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

Public Service Commission

September 15, 2010

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COMMISSION  
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Christian Marcelli  
Rose, Sundstrom & Bentley, LLP  
2180 West State Road 434  
Sanlando Center, Suite 2118  
Longwood, FL 32779

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

Dear Mr. Marcelli:

Staff needs the following information to complete our review of the application filed by Ni Florida, LLC (Utility or Ni Florida).

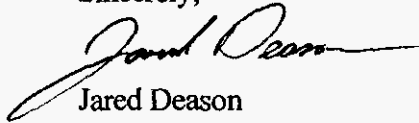
1. Prior to Tamiami Village Water Co. Inc. (Tamiami Village) being transferred to Ni Florida, Tamiami Village reported O&M expenses of \$197,539 on its 2007 annual report. According to MFR Schedule B-1, the Utility is requesting \$351,604 for O&M expenses based on a December 31, 2009 test year. This represents a 78 percent increase in O&M expenses from 2007 to 2009. Please explain, in detail, why O&M expenses have increased by 78 percent since the transfer of Tamiami Village to Ni Florida.
2. Please explain, in detail, why the amount of overhead for Ni Florida is considerably greater than the amount recorded by the prior owner of this utility.
3. Please explain, in detail, all qualitative and/or quantitative benefits received by the customers since the transfer of this utility to Ni Florida.

Please submit the above information to the Office of Commission Clerk by October 15, 2010. If you have any questions, please contact me by phone at (850) 413-6844 or by e-mail at [jdeason@psc.state.fl.us](mailto:jdeason@psc.state.fl.us).

DOCUMENT NUMBER  
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Christian Marcelli  
Page 2  
September 15, 2010

Sincerely,

A handwritten signature in black ink, appearing to read "Jared Deason", with a long, sweeping underline.

Jared Deason  
Regulatory Analyst IV

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