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STATE OF FLORIDA



MARSHALL WILLIS, DIRECTOR  
DIVISION OF ACCOUNTING AND FINANCE  
(850) 413-6900

Public Service Commission

September 21, 2012

Mr. Martin P. McDonnell  
Rutledge, Ecenia & Purnell  
119 South Monroe Street, Suite 202  
Tallahassee, FL 32301-1841

RECEIVED-FPSC  
12 SEP 21 AM 10:53  
COMMISSION  
CLERK

**Re: Test Year Letter Request for Ni Florida, LLC**

Dear Mr. McDonnell:

The Commission received your letter dated September 18, 2012, requesting approval for Ni Florida, LLC (Ni Florida or Utility) to file a rate case using a historical test year ended December 31, 2011, with pro forma plant and operating expense adjustments, for establishing final rates.

In evaluating the request, we have determined that additional information will be necessary before the Commission can make a determination as to the appropriateness of the requested test year. In accordance with Rule 25-30.430(2)(c), Florida Administrative Code, the test year request must include a general statement of all known estimated pro forma adjustments which will be made to the requested test year amounts. While Ni Florida did include verbiage describing the types of pro forma adjustments that it anticipated including in its request, the filing is deficient as Ni Florida did not provide an estimate of the costs of the pro forma adjustments.

To properly evaluate the merits of Ni Florida's request, it will need to submit an estimate of the pro forma adjustments associated with the plant additions and improvements as well as any proposed changes to expenses. We ask that Ni Florida submit these estimates by October 19, 2012. If you have any questions, please contact Bart Fletcher at (850) 413-7017 or [bart.fletcher@psc.state.fl.us](mailto:bart.fletcher@psc.state.fl.us).

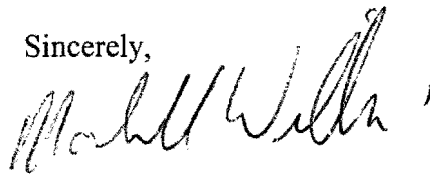
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Mr. Martin P. McDonnell

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September 21, 2012

Sincerely,

A handwritten signature in black ink, appearing to read "Marshall Willis", written in a cursive style.

Marshall Willis

Director

MW/av

cc: Braulio Baez, Executive Director  
Charles Hill, Deputy Executive Director - Technical  
Curt Kiser, General Counsel  
Lisa Harvey, Docket Manager  
Division of Accounting and Finance (Fletcher, Maurey, Bulecza-Banks)  
Division of Auditing & Performance Analysis (Mailhot, Daniel)  
Division of Economics (Dean)  
Division of Engineering (Trapp)  
Office of the General Counsel (Crawford)  
Office of Commission Clerk  
Mr. J. R. Kelly, Office of Public Counsel