVICE	14.25
FILING FEE	3,500.00
FEDERAL EXPRESS	84.01
PHOTOCOPIES	232.00
LONG DISTANCE CALLS	6.00
OUTSIDE PHOTOCOPIES	780.31

TOTAL COSTS ADVANCED                      \$ 4,616.57

TOTAL STATEMENT                      -----  
\$ 8,473.57  
=====

NI America, LLC

11565

Rose, Sundstrom & Bentley, L P

Date	Type	Reference
8/31/2009	Bill	40904

Original Amt.  
3,673.82

9/30/2009  
Bal. Due Discount  
3,673.82  
Check Amount

Payment  
3,673.82  
3,673.82

*OK*  
*9/30/09*  
*CP*

Chasewood operating

3,673.82

563743 (6/08)

LAW OFFICES  
**ROSE, SUNDSTROM & BENTLEY, LLP**

P.O. BOX 1567  
TALLAHASSEE, FLORIDA 32302-1567

F.E.I.# 59-2783536

(850) 877-8555

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WHEN REMITTING

NI FLORIDA, LLC  
DAVID LOMBARDI  
10913 METRANOME  
HOUSTON, TX 77943-2201

SEPTEMBER 10, 2009  
INVOICE # 40904  
FILE # 43053-00003  
PAGE 1

MATTER: 2008 TY RATE CASE

8/04/09	TELEPHONE CONFERENCE WITH MR. FLETCHER OF PSC WHO TELEPHONED; TELEPHONE CONFERENCE WITH MR. CLAYTON; RESEARCH AND DRAFT LETTER TO MR. CLAYTON; RESEARCH AND DRAFT TEMPORARY WAIVER	1.00
8/04/09	DRAFT CORRESPONDENCE TO DON CLAYTON REGARDING POSSIBLE REVISIONS TO MFRS.	.20
8/05/09	REVIEW CORRESPONDENCE FROM CONSULTANT REGARDING REVISED MFR SCHEDULES; REVIEW REVISED MFR SCHEDULES IN LIGHT OF ORIGINALLY FILED MFR SCHEDULES; TELEPHONE CONFERENCE WITH DON CLAYTON REGARDING REVISIONS REQUESTED BY PSC STAFF; TELEPHONE CONFERENCE WITH BART FLETCHER OF PSC STAFF REGARDING REQUESTED REVISIONS; REVIEW AND REVISE PROPOSED TARIFF SHEETS IN LIGHT OF MFR REVISIONS.	1.50
8/06/09	TELEPHONE CONFERENCE WITH BART FLETCHER REGARDING FILING OF REVISED MFRS.	.20
8/06/09	DRAFT CORRESPONDENCE TO AND REVIEW CORRESPONDENCE FROM BART FLETCHER OF PSC STAFF REGARDING PROCEDURE FOR FILING REVISED MFR SCHEDULES.	.30
8/07/09	DRAFT CORRESPONDENCE TO PSC CLERK REGARDING FILING OF REVISED MFR SCHEDULES; PREPARE AND FORMAT DOCUMENTS FOR FILING WITH PSC CLERK; FILE DOCUMENTS WITH PSC CLERK.	.70
8/10/09	TELEPHONE CONFERENCE WITH MR. FLETCHER AND MR. MOURING OF PSC WHO TELEPHONED AND LETTER TO MR. CLAYTON CONCERNING SAME	.40
8/11/09	TELEPHONE CONFERENCE WITH MR REDEMANN OF THE PSC WHO TELEPHONED	.20
8/11/09	REVIEW CORRESPONDENCE FROM RICHARD REDEMANN OF PSC STAFF REGARDING SYSTEM MAPS PURSUANT TO RULE 25-30.440(1), F.A.C.; DRAFT CORRESPONDENCE TO RICHARD REDEMANN REGARDING SAME; DRAFT CORRESPONDENCE TO PSC CLERK REGARDING FILING OF	.50

POSTED  
9/21/09  
qBdate

LAW OFFICES  
**ROSE, SUNDSTROM & BENTLEY, LLP**

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TALLAHASSEE, FLORIDA 32302-1587

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WHEN REMITTING

NI FLORIDA, LLC

Invoice #: 40904

PAGE 2

---

8/11/09	SYSTEM MAPS IN DOCKET. REVIEW REVISED MFR SCHEDULES IN LIGHT OF STAFF'S INDICATION THAT REVISED SCHEDULES NOT SUFFICIENT; TELEPHONE CONFERENCE WITH BART FLETCHER REGARDING SAME.	.60
8/12/09	REVIEW CORRESPONDENCE FROM RICHARD REDEMANN OF PSC STAFF REGARDING UPDATED MAPS THAT INCLUDE LINE SIZES; DRAFT CORRESPONDENCE TO RICHARD REDEMANN REGARDING SAME.	.30
8/14/09	REVIEW CORRESPONDENCE FROM DON CLAYTON REGARDING NEWLY REVISED MFR SCHEDULES; REVIEW REVISED SCHEDULES FROM CONSULTANT IN LIGHT OF PREVIOUSLY FILED APPLICATION AND MFRS; DRAFT CORRESPONDENCE TO PSC CLERK REGARDING FILING OF REVISED MFR SCHEDULES; PREPARE MFRS FOR FILING AND FILE WITH PSC CLERK; REVIEW CORRESPONDENCE FROM KEITH BACHMANN REGARDING REVISED SYSTEM MAPS.	2.20
8/20/09	TELEPHONE CONFERENCE WITH KEITH BACHMANN REGARDING NEW REVISED SYSTEM MAPS; REVIEW CORRESPONDENCE FROM KEITH BACHMANN REGARDING SAME; REVIEW NEWLY REVISED MAPS.	.50
8/24/09	REVIEW FULL-SIZED MAPS REVISED IN ACCORDANCE WITH STAFF SPECIFICATIONS; DRAFT LETTER TO PSC CLERK AND FILE MAPS.	.50
8/25/09	TELEPHONE CONFERENCE WITH MR. WALLACE REGARDING INTERIM RATE REQUEST	.30
8/25/09	TELEPHONE CONFERENCE WITH CURT MOURING OF PSC STAFF REGARDING REQUEST FOR WAIVER OF TIME LIMIT; DRAFT CORRESPONDENCE TO CLIENT REGARDING STAFF'S REQUEST; REVIEW CORRESPONDENCE FROM CLIENT AND CONSULTANTS REGARDING SAME; TELEPHONE CONFERENCE WITH ED WALLACE AND MARTY FRIEDMAN REGARDING INTERIM RATES AND WHETHER TO GRANT WAIVER OF TIME LIMIT; DRAFT CORRESPONDENCE TO PSC CLERK REGARDING WAIVER OF STATUTORY TIME LIMIT; DRAFT NOTICE OF FILING REGARDING SAME; TELEPHONE CONFERENCE WITH CURT MOURING OF PSC STAFF REGARDING WAIVER.	1.60

LAW OFFICES  
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WHEN REMITTING

NI FLORIDA, LLC

Invoice #: 40904

PAGE 3

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TOTAL HOURS	11.00
PROFESSIONAL FEES	\$ 3,247.00
LONG DISTANCE CALLS	1.00
FEDERAL EXPRESS	75.07
PHOTOCOPIES	350.75
TOTAL COSTS ADVANCED	\$ 426.82

TOTAL STATEMENT

-----  
\$ 3,673.82  
-----

*OK to pay*  
*[Signature]*

NI America, LLC  
Rose, Sundstrom & Bentley, LLP

10/19/2009

11596

Date	Type	Reference	Original Amt.	Balance	Due	Discount	Payment
9/30/2009	Bill	40985	2,579.99	2,	1.99		2,579.99
					Check Amount		2,579.99

*OK  
w/11/09  
φ*

Chasewood operating 09/2009 Rate Case Expense for Hudson 2,579.99

●  
565743 (6/08)

●

LAW OFFICES  
**ROSE, SUNDBSTROM & BENTLEY, LLP**  
P.O. BOX 1567  
TALLAHASSEE, FLORIDA 32302-1567

*Slanned to  
Ashfield  
10/12/09*

F.E.I.# 59-2783536

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NI FLORIDA, LLC  
DAVID LOMBARDI  
10913 METRANOME  
HOUSTON, TX 77943-2201

*OB Date 9/30/09*

**POSTED**  
10/15/09 *CP*

OCTOBER 9, 2009  
INVOICE # 40985  
FILE # 43053-00003  
PAGE 1

MATTER: 2008 TY RATE CASE

**POSTED**  
10/15/09 *CP*

9/02/09	REVIEW AUDIT LETTER FROM STAFF REGARDING UTILITY AUDIT; DRAFT CORRESPONDENCE TO CONSULTANT REGARDING RESPONSES TO SAME; TELEPHONE CONFERENCE WITH AUDIT STAFF REGARDING AUDIT REQUESTS AND RESPONSES THERETO.	.60
9/03/09	REVIEW AUDIT REQUESTS FROM AUDIT STAFF REGARDING UTILITY AUDIT; DRAFT CORRESPONDENCE TO AND REVIEW CORRESPONDENCE FROM CLIENT REGARDING RESPONSES TO SAME; TELEPHONE CONFERENCE WITH AUDIT STAFF REGARDING AUDIT REQUESTS AND RESPONSES THERETO; TELEPHONE CONFERENCE WITH CLIENT REGARDING ISSUES ARISING FROM PORTION OF TEST YEAR UNDER DIFFERENT OWNERSHIP; LEGAL RESEARCH REGARDING AUDIT DOCUMENTATION ISSUES IN CONNECTION WITH CHANGE IN OWNERSHIP DURING TEST YEAR; TELEPHONE CONFERENCE WITH OPERATING COMPANY REGARDING AUDIT DOCUMENTATION ISSUES.	2.10
9/04/09	DRAFT CORRESPONDENCE TO STAFF REGARDING DEFICIENCY LETTER AND OFFICIAL DATE OF FILING.	.20
9/08/09	REVIEW CORRESPONDENCE FROM STAFF REGARDING OFFICIAL DATE OF FILING; REVIEW CORRESPONDENCE FROM CLIENT REGARDING REVISED AUDIT LETTER AND RESPONSES THERETO; TELEPHONE CONFERENCE WITH AUDIT STAFF REGARDING TRANSFER ORDER THAT ESTABLISHED RATE BASE.	1.00
9/10/09	REVIEW CLIENT'S PROPOSED RESPONSES TO AUDIT STAFF'S REVISED AUDIT REQUESTS; REVIEW CORRESPONDENCE FROM AND DRAFT CORRESPONDENCE TO CLIENT REGARDING PRE-ACQUISITION TEST YEAR ISSUES.	.80
9/11/09	CONTINUED REVIEW OF PROPOSED RESPONSES TO AUDIT STAFF'S REQUESTS; DRAFT CORRESPONDENCE TO CLIENT REGARDING SUBMISSION OF RESPONSES TO AUDIT STAFF'S REQUESTS.	.70

*Deferred Rate Case*

*Acct# 186.1.a.*

LAW OFFICES  
**ROSE, SUNDBSTROM & BENTLEY, LLP**

P.O. BOX 1567  
TALLAHASSEE, FLORIDA 32302-1567

F.E.I.# 59-2783536

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER  
WHEN REMITTING

NI FLORIDA, LLC

Invoice #: 40985

PAGE 2

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9/15/09	REVIEW AUDIT STAFF REQUESTS NOS. 3-4; REVIEW CORRESPONDENCE FROM CLIENT REGARDING POTENTIAL DELAYS REGARDING SAME; TELEPHONE CONFERENCE WITH AUDIT STAFF REGARDING ISSUE OF POSSIBLE DELAY IN RESPONSES.	.80
9/18/09	REVIEW DEFICIENCY LETTER FROM STAFF; DRAFT CORRESPONDENCE TO CLIENT AND CONSULTANT REGARDING SAME; REVIEW REVISED MFR SCHEDULES FROM CONSULTANT IN RESPONSE TO DEFICIENCY NOTICE.	.80
9/21/09	REVIEW AUDIT STAFF'S FIFTH DOCUMENT REQUEST.	.20
9/22/09	TELEPHONE CONFERENCE WITH CURT MOURING OF PSC STAFF REGARDING SECURITY FOR INTERIM RATES COLLECTED; DRAFT CORRESPONDENCE TO CLIENT REGARDING SAME.	.30
9/24/09	REVIEW REVISED MFR SCHEDULES IN RESPONSE TO DEFICIENCY NOTICE; DRAFT CORRESPONDENCE TO PSC CLERK REGARDING FILING OF REVISED MFR SCHEDULES; PREPARE DOCUMENTS AND FILE WITH PSC CLERK'S E-FILING SYSTEM.	.50
9/30/09	REVIEW CORRESPONDENCE FROM PSC CLERK REGARDING OFFICIAL DATE OF FILING; REVIEW LETTER FROM GENERAL COUNSEL REGARDING IMPROPER COLLECTION OF DELINQUENCY FEES; REVIEW MFR FILING IN LIGHT OF STAFF ATTORNEY'S LETTER; DRAFT CORRESPONDENCE TO CLIENT AND CONSULTANT REGARDING SAME.	.80

TOTAL HOURS 8.80

PROFESSIONAL FEES \$ 2,552.00

LAW OFFICES  
**ROSE, SUNDBSTROM & BENTLEY, LLP**

P.O. BOX 1567  
TALLAHASSEE, FLORIDA 32302-1567

F.E.I.# 59-2783536

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER  
WHEN REMITTING

NI FLORIDA, LLC

Invoice #: 40985

PAGE 3

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FEDERAL EXPRESS	23.49
LONG DISTANCE CALLS	1.75
PHOTOCOPIES	2.75

TOTAL COSTS ADVANCED	\$ 27.99
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TOTAL STATEMENT	----- \$ 2,579.99 =====
-----------------	-------------------------------

NI America, LLC

11511

Key Engineering Associates, Inc.

Date	Type	Reference
7/31/2009	Bill	09-100

Original Amt.	21,481.67
---------------	-----------

	8/14/2009	
Balance	e	Discount
21,481.67		
Check Amount		

Payment	21,481.67
	21,481.67

*OK  
8/14/09  
CP*

Chasewood operating Job No: 481

21,481.67

# Key Engineering Associates, Inc.

**KEY Engineering Associates, Inc.**  
4562 Rutledge Drive  
Palm Harbor, FL 34685

**Ni America**  
10913 Metronome  
Houston, TX 77043  
  
Attn: Andy Thomas

**INVOICE NO:** 09-100  
**DATE:** 8/1/2009  
**AMOUNT:** \$21,481.67  
**TERMS:** Net 30 Days  
**JOB NO:** 481

**PROFESSIONAL ENGINEERING SERVICES FOR JULY, 2009**

**MAPPING SERVICES - HUDSON**

- \* Coordination with Andy Thomas, John Wittenzellner, Christian Marcelli, & M. Ashfield
- \* Field checked manhole and pump station locations
- \* Prepared Hudson maps for PSC, including locations of all customers
- \* Prepared Hudson maps for NiFL, including manhole numbers and Hudson Water Works' water lines
- \* On-site review meetings with Andy Thomas, John Wittenzellner, & Mike Ashfield

Principal	112.0	x	\$135.00	=	\$15,120.00
Associate	44.0	x	\$115.00	=	\$5,060.00
					<u>\$20,180.00</u>

**REIMBURSABLE EXPENSES:**

Echo Blueprint	\$45.25
Color Plots	\$930.00
Fed Ex	\$21.17
Milage: 555 miles @ \$0.55 per mile	\$305.25
	<u>\$1,301.67</u>



**Subtotal:** \$21,481.67

**TOTAL DUE THIS INVOICE:** \$21,481.67

THANK YOU!

*OK TO PAY  
LATE CASE mapping  
Neat*

# Echo Blueprint, Inc.

13423 ALVA STREET  
 HUDSON, FLORIDA 34667  
 Phone: (727) 863-3246 Ext. Fax: (727) 862-3014  
 www.echoblueprint.com  
 e-mail: hudson@echoblueprint.com

# INVOICE 0000163933

DATE July 09, 2009  
 CUSTOMER NO. 2K033

**BILL TO:**

KEY ENGINEERING ASSOC.  
 4562 RUTLEDGE DR  
 PALM HARBOR FL 34685

**SHIP TO:**

KEY ENGINEERING ASSOC.  
 4562 RUTLEDGE DR  
 PALM HARBOR FL 34685

(727) 781-1111 Ext.

(727) 781-1111 Ext.

P.O. NUMBER	F.O.B.	SALESPERSON	ORDER DATE	ORDER NUMBER	
	Your dock		09-Jul-09	0000165275	
SHIP VIA		TERMS			
		Net 30 days			
STOCK CODE DESCRIPTION	QUANTITY			UNIT PRICE	EXTENDED PRICE
	REQ.	SHIPPED	B.O.		
##BOND COPIES HARBOR DR. S.S.	42	42		0.15000	6.30
##BOND COPIES CLUB WILDWOOD	18	18		0.15000	2.70
##BOND COPIES HENDRY COURT	30	30		0.15000	4.50
##BOND COPIES CLARK STREET	36	36		0.15000	5.40
##BOND COPIES HUDSON UTILITIES	72	72		0.15000	10.80
##BOND COPIES CHARTS OF HUDSON NI AMERICA- HUDSON	48	48		0.15000	7.20

Received By Kathleen J. [Signature]

REMIT TO: P.O. Box 5617, Hudson, FL 34674 INQUIRIES: (727) 863-3246

PLEASE RETAIN YOUR ORIGINAL INVOICES. REQUESTS FOR ADDITIONAL COPIES WILL BE BILLED TO YOUR ACCOUNT AT \$1.00 EACH.

NET AMOUNT	36.90
FREIGHT	
TAX	2.58
<b>TOTAL DUE</b>	<b>\$39.48</b>

# Echo Blueprint, Inc.

13423 ALVA STREET  
 HUDSON, FLORIDA 34667  
 Phone: (727) 863-3246 Ext. Fax: (727) 862-3014  
 www.echoblueprint.com  
 e-mail: hudson@echoblueprint.com

# INVOICE 0000164176

DATE July 14, 2009

CUSTOMER NO. 2K033

**BILL TO:**

KEY ENGINEERING ASSOC.  
 4562 RUTLEDGE DR  
 PALM HARBOR FL 34685

**SHIP TO:**

KEY ENGINEERING ASSOC.  
 4562 RUTLEDGE DR  
 PALM HARBOR FL 34685

(727) 781-1111 Ext.

(727) 781-1111 Ext.

P.O. NUMBER	F.O.B.	SALESPERSON	ORDER DATE	ORDER NUMBER	
	Your dock		14-Jul-09	0000165525	
SHIP VIA		TERMS			
		Net 30 days			
STOCK CODE DESCRIPTION	QUANTITY			UNIT	EXTENDED
	REQ.	SHIPPED	B.O.	PRICE	PRICE
##BOND COPIES 6 BOND COPIES @ 6 SQ FT/ HUDSON UTILITY	36	36		0.15000	5.40

Received By *[Signature]*

REMIT TO: P.O. Box 5617, Hudson, FL 34674 INQUIRIES: (727) 863-3246

PLEASE RETAIN YOUR ORIGINAL INVOICES. REQUESTS FOR ADDITIONAL COPIES WILL BE BILLED TO YOUR ACCOUNT AT \$1.00 EACH.

NET AMOUNT	5.40
FREIGHT	
TAX	0.37
<b>TOTAL DUE</b>	<b>\$5.77</b>

# Key Engineering Associates, Inc.

## COLOR PLOTS EXPENSE WORKSHEET

Ni America

Hudson Mapping Project for PSC rate case

- \* 3 sheets - Check plots for field verification w/ John Willis
- \* 2 sheets - Minor map changes
- \* 6 sheets - Final plot sets for John W. & Andy
- \* 2 sheets - Check plots for manhole numbers
- \* 18 sheets - Final plan sets for PSC - Atty (4 sets), John W. & Andy

24 X 36 COLOR BOND PLOTS:

31 SHEETS @ 6 SF PER SHEET = 186 SF

186 SF @ \$5.00 PER SF = \$ 930.00



<b>invoice Number</b>	<b>Invoice Date</b>	<b>Account Number</b>	Page
9-277-45093	Jul 28, 2009	2103-2301-5	4 of 4

**FedEx Express Shipment Detail By Payor Type (Original)**

**Dropped off:** Jul 09, 2009      **Cust. Ref.:** NO REFERENCE INFORMATION      **Ref.#2:**  
**Payor:** Shipper      **Ref.#3:**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 2.50% to this shipment.
- Distance Based Pricing, Zone 2
- Package sent from: 34609 zip code
- Your revenue threshold for this ship date was not met, therefore no Earned Discounts were applied.

<b>Automation</b>	USAB	<b>Sender</b>	<b>Recipient</b>
<b>Tracking ID</b>	865155619297	K BACHMANN	CHRISTIAN MARCELLI
<b>Service Type</b>	FedEx Standard Overnight	KEY ENGINEERING ASSOC INC	ROSE SUNGSTROM & BENTLEY LLP
<b>Package Type</b>	FedEx Tube	4562 RUTLEDGE DR	2180 W STATE RD 434 STE 2118
<b>Zone</b>	02	PALM HARBOR FL 34685-3671 US	LONGWOOD FL 32779 US
<b>Packages</b>	1		
<b>Rated Weight</b>	5.0 lbs, 2.3 kgs		
<b>Delivered</b>	Jul 10, 2009 12:59		
<b>Svc Area</b>	A2	<b>Transportation Charge</b>	20.65
<b>Signed by</b>	D.RUDOLPH	<b>Fuel Surcharge</b>	0.52
<b>FedEx Use</b>	019002981/0001283/_	<b>Total Charge</b>	<b>USD \$21.17</b>

<b>Shipper Subtotal</b>	<b>USD</b>	<b>\$21.17</b>
<b>Total FedEx Express</b>	<b>USD</b>	<b>\$21.17</b>



Ni America, LLC

11560

Key Engineering Associates, Inc.

Date	Type	Reference	Original Amt.	Ba	9/30/2009 Due	Discount	Payment
8/31/2009	Bill	09-108	1,380.00		1,380.00		1,380.00 ✓
8/31/2009	Bill	09-112	2,730.42		2,730.42		2,730.42
8/31/2009	Bill	09-115	699.75		699.75		699.75
					Check Amount		4,810.17

*Ok 9/30/09  
C*

Chasewood operating

4,810.17

# Key Engineering Associates, Inc.

**KEY Engineering Associates, Inc.**  
4562 Rutledge Drive  
Palm Harbor, FL 34685

**Ni America**  
10913 Metronome  
Houston, TX 77043

Attn: Andy Thomas

**INVOICE NO:** 09-108  
**DATE:** 9/1/2009  
**AMOUNT:** \$1,380.00  
**TERMS:** Net 30 Days  
**JOB NO:** 481

## PROFESSIONAL ENGINEERING SERVICES FOR AUGUST, 2009

### MAPPING SERVICES - HUDSON

- \* Coordination with Andy Thomas, John Wittenzellner, Christian Marcelli, & M. Ashfield
- \* Prepared Hudson map revisions for PSC, including pipe sizes

Principal	6.0	x	\$135.00	=	\$810.00
Associate	0.0	x	\$115.00	=	\$0.00
					<u>\$810.00</u>

### REIMBURSABLE EXPENSES:

Color Plots \$570.00

Milage: 0 miles @ \$0.55 per mile

**Subtotal:** \$1,380.00

**TOTAL DUE THIS INVOICE:** \$1,380.00

THANK YOU!

**received**  
9/8/09

*Deferred Reto Case*

POST  
9/3/09  
QB date

# Key Engineering Associates, Inc.

## COLOR PLOTS EXPENSE WORKSHEET

Ni America

Hudson Mapping Project for PSC rate case

- \* 1 sheet - Check plot for plan revisions
- \* 18 sheets - Revised final plan sets for PSC - Atty (4 sets), John W. & Andy

24 X 36 COLOR BOND PLOTS:

19 SHEETS @ 6 SF PER SHEET = 114 SF

114 SF @ \$5.00 PER SF = \$ 570.00

NI America, LLC

11478

Federal Express

Date	Type	Reference	Original Amt.	Balance	7/16/2009 Due	Discount	Payment
7/14/2009	Bill	9-255-22153	17.38		17.38		17.38
					Check Amount		17.38

*OK  
7/17/09  
GP*

Chasewood operating 3697-4272-8

17.38



<b>Invoice Number</b>	<b>Invoice Date</b>	<b>Account Number</b>	Page
9-255-22153	Jul 09, 2009	3697-4272-8	1 of 3

FedEx Tax ID: 71-0427007

**Billing Address:**

NI AMERICA OPERATING LLC  
10913 METRONOME DR  
HOUSTON TX 77043-2201

**Shipping Address:**

NI AMERICA OPERATING LLC  
10913 METRONOME DR  
HOUSTON TX 77043-2201

**Invoice Questions?**

Contact FedEx Revenue Services

Phone: (800) 622-1147 M-Sa 7-6 (CST)

Fax: (800) 548-3020

Internet: [www.fedex.com](http://www.fedex.com)

**Invoice Summary Jul 09, 2009**

**FedEx Express Services**

Transportation Charges		31.30
Base Discount		-0.94
Earned/Grace Discount		-8.45
Bonus Discounts		-4.70
Special Handling Charges		0.17
Total Charges	USD	\$17.38
<b>TOTAL THIS INVOICE</b>	<b>USD</b>	<b>\$17.38</b>

You saved \$14.09 in discounts this period!

Shipments included in this invoice received an earned discount. If you would like to know how it was calculated, please go to the following URL:

<https://www.fedex.com/EarnedDiscounts/>.

Other discounts may apply.

POSTED  
JUL 15 2009



From: Origin ID: SGRA (713) 574-5952  
Carey Thomas  
Ni America, LLC  
10913 Metronome Drive  
Houston, TX 77043



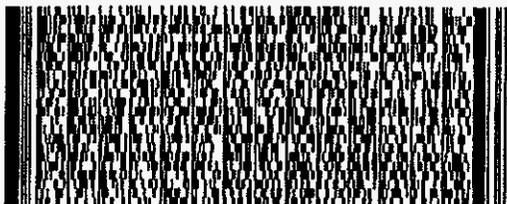
Ship Date: 02JUL09  
ActWgt: 1.0 LB  
CAD: 7777523/NET9080  
Account#: S \*\*\*\*\*

Delivery Address Bar Code



SHIP TO: (407) 830-6330 BILL SENDER  
**Martin Friedman**  
**Rose, Sundstrom & Bentley, LLP**  
**2180 W STATE ROAD 434 STE 2118**  
  
**LONGWOOD, FL 32779**

Ref # Hudson Rate case  
Invoice #  
PO #  
Dept #

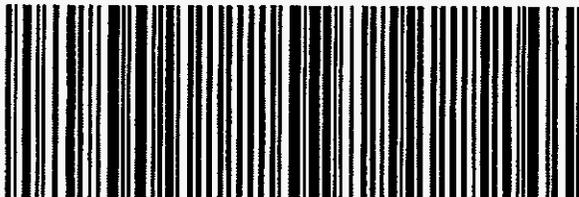


TRK# 7977 3520 4500  
0201

FRI - 03JUL A2  
STANDARD OVERNIGHT

**XH SFBA**

32779  
FL-US  
MCO



**After printing this label:**

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Ni Florida, LLC – Hudson  
Docket No. 090182-SU

Staff's First Data Request  
Question 6

Question 6: Please provide the trial balances for the utility for September and October of 2009.

Response: Attached are the Trial Balances for Ni Florida – Hudson for September 2009 and October 2009.

Prepared by: Benny Wilkinson  
Reviewed by: Edward R. Wallace

**Hudson - Ni Florida**  
**Trial Balance**  
**As of September 30, 2009**

Sep 30, 09

	Debit	Credit
130 · Current and Accrued Assets:141 · Customer Accounts Receivable:141.a · Wastewater - Customer A	189,756.22	
130 · Current and Accrued Assets:143 · Accum Prov for Uncoll Accts-Cr:143.a · Wastewater - Acc Prov		17,500.00
130 · Current and Accrued Assets:162 · Prepayments:162.a · General Liability Insurance	172.65	
130 · Current and Accrued Assets:173 · Accrued Utility Revenues:173.a · Wastewater - Accr. Util. Re	31,821.73	
100 · Utility Plant:101 · Utility Plant In Service:101.a · Wastewater	7,575,398.48	
100 · Utility Plant:101 · Utility Plant In Service:101.a · Wastewater:349a · Capitalized I & I	0.00	
100 · Utility Plant:101 · Utility Plant In Service:101.a · Wastewater:350a · Capitalized Maintenanc	71,057.94	
100 · Utility Plant:105 · Construction Work In Progress:105.a · Wastewater:a.001 · Nowicki L/S #2	315.00	
100 · Utility Plant:105 · Construction Work In Progress:105.a · Wastewater:a.002 · Flounder L/S	0.00	
100 · Utility Plant:108 · Accumulated Depreciation:108.1 · Acc Depr Utility Plant In Serv:108.1.a ·		3,280,204.54
100 · Utility Plant:114 · Utility Plant Acq. Adjustments:114.a · Wastewater	3,620,490.75	
120 · Other Property and Investments:125 · Other Investments:125.1 · Advances to Affiliates:125.104	1,917,552.91	
120 · Other Property and Investments:127 · Other Special Funds:127.a · Wastewater - Other Special F	8,480.00	
180 · Deferred Debits:183 · Prelim. Survey & Invest. Charge:183.a · Wastewater - Prelim. Survey &	9,009.58	
180 · Deferred Debits:186 · Misc. Deferred Debits:186.1 · Deferred Rate Case Expense:186.1.a · Wast	84,320.14	
20000 · Accounts Payable		44,408.89
230 · Current and Accrued Liabilities:233 · Accounts Payable to Assoc. Co.:233.a · Wastewater - Acc		419,062.41
230 · Current and Accrued Liabilities:233 · Accounts Payable to Assoc. Co.:233.a · Wastewater - Acc		1,614,714.06
230 · Current and Accrued Liabilities:235 · Customer Deposits:235.a · Wastewater - Customer Deposit		19,388.51
230 · Current and Accrued Liabilities:236 · Accrued Taxes:236.a · Wastewater - Accrued Taxes:236.a1		59,910.36
230 · Current and Accrued Liabilities:236 · Accrued Taxes:236.a · Wastewater - Accrued Taxes:236.a1		15,477.85
230 · Current and Accrued Liabilities:237 · Accrued Interest:237.a · Wastewater - Accrued Interest:		1,188.00
230 · Current and Accrued Liabilities:241 · Misc. Current & Accrued Liab.:241.1 · Misc Liab - Defer		46,666.46
230 · Current and Accrued Liabilities:241 · Misc. Current & Accrued Liab.:241.2 · Misc Liab - Withh		37,219.91
230 · Current and Accrued Liabilities:241 · Misc. Current & Accrued Liab.:241.3 · Misc Liab - Accru		70,186.41
224 · Other Long-Term Debt:224.a · Wastewater		249,274.36
270 · Contributions In Aid of Constr:271 · Contributions In Aid of Constr:271.a · Wastewater - Co		3,505,157.00
270 · Contributions In Aid of Constr:272 · Accum. Amort. of Contrib. In Aid:272.a · Wastewater - Ac	1,372,964.40	
200 · Equity Capital:211 · Other Paid-In Capital:211.a · Wastewater - Other Paid-In Cap.		5,678,814.27
200 · Equity Capital:215 · Unappropriated Ret. Earn:215.a · Wastewater		0.00
32000 · Owners Equity	201,256.98	
400 · Operating Revenues:400a · Wastewater:400a.1 · Residential		721,028.72
400 · Operating Revenues:400a · Wastewater:400a.2 · Commercial		215,663.79
400 · Operating Revenues:400a · Wastewater:400a.3 · Bulk		154,759.74
400 · Operating Revenues:400a · Wastewater:400a.4 · Transfer Fees		3,245.43
400 · Operating Revenues:400a · Wastewater:400a.5 · Reconnect Fees		7,445.22
400 · Operating Revenues:400a · Wastewater:400a.6 · Late Penalty Fees		18,593.05
400 · Operating Revenues:400a · Wastewater:400a.8 · Premises Visit Fee		2,840.00
427 · Interest Expense:427.6 · Interest on Late Payment	85.95	
427 · Interest Expense:427.4 · Interest on Customer Deposits	668.95	
427 · Interest Expense:427.5 · Accretion Expense	15,342.74	
403 · Depreciation:403a · Depreciation Expense	166,256.19	
403 · Depreciation:403a1 · Amortization of CIAC		78,235.84
408 · Taxes Other Than Income:408.a · Wastewater:408.a10 · Utility Regulatory Assess. Fees	51,993.39	
408 · Taxes Other Than Income:408.a · Wastewater:408.a11 · Property Taxes	48,600.00	
600 · Operation and Maintenance:605 · Purchased Sewer Treatment	334,926.60	
600 · Operation and Maintenance:610 · Purchased Water	1,834.70	
600 · Operation and Maintenance:615 · Purchased Power	16,726.90	
600 · Operation and Maintenance:631 · Contract Services - Engineering	9,360.45	
600 · Operation and Maintenance:633 · Contract Services - Legal	783.00	
600 · Operation and Maintenance:634 · Contract Services - Mgmt Fee	130,658.25	
600 · Operation and Maintenance:635 · Contract Services - Testing	136.50	
600 · Operation and Maintenance:636 · Contract Services - Other	80,879.07	
600 · Operation and Maintenance:636.1 · Contract Services - I & I	94,403.95	
600 · Operation and Maintenance:636.2 · Contract Labor	8,397.60	
600 · Operation and Maintenance:636.3 · Customer Work Orders		7,504.06
600 · Operation and Maintenance:657 · Insurance - General Liability	681.60	
600 · Operation and Maintenance:661 · Bank Service Charges:661.2 · Account Fees	2,270.32	
600 · Operation and Maintenance:675 · Miscellaneous Expenses:675.1 · Telephone Expense	2,536.17	
600 · Operation and Maintenance:675 · Miscellaneous Expenses:675.7 · Office Supplies	374.81	
600 · Operation and Maintenance:675 · Miscellaneous Expenses:675.8 · Miscellaneous Expenses	218,616.84	
414.5 · Other Income and Deductions:426 · Misc. Nonutility Expenses:426.a · Wastewater	358.12	
<b>TOTAL</b>	<b>16,268,488.88</b>	<b>16,268,488.88</b>

11:49 AM

11/24/09

Accrual Basis

**Hudson - Ni Florida**  
**Trial Balance**  
As of October 31, 2009

	Oct 31, 09	
	Debit	Credit
130 · Current and Accrued Assets:141 · Customer Accounts Receivable:141.a · Wastewater - Customer A	216,966.37	
130 · Current and Accrued Assets:143 · Accum Prov for Uncoll Accts-Cr:143.a · Wastewater - Acc Prov		17,500.00
130 · Current and Accrued Assets:162 · Prepayments:162.a · General Liability Insurance	150.54	
130 · Current and Accrued Assets:173 · Accrued Utility Revenues:173.a · Wastewater - Accr. Util. Re	31,821.73	
100 · Utility Plant:101 · Utility Plant in Service:101.a · Wastewater	7,575,398.48	
100 · Utility Plant:101 · Utility Plant in Service:101.a · Wastewater:349a · Capitalized I & I	0.00	
100 · Utility Plant:101 · Utility Plant in Service:101.a · Wastewater:350a · Capitalized Maintenan	71,057.94	
100 · Utility Plant:105 · Construction Work in Progress:105.a · Wastewater:a.001 · Nowicki L/S #2	315.00	
100 · Utility Plant:105 · Construction Work in Progress:105.a · Wastewater:a.002 · Flounder L/S	0.00	
100 · Utility Plant:108 · Accumulated Depreciation:108.1 · Acc Depr Utility Plant In Serv:108.1.a ·		3,298,928.30
100 · Utility Plant:114 · Utility Plant Acq. Adjustments:114.a · Wastewater	3,620,490.75	
120 · Other Property and Investments:125 · Other Investments:125.1 · Advances to Affiliates:125.104	1,968,826.70	
120 · Other Property and Investments:127 · Other Special Funds:127.a · Wastewater - Other Special F	8,488.00	
180 · Deferred Debits:183 · Prelim. Survey & Invest. Charge:183.a · Wastewater - Prelim. Survey &	9,009.58	
180 · Deferred Debits:186 · Misc. Deferred Debits:186.1 · Deferred Rate Case Expense:186.1.a · Wast	92,677.07	
20000 · Accounts Payable		60,854.14
230 · Current and Accrued Liabilities:233 · Accounts Payable to Assoc. Co.:233.a · Wastewater - Acc		450,463.66
230 · Current and Accrued Liabilities:233 · Accounts Payable to Assoc. Co.:233.a · Wastewater - Acc		1,671,964.76
230 · Current and Accrued Liabilities:235 · Customer Deposits:235.a · Wastewater - Customer Deposit		19,254.88
230 · Current and Accrued Liabilities:236 · Accrued Taxes:236.a · Wastewater - Accrued Taxes:236.a1		65,911.12
230 · Current and Accrued Liabilities:236 · Accrued Taxes:236.a · Wastewater - Accrued Taxes:236.a1		21,152.70
230 · Current and Accrued Liabilities:237 · Accrued Interest:237.a · Wastewater - Accrued Interest:		1,256.10
230 · Current and Accrued Liabilities:241 · Misc. Current & Accrued Liab.:241.1 · Misc Liab - Defer		46,666.46
230 · Current and Accrued Liabilities:241 · Misc. Current & Accrued Liab.:241.2 · Misc Liab - Withh	0.00	
230 · Current and Accrued Liabilities:241 · Misc. Current & Accrued Liab.:241.3 · Misc Liab - Accru		71,140.18
224 · Other Long-Term Debt:224.a · Wastewater		251,040.05
270 · Contributions In Aid of Constru:271 · Contributions In Aid of Constru:271.a · Wastewater - Co		3,505,157.00
270 · Contributions In Aid of Constru:272 · Accum. Amort. of Contrl. In Aid:272.a · Wastewater - Ac	1,381,658.44	
200 · Equity Capital:211 · Other Paid-In Capital:211.a · Wastewater - Other Paid-In Cap.		5,678,814.27
200 · Equity Capital:215 · Unappropriated Ret. Earn:215.a · Wastewater	0.00	
32000 · Owners Equity	201,256.98	
400 · Operating Revenues:400a · Wastewater:400a.1 · Residential		800,294.13
400 · Operating Revenues:400a · Wastewater:400a.2 · Commercial		240,730.02
400 · Operating Revenues:400a · Wastewater:400a.3 · Bulk		174,566.80
400 · Operating Revenues:400a · Wastewater:400a.4 · Transfer Fees		3,425.43
400 · Operating Revenues:400a · Wastewater:400a.5 · Reconnect Fees		9,065.22
400 · Operating Revenues:400a · Wastewater:400a.6 · Late Penalty Fees		18,712.23
400 · Operating Revenues:400a · Wastewater:400a.8 · Premises Visit Fee		2,890.00
427 · Interest Expense:427.6 · Interest on Late Payment	85.95	
427 · Interest Expense:427.4 · Interest on Customer Deposits	766.35	
427 · Interest Expense:427.5 · Accretion Expense	17,108.43	
403 · Depreciation:403a · Depreciation Expense	184,979.95	
403 · Depreciation:403a1 · Amortization of CIAC		86,929.88
408 · Taxes Other Than Income:408.a · Wastewater:408.a10 · Utility Regulatory Assess. Fees	57,668.24	
408 · Taxes Other Than Income:408.a · Wastewater:408.a11 · Property Taxes	55,181.86	
600 · Operation and Maintenance:605 · Purchased Sewer Treatment	366,893.84	
600 · Operation and Maintenance:610 · Purchased Water	2,031.54	
600 · Operation and Maintenance:615 · Purchased Power	16,667.93	
600 · Operation and Maintenance:631 · Contract Services - Engineering	9,427.95	
600 · Operation and Maintenance:633 · Contract Services - Legal	942.00	
600 · Operation and Maintenance:634 · Contract Services - Mgmt Fee	145,342.50	
600 · Operation and Maintenance:635 · Contract Services - Testing	136.50	
600 · Operation and Maintenance:636 · Contract Services - Other	116,303.47	
600 · Operation and Maintenance:636.1 · Contract Services - I & I	94,403.95	
600 · Operation and Maintenance:636.2 · Contract Labor	9,330.90	
600 · Operation and Maintenance:636.3 · Customer Work Orders		7,047.21
600 · Operation and Maintenance:657 · Insurance - General Liability	703.71	
600 · Operation and Maintenance:661 · Bank Service Charges:661.2 · Account Fees	2,694.03	
600 · Operation and Maintenance:675 · Miscellaneous Expenses:675.1 · Telephone Expense	2,818.27	
600 · Operation and Maintenance:675 · Miscellaneous Expenses:675.7 · Office Supplies	374.81	
600 · Operation and Maintenance:675 · Miscellaneous Expenses:675.8 · Miscellaneous Expenses	241,434.66	
414.5 · Other Income and Deductions:426 · Misc. Nonutility Expenses:426.a · Wastewater	358.12	
<b>TOTAL</b>	<b>16,503,764.54</b>	<b>16,503,764.54</b>