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STATE OF FLORIDA



MARSHALL WILLIS, DIRECTOR
DIVISION OF ECONOMIC REGULATION
(850) 413-6914

Public Service Commission

July 21, 2010

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

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COMMISSION
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Re: Docket No. 100149-WU - Application for increase in water rates in Lee County by Ni Florida, LLC

Dear Mr. Marcelli:

We have reviewed the minimum filing requirements (MFRs) submitted on June 22, 2010, on behalf of Ni Florida, LLC (Ni Florida or Utility). After reviewing this information, we find the MFRs to be deficient. The specific deficiencies are identified below:

Schedule A-1, Schedule of Water Rate Base

1. The average amount per books for accumulated amortization of CIAC does not match the average balance found on Schedule A-14.

Rule 25-30.110, F.A.C., requires that each utility shall furnish any information the Commission requests or requires for determining rates of the utility and that the information be consistent with and reconcilable with the utility's annual report.

Schedule B-9, Contractual Services

2. Contractual Services total for the Test Year Books for 2009 does not match the amount recorded in the 2009 Annual Report.

Schedule B-12, Allocation of Expenses

3. Miscellaneous Expenses for the Test Year 2009 does not match the amount recorded in the 2009 Annual Report.

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Schedule E-3, Customer Monthly Billing Schedule

4. Water and Wastewater total customers per books for 2009 does not match the total customers recorded on W-9 of the 2009 Annual Report.

Rule 25-30.433(a), F.A.C., requires that working capital for Class B and C utilities shall be calculated using the formula method (one-eighth of operation and maintenance expenses).

Schedule A-17, Schedule of Working Capital Allowance Calculation

5. Working capital was calculated using the balance sheet approach instead of the formula method required by the rule referenced above.

If any above corrections require 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 August 23, 2010.

Sincerely,



Marshall Willis
Director

MW:jd

cc: Division of Economic Regulation (Bulecza-Banks, Maurey, Fletcher, Daniel, Williams, Thompson)
Office of the General Counsel (Holly)
Office of Commission Clerk