

RUTLEDGE ECENIA

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June 4, 2013

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

Re: Docket No. 130010-WS – Application for increase in water rates in Lee County and wastewater rates in Pasco County by Ni Florida, LLC

Dear Ms. Cole:

Ni Florida, LLC (“Ni Florida”) hereby responds to the Commission Staff’s letter dated May 16, 2013, which identified certain deficiencies in the revised Minimum Filing Requirements (“MFRs”). Ni Florida’s response to each specified deficiency is set forth below.

Specified Deficiencies and Response

1. Rule 25-30.437, F.A.C., requires that each Class A utility applying for a rate increase shall provide the information required by Commission Form PSC/ECR 19-W (11/93), titled “Class A Water and/or Wastewater Utilities Financial, Rate and Engineering Minimum Filing Requirements.” The following MFR schedules, as filed, do not comply with Rule 25-30.437, F.A.C.

a. MFR Schedule B-8, Schedule of Operation & Maintenance Expense Comparison, page 1 of 1, column (2) does not tie to the amount approved in Order No. PSC-10-0168-PAA-SU.

Response: Ni Florida respectfully asserts that the amount of \$1,248,304 as shown on its MFR Schedule B8, line 22, column 2 is correct and consistent with the amount approved in Order No. PSC-10-0168-PAA-SU (the “Order”).

Line 2 of the revised Schedule 3A to the Order shows a final Operation & Maintenance (O & M) revenue requirement of \$1,241,849 but this amount is mathematically incorrect. The Commission adjusted test year O & M expense on line 2 is shown as \$1,248,304,

COM
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DOCUMENT NUMBER-DATE

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and although that figure was not increased or decreased, the final O & M revenue requirement shown in the last column of line 2 is \$6,455 lower, or \$1,242,849. In addition, the total Operating Expense Revenue Requirement (line 7, last column) is \$6,455 lower than the sum of lines 2-6, which also indicates that the final figure in line 2 is incorrect. Apparently, through scriviner's error or otherwise, the approved operation & maintenance expenses were misstated in the far right column of Schedule 3-A. A mathematical analysis of the total operating expense approved by the Commission in Schedule 3-A confirms that the Commission approved operation and maintenance expense is \$1,248,304; and not \$1,241,849.

2. Rule 25-30.436, F.A.C. requires that each schedule be cross-referenced to identify related schedules as either supporting or recap schedules. The Utility did not list recap schedules on MFR Schedules A-12 and D-1.

Response: Please see the attached revised Schedules A-2 and D-1 (revised 5/22/13).

3. A review of MFR Schedule E-14, page 1 of 165 indicates the Utility incorrectly calculated reverse bills presented in column 6 for the residential class.

Response: Please see attached revised MFR Schedule E-14 page 1 (revised 5/22/13).

4. A review of MFR Schedule E-14, pages 2-14 indicates the Utility incorrectly calculated reverse bills presented in column 6 for general service class.

Response: Please see attached revised MFR Schedule E-14 pages 2-14 (revised 5/22/13).

5. A review of MFR Schedule E-14 indicates the consolidated factor presented in column 7 is calculated incorrectly for the water system.

Response: Please see attached revised MFR Schedule E-14 (revised 5/22/13).

6. Total gallons indicated for 5/8", 1" and 1 1/2 " meter sizes for the general service class shown on MFR Schedule E-2, page 1 of 2 do not match the cumulative gallons shown on MFR Schedule E-14, pages 2, 3, and 7.

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Response: Please see attached revised MFR Schedule E-14 pages 2, 3 and 7 (revised 5/22/13).

7. Total residential gallons shown on MFR Schedule E-2, page 1 of 2 do not match cumulative gallons shown on MFR Schedule E-14.

Response: Please see attached revised MFR Schedule E-2 and revised MFR Schedule E-14 (revised 5/22/13).

8. Total general service bills shown on MFR Schedule E-3, page 1 do not match total bills shown on MFR Schedule E-2, page 1 of 2.

Response: Please see attached revised MFR Schedules E-3 and E-2, page 1 of 2 (revised 5/22/13).

9. Total general service bills shown on MFR Schedule E-3, do not match total bills shown on MFR Schedule E-2, page 2 of 2.

Response: Please see attached revised MFR Schedules E-3 and E-2, page 2 of 2 (revised 5/22/13).

10. A review of MFR Schedule E-14, page 15 indicates the Utility incorrectly calculated reverse bills presented in column 6 for residential wastewater.

Response: Please see attached revised MFR Schedule E-14, page 15 (revised 5/22/13).

11. A review of MFR Schedule E-14, pages 16-165 indicates the Utility did not calculate reverse bills presented in column 6 for the general service class.

Response: Please see attached revised MFR Schedule E-14, pages 16-165 (revised 5/22/13).

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6/3/2013
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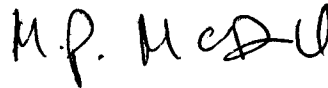
12. A review of MFR Schedule E-14 indicates the consolidated factor presented in column 7 is calculated incorrectly for the wastewater system.

Response: Please see attached revised MFR Schedule E-14 (revised 5/22/13).

Should you or members of the Staff have any questions regarding this filing, please do not hesitate to contact me.

Please acknowledge receipt of these documents by stamping the extra copy of this letter "filed" and returning the copy to me. Thank you for your assistance.

Sincerely,



Martin P. McDonnell

MPM/vp
Enclosures
cc: (w/out enclosures):
Suzanne Brownless
Stanley Rieger
Melissa L'Amoreaux

REVISED 5/22/13
MINIMUM FILING REQUIREMENT
SCHEDULES
OF

NI FLORIDA, LLC
Legal Name of Utility

(Schedules replace previously filed schedules)

VOLUME I

COM _____
AFD 1
APA _____
ECO 1
ENG 16
GCL 1
IDM _____
TEL _____
CLK _____

FOR THE

Test Year Ended: September 30, 2012

DOCUMENT NUMBER-DATE

03060 JUN-4 2012

FPSC-COMMISSION CLERK

Summary of Contributions In Aid of Construction By Classification
 Test Year Average Balance

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 130010-WS
 Schedule Year Ended: September 30, 2012
 Historic [X] or Projected []

Schedule: A-12 Revised 5-22-13
 Page 1 of 3
 Preparer: Donald J. Clayton, P.E.

Recap Schedules: A-1, A-4

Explanation: Provide the average CIAC balance by account. If a projected test year is employed, provide breakdown for average and projected test year.

Line No.	(1) Description	(2) Test Year Average Bal.	(3) Non-Used & Useful %	(4) Non-Used & Useful Amount
1	WATER			
2				
3	Plant Capacity Fees	\$ -	0.00%	\$ -
4				
5	Line/Main Extension Fees	110,779	0.00%	-
6				
7	Meters & Meter Installation Fees	-	0.00%	-
8				
9	Contributed Property	-	0.00%	-
10				
11	Other - Tap Fees	-	0.00%	-
12				
13	Total	\$ 110,779	0.00%	\$ -
14				
15				
16	WASTEWATER			
17				
18	Plant Capacity Fees	\$ -	0.00%	\$ -
19				
20	Line/Main Extension Fees	3,553,711	0.00%	-
21				
22	Contributed Property	-	0.00%	-
23				
24	Other - Tap Fees	-	0.00%	-
25				
26				
27	Total	\$ 3,553,711	0.00%	\$ -
28				
29				
30				

Summary of Contributions In Aid of Construction By Classification
 Test Year Average Balance

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 130010-WS
 Schedule Year Ended: September 30, 2012
 Historic [X] or Projected []

Schedule: A-12
 Page 3 of 3
 Preparer: Donald J. Clayton, P.E.

Line No.	(1) Description	(2) 4/30/2012	(3) 5/31/2012	(4) 6/30/2012	(5) 7/31/2012	(6) 8/31/2012	(7) 9/30/2012	(8) Average Balance
1	WATER							
2								
3	Plant Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4								
5	Line/Main Extension Fees	110,779	110,779	110,779	110,779	110,779	110,779	110,779
6								
7	Meters & Meter Installation Fees	-	-	-	-	-	-	-
8								
9	Contributed Property	-	-	-	-	-	-	-
10								
11	Other - Tap Fees	-	-	-	-	-	-	-
12								
13	Total	\$ 110,779	\$ 110,779	\$ 110,779	\$ 110,779	\$ 110,779	\$ 110,779	\$ 110,779
14								
15								
16	WASTEWATER							
17								
18	Plant Capacity Fees							
19								
20	Line/Main Extension Fees	3,553,157	3,553,157	3,553,157	3,555,557	3,555,557	3,555,557	3,553,711
21								
22	Contributed Property							
23								
24	Other - Tap Fees							
25								
26								
27	Total	\$ 3,553,157	\$ 3,553,157	\$ 3,553,157	\$ 3,555,557	\$ 3,555,557	\$ 3,555,557	\$ 3,553,711

Detail of Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 130010-WS
 Test Year Ended: September 30, 2012

Schedule: B-8 Revised 4-17-13
 Page 1 of 1
 Preparer: Donald J. Clayton, P.E.

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not filed a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) Prior TY 12/31/2008	(3) Current TY 9/30/2012	(4) TY Adjs. Per B-3	(5) Adjusted TY 9/30/2012	(6) \$ Difference	(7) % Difference	(8) Explanation
1	701 - Salaries & Wages - Employees	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	
2	703 - Salaries & Wages - Officers, Etc.	-	-	-	-	-	N/A	
3	704 - Employee Pensions & Benefits	-	-	-	-	-	N/A	
4	710 - Purchased Sewer Treatment	501,635	719,215	19,200	738,415	236,779	32.07%	Reflects actual increased charges for purchased sewer treatment from Lee County.
5	715 - Purchased Power	23,503	27,938	-	27,938	4,435	15.87%	Purchased power has increased at a rate greater than inflation.
6	720 - Materials & Supplies	14,233	225	-	225	(14,008)	-6220.37%	The Company's M&S inventory has declined dramatically since the last case largely due to the use of a contract operator who maintains most of the inventory.
7	731 - Contract Services - Engr.	7,000	4,804	-	4,804	(2,196)	-45.71%	Contract services for engineering have decreased since the last rate case.
8	732 - Contract Services - Acct.	32,142	-	-	-	(32,142)	N/A	Accounting service are now included in the parent Company overhead allocated to the company.
9	733 - Contract Services - Legal	15,705	525	-	525	(15,180)	-2891.39%	Legal services have decreased significantly since the last rate case.
10	734 - Contractual Services - Mgmt. Fees	115,074	170,053	-	170,053	54,979	32.33%	Some services now included in the "mgmt. fee" were previously included in "other". Overall contractual services for "mgmt. fee" and "other" have decreased by 10.7% since the last rate case.
11	736 - Contractual Services - Other	213,307	124,501	100,000	224,501	11,194	4.99%	Some services previously included in "other" are now included in the mgmt. fee. Overall contractual services for "mgmt. fee" and "other" have decreased by 10.7% since the last rate case.
12	741 - Rental of Building/Real Prop.	10,730	-	-	-	(10,730)	N/A	Currently, the company does not rent any buildings or real estate.
13	750 - Transportation Expenses	8,859	-	-	-	(8,859)	N/A	The company currently has no transportation expenses.
14	756 - Insurance - Vehicle	3,730	-	-	-	(3,730)	N/A	The company does not own any vehicles.
15	757 - Insurance - General Liability	3,708	7,304	-	7,304	3,596	49.23%	General liability insurance has increased due to better coverage and the increase in PP&E.
16	758 - Insurance - Workmen's Comp.	-	-	-	-	-	N/A	The Company does not have any employees.
17	759 - Insurance - Other	-	3,982	-	3,982	3,982	N/A	NI added pollution insurance and other coverage since the last rate case.
18	766 - Reg. Comm. Exp. - Rate Case Amort.	24,546	24,546	27,681	52,227	27,681	53.00%	Reflects amortization of rate case expense over 4 years from prior and current cases.
19	770 - Bad Debt Expense	24,549	47,346	(16,836)	30,509	5,960	19.53%	Reflects a provision for bad debts expense based on 1.75% of operating revenue.
20	775 - Miscellaneous Expenses	249,583	242,838	17,992	260,829	11,246	4.31%	Miscellaneous expenses include the parent company overhead allocation.
22	TOTAL	\$ 1,248,304	\$ 1,373,276	\$ 148,035	\$ 1,521,311	\$ 273,007	17.95%	Overall the company's O&M is up above the rate of inflation because of the increases in sewage treatment costs. If sewage treatment costs are excluded the company's O&M expenses are up significantly less than the rate of inflation.
24	Total Customers	2,992			2,994	2	0.05%	
26	Consumer Price Index - U	210.2			231.4	21.2	10.07%	
27	Benchmark Index: Increase in Customer ERCs					1.0005		
29	Increase in CPI					1.1007		
30						1.1013		

Schedule of Requested Cost of Capital
13-Month Average Balance

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 130010-WS
Test Year Ended: September 30, 2012
Schedule Year Ended: September 30, 2012
Historic or Projected
Interim or Final

Schedule: D-1 Revised 5-22-13
Page 1 of 1
Preparer: Donald J. Clayton, P.E.
Subsidiary or Consolidated

Explanation: Provide a schedule which calculates the requested Cost of Capital on a 13-month average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.

Line No.	(1) Class of Capital	(2) Reconciled to Requested Rate Base		(3) Ratio	(4) Cost Rate	(5) Weighted Cost
		(13-Month Average)				
1	Long Term Debt	\$	1,114,925	31.39%	4.84%	1.52%
2	Short Term debt		-	0.00%	0.00%	0.00%
3	Preferred stock		-	0.00%	0.00%	0.00%
4	Common Equity		2,437,093	68.61%	9.46%	6.49%
5	Customer Deposits		-	0.00%	6.00%	0.00%
6	Tax Credits - Zero Cost		-	0.00%	0.00%	0.00%
7	Tax Credits - Weighted Cost		-	0.00%	0.00%	0.00%
8	Accumulated Deferred Income Tax		-	0.00%	0.00%	0.00%
9	Other		-	0.00%	0.00%	0.00%
10	Total	\$	3,552,017	100.00%		8.01%

Supporting Schedules: D-2
Recap Schedules: A-1, A-2

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 130010-WS
 Test Year Ended: September 30, 2012
 Water [X] or Sewer []
 Interim [] Final [X]

Schedule: E-2 Revised 4-17-2013
 Page 1 of 2
 Preparer: Donald J. Clayton, P.E.

Explanation: Provide a calculation of revenue at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in MG	(4) Present Rate	(5) Revenue at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
1	October 2011 to September 2012						
2	RESIDENTIAL SERVICE - RATE SCHEDULE RS						
3	Base Facility Charge - all meter sizes	8,615	-	\$ 13.61	\$ 117,245	\$ 16.44	\$ 141,597
4	0 - 3M gallons		11,474.540	4.78	54,848	5.77	66,241
5	3M - 6M Gallons		1,747.540	5.23	9,140	6.32	11,038
6	Over 6M gallons	-	847.160	7.84	6,642	9.47	8,021
7	Total Residential	8,615	14,069.240		187,874		226,897
8							
9	Average Bill				\$ 21.81		\$ 26.34
10							
11	GENERAL SERVICE - RATE SCHEDULE GS						
12	Base Facility Charge						
13	5/8" x 3/4"	207		13.61	2,817	16.44	3,402
14	M Gallons		978.460	5.01	4,902	6.05	5,920
15	1"	10		20.42	204	24.66	247
16	M Gallons		192.780	5.01	966	6.05	1,166
17	1 1/2"	71		34.03	2,416	41.10	2,918
18	M Gallons		3,095.730	5.01	15,510	6.05	18,731
19	2"	-		68.05	-	82.18	-
20	M Gallons		-	5.01	-	6.05	-
21	3"	-		108.88	-	131.49	-
22	M Gallons		-	5.01	-	6.05	-
23	4"	-		217.76	-	262.99	-
24	M gallons		-	5.01	-	6.05	-
25	6"	-		340.25	-	410.92	-
26	M gallons		-	5.01	-	6.05	-
27	8"	-		680.50	-	821.84	-
28	M gallons		-	5.01	-	6.05	-
29	Total General Service - Rate Schedule GS	288	4,266.970		26,815		32,385
30							
31	Average Bill				\$ 93.11		\$ 112.45
32							
33	GENERAL SERVICE - RATE SCHEDULE R GS						
34	3"	12		1,425.53	17,106	1,721.62	20,659
35	M Gallons		2,049.700	5.01	10,269	6.05	12,402
36	Total General Service - Rate Schedule R GS	12	2,049.700		27,375		33,061
37							
38	Average Bill				\$ 2,281.28		\$ 2,755.11
39							
40	Total Calculated Revenue				\$ 242,065		\$ 292,343
41							
42	Unbilled Revenue				(426)		
43	Other Adjustments				(1,326)		
44							
45	Other Revenue						
46	Connections				1,176		1,176
47	Reconnections				144		144
48	Premises Visit				10		10
49	Late Charges				4,695		4,695
50	Total Other Revenue				6,025		6,025
51							
52	Total Booked Revenue		20,385.910		\$ 246,338		\$ 298,368

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 130010-WS
 Test Year Ended: September 30, 2012
 Water [] or Sewer [X]
 Interim [] Final [X]

Schedule: E-2 Revised 4-17-2013
 Page 2 of 2
 Preparer: Donald J. Clayton, P.E.

Explanation: Provide a calculation of revenue at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

Line	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Number	Consumption	Present	Revenue at	Proposed	Revenues at	
No.	Class/Meter Size	Bills	in MG	Rate	Present Rates	Rate	Proposed Rates
1	October 2011 to September 2012						
2	RESIDENTIAL SERVICE - RATE SCHEDULE RS						
3	Base Facility Charge - all meter sizes	29,857	-	\$ 18.91	\$ 564,604	\$ 22.69	\$ 677,334
4	Up to 10 kgal		82,130	6.22	510,849	7.46	612,846
5	Total Residential	29,857	82,130		1,075,452		1,290,180
6							
7	Average Bill				\$ 36.02		\$ 43.21
8							
9	GENERAL SERVICE - RATE SCHEDULE GS						
10	Base Facility Charge						
	5/8" x 3/4"	-	-	18.91	-	22.69	-
	M Gallons		-	7.42	-	8.90	-
11	3/4"	1,260		28.35	35,712	34.01	42,842
12	M Gallons		10,580	7.42	78,504	8.90	94,178
13	1"	96		47.24	4,535	56.67	5,441
14	M Gallons		1,364	7.42	10,121	8.90	12,142
15	1 1/2"	96		94.46	9,068	113.32	10,879
16	M Gallons		3,781	7.42	28,055	8.90	33,657
17	2"	95		151.16	14,360	181.34	17,227
18	M Gallons		6,347	7.42	47,095	8.90	56,498
19	3"	24		302.30	7,255	362.66	8,704
20	M Gallons		1,957	7.42	14,521	8.90	17,420
21	4"	-	-	472.32	-	566.62	-
22	M Gallons		-	7.42	-	8.90	-
23	6"	12		944.69	11,336	1,133.31	13,600
24	M Gallons		7,921	7.42	58,774	8.90	70,509
25	8"	-	-	1,511.49	-	1,813.28	-
26	M gallons		-	7.42	-	8.90	-
27	10"	-	-	2,172.79	-	2,606.62	-
28	M gallons		-	7.42	-	8.90	-
29	Total General Service - Rate Schedule GS	1,583	31,950		319,336		383,095
30							
31	Average Bill				\$ 201.77		\$ 242.06
32							
33	BULK SERVICE						
34	4"	12		472.32	5,668	566.62	6,799
35	M Gallons		37,266	7.76	289,184	9.31	346,924
36	Total Bulk Service	12	37,266		294,852		353,723
37							
38	Average Bill				\$ 24,571.00		\$ 29,476.92
39							
40	Total Calculated Revenue				\$ 1,689,640		\$ 2,026,998
41							
42							
43	Miscellaneous Adjustments				58		
44							
45	Other Revenue						
46	Connections				7,722		7,722
47	Reconnections				1,680		1,680
48	Premises Visit				6,894		6,894
49	Late Charges				37,357		37,357
50	Total Other Revenue				53,653		53,653
51							
52	Total Booked Revenue		151,346		\$ 1,743,351		\$ 2,080,651

Customer Monthly Billing Schedule

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule: E-3 Revised 5-22-13

Docket No.: 130010-WS

Page 1 of 2

Historical Test Year Ended: September 30, 2012

Preparer: Donald J. Clayton, P.E.

Water Sewer

Explanation: Provide a schedule of monthly customers billed or served.

Line No.	(1) Month/ Year	General		Total	
		Residential	Service - GS		General Service - R GS
1	October	711	23	1	735
2	November	716	24	1	741
3	December	719	25	1	745
4	January	719	23	1	743
5	February	718	24	1	743
6	March	720	24	1	745
7	April	721	25	1	747
8	May	718	24	1	743
9	June	718	24	1	743
10	July	718	24	1	743
11	August	718	24	1	743
12	September	719	24	1	744
13					
14	Total	8,615	288	12	8,915

Customer Monthly Billing Schedule

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule: E-3 Revised 5-22-13

Docket No.: 130010-WS

Page 2 of 2

Historical Test Year Ended: September 30, 2012

Preparer: Donald J. Clayton, P.E.

Water [] Sewer [X]

Explanation: Provide a schedule of monthly customers billed or served.

Line No.	(1) Month/ Year				Total
		Residential	General Service - GS	Bulk Service	
1	October	2,613	135	1	2,749
2	November	2,605	134	1	2,740
3	December	2,607	135	1	2,743
4	January	2,454	133	1	2,588
5	February	2,445	134	1	2,580
6	March	2,447	133	1	2,581
7	April	2,442	133	1	2,576
8	May	2,440	131	1	2,572
9	June	2,453	129	1	2,583
10	July	2,448	129	1	2,578
11	August	2,450	129	1	2,580
12	September	2,454	128	1	2,583
13					
14	Total	29,857	1,583	12	31,452

Billing Analysis Schedule

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule E-14 Revised May 22, 2013

Docket No.: 130010-WS

Historical Test Year Ended: September 30, 2012

Preparer: Donald J. Clayton, P.E.

Water Sewer

Customer Class:

Meter Size: All

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

Line No.	(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) x (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidation Factor [(1) x (6)] + (5)	(8) Percentage of Total
1	The billing analysis is contained in Volume II.							

REVISED 5/22/13
MINIMUM FILING REQUIREMENT
SCHEDULES
OF

NI FLORIDA, LLC
Legal Name of Utility

(Schedules replace previously filed schedules)

VOLUME II

COM _____
AFD _____
APA _____
ECO _____
ENG 1 _____
GCL _____
IDM _____
TEL _____
CLK _____

FOR THE

Test Year Ended: September 30, 2012



DOCUMENT NUMBER-DATE

03060 JUN-4 2

FPSC-COMMISSION CLERK

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule E-14 Revised May 22, 2013

Docket No.: 130010-WS

Page 1 of 165

Historical Test Year Ended: September 30, 2012

Preparer: Donald J. Clayton, P.E.

Water [X] or Sewer []

For Billing October to September

Customer Class: Residential

Meter Size: 5/8" x 3/4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	Gallons		(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total
				(4) Consumed* (1) X (2)	(5) Cumulative Gallons			
1	0	2380	2,380	0	0	6,235	0	0.00%
2	1,000	1417	3,797	714,270	714,270	4,818	5,532,270	39.32%
3	2,000	1956	5,753	2,942,610	3,656,880	2,862	9,380,880	66.68%
4	3,000	1469	7,222	3,638,660	7,295,540	1,393	11,474,540	81.56%
5	4,000	731	7,953	2,510,240	9,805,780	662	12,453,780	88.52%
6	5,000	310	8,263	1,385,400	11,191,180	352	12,951,180	92.05%
7	6,000	139	8,402	752,900	11,944,080	213	13,222,080	93.98%
8	7,000	68	8,470	436,410	12,380,490	145	13,395,490	95.21%
9	8,000	39	8,509	289,980	12,670,470	106	13,518,470	96.09%
10	9,000	27	8,536	227,070	12,897,540	79	13,608,540	96.73%
11	10,000	24	8,560	226,610	13,124,150	55	13,674,150	97.19%
12	11,000	15	8,575	158,180	13,282,330	40	13,722,330	97.53%
13	12,000	8	8,583	92,010	13,374,340	32	13,758,340	97.79%
14	13,000	5	8,588	62,610	13,436,950	27	13,787,950	98.00%
15	14,000	2	8,590	27,500	13,464,450	25	13,814,450	98.19%
16	15,000	1	8,591	14,830	13,479,280	24	13,839,280	98.37%
17	16,000	4	8,595	62,070	13,541,350	20	13,861,350	98.52%
18	17,000	3	8,598	50,130	13,591,480	17	13,880,480	98.66%
19	18,000	2	8,600	34,190	13,625,670	15	13,895,670	98.77%
20	19,000	3	8,603	54,910	13,680,580	12	13,908,580	98.86%
21	20,000	1	8,604	19,570	13,700,150	11	13,920,150	98.94%
22	21,000	1	8,605	20,110	13,720,260	10	13,930,260	99.01%
23	22,000	1	8,606	21,160	13,741,420	9	13,939,420	99.08%
24	23,000	0	8,606	0	13,741,420	9	13,948,420	99.14%
25	24,000	0	8,606	0	13,741,420	9	13,957,420	99.21%
26	25,000	0	8,606	0	13,741,420	9	13,966,420	99.27%
27	26,000	1	8,607	25,120	13,766,540	8	13,974,540	99.33%
28	27,000	0	8,607	0	13,766,540	8	13,982,540	99.38%
29	28,000	0	8,607	0	13,766,540	8	13,990,540	99.44%
30	29,000	0	8,608	28,310	13,794,850	7	13,997,850	99.49%
31	30,000	1	8,608	0	13,794,850	7	14,004,850	99.54%
32	31,000	1	8,609	30,540	13,825,390	6	14,011,390	99.59%
33	32,000	1	8,610	31,540	13,856,930	5	14,016,930	99.63%
34	33,000	1	8,611	32,690	13,889,620	4	14,021,620	99.66%
35	34,000	0	8,611	0	13,889,620	4	14,025,620	99.69%
36	35,000	1	8,612	34,310	13,923,930	3	14,028,930	99.71%
37	36,000	0	8,612	0	13,923,930	3	14,031,930	99.73%
38	37,000	0	8,612	0	13,923,930	3	14,034,930	99.76%
39	38,000	0	8,612	0	13,923,930	3	14,037,930	99.78%
40	39,000	0	8,612	0	13,923,930	3	14,040,930	99.80%
41	40,000	0	8,612	0	13,923,930	3	14,043,930	99.82%
42	41,000	1	8,613	40,540	13,964,470	2	14,046,470	99.84%
43	42,000	0	8,613	0	13,964,470	2	14,048,470	99.85%
44	43,000	0	8,613	0	13,964,470	2	14,050,470	99.87%
45	44,000	0	8,613	0	13,964,470	2	14,052,470	99.88%
46	45,000	0	8,613	0	13,964,470	2	14,054,470	99.90%
47	46,000	0	8,613	0	13,964,470	2	14,056,470	99.91%
48	47,000	0	8,613	0	13,964,470	2	14,058,470	99.92%
49	48,000	0	8,613	0	13,964,470	2	14,060,470	99.94%
50	49,000	0	8,613	0	13,964,470	2	14,062,470	99.95%
51	50,000	1	8,614	49,960	14,014,430	1	14,064,430	99.97%
52	51,000	0	8,614	0	14,014,430	1	14,065,430	99.97%
53	52,000	0	8,614	0	14,014,430	1	14,066,430	99.98%
54	53,000	0	8,614	0	14,014,430	1	14,067,430	99.99%
55	54,000	0	8,614	0	14,014,430	1	14,068,430	99.99%
56	55,000	1	8,615	54,810	14,069,240	0	14,069,240	100.00%
57								

* Actual gallons.

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
 Page 2 of 165

Preparer: Donald J. Clayton, P.E.

Water [X] or Sewer []
 For Billing October to September
 Customer Class: General Service

Meter Size: 5/8" x 3/4"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	0	25	25	0	0	182	0	0.00%
2	1,000	40	65	19,380	19,380	142	161,380	16.49%
3	2,000	58	123	84,160	103,540	84	271,540	27.75%
4	3,000	26	149	63,270	166,810	58	340,810	34.83%
5	4,000	14	163	48,810	215,420	44	391,420	40.00%
6	5,000	4	167	17,420	232,840	40	432,840	44.24%
7	6,000	3	170	16,170	249,010	37	471,010	48.14%
8	7,000	2	172	12,750	261,760	35	506,760	51.79%
9	8,000	2	174	14,620	276,380	33	540,380	55.23%
10	9,000	2	176	17,810	294,190	31	573,190	58.58%
11	10,000	1	177	9,500	303,690	30	603,690	61.70%
12	11,000	4	181	40,910	344,600	26	630,600	64.45%
13	12,000	2	183	22,140	366,740	24	654,740	66.92%
14	13,000	1	184	12,360	379,100	23	678,100	69.30%
15	14,000	1	185	13,780	392,880	22	700,880	71.63%
16	15,000	0	185	0	392,880	22	722,880	73.88%
17	16,000	0	185	0	392,880	22	744,880	76.13%
18	17,000	5	190	81,820	474,700	17	763,700	78.05%
19	18,000	1	191	17,240	491,940	16	779,940	79.71%
20	19,000	1	192	18,480	510,420	15	795,420	81.29%
21	20,000	0	192	0	510,420	15	810,420	82.83%
22	21,000	2	194	40,950	551,370	13	824,370	84.25%
23	22,000	0	194	0	551,370	13	837,370	85.58%
24	23,000	0	194	0	551,370	13	850,370	86.91%
25	24,000	1	195	23,140	574,510	12	862,510	88.15%
26	25,000	1	196	24,900	599,410	11	874,410	89.37%
27	26,000	1	197	25,690	625,100	10	885,100	90.46%
28	27,000	1	198	26,330	651,430	9	894,430	91.41%
29	28,000	0	198	0	651,430	9	903,430	92.33%
30	29,000	1	199	28,390	679,810	8	911,810	93.19%
31	30,000	0	199	0	679,810	8	919,810	94.01%
32	31,000	0	199	0	679,810	8	927,810	94.82%
33	32,000	0	199	0	679,810	8	935,810	95.64%
34	33,000	2	201	65,590	745,400	6	943,400	96.42%
35	34,000	1	202	33,140	778,540	5	948,540	96.94%
36	35,000	0	202	0	778,540	5	953,540	97.45%
37	36,000	1	203	35,500	814,040	4	958,040	97.91%
38	37,000	1	204	36,020	850,060	3	961,060	98.22%
39	38,000	1	205	37,160	887,220	2	963,220	98.44%
40	39,000	0	205	0	887,220	2	965,220	98.65%
41	40,000	0	205	0	887,220	2	967,220	98.85%
42	41,000	0	205	0	887,220	2	969,220	99.06%
43	42,000	0	205	0	887,220	2	971,220	99.26%
44	43,000	0	205	0	887,220	2	973,220	99.46%
45	44,000	0	205	0	887,220	2	975,220	99.67%
46	45,000	1	206	44,160	931,380	1	976,380	99.79%
47	46,000	0	206	0	931,380	1	977,380	99.89%
48	47,000	0	206	0	931,380	1	978,380	99.99%
49	48,000	1	207	47,080	978,460	0	978,460	100.00%

* Actual gallons.

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
 Page 3 of 165

Preparer: Donald J. Clayton, P.E.

Water or Sewer
 For Billing October to September
 Customer Class: General Service

Meter Size: 1"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor ((1) x (6)) + (5)	Percentage of Total
1	0	1	1	0	0	9	0	0.00%
2	1,000	0	1	0	0	9	9,000	4.67%
3	2,000	0	1	0	0	9	18,000	9.34%
4	3,000	1	2	2,160	2,160	8	26,160	13.57%
5	4,000	0	2	0	2,160	8	34,160	17.72%
6	5,000	1	3	4,490	6,650	7	41,650	21.60%
7	6,000	0	3	0	6,650	7	48,650	25.24%
8	7,000	0	3	0	6,650	7	55,650	28.87%
9	8,000	0	3	0	6,650	7	62,650	32.50%
10	9,000	0	3	0	6,650	7	69,650	36.13%
11	10,000	1	4	10,000	16,650	6	76,650	39.76%
12	11,000	0	4	0	16,650	6	82,650	42.87%
13	12,000	0	4	0	16,650	6	88,650	45.99%
14	13,000	1	5	12,160	28,810	5	93,810	48.66%
15	14,000	0	5	0	28,810	5	98,810	51.26%
16	15,000	0	5	0	28,810	5	103,810	53.85%
17	16,000	0	5	0	28,810	5	108,810	56.44%
18	17,000	1	6	16,330	45,140	4	113,140	58.69%
19	18,000	0	6	0	45,140	4	117,140	60.76%
20	19,000	0	6	0	45,140	4	121,140	62.84%
21	20,000	0	6	0	45,140	4	125,140	64.91%
22	21,000	0	6	0	45,140	4	129,140	66.99%
23	22,000	0	6	0	45,140	4	133,140	69.06%
24	23,000	0	6	0	45,140	4	137,140	71.14%
25	24,000	0	6	0	45,140	4	141,140	73.21%
26	25,000	0	6	0	45,140	4	145,140	75.29%
27	26,000	0	6	0	45,140	4	149,140	77.36%
28	27,000	0	6	0	45,140	4	153,140	79.44%
29	28,000	0	6	0	45,140	4	157,140	81.51%
30	29,000	1	7	26,060	73,200	3	160,200	83.10%
31	30,000	0	7	0	73,200	3	163,200	84.66%
32	31,000	0	7	0	73,200	3	166,200	86.21%
33	32,000	0	7	0	73,200	3	169,200	87.77%
34	33,000	1	8	32,560	105,760	2	171,760	89.10%
35	34,000	0	8	0	105,760	2	173,760	90.13%
36	35,000	0	8	0	105,760	2	175,760	91.17%
37	36,000	0	8	0	105,760	2	177,760	92.21%
38	37,000	0	8	0	105,760	2	179,760	93.25%
39	38,000	0	8	0	105,760	2	181,760	94.28%
40	39,000	0	8	0	105,760	2	183,760	95.32%
41	40,000	1	9	39,890	145,650	1	185,650	96.30%
42	41,000	0	9	0	145,650	1	186,650	96.82%
43	42,000	0	9	0	145,650	1	187,650	97.34%
44	43,000	0	9	0	145,650	1	188,650	97.86%
45	44,000	0	9	0	145,650	1	189,650	98.38%
46	45,000	0	9	0	145,650	1	190,650	98.90%
47	46,000	0	9	0	145,650	1	191,650	99.41%
48	47,000	0	9	0	145,650	1	192,650	99.93%
49	48,000	1	10	47,130	192,780	0	192,780	100.00%

* Actual gallons.

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
 Page 4 of 165

Preparer: Donald J. Clayton, P.E.

Water or Sewer
 For Billing October to September
 Customer Class: General Service

Meter Size: 1 1/2"

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	0	4	4	0	0	67	0	0.00%
2	1,000	0	4	0	0	67	67,000	2.16%
3	2,000	2	6	2,900	2,900	65	132,900	4.29%
4	3,000	1	7	2,110	5,010	64	197,010	6.36%
5	4,000	0	7	0	5,010	64	261,010	8.43%
6	5,000	1	8	4,190	9,200	63	324,200	10.47%
7	6,000	3	11	17,100	26,300	60	386,300	12.48%
8	7,000	1	12	6,870	33,170	59	446,170	14.41%
9	8,000	0	12	0	33,170	59	505,170	16.32%
10	9,000	1	13	8,600	41,770	58	563,770	18.21%
11	10,000	0	13	0	41,770	58	621,770	20.08%
12	11,000	3	16	32,450	74,220	55	679,220	21.94%
13	12,000	1	17	11,250	85,470	54	733,470	23.69%
14	13,000	3	20	38,130	123,600	51	786,600	25.41%
15	14,000	0	20	0	123,600	51	837,600	27.06%
16	15,000	4	24	58,240	181,840	47	886,840	28.65%
17	16,000	1	25	15,070	196,910	46	932,910	30.14%
18	17,000	3	28	49,240	246,150	43	977,150	31.56%
19	18,000	1	29	17,700	263,850	42	1,019,850	32.94%
20	19,000	2	31	37,570	301,420	40	1,061,420	34.29%
21	20,000	3	34	58,720	360,140	37	1,100,140	35.54%
22	21,000	2	36	40,750	400,890	35	1,135,890	36.69%
23	22,000	3	39	65,320	466,210	32	1,170,210	37.80%
24	23,000	3	42	67,160	533,370	29	1,200,370	38.78%
25	24,000	1	43	23,100	556,470	28	1,228,470	39.68%
26	25,000	1	44	24,660	581,130	27	1,256,130	40.58%
27	26,000	0	44	0	581,130	27	1,283,130	41.45%
28	27,000	1	45	26,910	608,040	26	1,310,040	42.32%
29	28,000	0	45	0	608,040	26	1,336,040	43.16%
30	29,000	1	46	28,030	636,070	25	1,361,070	43.97%
31	30,000	1	47	29,300	665,370	24	1,385,370	44.75%
32	31,000	0	47	0	665,370	24	1,409,370	45.53%
33	32,000	0	47	0	665,370	24	1,433,370	46.30%
34	33,000	0	47	0	665,370	24	1,457,370	47.08%
35	34,000	2	49	66,700	732,070	22	1,480,070	47.81%
36	35,000	1	50	34,030	766,100	21	1,501,100	48.49%
37	36,000	0	50	0	766,100	21	1,522,100	49.17%
38	37,000	0	50	0	766,100	21	1,543,100	49.85%
39	38,000	0	50	0	766,100	21	1,564,100	50.52%
40	39,000	0	50	0	766,100	21	1,585,100	51.20%
41	40,000	0	50	0	766,100	21	1,606,100	51.88%
42	41,000	1	51	40,200	806,300	20	1,626,300	52.53%
43	42,000	0	51	0	806,300	20	1,646,300	53.18%
44	43,000	2	53	84,400	890,700	18	1,664,700	53.77%
45	44,000	0	53	0	890,700	18	1,682,700	54.36%
46	45,000	2	55	89,500	980,200	16	1,700,200	54.92%
47	46,000	0	55	0	980,200	16	1,716,200	55.44%
48	47,000	1	56	46,400	1,026,600	15	1,731,600	55.94%
49	48,000	0	56	0	1,026,600	15	1,746,600	56.42%
50	49,000	0	56	0	1,026,600	15	1,761,600	56.90%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC

Schedule E-14 Revised May 22, 2013

Docket No.: 130010-WS

Page 5 of 165

Historical Test Year Ended: September 30, 2012

Preparer: Donald J. Clayton, P.E.

Water [X] or Sewer []

For Billing October to September

Customer Class: General Service

Meter Size: 1 1/2"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
51	50,000	0	56	0	1,026,600	15	1,776,600	57.39%
52	51,000	0	56	0	1,026,600	15	1,791,600	57.87%
53	52,000	0	56	0	1,026,600	15	1,806,600	58.36%
54	53,000	0	56	0	1,026,600	15	1,821,600	58.84%
55	54,000	0	56	0	1,026,600	15	1,836,600	59.33%
56	55,000	0	56	0	1,026,600	15	1,851,600	59.81%
57	56,000	0	56	0	1,026,600	15	1,866,600	60.30%
58	57,000	0	56	0	1,026,600	15	1,881,600	60.78%
59	58,000	0	56	0	1,026,600	15	1,896,600	61.27%
60	59,000	1	57	56,370	1,084,970	14	1,910,970	61.73%
61	60,000	0	57	0	1,084,970	14	1,924,970	62.18%
62	61,000	0	57	0	1,084,970	14	1,938,970	62.63%
63	62,000	0	57	0	1,084,970	14	1,952,970	63.09%
64	63,000	0	57	0	1,084,970	14	1,966,970	63.54%
65	64,000	0	57	0	1,084,970	14	1,980,970	63.99%
66	65,000	0	57	0	1,084,970	14	1,994,970	64.44%
67	66,000	0	57	0	1,084,970	14	2,008,970	64.89%
68	67,000	0	57	0	1,084,970	14	2,022,970	65.35%
69	68,000	0	57	0	1,084,970	14	2,036,970	65.80%
70	69,000	0	57	0	1,084,970	14	2,050,970	66.25%
71	70,000	0	57	0	1,084,970	14	2,064,970	66.70%
72	71,000	0	57	0	1,084,970	14	2,078,970	67.16%
73	72,000	0	57	0	1,084,970	14	2,092,970	67.61%
74	73,000	0	57	0	1,084,970	14	2,106,970	68.06%
75	74,000	0	57	0	1,084,970	14	2,120,970	68.51%
76	75,000	0	57	0	1,084,970	14	2,134,970	68.96%
77	76,000	0	57	0	1,084,970	14	2,148,970	69.42%
78	77,000	0	57	0	1,084,970	14	2,162,970	69.87%
79	78,000	0	57	0	1,084,970	14	2,176,970	70.32%
80	79,000	0	57	0	1,084,970	14	2,190,970	70.77%
81	80,000	0	57	0	1,084,970	14	2,204,970	71.23%
82	81,000	0	57	0	1,084,970	14	2,218,970	71.68%
83	82,000	0	57	0	1,084,970	14	2,232,970	72.13%
84	83,000	0	57	0	1,084,970	14	2,246,970	72.58%
85	84,000	0	57	0	1,084,970	14	2,260,970	73.04%
86	85,000	0	57	0	1,084,970	14	2,274,970	73.49%
87	86,000	0	57	0	1,084,970	14	2,288,970	73.94%
88	87,000	0	57	0	1,084,970	14	2,302,970	74.39%
89	88,000	0	57	0	1,084,970	14	2,316,970	74.84%
90	89,000	0	57	0	1,084,970	14	2,330,970	75.30%
91	90,000	0	57	0	1,084,970	14	2,344,970	75.75%
92	91,000	0	57	0	1,084,970	14	2,358,970	76.20%
93	92,000	0	57	0	1,084,970	14	2,372,970	76.65%
94	93,000	0	57	0	1,084,970	14	2,386,970	77.11%
95	94,000	0	57	0	1,084,970	14	2,400,970	77.56%
96	95,000	0	57	0	1,084,970	14	2,414,970	78.01%
97	96,000	0	57	0	1,084,970	14	2,428,970	78.46%
98	97,000	0	57	0	1,084,970	14	2,442,970	78.91%
99	98,000	0	57	0	1,084,970	14	2,456,970	79.37%
100	99,000	0	57	0	1,084,970	14	2,470,970	79.82%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC

Schedule E-14 Revised May 22, 2013

Docket No.: 130010-WS

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Historical Test Year Ended: September 30, 2012

Preparer: Donald J. Clayton, P.E.

Water or Sewer

For Billing October to September

Customer Class: General Service

Meter Size: 1 1/2"

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
101	100,000	0	57	0	1,084,970	14	2,484,970	80.27%
102	101,000	1	58	100,460	1,185,430	13	2,498,430	80.71%
103	102,000	0	58	0	1,185,430	13	2,511,430	81.13%
104	103,000	0	58	0	1,185,430	13	2,524,430	81.55%
105	104,000	0	58	0	1,185,430	13	2,537,430	81.97%
106	105,000	0	58	0	1,185,430	13	2,550,430	82.39%
107	106,000	0	58	0	1,185,430	13	2,563,430	82.81%
108	107,000	0	58	0	1,185,430	13	2,576,430	83.23%
109	108,000	0	58	0	1,185,430	13	2,589,430	83.65%
110	109,000	0	58	0	1,185,430	13	2,602,430	84.07%
111	110,000	0	58	0	1,185,430	13	2,615,430	84.49%
112	111,000	1	59	110,800	1,296,230	12	2,628,230	84.90%
113	112,000	0	59	0	1,296,230	12	2,640,230	85.29%
114	113,000	0	59	0	1,296,230	12	2,652,230	85.67%
115	114,000	1	60	113,900	1,410,130	11	2,664,130	86.06%
116	115,000	0	60	0	1,410,130	11	2,675,130	86.41%
117	116,000	0	60	0	1,410,130	11	2,686,130	86.77%
118	117,000	0	60	0	1,410,130	11	2,697,130	87.12%
119	118,000	0	60	0	1,410,130	11	2,708,130	87.48%
120	119,000	0	60	0	1,410,130	11	2,719,130	87.83%
121	120,000	0	60	0	1,410,130	11	2,730,130	88.19%
122	121,000	0	60	0	1,410,130	11	2,741,130	88.55%
123	122,000	1	61	121,900	1,532,030	10	2,752,030	88.90%
124	123,000	0	61	0	1,532,030	10	2,762,030	89.22%
125	124,000	0	61	0	1,532,030	10	2,772,030	89.54%
126	125,000	0	61	0	1,532,030	10	2,782,030	89.87%
127	126,000	0	61	0	1,532,030	10	2,792,030	90.19%
128	127,000	0	61	0	1,532,030	10	2,802,030	90.51%
129	128,000	0	61	0	1,532,030	10	2,812,030	90.84%
130	129,000	0	61	0	1,532,030	10	2,822,030	91.16%
131	130,000	0	61	0	1,532,030	10	2,832,030	91.48%
132	131,000	0	61	0	1,532,030	10	2,842,030	91.80%
133	132,000	0	61	0	1,532,030	10	2,852,030	92.13%
134	133,000	1	62	132,990	1,665,020	9	2,862,020	92.45%
135	134,000	0	62	0	1,665,020	9	2,871,020	92.74%
136	135,000	0	62	0	1,665,020	9	2,880,020	93.03%
137	136,000	0	62	0	1,665,020	9	2,889,020	93.32%
138	137,000	1	63	136,600	1,801,620	8	2,897,620	93.60%
139	138,000	0	63	0	1,801,620	8	2,905,620	93.86%
140	139,000	0	63	0	1,801,620	8	2,913,620	94.12%
141	140,000	1	64	139,100	1,940,720	7	2,920,720	94.35%
142	141,000	1	65	140,200	2,080,920	6	2,926,920	94.55%
143	142,000	0	65	0	2,080,920	6	2,932,920	94.74%
144	143,000	0	65	0	2,080,920	6	2,938,920	94.93%
145	144,000	0	65	0	2,080,920	6	2,944,920	95.13%
146	145,000	0	65	0	2,080,920	6	2,950,920	95.32%
147	146,000	0	65	0	2,080,920	6	2,956,920	95.52%
148	147,000	0	65	0	2,080,920	6	2,962,920	95.71%
149	148,000	0	65	0	2,080,920	6	2,968,920	95.90%
150	149,000	1	66	148,700	2,229,620	5	2,974,620	96.09%
151	150,000	1	67	149,010	2,378,630	4	2,978,630	96.22%
152	151,000	0	67	0	2,378,630	4	2,982,630	96.35%
153	152,000	0	67	0	2,378,630	4	2,986,630	96.48%
154	153,000	0	67	0	2,378,630	4	2,990,630	96.61%
155	154,000	0	67	0	2,378,630	4	2,994,630	96.73%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water or Sewer
 For Billing October to September
 Customer Class: General Service

Meter Size: 1 1/2"

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor ((1) x (6)) + (5)	Percentage of Total
1	155,000	0	67	0	2,378,630	4	2,998,630	96.86%
2	156,000	0	67	0	2,378,630	4	3,002,630	96.99%
3	157,000	1	68	0	2,378,630	3	2,849,630	92.05%
4	158,000	0	68	157,300	2,535,930	3	3,009,930	97.23%
5	159,000	0	68	0	2,535,930	3	3,012,930	97.33%
6	160,000	0	68	0	2,535,930	3	3,015,930	97.42%
7	161,000	0	68	0	2,535,930	3	3,018,930	97.52%
8	162,000	0	68	0	2,535,930	3	3,021,930	97.62%
9	163,000	0	68	0	2,535,930	3	3,024,930	97.71%
10	164,000	0	68	0	2,535,930	3	3,027,930	97.81%
11	165,000	0	68	0	2,535,930	3	3,030,930	97.91%
12	166,000	0	68	0	2,535,930	3	3,033,930	98.00%
13	167,000	0	68	0	2,535,930	3	3,036,930	98.10%
14	168,000	0	68	0	2,535,930	3	3,039,930	98.20%
15	169,000	0	68	0	2,535,930	3	3,042,930	98.29%
16	170,000	1	69	0	2,535,930	2	2,875,930	92.90%
17	171,000	0	69	170,400	2,706,330	2	3,048,330	98.47%
18	172,000	0	69	0	2,706,330	2	3,050,330	98.53%
19	173,000	0	69	0	2,706,330	2	3,052,330	98.60%
20	174,000	0	69	0	2,706,330	2	3,054,330	98.66%
21	175,000	0	69	0	2,706,330	2	3,056,330	98.73%
22	176,000	0	69	0	2,706,330	2	3,058,330	98.79%
23	177,000	0	69	0	2,706,330	2	3,060,330	98.86%
24	178,000	0	69	0	2,706,330	2	3,062,330	98.92%
25	179,000	0	69	0	2,706,330	2	3,064,330	98.99%
26	180,000	0	69	0	2,706,330	2	3,066,330	99.05%
27	181,000	0	69	0	2,706,330	2	3,068,330	99.11%
28	182,000	0	69	0	2,706,330	2	3,070,330	99.18%
29	183,000	0	69	0	2,706,330	2	3,072,330	99.24%
30	184,000	0	69	0	2,706,330	2	3,074,330	99.31%
31	185,000	0	69	0	2,706,330	2	3,076,330	99.37%
32	186,000	0	69	0	2,706,330	2	3,078,330	99.44%
33	187,000	0	69	0	2,706,330	2	3,080,330	99.50%
34	188,000	0	69	0	2,706,330	2	3,082,330	99.57%
35	189,000	1	70	188,600	2,894,930	1	3,083,930	99.62%
36	190,000	0	70	0	2,894,930	1	3,084,930	99.65%
37	191,000	0	70	0	2,894,930	1	3,085,930	99.68%
38	192,000	0	70	0	2,894,930	1	3,086,930	99.72%
39	193,000	0	70	0	2,894,930	1	3,087,930	99.75%
40	194,000	0	70	0	2,894,930	1	3,088,930	99.78%
41	195,000	0	70	0	2,894,930	1	3,089,930	99.81%
42	196,000	0	70	0	2,894,930	1	3,090,930	99.84%
43	197,000	0	70	0	2,894,930	1	3,091,930	99.88%
44	198,000	0	70	0	2,894,930	1	3,092,930	99.91%
45	199,000	0	70	0	2,894,930	1	3,093,930	99.94%
46	200,000	0	70	0	2,894,930	1	3,094,930	99.97%
47	201,000	1	71	200,800	3,095,730	0	3,095,730	100.00%

* Actual gallons.

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule E-14 Revised May 22, 2013

Docket No.: 130010-WS

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Historical Test Year Ended: September 30, 2012

Preparer: Donald J. Clayton, P.E.

Water [X] or Sewer []

For Billing October to September

Customer Class: General Service RV GS

Meter Size: 3"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total
1	0	0	0	0	0	12	0	0.00%
2	1,000	0	0	0	0	12	12,000	0.59%
3	2,000	0	0	0	0	12	24,000	1.17%
4	3,000	0	0	0	0	12	36,000	1.76%
5	4,000	0	0	0	0	12	48,000	2.34%
6	5,000	0	0	0	0	12	60,000	2.93%
7	6,000	0	0	0	0	12	72,000	3.51%
8	7,000	0	0	0	0	12	84,000	4.10%
9	8,000	0	0	0	0	12	96,000	4.68%
10	9,000	0	0	0	0	12	108,000	5.27%
11	10,000	0	0	0	0	12	120,000	5.85%
12	11,000	0	0	0	0	12	132,000	6.44%
13	12,000	0	0	0	0	12	144,000	7.03%
14	13,000	0	0	0	0	12	156,000	7.61%
15	14,000	0	0	0	0	12	168,000	8.20%
16	15,000	0	0	0	0	12	180,000	8.78%
17	16,000	0	0	0	0	12	192,000	9.37%
18	17,000	0	0	0	0	12	204,000	9.95%
19	18,000	0	0	0	0	12	216,000	10.54%
20	19,000	0	0	0	0	12	228,000	11.12%
21	20,000	0	0	0	0	12	240,000	11.71%
22	21,000	0	0	0	0	12	252,000	12.30%
23	22,000	0	0	0	0	12	264,000	12.88%
24	23,000	0	0	0	0	12	276,000	13.47%
25	24,000	0	0	0	0	12	288,000	14.05%
26	25,000	0	0	0	0	12	300,000	14.64%
27	26,000	0	0	0	0	12	312,000	15.22%
28	27,000	0	0	0	0	12	324,000	15.81%
29	28,000	0	0	0	0	12	336,000	16.39%
30	29,000	0	0	0	0	12	348,000	16.98%
31	30,000	0	0	0	0	12	360,000	17.56%
32	31,000	0	0	0	0	12	372,000	18.15%
33	32,000	0	0	0	0	12	384,000	18.74%
34	33,000	1	1	32,900	32,900	11	395,900	19.32%
35	34,000	0	1	0	32,900	11	406,900	19.85%
36	35,000	0	1	0	32,900	11	417,900	20.39%
37	36,000	0	1	0	32,900	11	428,900	20.93%
38	37,000	0	1	0	32,900	11	439,900	21.46%
39	38,000	0	1	0	32,900	11	450,900	22.00%
40	39,000	0	1	0	32,900	11	461,900	22.54%
41	40,000	0	1	0	32,900	11	472,900	23.07%
42	41,000	0	1	0	32,900	11	483,900	23.61%
43	42,000	0	1	0	32,900	11	494,900	24.15%
44	43,000	0	1	0	32,900	11	505,900	24.68%
45	44,000	0	1	0	32,900	11	516,900	25.22%
46	45,000	0	1	0	32,900	11	527,900	25.76%
47	46,000	0	1	0	32,900	11	538,900	26.29%
48	47,000	0	1	0	32,900	11	549,900	26.83%
49	48,000	0	1	0	32,900	11	560,900	27.37%
50	49,000	0	1	0	32,900	11	571,900	27.90%
51	50,000	0	1	0	32,900	11	582,900	28.44%
52	51,000	1	2	50,200	83,100	10	593,100	28.94%
53	52,000	0	2	0	83,100	10	603,100	29.43%
54	53,000	0	2	0	83,100	10	613,100	29.91%
55	54,000	0	2	0	83,100	10	623,100	30.40%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water or Sewer
 For Billing October to September
 Customer Class: General Service RV GS

Meter Size: 3"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total
1	55,000	0	2	0	83,100	10	633,100	30.89%
2	56,000	0	2	0	83,100	10	643,100	31.38%
3	57,000	0	2	0	83,100	10	653,100	31.86%
4	58,000	0	2	0	83,100	10	663,100	32.35%
5	59,000	0	2	0	83,100	10	673,100	32.84%
6	60,000	0	2	0	83,100	10	683,100	33.33%
7	61,000	0	2	0	83,100	10	693,100	33.82%
8	62,000	0	2	0	83,100	10	703,100	34.30%
9	63,000	0	2	0	83,100	10	713,100	34.79%
10	64,000	0	2	0	83,100	10	723,100	35.28%
11	65,000	0	2	0	83,100	10	733,100	35.77%
12	66,000	0	2	0	83,100	10	743,100	36.26%
13	67,000	0	2	0	83,100	10	753,100	36.74%
14	68,000	0	2	0	83,100	10	763,100	37.23%
15	69,000	0	2	0	83,100	10	773,100	37.72%
16	70,000	0	2	0	83,100	10	783,100	38.21%
17	71,000	0	2	0	83,100	10	793,100	38.70%
18	72,000	1	3	71,700	154,800	9	802,800	39.17%
19	73,000	1	4	73,000	227,800	8	811,800	39.61%
20	74,000	0	4	0	227,800	8	819,800	40.00%
21	75,000	0	4	0	227,800	8	827,800	40.39%
22	76,000	1	5	75,400	303,200	7	835,200	40.75%
23	77,000	0	5	0	303,200	7	842,200	41.09%
24	78,000	0	5	0	303,200	7	849,200	41.43%
25	79,000	0	5	0	303,200	7	856,200	41.77%
26	80,000	0	5	0	303,200	7	863,200	42.12%
27	81,000	0	5	0	303,200	7	870,200	42.46%
28	82,000	0	5	0	303,200	7	877,200	42.80%
29	83,000	0	5	0	303,200	7	884,200	43.14%
30	84,000	0	5	0	303,200	7	891,200	43.48%
31	85,000	0	5	0	303,200	7	898,200	43.82%
32	86,000	0	5	0	303,200	7	905,200	44.16%
33	87,000	0	5	0	303,200	7	912,200	44.51%
34	88,000	0	5	0	303,200	7	919,200	44.85%
35	89,000	0	5	0	303,200	7	926,200	45.19%
36	90,000	0	5	0	303,200	7	933,200	45.53%
37	91,000	1	6	90,100	393,300	6	939,300	45.83%
38	92,000	0	6	0	393,300	6	945,300	46.12%
39	93,000	0	6	0	393,300	6	951,300	46.41%
40	94,000	0	6	0	393,300	6	957,300	46.71%
41	95,000	0	6	0	393,300	6	963,300	47.00%
42	96,000	0	6	0	393,300	6	969,300	47.29%
43	97,000	0	6	0	393,300	6	975,300	47.58%
44	98,000	0	6	0	393,300	6	981,300	47.88%
45	99,000	0	6	0	393,300	6	987,300	48.17%
46	100,000	0	6	0	393,300	6	993,300	48.46%
47	101,000	0	6	0	393,300	6	999,300	48.76%
48	102,000	0	6	0	393,300	6	1,005,300	49.05%
49	103,000	0	6	0	393,300	6	1,011,300	49.34%
50	104,000	0	6	0	393,300	6	1,017,300	49.63%
51	105,000	0	6	0	393,300	6	1,023,300	49.93%
52	106,000	0	6	0	393,300	6	1,029,300	50.22%
53	107,000	0	6	0	393,300	6	1,035,300	50.51%
54	108,000	0	6	0	393,300	6	1,041,300	50.81%
55	109,000	0	6	0	393,300	6	1,047,300	51.10%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule E-14 Revised May 22, 2013

Docket No.: 130010-WS

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Historical Test Year Ended: September 30, 2012

Preparer: Donald J. Clayton, P.E.

Water or Sewer

For Billing October to September

Customer Class: General Service RV GS

Meter Size: 3"

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	110,000	0	6	0	393,300	6	1,053,300	51.39%
2	111,000	0	6	0	393,300	6	1,059,300	51.68%
3	112,000	0	6	0	393,300	6	1,065,300	51.97%
4	113,000	0	6	0	393,300	6	1,071,300	52.27%
5	114,000	0	6	0	393,300	6	1,077,300	52.56%
6	115,000	0	6	0	393,300	6	1,083,300	52.85%
7	116,000	0	6	0	393,300	6	1,089,300	53.14%
8	117,000	0	6	0	393,300	6	1,095,300	53.44%
9	118,000	0	6	0	393,300	6	1,101,300	53.73%
10	119,000	0	6	0	393,300	6	1,107,300	54.02%
11	120,000	0	6	0	393,300	6	1,113,300	54.32%
12	121,000	0	6	0	393,300	6	1,119,300	54.61%
13	122,000	0	6	0	393,300	6	1,125,300	54.90%
14	123,000	0	6	0	393,300	6	1,131,300	55.19%
15	124,000	0	6	0	393,300	6	1,137,300	55.49%
16	125,000	0	6	0	393,300	6	1,143,300	55.78%
17	126,000	0	6	0	393,300	6	1,149,300	56.07%
18	127,000	0	6	0	393,300	6	1,155,300	56.36%
19	128,000	0	6	0	393,300	6	1,161,300	56.66%
20	129,000	0	6	0	393,300	6	1,167,300	56.95%
21	130,000	0	6	0	393,300	6	1,173,300	57.24%
22	131,000	0	6	0	393,300	6	1,179,300	57.54%
23	132,000	0	6	0	393,300	6	1,185,300	57.83%
24	133,000	0	6	0	393,300	6	1,191,300	58.12%
25	134,000	0	6	0	393,300	6	1,197,300	58.41%
26	135,000	0	6	0	393,300	6	1,203,300	58.71%
27	136,000	0	6	0	393,300	6	1,209,300	59.00%
28	137,000	0	6	0	393,300	6	1,215,300	59.29%
29	138,000	0	6	0	393,300	6	1,221,300	59.58%
30	139,000	0	6	0	393,300	6	1,227,300	59.88%
31	140,000	0	6	0	393,300	6	1,233,300	60.17%
32	141,000	0	6	0	393,300	6	1,239,300	60.46%
33	142,000	0	6	0	393,300	6	1,245,300	60.76%
34	143,000	0	6	0	393,300	6	1,251,300	61.05%
35	144,000	0	6	0	393,300	6	1,257,300	61.34%
36	145,000	0	6	0	393,300	6	1,263,300	61.63%
37	146,000	0	6	0	393,300	6	1,269,300	61.93%
38	147,000	0	6	0	393,300	6	1,275,300	62.22%
39	148,000	0	6	0	393,300	6	1,281,300	62.51%
40	149,000	0	6	0	393,300	6	1,287,300	62.80%
41	150,000	0	6	0	393,300	6	1,293,300	63.10%
42	151,000	0	6	0	393,300	6	1,299,300	63.39%
43	152,000	0	6	0	393,300	6	1,305,300	63.68%
44	153,000	0	6	0	393,300	6	1,311,300	63.98%
45	154,000	0	6	0	393,300	6	1,317,300	64.27%
46	155,000	0	6	0	393,300	6	1,323,300	64.56%
47	156,000	0	6	0	393,300	6	1,329,300	64.85%
48	157,000	0	6	0	393,300	6	1,335,300	65.15%
49	158,000	0	6	0	393,300	6	1,341,300	65.44%
50	159,000	0	6	0	393,300	6	1,347,300	65.73%
51	160,000	0	6	0	393,300	6	1,353,300	66.02%
52	161,000	0	6	0	393,300	6	1,359,300	66.32%
53	162,000	0	6	0	393,300	6	1,365,300	66.61%
54	163,000	0	6	0	393,300	6	1,371,300	66.90%
55	164,000	0	6	0	393,300	6	1,377,300	67.20%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC

Schedule E-14 Revised May 22, 2013

Docket No.: 130010-WS

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Historical Test Year Ended: September 30, 2012

Preparer: Donald J. Clayton, P.E.

Water [X] or Sewer []

For Billing October to September

Customer Class: General Service RV GS

Meter Size: 3"

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] ÷ (5)	Percentage of Total
1	165,000	0	6	0	393,300	6	1,383,300	67.49%
2	166,000	0	6	0	393,300	6	1,389,300	67.78%
3	167,000	0	6	0	393,300	6	1,395,300	68.07%
4	168,000	0	6	0	393,300	6	1,401,300	68.37%
5	169,000	0	6	0	393,300	6	1,407,300	68.66%
6	170,000	0	6	0	393,300	6	1,413,300	68.95%
7	171,000	0	6	0	393,300	6	1,419,300	69.24%
8	172,000	0	6	0	393,300	6	1,425,300	69.54%
9	173,000	0	6	0	393,300	6	1,431,300	69.83%
10	174,000	0	6	0	393,300	6	1,437,300	70.12%
11	175,000	0	6	0	393,300	6	1,443,300	70.42%
12	176,000	0	6	0	393,300	6	1,449,300	70.71%
13	177,000	0	6	0	393,300	6	1,455,300	71.00%
14	178,000	0	6	0	393,300	6	1,461,300	71.29%
15	179,000	0	6	0	393,300	6	1,467,300	71.59%
16	180,000	0	6	0	393,300	6	1,473,300	71.88%
17	181,000	0	6	0	393,300	6	1,479,300	72.17%
18	182,000	0	6	0	393,300	6	1,485,300	72.46%
19	183,000	0	6	0	393,300	6	1,491,300	72.76%
20	184,000	0	6	0	393,300	6	1,497,300	73.05%
21	185,000	0	6	0	393,300	6	1,503,300	73.34%
22	186,000	0	6	0	393,300	6	1,509,300	73.64%
23	187,000	0	6	0	393,300	6	1,515,300	73.93%
24	188,000	0	6	0	393,300	6	1,521,300	74.22%
25	189,000	0	6	0	393,300	6	1,527,300	74.51%
26	190,000	0	6	0	393,300	6	1,533,300	74.81%
27	191,000	0	6	0	393,300	6	1,539,300	75.10%
28	192,000	1	7	191,600	584,900	5	1,544,900	75.37%
29	193,000	0	7	0	584,900	5	1,549,900	75.62%
30	194,000	0	7	0	584,900	5	1,554,900	75.86%
31	195,000	1	8	195,000	779,900	4	1,559,900	76.10%
32	196,000	0	8	0	779,900	4	1,563,900	76.30%
33	197,000	0	8	0	779,900	4	1,567,900	76.49%
34	198,000	0	8	0	779,900	4	1,571,900	76.69%
35	199,000	0	8	0	779,900	4	1,575,900	76.88%
36	200,000	0	8	0	779,900	4	1,579,900	77.08%
37	201,000	0	8	0	779,900	4	1,583,900	77.27%
38	202,000	0	8	0	779,900	4	1,587,900	77.47%
39	203,000	0	8	0	779,900	4	1,591,900	77.67%
40	204,000	0	8	0	779,900	4	1,595,900	77.86%
41	205,000	0	8	0	779,900	4	1,599,900	78.06%
42	206,000	0	8	0	779,900	4	1,603,900	78.25%
43	207,000	0	8	0	779,900	4	1,607,900	78.45%
44	208,000	0	8	0	779,900	4	1,611,900	78.64%
45	209,000	0	8	0	779,900	4	1,615,900	78.84%
46	210,000	0	8	0	779,900	4	1,619,900	79.03%
47	211,000	0	8	0	779,900	4	1,623,900	79.23%
48	212,000	0	8	0	779,900	4	1,627,900	79.42%
49	213,000	0	8	0	779,900	4	1,631,900	79.62%
50	214,000	0	8	0	779,900	4	1,635,900	79.81%
51	215,000	0	8	0	779,900	4	1,639,900	80.01%
52	216,000	0	8	0	779,900	4	1,643,900	80.20%
53	217,000	0	8	0	779,900	4	1,647,900	80.40%
54	218,000	0	8	0	779,900	4	1,651,900	80.59%
55	219,000	0	8	0	779,900	4	1,655,900	80.79%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule E-14 Revised May 22, 2013

Docket No.: 130010-WS

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Historical Test Year Ended: September 30, 2012

Preparer: Donald J. Clayton, P.E.

Water [X] or Sewer []

For Billing October to September

Customer Class: General Service RV GS

Meter Size: 3"

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	220,000	0	8	0	779,900	4	1,659,900	80.98%
2	221,000	0	8	0	779,900	4	1,663,900	81.18%
3	222,000	0	8	0	779,900	4	1,667,900	81.37%
4	223,000	0	8	0	779,900	4	1,671,900	81.57%
5	224,000	0	8	0	779,900	4	1,675,900	81.76%
6	225,000	0	8	0	779,900	4	1,679,900	81.96%
7	226,000	0	8	0	779,900	4	1,683,900	82.15%
8	227,000	0	8	0	779,900	4	1,687,900	82.35%
9	228,000	0	8	0	779,900	4	1,691,900	82.54%
10	229,000	0	8	0	779,900	4	1,695,900	82.74%
11	230,000	0	8	0	779,900	4	1,699,900	82.93%
12	231,000	0	8	0	779,900	4	1,703,900	83.13%
13	232,000	0	8	0	779,900	4	1,707,900	83.32%
14	233,000	0	8	0	779,900	4	1,711,900	83.52%
15	234,000	0	8	0	779,900	4	1,715,900	83.71%
16	235,000	0	8	0	779,900	4	1,719,900	83.91%
17	236,000	0	8	0	779,900	4	1,723,900	84.10%
18	237,000	0	8	0	779,900	4	1,727,900	84.30%
19	238,000	0	8	0	779,900	4	1,731,900	84.50%
20	239,000	0	8	0	779,900	4	1,735,900	84.69%
21	240,000	0	8	0	779,900	4	1,739,900	84.89%
22	241,000	0	8	0	779,900	4	1,743,900	85.08%
23	242,000	0	8	0	779,900	4	1,747,900	85.28%
24	243,000	0	8	0	779,900	4	1,751,900	85.47%
25	244,000	1	9	243,300	1,023,200	3	1,755,200	85.63%
26	245,000	0	9	0	1,023,200	3	1,758,200	85.78%
27	246,000	0	9	0	1,023,200	3	1,761,200	85.92%
28	247,000	0	9	0	1,023,200	3	1,764,200	86.07%
29	248,000	0	9	0	1,023,200	3	1,767,200	86.22%
30	249,000	0	9	0	1,023,200	3	1,770,200	86.36%
31	250,000	0	9	0	1,023,200	3	1,773,200	86.51%
32	251,000	0	9	0	1,023,200	3	1,776,200	86.66%
33	252,000	0	9	0	1,023,200	3	1,779,200	86.80%
34	253,000	0	9	0	1,023,200	3	1,782,200	86.95%
35	254,000	0	9	0	1,023,200	3	1,785,200	87.10%
36	255,000	0	9	0	1,023,200	3	1,788,200	87.24%
37	256,000	0	9	0	1,023,200	3	1,791,200	87.39%
38	257,000	0	9	0	1,023,200	3	1,794,200	87.53%
39	258,000	0	9	0	1,023,200	3	1,797,200	87.68%
40	259,000	0	9	0	1,023,200	3	1,800,200	87.83%
41	260,000	0	9	0	1,023,200	3	1,803,200	87.97%
42	261,000	0	9	0	1,023,200	3	1,806,200	88.12%
43	262,000	0	9	0	1,023,200	3	1,809,200	88.27%
44	263,000	0	9	0	1,023,200	3	1,812,200	88.41%
45	264,000	0	9	0	1,023,200	3	1,815,200	88.56%
46	265,000	0	9	0	1,023,200	3	1,818,200	88.71%
47	266,000	0	9	0	1,023,200	3	1,821,200	88.85%
48	267,000	0	9	0	1,023,200	3	1,824,200	89.00%
49	268,000	0	9	0	1,023,200	3	1,827,200	89.14%
50	269,000	0	9	0	1,023,200	3	1,830,200	89.29%
51	270,000	0	9	0	1,023,200	3	1,833,200	89.44%
52	271,000	0	9	0	1,023,200	3	1,836,200	89.58%
53	272,000	0	9	0	1,023,200	3	1,839,200	89.73%
54	273,000	0	9	0	1,023,200	3	1,842,200	89.88%
55	274,000	0	9	0	1,023,200	3	1,845,200	90.02%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule E-14 Revised May 22, 2013

Docket No.: 130010-WS

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Historical Test Year Ended: September 30, 2012

Preparer: Donald J. Clayton, P.E.

Water [X] or Sewer []

For Billing October to September

Customer Class: General Service RV GS

Meter Size: 3"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] ÷ (5)	Percentage of Total
1	275,000	0	9	0	1,023,200	3	1,848,200	90.17%
2	276,000	0	9	0	1,023,200	3	1,851,200	90.32%
3	277,000	0	9	0	1,023,200	3	1,854,200	90.46%
4	278,000	0	9	0	1,023,200	3	1,857,200	90.61%
5	279,000	0	9	0	1,023,200	3	1,860,200	90.75%
6	280,000	0	9	0	1,023,200	3	1,863,200	90.90%
7	281,000	0	9	0	1,023,200	3	1,866,200	91.05%
8	282,000	0	9	0	1,023,200	3	1,869,200	91.19%
9	283,000	0	9	0	1,023,200	3	1,872,200	91.34%
10	284,000	0	9	0	1,023,200	3	1,875,200	91.49%
11	285,000	0	9	0	1,023,200	3	1,878,200	91.63%
12	286,000	0	9	0	1,023,200	3	1,881,200	91.78%
13	287,000	0	9	0	1,023,200	3	1,884,200	91.93%
14	288,000	0	9	0	1,023,200	3	1,887,200	92.07%
15	289,000	0	9	0	1,023,200	3	1,890,200	92.22%
16	290,000	0	9	0	1,023,200	3	1,893,200	92.36%
17	291,000	1	10	290,800	1,314,000	2	1,896,000	92.50%
18	292,000	0	10	0	1,314,000	2	1,898,000	92.60%
19	293,000	0	10	0	1,314,000	2	1,900,000	92.70%
20	294,000	0	10	0	1,314,000	2	1,902,000	92.79%
21	295,000	0	10	0	1,314,000	2	1,904,000	92.89%
22	296,000	0	10	0	1,314,000	2	1,906,000	92.99%
23	297,000	0	10	0	1,314,000	2	1,908,000	93.09%
24	298,000	0	10	0	1,314,000	2	1,910,000	93.18%
25	299,000	0	10	0	1,314,000	2	1,912,000	93.28%
26	300,000	0	10	0	1,314,000	2	1,914,000	93.38%
27	301,000	0	10	0	1,314,000	2	1,916,000	93.48%
28	302,000	0	10	0	1,314,000	2	1,918,000	93.57%
29	303,000	0	10	0	1,314,000	2	1,920,000	93.67%
30	304,000	0	10	0	1,314,000	2	1,922,000	93.77%
31	305,000	0	10	0	1,314,000	2	1,924,000	93.87%
32	306,000	0	10	0	1,314,000	2	1,926,000	93.96%
33	307,000	0	10	0	1,314,000	2	1,928,000	94.06%
34	308,000	0	10	0	1,314,000	2	1,930,000	94.16%
35	309,000	0	10	0	1,314,000	2	1,932,000	94.26%
36	310,000	0	10	0	1,314,000	2	1,934,000	94.36%
37	311,000	0	10	0	1,314,000	2	1,936,000	94.45%
38	312,000	0	10	0	1,314,000	2	1,938,000	94.55%
39	313,000	0	10	0	1,314,000	2	1,940,000	94.65%
40	314,000	0	10	0	1,314,000	2	1,942,000	94.75%
41	315,000	0	10	0	1,314,000	2	1,944,000	94.84%
42	316,000	0	10	0	1,314,000	2	1,946,000	94.94%
43	317,000	0	10	0	1,314,000	2	1,948,000	95.04%
44	318,000	0	10	0	1,314,000	2	1,950,000	95.14%
45	319,000	0	10	0	1,314,000	2	1,952,000	95.23%
46	320,000	0	10	0	1,314,000	2	1,954,000	95.33%
47	321,000	0	10	0	1,314,000	2	1,956,000	95.43%
48	322,000	0	10	0	1,314,000	2	1,958,000	95.53%
49	323,000	0	10	0	1,314,000	2	1,960,000	95.62%
50	324,000	0	10	0	1,314,000	2	1,962,000	95.72%
51	325,000	0	10	0	1,314,000	2	1,964,000	95.82%
52	326,000	0	10	0	1,314,000	2	1,966,000	95.92%
53	327,000	0	10	0	1,314,000	2	1,968,000	96.01%
54	328,000	0	10	0	1,314,000	2	1,970,000	96.11%
55	329,000	0	10	0	1,314,000	2	1,972,000	96.21%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule E-14 Revised May 22, 2013

Docket No.: 130010-WS

Page 14 of 165

Historical Test Year Ended: September 30, 2012

Preparer: Donald J. Clayton, P.E.

Water or Sewer

For Billing October to September

Customer Class: General Service RV GS

Meter Size: 3"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	330,000	0	10	0	1,314,000	2	1,974,000	96.31%
2	331,000	0	10	0	1,314,000	2	1,976,000	96.40%
3	332,000	0	10	0	1,314,000	2	1,978,000	96.50%
4	333,000	0	10	0	1,314,000	2	1,980,000	96.60%
5	334,000	0	10	0	1,314,000	2	1,982,000	96.70%
6	335,000	0	10	0	1,314,000	2	1,984,000	96.79%
7	336,000	0	10	0	1,314,000	2	1,986,000	96.89%
8	337,000	0	10	0	1,314,000	2	1,988,000	96.99%
9	338,000	0	10	0	1,314,000	2	1,990,000	97.09%
10	339,000	0	10	0	1,314,000	2	1,992,000	97.18%
11	340,000	0	10	0	1,314,000	2	1,994,000	97.28%
12	341,000	0	10	0	1,314,000	2	1,996,000	97.38%
13	342,000	0	10	0	1,314,000	2	1,998,000	97.48%
14	343,000	0	10	0	1,314,000	2	2,000,000	97.58%
15	344,000	0	10	0	1,314,000	2	2,002,000	97.67%
16	345,000	0	10	0	1,314,000	2	2,004,000	97.77%
17	346,000	0	10	0	1,314,000	2	2,006,000	97.87%
18	347,000	0	10	0	1,314,000	2	2,008,000	97.97%
19	348,000	0	10	0	1,314,000	2	2,010,000	98.06%
20	349,000	0	10	0	1,314,000	2	2,012,000	98.16%
21	350,000	0	10	0	1,314,000	2	2,014,000	98.26%
22	351,000	0	10	0	1,314,000	2	2,016,000	98.36%
23	352,000	0	10	0	1,314,000	2	2,018,000	98.45%
24	353,000	0	10	0	1,314,000	2	2,020,000	98.55%
25	354,000	0	10	0	1,314,000	2	2,022,000	98.65%
26	355,000	0	10	0	1,314,000	2	2,024,000	98.75%
27	356,000	0	10	0	1,314,000	2	2,026,000	98.84%
28	357,000	0	10	0	1,314,000	2	2,028,000	98.94%
29	358,000	0	10	0	1,314,000	2	2,030,000	99.04%
30	359,000	0	10	0	1,314,000	2	2,032,000	99.14%
31	360,000	1	11	359,600	1,673,600	1	2,033,600	99.21%
32	361,000	0	11	0	1,673,600	1	2,034,600	99.26%
33	362,000	0	11	0	1,673,600	1	2,035,600	99.31%
34	363,000	0	11	0	1,673,600	1	2,036,600	99.36%
35	364,000	0	11	0	1,673,600	1	2,037,600	99.41%
36	365,000	0	11	0	1,673,600	1	2,038,600	99.46%
37	366,000	0	11	0	1,673,600	1	2,039,600	99.51%
38	367,000	0	11	0	1,673,600	1	2,040,600	99.56%
39	368,000	0	11	0	1,673,600	1	2,041,600	99.60%
40	369,000	0	11	0	1,673,600	1	2,042,600	99.65%
41	370,000	0	11	0	1,673,600	1	2,043,600	99.70%
42	371,000	0	11	0	1,673,600	1	2,044,600	99.75%
43	372,000	0	11	0	1,673,600	1	2,045,600	99.80%
44	373,000	0	11	0	1,673,600	1	2,046,600	99.85%
45	374,000	0	11	0	1,673,600	1	2,047,600	99.90%
46	375,000	0	11	0	1,673,600	1	2,048,600	99.95%
47	376,000	0	11	0	1,673,600	1	2,049,600	100.00%
48	377,000	1	12	376,100	2,049,700	0	2,049,700	100.00%

* Actual gallons.

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule E-14 Revised May 22, 2013

Docket No.: 130010-WS

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Historical Test Year Ended: September 30, 2012

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]

For Billing October to September

Meter Size: 5/8" x 3/4"

Customer Class: Residential

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor ((1) x (6)) + (5)	Percentage of Total
1	0	7,357	7,357	0	0	22,500	0	0.00%
2	1,000	4,677	12,034	4,677,000	4,677,000	17,823	22,500,000	27.40%
3	2,000	4,461	16,495	8,922,000	13,599,000	13,362	40,323,000	49.10%
4	3,000	4,084	20,579	12,252,000	25,851,000	9,278	53,685,000	65.37%
5	4,000	2,950	23,529	11,800,000	37,651,000	6,328	62,963,000	76.66%
6	5,000	1,939	25,468	9,695,000	47,346,000	4,389	69,291,000	84.37%
7	6,000	1,260	26,728	7,560,000	54,906,000	3,129	73,680,000	89.71%
8	7,000	855	27,583	5,985,000	60,891,000	2,274	76,809,000	93.52%
9	8,000	548	28,131	4,384,000	65,275,000	1,726	79,083,000	96.29%
10	9,000	405	28,536	3,645,000	68,920,000	1,321	80,809,000	98.39%
11	10,000	1,321	29,857	13,210,000	82,130,000	0	82,130,000	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC

Schedule E-14 Revised May 22, 2013

Docket No.: 130010-WS

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Historical Test Year Ended: September 30, 2012

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]

For Billing October to September

Customer Class: General Service

Meter Size: 3/4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed*		(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total
				(1) X (2)	(2)				
1	0	313	313	0	0	947	0	0.00%	
2	1,000	163	476	163,000	163,000	784	947,000	8.95%	
3	2,000	116	592	232,000	395,000	668	1,731,000	16.36%	
4	3,000	79	671	237,000	632,000	589	2,399,000	22.67%	
5	4,000	68	739	272,000	904,000	521	2,988,000	28.24%	
6	5,000	70	809	350,000	1,254,000	451	3,509,000	33.17%	
7	6,000	51	860	306,000	1,560,000	400	3,960,000	37.43%	
8	7,000	28	888	196,000	1,756,000	372	4,380,000	41.21%	
9	8,000	24	912	192,000	1,948,000	348	4,732,000	44.73%	
10	9,000	32	944	288,000	2,236,000	316	5,080,000	48.02%	
11	10,000	37	981	370,000	2,606,000	279	5,396,000	51.00%	
12	11,000	28	1,009	308,000	2,914,000	251	5,675,000	53.64%	
13	12,000	22	1,031	264,000	3,178,000	229	5,926,000	56.01%	
14	13,000	16	1,047	208,000	3,386,000	213	6,155,000	58.18%	
15	14,000	19	1,066	266,000	3,652,000	194	6,368,000	60.19%	
16	15,000	15	1,081	225,000	3,877,000	179	6,562,000	62.02%	
17	16,000	15	1,096	240,000	4,117,000	164	6,741,000	63.71%	
18	17,000	7	1,103	119,000	4,236,000	157	6,905,000	65.26%	
19	18,000	14	1,117	252,000	4,488,000	143	7,062,000	66.75%	
20	19,000	10	1,127	190,000	4,678,000	133	7,205,000	68.10%	
21	20,000	7	1,134	140,000	4,818,000	126	7,338,000	69.36%	
22	21,000	6	1,140	126,000	4,944,000	120	7,464,000	70.55%	
23	22,000	5	1,145	110,000	5,054,000	115	7,584,000	71.68%	
24	23,000	6	1,151	138,000	5,192,000	109	7,699,000	72.77%	
25	24,000	7	1,158	168,000	5,360,000	102	7,808,000	73.80%	
26	25,000	2	1,160	50,000	5,410,000	100	7,910,000	74.76%	
27	26,000	6	1,166	156,000	5,566,000	94	8,010,000	75.71%	
28	27,000	4	1,170	108,000	5,674,000	90	8,104,000	76.60%	
29	28,000	2	1,172	56,000	5,730,000	88	8,194,000	77.45%	
30	29,000	3	1,175	87,000	5,817,000	85	8,282,000	78.28%	
31	30,000	1	1,176	30,000	5,847,000	84	8,367,000	79.08%	
32	31,000	3	1,179	93,000	5,940,000	81	8,451,000	79.88%	
33	32,000	1	1,180	32,000	5,972,000	80	8,532,000	80.64%	
34	33,000	3	1,183	99,000	6,071,000	77	8,612,000	81.40%	
35	34,000	4	1,187	136,000	6,207,000	73	8,689,000	82.13%	
36	35,000	3	1,190	105,000	6,312,000	70	8,762,000	82.82%	
37	36,000	2	1,192	72,000	6,384,000	68	8,832,000	83.48%	
38	37,000	3	1,195	111,000	6,495,000	65	8,900,000	84.12%	
39	38,000	1	1,196	38,000	6,533,000	64	8,965,000	84.74%	
40	39,000	3	1,199	117,000	6,650,000	61	9,029,000	85.34%	
41	40,000	6	1,205	240,000	6,890,000	55	9,090,000	85.92%	
42	41,000	3	1,208	123,000	7,013,000	52	9,145,000	86.44%	
43	42,000	3	1,211	126,000	7,139,000	49	9,197,000	86.93%	
44	43,000	2	1,213	86,000	7,225,000	47	9,246,000	87.39%	
45	44,000	0	1,213	0	7,225,000	47	9,293,000	87.84%	
46	45,000	3	1,216	135,000	7,360,000	44	9,340,000	88.28%	
47	46,000	3	1,219	138,000	7,498,000	41	9,384,000	88.70%	
48	47,000	3	1,222	141,000	7,639,000	38	9,425,000	89.08%	
49	48,000	0	1,222	0	7,639,000	38	9,463,000	89.44%	
50	49,000	0	1,222	0	7,639,000	38	9,501,000	89.80%	
51	50,000	0	1,222	0	7,639,000	38	9,539,000	90.16%	
52	51,000	0	1,222	0	7,639,000	38	9,577,000	90.52%	
53	52,000	1	1,223	52,000	7,691,000	37	9,615,000	90.88%	
54	53,000	1	1,224	53,000	7,744,000	36	9,652,000	91.23%	
55	54,000	1	1,225	54,000	7,798,000	35	9,688,000	91.57%	

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 3/4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed*		(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total
				(1) X (2)	(2)				
1	55,000	0	1,225	0	7,798,000	35	9,723,000	91.90%	
2	56,000	4	1,229	224,000	8,022,000	31	9,758,000	92.23%	
3	57,000	0	1,229	0	8,022,000	31	9,789,000	92.52%	
4	58,000	0	1,229	0	8,022,000	31	9,820,000	92.82%	
5	59,000	3	1,232	177,000	8,199,000	28	9,851,000	93.11%	
6	60,000	0	1,232	0	8,199,000	28	9,879,000	93.37%	
7	61,000	0	1,232	0	8,199,000	28	9,907,000	93.64%	
8	62,000	1	1,233	62,000	8,261,000	27	9,935,000	93.90%	
9	63,000	0	1,233	0	8,261,000	27	9,962,000	94.16%	
10	64,000	1	1,234	64,000	8,325,000	26	9,989,000	94.41%	
11	65,000	1	1,235	65,000	8,390,000	25	10,015,000	94.66%	
12	66,000	1	1,236	66,000	8,456,000	24	10,040,000	94.90%	
13	67,000	0	1,236	0	8,456,000	24	10,064,000	95.12%	
14	68,000	0	1,236	0	8,456,000	24	10,088,000	95.35%	
15	69,000	1	1,237	69,000	8,525,000	23	10,112,000	95.58%	
16	70,000	3	1,240	210,000	8,735,000	20	10,135,000	95.79%	
17	71,000	0	1,240	0	8,735,000	20	10,155,000	95.98%	
18	72,000	1	1,241	72,000	8,807,000	19	10,175,000	96.17%	
19	73,000	1	1,242	73,000	8,880,000	18	10,194,000	96.35%	
20	74,000	0	1,242	0	8,880,000	18	10,212,000	96.52%	
21	75,000	1	1,243	75,000	8,955,000	17	10,230,000	96.69%	
22	76,000	1	1,244	76,000	9,031,000	16	10,247,000	96.85%	
23	77,000	0	1,244	0	9,031,000	16	10,263,000	97.00%	
24	78,000	0	1,244	0	9,031,000	16	10,279,000	97.16%	
25	79,000	1	1,245	79,000	9,110,000	15	10,295,000	97.31%	
26	80,000	1	1,246	80,000	9,190,000	14	10,310,000	97.45%	
27	81,000	0	1,246	0	9,190,000	14	10,324,000	97.58%	
28	82,000	1	1,247	82,000	9,272,000	13	10,338,000	97.71%	
29	83,000	1	1,248	83,000	9,355,000	12	10,351,000	97.84%	
30	84,000	0	1,248	0	9,355,000	12	10,363,000	97.95%	
31	85,000	1	1,249	85,000	9,440,000	11	10,375,000	98.06%	
32	86,000	0	1,249	0	9,440,000	11	10,386,000	98.17%	
33	87,000	2	1,251	174,000	9,614,000	9	10,397,000	98.27%	
34	88,000	0	1,251	0	9,614,000	9	10,406,000	98.36%	
35	89,000	1	1,252	89,000	9,703,000	8	10,415,000	98.44%	
36	90,000	0	1,252	0	9,703,000	8	10,423,000	98.52%	
37	91,000	1	1,253	91,000	9,794,000	7	10,431,000	98.59%	
38	92,000	0	1,253	0	9,794,000	7	10,438,000	98.66%	
39	93,000	0	1,253	0	9,794,000	7	10,445,000	98.72%	
40	94,000	0	1,253	0	9,794,000	7	10,452,000	98.79%	
41	95,000	0	1,253	0	9,794,000	7	10,459,000	98.86%	
42	96,000	1	1,254	96,000	9,890,000	6	10,466,000	98.92%	
43	97,000	0	1,254	0	9,890,000	6	10,472,000	98.98%	
44	98,000	0	1,254	0	9,890,000	6	10,478,000	99.04%	
45	99,000	0	1,254	0	9,890,000	6	10,484,000	99.09%	
46	100,000	1	1,255	100,000	9,990,000	5	10,490,000	99.15%	
47	101,000	1	1,256	101,000	10,091,000	4	10,495,000	99.20%	
48	102,000	0	1,256	0	10,091,000	4	10,499,000	99.23%	
49	103,000	0	1,256	0	10,091,000	4	10,503,000	99.27%	
50	104,000	0	1,256	0	10,091,000	4	10,507,000	99.31%	
51	105,000	0	1,256	0	10,091,000	4	10,511,000	99.35%	
52	106,000	0	1,256	0	10,091,000	4	10,515,000	99.39%	
53	107,000	0	1,256	0	10,091,000	4	10,519,000	99.42%	
54	108,000	1	1,257	108,000	10,199,000	3	10,523,000	99.46%	
55	109,000	0	1,257	0	10,199,000	3	10,526,000	99.49%	

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 3/4"

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	110,000	0	1,257	0	10,199,000	3	10,529,000	99.52%
2	111,000	0	1,257	0	10,199,000	3	10,532,000	99.55%
3	112,000	0	1,257	0	10,199,000	3	10,535,000	99.57%
4	113,000	1	1,258	113,000	10,312,000	2	10,538,000	99.60%
5	114,000	0	1,258	0	10,312,000	2	10,540,000	99.62%
6	115,000	0	1,258	0	10,312,000	2	10,542,000	99.64%
7	116,000	0	1,258	0	10,312,000	2	10,544,000	99.66%
8	117,000	0	1,258	0	10,312,000	2	10,546,000	99.68%
9	118,000	0	1,258	0	10,312,000	2	10,548,000	99.70%
10	119,000	0	1,258	0	10,312,000	2	10,550,000	99.72%
11	120,000	0	1,258	0	10,312,000	2	10,552,000	99.74%
12	121,000	0	1,258	0	10,312,000	2	10,554,000	99.75%
13	122,000	0	1,258	0	10,312,000	2	10,556,000	99.77%
14	123,000	0	1,258	0	10,312,000	2	10,558,000	99.79%
15	124,000	0	1,258	0	10,312,000	2	10,560,000	99.81%
16	125,000	0	1,258	0	10,312,000	2	10,562,000	99.83%
17	126,000	1	1,259	126,000	10,438,000	1	10,564,000	99.85%
18	127,000	0	1,259	0	10,438,000	1	10,565,000	99.86%
19	128,000	0	1,259	0	10,438,000	1	10,566,000	99.87%
20	129,000	0	1,259	0	10,438,000	1	10,567,000	99.88%
21	130,000	0	1,259	0	10,438,000	1	10,568,000	99.89%
22	131,000	0	1,259	0	10,438,000	1	10,569,000	99.90%
23	132,000	0	1,259	0	10,438,000	1	10,570,000	99.91%
24	133,000	0	1,259	0	10,438,000	1	10,571,000	99.91%
25	134,000	0	1,259	0	10,438,000	1	10,572,000	99.92%
26	135,000	0	1,259	0	10,438,000	1	10,573,000	99.93%
27	136,000	0	1,259	0	10,438,000	1	10,574,000	99.94%
28	137,000	0	1,259	0	10,438,000	1	10,575,000	99.95%
29	138,000	0	1,259	0	10,438,000	1	10,576,000	99.96%
30	139,000	0	1,259	0	10,438,000	1	10,577,000	99.97%
31	140,000	0	1,259	0	10,438,000	1	10,578,000	99.98%
32	141,000	0	1,259	0	10,438,000	1	10,579,000	99.99%
33	142,000	1	1,260	142,000	10,580,000	0	10,580,000	100.00%

* Actual gallons.

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 1"

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	0	12	12	0	0	84	0	0.00%
2	1,000	10	22	10,000	10,000	74	10,000	0.73%
3	2,000	5	27	20,000	20,000	69	20,000	1.47%
4	3,000	8	35	24,000	44,000	61	44,000	3.23%
5	4,000	9	44	36,000	80,000	52	80,000	5.87%
6	5,000	8	52	40,000	120,000	44	120,000	8.80%
7	6,000	6	58	36,000	156,000	38	156,000	11.44%
8	7,000	1	59	7,000	163,000	37	163,000	11.95%
9	8,000	3	62	24,000	187,000	34	187,000	13.71%
10	9,000	1	63	9,000	196,000	33	196,000	14.37%
11	10,000	4	67	40,000	236,000	29	236,000	17.30%
12	11,000	0	67	0	236,000	29	236,000	17.30%
13	12,000	0	67	0	236,000	29	236,000	17.30%
14	13,000	1	68	13,000	249,000	28	249,000	18.26%
15	14,000	1	69	14,000	263,000	27	263,000	19.28%
16	15,000	1	70	15,000	278,000	26	278,000	20.38%
17	16,000	1	71	16,000	294,000	25	294,000	21.55%
18	17,000	0	71	0	294,000	25	294,000	21.55%
19	18,000	1	72	18,000	312,000	24	312,000	22.87%
20	19,000	0	72	0	312,000	24	312,000	22.87%
21	20,000	0	72	0	312,000	24	312,000	22.87%
22	21,000	0	72	0	312,000	24	312,000	22.87%
23	22,000	1	73	22,000	334,000	23	334,000	24.49%
24	23,000	2	75	46,000	380,000	21	380,000	27.86%
25	24,000	0	75	0	380,000	21	380,000	27.86%
26	25,000	1	76	25,000	405,000	20	405,000	29.69%
27	26,000	2	78	52,000	457,000	18	457,000	33.50%
28	27,000	1	79	27,000	484,000	17	484,000	35.48%
29	28,000	0	79	0	484,000	17	484,000	35.48%
30	29,000	0	79	0	484,000	17	484,000	35.48%
31	30,000	4	83	120,000	604,000	13	604,000	44.28%
32	31,000	3	86	93,000	697,000	10	697,000	51.10%
33	32,000	1	87	32,000	729,000	9	729,000	53.45%
34	33,000	1	88	33,000	762,000	8	762,000	55.87%
35	34,000	0	88	0	762,000	8	762,000	55.87%
36	35,000	2	90	70,000	832,000	6	832,000	61.00%
37	36,000	0	90	0	832,000	6	832,000	61.00%
38	37,000	1	91	37,000	869,000	5	869,000	63.71%
39	38,000	1	92	38,000	907,000	4	907,000	66.50%
40	39,000	2	94	78,000	985,000	2	985,000	72.21%
41	40,000	1	95	40,000	1,025,000	1	1,025,000	75.15%
42	41,000	0	95	0	1,025,000	1	1,025,000	75.15%
43	42,000	0	95	0	1,025,000	1	1,025,000	75.15%
44	43,000	0	95	0	1,025,000	1	1,025,000	75.15%
45	44,000	0	95	0	1,025,000	1	1,025,000	75.15%
46	45,000	0	95	0	1,025,000	1	1,025,000	75.15%
47	46,000	0	95	0	1,025,000	1	1,025,000	75.15%
48	47,000	0	95	0	1,025,000	1	1,025,000	75.15%
49	48,000	0	95	0	1,025,000	1	1,025,000	75.15%
50	49,000	0	95	0	1,025,000	1	1,025,000	75.15%
51	50,000	0	95	0	1,025,000	1	1,025,000	75.15%
52	51,000	0	95	0	1,025,000	1	1,025,000	75.15%
53	52,000	0	95	0	1,025,000	1	1,025,000	75.15%
54	53,000	0	95	0	1,025,000	1	1,025,000	75.15%
55	54,000	0	95	0	1,025,000	1	1,025,000	75.15%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
 Page 20 of 165

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 1"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	55,000	0	95	0	1,025,000	1	1,025,000	75.15%
2	56,000	0	95	0	1,025,000	1	1,025,000	75.15%
3	57,000	0	95	0	1,025,000	1	1,025,000	75.15%
4	58,000	0	95	0	1,025,000	1	1,025,000	75.15%
5	59,000	0	95	0	1,025,000	1	1,025,000	75.15%
6	60,000	0	95	0	1,025,000	1	1,025,000	75.15%
7	61,000	0	95	0	1,025,000	1	1,025,000	75.15%
8	62,000	0	95	0	1,025,000	1	1,025,000	75.15%
9	63,000	0	95	0	1,025,000	1	1,025,000	75.15%
10	64,000	0	95	0	1,025,000	1	1,025,000	75.15%
11	65,000	0	95	0	1,025,000	1	1,025,000	75.15%
12	66,000	0	95	0	1,025,000	1	1,025,000	75.15%
13	67,000	0	95	0	1,025,000	1	1,025,000	75.15%
14	68,000	0	95	0	1,025,000	1	1,025,000	75.15%
15	69,000	0	95	0	1,025,000	1	1,025,000	75.15%
16	70,000	0	95	0	1,025,000	1	1,025,000	75.15%
17	71,000	0	95	0	1,025,000	1	1,025,000	75.15%
18	72,000	0	95	0	1,025,000	1	1,025,000	75.15%
19	73,000	0	95	0	1,025,000	1	1,025,000	75.15%
20	74,000	0	95	0	1,025,000	1	1,025,000	75.15%
21	75,000	0	95	0	1,025,000	1	1,025,000	75.15%
22	76,000	0	95	0	1,025,000	1	1,025,000	75.15%
23	77,000	0	95	0	1,025,000	1	1,025,000	75.15%
24	78,000	0	95	0	1,025,000	1	1,025,000	75.15%
25	79,000	0	95	0	1,025,000	1	1,025,000	75.15%
26	80,000	0	95	0	1,025,000	1	1,025,000	75.15%
27	81,000	0	95	0	1,025,000	1	1,025,000	75.15%
28	82,000	0	95	0	1,025,000	1	1,025,000	75.15%
29	83,000	0	95	0	1,025,000	1	1,025,000	75.15%
30	84,000	0	95	0	1,025,000	1	1,025,000	75.15%
31	85,000	0	95	0	1,025,000	1	1,025,000	75.15%
32	86,000	0	95	0	1,025,000	1	1,025,000	75.15%
33	87,000	0	95	0	1,025,000	1	1,025,000	75.15%
34	88,000	0	95	0	1,025,000	1	1,025,000	75.15%
35	89,000	0	95	0	1,025,000	1	1,025,000	75.15%
36	90,000	0	95	0	1,025,000	1	1,025,000	75.15%
37	91,000	0	95	0	1,025,000	1	1,025,000	75.15%
38	92,000	0	95	0	1,025,000	1	1,025,000	75.15%
39	93,000	0	95	0	1,025,000	1	1,025,000	75.15%
40	94,000	0	95	0	1,025,000	1	1,025,000	75.15%
41	95,000	0	95	0	1,025,000	1	1,025,000	75.15%
42	96,000	0	95	0	1,025,000	1	1,025,000	75.15%
43	97,000	0	95	0	1,025,000	1	1,025,000	75.15%
44	98,000	0	95	0	1,025,000	1	1,025,000	75.15%
45	99,000	0	95	0	1,025,000	1	1,025,000	75.15%
46	100,000	0	95	0	1,025,000	1	1,025,000	75.15%
47	101,000	0	95	0	1,025,000	1	1,025,000	75.15%
48	102,000	0	95	0	1,025,000	1	1,025,000	75.15%
49	103,000	0	95	0	1,025,000	1	1,025,000	75.15%
50	104,000	0	95	0	1,025,000	1	1,025,000	75.15%
51	105,000	0	95	0	1,025,000	1	1,025,000	75.15%
52	106,000	0	95	0	1,025,000	1	1,025,000	75.15%
53	107,000	0	95	0	1,025,000	1	1,025,000	75.15%
54	108,000	0	95	0	1,025,000	1	1,025,000	75.15%
55	109,000	0	95	0	1,025,000	1	1,025,000	75.15%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 1"

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor ((1) x (6)) + (5)	Percentage of Total
1	110,000	0	95	0	1,025,000	1	1,025,000	75.15%
2	111,000	0	95	0	1,025,000	1	1,025,000	75.15%
3	112,000	0	95	0	1,025,000	1	1,025,000	75.15%
4	113,000	0	95	0	1,025,000	1	1,025,000	75.15%
5	114,000	0	95	0	1,025,000	1	1,025,000	75.15%
6	115,000	0	95	0	1,025,000	1	1,025,000	75.15%
7	116,000	0	95	0	1,025,000	1	1,025,000	75.15%
8	117,000	0	95	0	1,025,000	1	1,025,000	75.15%
9	118,000	0	95	0	1,025,000	1	1,025,000	75.15%
10	119,000	0	95	0	1,025,000	1	1,025,000	75.15%
11	120,000	0	95	0	1,025,000	1	1,025,000	75.15%
12	121,000	0	95	0	1,025,000	1	1,025,000	75.15%
13	122,000	0	95	0	1,025,000	1	1,025,000	75.15%
14	123,000	0	95	0	1,025,000	1	1,025,000	75.15%
15	124,000	0	95	0	1,025,000	1	1,025,000	75.15%
16	125,000	0	95	0	1,025,000	1	1,025,000	75.15%
17	126,000	0	95	0	1,025,000	1	1,025,000	75.15%
18	127,000	0	95	0	1,025,000	1	1,025,000	75.15%
19	128,000	0	95	0	1,025,000	1	1,025,000	75.15%
20	129,000	0	95	0	1,025,000	1	1,025,000	75.15%
21	130,000	0	95	0	1,025,000	1	1,025,000	75.15%
22	131,000	0	95	0	1,025,000	1	1,025,000	75.15%
23	132,000	0	95	0	1,025,000	1	1,025,000	75.15%
24	133,000	0	95	0	1,025,000	1	1,025,000	75.15%
25	134,000	0	95	0	1,025,000	1	1,025,000	75.15%
26	135,000	0	95	0	1,025,000	1	1,025,000	75.15%
27	136,000	0	95	0	1,025,000	1	1,025,000	75.15%
28	137,000	0	95	0	1,025,000	1	1,025,000	75.15%
29	138,000	0	95	0	1,025,000	1	1,025,000	75.15%
30	139,000	0	95	0	1,025,000	1	1,025,000	75.15%
31	140,000	0	95	0	1,025,000	1	1,025,000	75.15%
32	141,000	0	95	0	1,025,000	1	1,025,000	75.15%
33	142,000	0	95	0	1,025,000	1	1,025,000	75.15%
34	143,000	0	95	0	1,025,000	1	1,025,000	75.15%
35	144,000	0	95	0	1,025,000	1	1,025,000	75.15%
36	145,000	0	95	0	1,025,000	1	1,025,000	75.15%
37	146,000	0	95	0	1,025,000	1	1,025,000	75.15%
38	147,000	0	95	0	1,025,000	1	1,025,000	75.15%
39	148,000	0	95	0	1,025,000	1	1,025,000	75.15%
40	149,000	0	95	0	1,025,000	1	1,025,000	75.15%
41	150,000	0	95	0	1,025,000	1	1,025,000	75.15%
42	151,000	0	95	0	1,025,000	1	1,025,000	75.15%
43	152,000	0	95	0	1,025,000	1	1,025,000	75.15%
44	153,000	0	95	0	1,025,000	1	1,025,000	75.15%
45	154,000	0	95	0	1,025,000	1	1,025,000	75.15%
46	155,000	0	95	0	1,025,000	1	1,025,000	75.15%
47	156,000	0	95	0	1,025,000	1	1,025,000	75.15%
48	157,000	0	95	0	1,025,000	1	1,025,000	75.15%
49	158,000	0	95	0	1,025,000	1	1,025,000	75.15%
50	159,000	0	95	0	1,025,000	1	1,025,000	75.15%
51	160,000	0	95	0	1,025,000	1	1,025,000	75.15%
52	161,000	0	95	0	1,025,000	1	1,025,000	75.15%
53	162,000	0	95	0	1,025,000	1	1,025,000	75.15%
54	163,000	0	95	0	1,025,000	1	1,025,000	75.15%
55	164,000	0	95	0	1,025,000	1	1,025,000	75.15%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule E-14 Revised May 22, 2013

Docket No.: 130010-WS

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Historical Test Year Ended: September 30, 2012

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]

For Billing October to September

Customer Class: General Service

Meter Size: 1"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	165,000	0	95	0	1,025,000	1	1,025,000	75.15%
2	166,000	0	95	0	1,025,000	1	1,025,000	75.15%
3	167,000	0	95	0	1,025,000	1	1,025,000	75.15%
4	168,000	0	95	0	1,025,000	1	1,025,000	75.15%
5	169,000	0	95	0	1,025,000	1	1,025,000	75.15%
6	170,000	0	95	0	1,025,000	1	1,025,000	75.15%
7	171,000	0	95	0	1,025,000	1	1,025,000	75.15%
8	172,000	0	95	0	1,025,000	1	1,025,000	75.15%
9	173,000	0	95	0	1,025,000	1	1,025,000	75.15%
10	174,000	0	95	0	1,025,000	1	1,025,000	75.15%
11	175,000	0	95	0	1,025,000	1	1,025,000	75.15%
12	176,000	0	95	0	1,025,000	1	1,025,000	75.15%
13	177,000	0	95	0	1,025,000	1	1,025,000	75.15%
14	178,000	0	95	0	1,025,000	1	1,025,000	75.15%
15	179,000	0	95	0	1,025,000	1	1,025,000	75.15%
16	180,000	0	95	0	1,025,000	1	1,025,000	75.15%
17	181,000	0	95	0	1,025,000	1	1,025,000	75.15%
18	182,000	0	95	0	1,025,000	1	1,025,000	75.15%
19	183,000	0	95	0	1,025,000	1	1,025,000	75.15%
20	184,000	0	95	0	1,025,000	1	1,025,000	75.15%
21	185,000	0	95	0	1,025,000	1	1,025,000	75.15%
22	186,000	0	95	0	1,025,000	1	1,025,000	75.15%
23	187,000	0	95	0	1,025,000	1	1,025,000	75.15%
24	188,000	0	95	0	1,025,000	1	1,025,000	75.15%
25	189,000	0	95	0	1,025,000	1	1,025,000	75.15%
26	190,000	0	95	0	1,025,000	1	1,025,000	75.15%
27	191,000	0	95	0	1,025,000	1	1,025,000	75.15%
28	192,000	0	95	0	1,025,000	1	1,025,000	75.15%
29	193,000	0	95	0	1,025,000	1	1,025,000	75.15%
30	194,000	0	95	0	1,025,000	1	1,025,000	75.15%
31	195,000	0	95	0	1,025,000	1	1,025,000	75.15%
32	196,000	0	95	0	1,025,000	1	1,025,000	75.15%
33	197,000	0	95	0	1,025,000	1	1,025,000	75.15%
34	198,000	0	95	0	1,025,000	1	1,025,000	75.15%
35	199,000	0	95	0	1,025,000	1	1,025,000	75.15%
36	200,000	0	95	0	1,025,000	1	1,025,000	75.15%
37	201,000	0	95	0	1,025,000	1	1,025,000	75.15%
38	202,000	0	95	0	1,025,000	1	1,025,000	75.15%
39	203,000	0	95	0	1,025,000	1	1,025,000	75.15%
40	204,000	0	95	0	1,025,000	1	1,025,000	75.15%
41	205,000	0	95	0	1,025,000	1	1,025,000	75.15%
42	206,000	0	95	0	1,025,000	1	1,025,000	75.15%
43	207,000	0	95	0	1,025,000	1	1,025,000	75.15%
44	208,000	0	95	0	1,025,000	1	1,025,000	75.15%
45	209,000	0	95	0	1,025,000	1	1,025,000	75.15%
46	210,000	0	95	0	1,025,000	1	1,025,000	75.15%
47	211,000	0	95	0	1,025,000	1	1,025,000	75.15%
48	212,000	0	95	0	1,025,000	1	1,025,000	75.15%
49	213,000	0	95	0	1,025,000	1	1,025,000	75.15%
50	214,000	0	95	0	1,025,000	1	1,025,000	75.15%
51	215,000	0	95	0	1,025,000	1	1,025,000	75.15%
52	216,000	0	95	0	1,025,000	1	1,025,000	75.15%
53	217,000	0	95	0	1,025,000	1	1,025,000	75.15%
54	218,000	0	95	0	1,025,000	1	1,025,000	75.15%
55	219,000	0	95	0	1,025,000	1	1,025,000	75.15%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule E-14 Revised May 22, 2013

Docket No.: 130010-WS

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Historical Test Year Ended: September 30, 2012

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]

For Billing October to September

Customer Class: General Service

Meter Size: 1"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	220,000	0	95	0	1,025,000	1	1,025,000	75.15%
2	221,000	0	95	0	1,025,000	1	1,025,000	75.15%
3	222,000	0	95	0	1,025,000	1	1,025,000	75.15%
4	223,000	0	95	0	1,025,000	1	1,025,000	75.15%
5	224,000	0	95	0	1,025,000	1	1,025,000	75.15%
6	225,000	0	95	0	1,025,000	1	1,025,000	75.15%
7	226,000	0	95	0	1,025,000	1	1,025,000	75.15%
8	227,000	0	95	0	1,025,000	1	1,025,000	75.15%
9	228,000	0	95	0	1,025,000	1	1,025,000	75.15%
10	229,000	0	95	0	1,025,000	1	1,025,000	75.15%
11	230,000	0	95	0	1,025,000	1	1,025,000	75.15%
12	231,000	0	95	0	1,025,000	1	1,025,000	75.15%
13	232,000	0	95	0	1,025,000	1	1,025,000	75.15%
14	233,000	0	95	0	1,025,000	1	1,025,000	75.15%
15	234,000	0	95	0	1,025,000	1	1,025,000	75.15%
16	235,000	0	95	0	1,025,000	1	1,025,000	75.15%
17	236,000	0	95	0	1,025,000	1	1,025,000	75.15%
18	237,000	0	95	0	1,025,000	1	1,025,000	75.15%
19	238,000	0	95	0	1,025,000	1	1,025,000	75.15%
20	239,000	0	95	0	1,025,000	1	1,025,000	75.15%
21	240,000	0	95	0	1,025,000	1	1,025,000	75.15%
22	241,000	0	95	0	1,025,000	1	1,025,000	75.15%
23	242,000	0	95	0	1,025,000	1	1,025,000	75.15%
24	243,000	0	95	0	1,025,000	1	1,025,000	75.15%
25	244,000	0	95	0	1,025,000	1	1,025,000	75.15%
26	245,000	0	95	0	1,025,000	1	1,025,000	75.15%
27	246,000	0	95	0	1,025,000	1	1,025,000	75.15%
28	247,000	0	95	0	1,025,000	1	1,025,000	75.15%
29	248,000	0	95	0	1,025,000	1	1,025,000	75.15%
30	249,000	0	95	0	1,025,000	1	1,025,000	75.15%
31	250,000	0	95	0	1,025,000	1	1,025,000	75.15%
32	251,000	0	95	0	1,025,000	1	1,025,000	75.15%
33	252,000	0	95	0	1,025,000	1	1,025,000	75.15%
34	253,000	0	95	0	1,025,000	1	1,025,000	75.15%
35	254,000	0	95	0	1,025,000	1	1,025,000	75.15%
36	255,000	0	95	0	1,025,000	1	1,025,000	75.15%
37	256,000	0	95	0	1,025,000	1	1,025,000	75.15%
38	257,000	0	95	0	1,025,000	1	1,025,000	75.15%
39	258,000	0	95	0	1,025,000	1	1,025,000	75.15%
40	259,000	0	95	0	1,025,000	1	1,025,000	75.15%
41	260,000	0	95	0	1,025,000	1	1,025,000	75.15%
42	261,000	0	95	0	1,025,000	1	1,025,000	75.15%
43	262,000	0	95	0	1,025,000	1	1,025,000	75.15%
44	263,000	0	95	0	1,025,000	1	1,025,000	75.15%
45	264,000	0	95	0	1,025,000	1	1,025,000	75.15%
46	265,000	0	95	0	1,025,000	1	1,025,000	75.15%
47	266,000	0	95	0	1,025,000	1	1,025,000	75.15%
48	267,000	0	95	0	1,025,000	1	1,025,000	75.15%
49	268,000	0	95	0	1,025,000	1	1,025,000	75.15%
50	269,000	0	95	0	1,025,000	1	1,025,000	75.15%
51	270,000	0	95	0	1,025,000	1	1,025,000	75.15%
52	271,000	0	95	0	1,025,000	1	1,025,000	75.15%
53	272,000	0	95	0	1,025,000	1	1,025,000	75.15%
54	273,000	0	95	0	1,025,000	1	1,025,000	75.15%
55	274,000	0	95	0	1,025,000	1	1,025,000	75.15%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule E-14 Revised May 22, 2013

Docket No.: 130010-WS

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Historical Test Year Ended: September 30, 2012

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]

For Billing October to September

Customer Class: General Service

Meter Size: 1"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total
1	275,000	0	95	0	1,025,000	1	1,025,000	75.15%
2	276,000	0	95	0	1,025,000	1	1,025,000	75.15%
3	277,000	0	95	0	1,025,000	1	1,025,000	75.15%
4	278,000	0	95	0	1,025,000	1	1,025,000	75.15%
5	279,000	0	95	0	1,025,000	1	1,025,000	75.15%
6	280,000	0	95	0	1,025,000	1	1,025,000	75.15%
7	281,000	0	95	0	1,025,000	1	1,025,000	75.15%
8	282,000	0	95	0	1,025,000	1	1,025,000	75.15%
9	283,000	0	95	0	1,025,000	1	1,025,000	75.15%
10	284,000	0	95	0	1,025,000	1	1,025,000	75.15%
11	285,000	0	95	0	1,025,000	1	1,025,000	75.15%
12	286,000	0	95	0	1,025,000	1	1,025,000	75.15%
13	287,000	0	95	0	1,025,000	1	1,025,000	75.15%
14	288,000	0	95	0	1,025,000	1	1,025,000	75.15%
15	289,000	0	95	0	1,025,000	1	1,025,000	75.15%
16	290,000	0	95	0	1,025,000	1	1,025,000	75.15%
17	291,000	0	95	0	1,025,000	1	1,025,000	75.15%
18	292,000	0	95	0	1,025,000	1	1,025,000	75.15%
19	293,000	0	95	0	1,025,000	1	1,025,000	75.15%
20	294,000	0	95	0	1,025,000	1	1,025,000	75.15%
21	295,000	0	95	0	1,025,000	1	1,025,000	75.15%
22	296,000	0	95	0	1,025,000	1	1,025,000	75.15%
23	297,000	0	95	0	1,025,000	1	1,025,000	75.15%
24	298,000	0	95	0	1,025,000	1	1,025,000	75.15%
25	299,000	0	95	0	1,025,000	1	1,025,000	75.15%
26	300,000	0	95	0	1,025,000	1	1,025,000	75.15%
27	301,000	0	95	0	1,025,000	1	1,025,000	75.15%
28	302,000	0	95	0	1,025,000	1	1,025,000	75.15%
29	303,000	0	95	0	1,025,000	1	1,025,000	75.15%
30	304,000	0	95	0	1,025,000	1	1,025,000	75.15%
31	305,000	0	95	0	1,025,000	1	1,025,000	75.15%
32	306,000	0	95	0	1,025,000	1	1,025,000	75.15%
33	307,000	0	95	0	1,025,000	1	1,025,000	75.15%
34	308,000	0	95	0	1,025,000	1	1,025,000	75.15%
35	309,000	0	95	0	1,025,000	1	1,025,000	75.15%
36	310,000	0	95	0	1,025,000	1	1,025,000	75.15%
37	311,000	0	95	0	1,025,000	1	1,025,000	75.15%
38	312,000	0	95	0	1,025,000	1	1,025,000	75.15%
39	313,000	0	95	0	1,025,000	1	1,025,000	75.15%
40	314,000	0	95	0	1,025,000	1	1,025,000	75.15%
41	315,000	0	95	0	1,025,000	1	1,025,000	75.15%
42	316,000	0	95	0	1,025,000	1	1,025,000	75.15%
43	317,000	0	95	0	1,025,000	1	1,025,000	75.15%
44	318,000	0	95	0	1,025,000	1	1,025,000	75.15%
45	319,000	0	95	0	1,025,000	1	1,025,000	75.15%
46	320,000	0	95	0	1,025,000	1	1,025,000	75.15%
47	321,000	0	95	0	1,025,000	1	1,025,000	75.15%
48	322,000	0	95	0	1,025,000	1	1,025,000	75.15%
49	323,000	0	95	0	1,025,000	1	1,025,000	75.15%
50	324,000	0	95	0	1,025,000	1	1,025,000	75.15%
51	325,000	0	95	0	1,025,000	1	1,025,000	75.15%
52	326,000	0	95	0	1,025,000	1	1,025,000	75.15%
53	327,000	0	95	0	1,025,000	1	1,025,000	75.15%
54	328,000	0	95	0	1,025,000	1	1,025,000	75.15%
55	329,000	0	95	0	1,025,000	1	1,025,000	75.15%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule E-14 Revised May 22, 2013

Docket No.: 130010-WS

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Historical Test Year Ended: September 30, 2012

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]

For Billing January to December

Customer Class: General Service

Meter Size: 1"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] ÷ (5)	Percentage of Total
1	330,000	0	95	0	1,025,000	1	1,025,000	75.15%
2	331,000	0	95	0	1,025,000	1	1,025,000	75.15%
3	332,000	0	95	0	1,025,000	1	1,025,000	75.15%
4	333,000	0	95	0	1,025,000	1	1,025,000	75.15%
5	334,000	0	95	0	1,025,000	1	1,025,000	75.15%
6	335,000	0	95	0	1,025,000	1	1,025,000	75.15%
7	336,000	0	95	0	1,025,000	1	1,025,000	75.15%
8	337,000	0	95	0	1,025,000	1	1,025,000	75.15%
9	338,000	0	95	0	1,025,000	1	1,025,000	75.15%
10	339,000	1	96	339,000	1,364,000	0	1,364,000	100.00%

* Actual gallons.

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 1 1/2"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total
1	0	2	2	0	0	94	0	0.00%
2	1,000	8	10	8,000	8,000	86	94,000	2.49%
3	2,000	17	27	34,000	42,000	69	180,000	4.76%
4	3,000	8	35	24,000	66,000	61	249,000	6.59%
5	4,000	4	39	16,000	82,000	57	310,000	8.20%
6	5,000	2	41	10,000	92,000	55	367,000	9.71%
7	6,000	1	42	6,000	98,000	54	422,000	11.16%
8	7,000	2	44	14,000	112,000	52	476,000	12.59%
9	8,000	4	48	32,000	144,000	48	528,000	13.96%
10	9,000	0	48	0	144,000	48	576,000	15.23%
11	10,000	0	48	0	144,000	48	624,000	16.50%
12	11,000	0	48	0	144,000	48	672,000	17.77%
13	12,000	0	48	0	144,000	48	720,000	19.04%
14	13,000	0	48	0	144,000	48	768,000	20.31%
15	14,000	0	48	0	144,000	48	816,000	21.58%
16	15,000	0	48	0	144,000	48	864,000	22.85%
17	16,000	0	48	0	144,000	48	912,000	24.12%
18	17,000	0	48	0	144,000	48	960,000	25.39%
19	18,000	1	49	18,000	162,000	47	1,008,000	26.66%
20	19,000	0	49	0	162,000	47	1,055,000	27.90%
21	20,000	0	49	0	162,000	47	1,102,000	29.15%
22	21,000	0	49	0	162,000	47	1,149,000	30.39%
23	22,000	0	49	0	162,000	47	1,196,000	31.63%
24	23,000	0	49	0	162,000	47	1,243,000	32.87%
25	24,000	0	49	0	162,000	47	1,290,000	34.12%
26	25,000	0	49	0	162,000	47	1,337,000	35.36%
27	26,000	1	50	26,000	188,000	46	1,384,000	36.60%
28	27,000	0	50	0	188,000	46	1,430,000	37.82%
29	28,000	0	50	0	188,000	46	1,476,000	39.04%
30	29,000	0	50	0	188,000	46	1,522,000	40.25%
31	30,000	1	51	30,000	218,000	45	1,568,000	41.47%
32	31,000	1	52	31,000	249,000	44	1,613,000	42.68%
33	32,000	1	53	32,000	281,000	43	1,657,000	43.82%
34	33,000	2	55	66,000	347,000	41	1,700,000	44.96%
35	34,000	0	55	0	347,000	41	1,741,000	46.05%
36	35,000	0	55	0	347,000	41	1,782,000	47.13%
37	36,000	0	55	0	347,000	41	1,823,000	48.21%
38	37,000	1	56	37,000	384,000	40	1,864,000	49.30%
39	38,000	1	57	38,000	422,000	39	1,904,000	50.36%
40	39,000	0	57	0	422,000	39	1,943,000	51.39%
41	40,000	0	57	0	422,000	39	1,982,000	52.42%
42	41,000	0	57	0	422,000	39	2,021,000	53.45%
43	42,000	1	58	42,000	464,000	38	2,060,000	54.48%
44	43,000	1	59	43,000	507,000	37	2,098,000	55.49%
45	44,000	0	59	0	507,000	37	2,135,000	56.47%
46	45,000	1	60	45,000	552,000	36	2,172,000	57.45%
47	46,000	1	61	46,000	598,000	35	2,208,000	58.40%
48	47,000	0	61	0	598,000	35	2,243,000	59.32%
49	48,000	1	62	48,000	646,000	34	2,278,000	60.25%
50	49,000	1	63	49,000	695,000	33	2,312,000	61.15%
51	50,000	2	65	100,000	795,000	31	2,345,000	62.02%
52	51,000	0	65	0	795,000	31	2,376,000	62.84%
53	52,000	0	65	0	795,000	31	2,407,000	63.66%
54	53,000	0	65	0	795,000	31	2,438,000	64.48%
55	54,000	1	66	54,000	849,000	30	2,469,000	65.30%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 1 1/2"

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	55,000	0	66	0	849,000	30	2,499,000	66.09%
2	56,000	2	68	112,000	961,000	28	2,529,000	66.89%
3	57,000	0	68	0	961,000	28	2,557,000	67.63%
4	58,000	0	68	0	961,000	28	2,585,000	68.37%
5	59,000	1	69	59,000	1,020,000	27	2,613,000	69.11%
6	60,000	0	69	0	1,020,000	27	2,640,000	69.82%
7	61,000	1	70	61,000	1,081,000	26	2,667,000	70.54%
8	62,000	0	70	0	1,081,000	26	2,693,000	71.22%
9	63,000	0	70	0	1,081,000	26	2,719,000	71.91%
10	64,000	0	70	0	1,081,000	26	2,745,000	72.60%
11	65,000	0	70	0	1,081,000	26	2,771,000	73.29%
12	66,000	0	70	0	1,081,000	26	2,797,000	73.98%
13	67,000	1	71	67,000	1,148,000	25	2,823,000	74.66%
14	68,000	0	71	0	1,148,000	25	2,848,000	75.32%
15	69,000	0	71	0	1,148,000	25	2,873,000	75.99%
16	70,000	1	72	70,000	1,218,000	24	2,898,000	76.65%
17	71,000	0	72	0	1,218,000	24	2,922,000	77.28%
18	72,000	0	72	0	1,218,000	24	2,946,000	77.92%
19	73,000	0	72	0	1,218,000	24	2,970,000	78.55%
20	74,000	0	72	0	1,218,000	24	2,994,000	79.19%
21	75,000	0	72	0	1,218,000	24	3,018,000	79.82%
22	76,000	3	75	228,000	1,446,000	21	3,042,000	80.45%
23	77,000	0	75	0	1,446,000	21	3,063,000	81.01%
24	78,000	0	75	0	1,446,000	21	3,084,000	81.57%
25	79,000	2	77	158,000	1,604,000	19	3,105,000	82.12%
26	80,000	0	77	0	1,604,000	19	3,124,000	82.62%
27	81,000	0	77	0	1,604,000	19	3,143,000	83.13%
28	82,000	0	77	0	1,604,000	19	3,162,000	83.63%
29	83,000	0	77	0	1,604,000	19	3,181,000	84.13%
30	84,000	1	78	84,000	1,688,000	18	3,200,000	84.63%
31	85,000	1	79	85,000	1,773,000	17	3,218,000	85.11%
32	86,000	1	80	86,000	1,859,000	16	3,235,000	85.56%
33	87,000	0	80	0	1,859,000	16	3,251,000	85.98%
34	88,000	0	80	0	1,859,000	16	3,267,000	86.41%
35	89,000	2	82	178,000	2,037,000	14	3,283,000	86.83%
36	90,000	1	83	90,000	2,127,000	13	3,297,000	87.20%
37	91,000	0	83	0	2,127,000	13	3,310,000	87.54%
38	92,000	0	83	0	2,127,000	13	3,323,000	87.89%
39	93,000	0	83	0	2,127,000	13	3,336,000	88.23%
40	94,000	0	83	0	2,127,000	13	3,349,000	88.57%
41	95,000	1	84	95,000	2,222,000	12	3,362,000	88.92%
42	96,000	0	84	0	2,222,000	12	3,374,000	89.24%
43	97,000	1	85	97,000	2,319,000	11	3,386,000	89.55%
44	98,000	1	86	98,000	2,417,000	10	3,397,000	89.84%
45	99,000	0	86	0	2,417,000	10	3,407,000	90.11%
46	100,000	0	86	0	2,417,000	10	3,417,000	90.37%
47	101,000	0	86	0	2,417,000	10	3,427,000	90.64%
48	102,000	0	86	0	2,417,000	10	3,437,000	90.90%
49	103,000	0	86	0	2,417,000	10	3,447,000	91.17%
50	104,000	0	86	0	2,417,000	10	3,457,000	91.43%
51	105,000	1	87	105,000	2,522,000	9	3,467,000	91.70%
52	106,000	0	87	0	2,522,000	9	3,476,000	91.93%
53	107,000	1	88	107,000	2,629,000	8	3,485,000	92.17%
54	108,000	0	88	0	2,629,000	8	3,493,000	92.38%
55	109,000	0	88	0	2,629,000	8	3,501,000	92.59%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 1 1/2"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total
1	110,000	0	88	0	2,629,000	8	3,509,000	92.81%
2	111,000	0	88	0	2,629,000	8	3,517,000	93.02%
3	112,000	1	89	112,000	2,741,000	7	3,525,000	93.23%
4	113,000	0	89	0	2,741,000	7	3,532,000	93.41%
5	114,000	0	89	0	2,741,000	7	3,539,000	93.60%
6	115,000	0	89	0	2,741,000	7	3,546,000	93.78%
7	116,000	1	90	116,000	2,857,000	6	3,553,000	93.97%
8	117,000	1	91	117,000	2,974,000	5	3,559,000	94.13%
9	118,000	0	91	0	2,974,000	5	3,564,000	94.26%
10	119,000	0	91	0	2,974,000	5	3,569,000	94.39%
11	120,000	0	91	0	2,974,000	5	3,574,000	94.53%
12	121,000	0	91	0	2,974,000	5	3,579,000	94.66%
13	122,000	0	91	0	2,974,000	5	3,584,000	94.79%
14	123,000	0	91	0	2,974,000	5	3,589,000	94.92%
15	124,000	1	92	124,000	3,098,000	4	3,594,000	95.05%
16	125,000	0	92	0	3,098,000	4	3,598,000	95.16%
17	126,000	0	92	0	3,098,000	4	3,602,000	95.27%
18	127,000	1	93	127,000	3,225,000	3	3,606,000	95.37%
19	128,000	1	94	128,000	3,353,000	2	3,609,000	95.45%
20	129,000	0	94	0	3,353,000	2	3,611,000	95.50%
21	130,000	0	94	0	3,353,000	2	3,613,000	95.56%
22	131,000	0	94	0	3,353,000	2	3,615,000	95.61%
23	132,000	0	94	0	3,353,000	2	3,617,000	95.66%
24	133,000	0	94	0	3,353,000	2	3,619,000	95.72%
25	134,000	0	94	0	3,353,000	2	3,621,000	95.77%
26	135,000	0	94	0	3,353,000	2	3,623,000	95.82%
27	136,000	0	94	0	3,353,000	2	3,625,000	95.87%
28	137,000	0	94	0	3,353,000	2	3,627,000	95.93%
29	138,000	0	94	0	3,353,000	2	3,629,000	95.98%
30	139,000	0	94	0	3,353,000	2	3,631,000	96.03%
31	140,000	0	94	0	3,353,000	2	3,633,000	96.09%
32	141,000	0	94	0	3,353,000	2	3,635,000	96.14%
33	142,000	0	94	0	3,353,000	2	3,637,000	96.19%
34	143,000	0	94	0	3,353,000	2	3,639,000	96.24%
35	144,000	0	94	0	3,353,000	2	3,641,000	96.30%
36	145,000	0	94	0	3,353,000	2	3,643,000	96.35%
37	146,000	0	94	0	3,353,000	2	3,645,000	96.40%
38	147,000	0	94	0	3,353,000	2	3,647,000	96.46%
39	148,000	0	94	0	3,353,000	2	3,649,000	96.51%
40	149,000	0	94	0	3,353,000	2	3,651,000	96.56%
41	150,000	0	94	0	3,353,000	2	3,653,000	96.61%
42	151,000	0	94	0	3,353,000	2	3,655,000	96.67%
43	152,000	0	94	0	3,353,000	2	3,657,000	96.72%
44	153,000	0	94	0	3,353,000	2	3,659,000	96.77%
45	154,000	0	94	0	3,353,000	2	3,661,000	96.83%
46	155,000	0	94	0	3,353,000	2	3,663,000	96.88%
47	156,000	0	94	0	3,353,000	2	3,665,000	96.93%
48	157,000	0	94	0	3,353,000	2	3,667,000	96.98%
49	158,000	0	94	0	3,353,000	2	3,669,000	97.04%
50	159,000	0	94	0	3,353,000	2	3,671,000	97.09%
51	160,000	0	94	0	3,353,000	2	3,673,000	97.14%
52	161,000	0	94	0	3,353,000	2	3,675,000	97.20%
53	162,000	0	94	0	3,353,000	2	3,677,000	97.25%
54	163,000	0	94	0	3,353,000	2	3,679,000	97.30%
55	164,000	0	94	0	3,353,000	2	3,681,000	97.36%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 1 1/2"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total
1	165,000	0	94	0	3,353,000	2	3,683,000	97.41%
2	166,000	0	94	0	3,353,000	2	3,685,000	97.46%
3	167,000	0	94	0	3,353,000	2	3,687,000	97.51%
4	168,000	0	94	0	3,353,000	2	3,689,000	97.57%
5	169,000	0	94	0	3,353,000	2	3,691,000	97.62%
6	170,000	0	94	0	3,353,000	2	3,693,000	97.67%
7	171,000	0	94	0	3,353,000	2	3,695,000	97.73%
8	172,000	0	94	0	3,353,000	2	3,697,000	97.78%
9	173,000	0	94	0	3,353,000	2	3,699,000	97.83%
10	174,000	1	95	174,000	3,527,000	1	3,701,000	97.88%
11	175,000	0	95	0	3,527,000	1	3,702,000	97.91%
12	176,000	0	95	0	3,527,000	1	3,703,000	97.94%
13	177,000	0	95	0	3,527,000	1	3,704,000	97.96%
14	178,000	0	95	0	3,527,000	1	3,705,000	97.99%
15	179,000	0	95	0	3,527,000	1	3,706,000	98.02%
16	180,000	0	95	0	3,527,000	1	3,707,000	98.04%
17	181,000	0	95	0	3,527,000	1	3,708,000	98.07%
18	182,000	0	95	0	3,527,000	1	3,709,000	98.10%
19	183,000	0	95	0	3,527,000	1	3,710,000	98.12%
20	184,000	0	95	0	3,527,000	1	3,711,000	98.15%
21	185,000	0	95	0	3,527,000	1	3,712,000	98.18%
22	186,000	0	95	0	3,527,000	1	3,713,000	98.20%
23	187,000	0	95	0	3,527,000	1	3,714,000	98.23%
24	188,000	0	95	0	3,527,000	1	3,715,000	98.25%
25	189,000	0	95	0	3,527,000	1	3,716,000	98.28%
26	190,000	0	95	0	3,527,000	1	3,717,000	98.31%
27	191,000	0	95	0	3,527,000	1	3,718,000	98.33%
28	192,000	0	95	0	3,527,000	1	3,719,000	98.36%
29	193,000	0	95	0	3,527,000	1	3,720,000	98.39%
30	194,000	0	95	0	3,527,000	1	3,721,000	98.41%
31	195,000	0	95	0	3,527,000	1	3,722,000	98.44%
32	196,000	0	95	0	3,527,000	1	3,723,000	98.47%
33	197,000	0	95	0	3,527,000	1	3,724,000	98.49%
34	198,000	0	95	0	3,527,000	1	3,725,000	98.52%
35	199,000	0	95	0	3,527,000	1	3,726,000	98.55%
36	200,000	0	95	0	3,527,000	1	3,727,000	98.57%
37	201,000	0	95	0	3,527,000	1	3,728,000	98.60%
38	202,000	0	95	0	3,527,000	1	3,729,000	98.62%
39	203,000	0	95	0	3,527,000	1	3,730,000	98.65%
40	204,000	0	95	0	3,527,000	1	3,731,000	98.68%
41	205,000	0	95	0	3,527,000	1	3,732,000	98.70%
42	206,000	0	95	0	3,527,000	1	3,733,000	98.73%
43	207,000	0	95	0	3,527,000	1	3,734,000	98.76%
44	208,000	0	95	0	3,527,000	1	3,735,000	98.78%
45	209,000	0	95	0	3,527,000	1	3,736,000	98.81%
46	210,000	0	95	0	3,527,000	1	3,737,000	98.84%
47	211,000	0	95	0	3,527,000	1	3,738,000	98.86%
48	212,000	0	95	0	3,527,000	1	3,739,000	98.89%
49	213,000	0	95	0	3,527,000	1	3,740,000	98.92%
50	214,000	0	95	0	3,527,000	1	3,741,000	98.94%
51	215,000	0	95	0	3,527,000	1	3,742,000	98.97%
52	216,000	0	95	0	3,527,000	1	3,743,000	98.99%
53	217,000	0	95	0	3,527,000	1	3,744,000	99.02%
54	218,000	0	95	0	3,527,000	1	3,745,000	99.05%
55	219,000	0	95	0	3,527,000	1	3,746,000	99.07%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 1 1/2"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor ((1) x (6)) + (5)	Percentage of Total
1	220,000	0	95	0	3,527,000	1	3,747,000	99.10%
2	221,000	0	95	0	3,527,000	1	3,748,000	99.13%
3	222,000	0	95	0	3,527,000	1	3,749,000	99.15%
4	223,000	0	95	0	3,527,000	1	3,750,000	99.18%
5	224,000	0	95	0	3,527,000	1	3,751,000	99.21%
6	225,000	0	95	0	3,527,000	1	3,752,000	99.23%
7	226,000	0	95	0	3,527,000	1	3,753,000	99.26%
8	227,000	0	95	0	3,527,000	1	3,754,000	99.29%
9	228,000	0	95	0	3,527,000	1	3,755,000	99.31%
10	229,000	0	95	0	3,527,000	1	3,756,000	99.34%
11	230,000	0	95	0	3,527,000	1	3,757,000	99.37%
12	231,000	0	95	0	3,527,000	1	3,758,000	99.39%
13	232,000	0	95	0	3,527,000	1	3,759,000	99.42%
14	233,000	0	95	0	3,527,000	1	3,760,000	99.44%
15	234,000	0	95	0	3,527,000	1	3,761,000	99.47%
16	235,000	0	95	0	3,527,000	1	3,762,000	99.50%
17	236,000	0	95	0	3,527,000	1	3,763,000	99.52%
18	237,000	0	95	0	3,527,000	1	3,764,000	99.55%
19	238,000	0	95	0	3,527,000	1	3,765,000	99.58%
20	239,000	0	95	0	3,527,000	1	3,766,000	99.60%
21	240,000	0	95	0	3,527,000	1	3,767,000	99.63%
22	241,000	0	95	0	3,527,000	1	3,768,000	99.66%
23	242,000	0	95	0	3,527,000	1	3,769,000	99.68%
24	243,000	0	95	0	3,527,000	1	3,770,000	99.71%
25	244,000	0	95	0	3,527,000	1	3,771,000	99.74%
26	245,000	0	95	0	3,527,000	1	3,772,000	99.76%
27	246,000	0	95	0	3,527,000	1	3,773,000	99.79%
28	247,000	0	95	0	3,527,000	1	3,774,000	99.81%
29	248,000	0	95	0	3,527,000	1	3,775,000	99.84%
30	249,000	0	95	0	3,527,000	1	3,776,000	99.87%
31	250,000	0	95	0	3,527,000	1	3,777,000	99.89%
32	251,000	0	95	0	3,527,000	1	3,778,000	99.92%
33	252,000	0	95	0	3,527,000	1	3,779,000	99.95%
34	253,000	0	95	0	3,527,000	1	3,780,000	99.97%
35	254,000	1	96	254,000	3,781,000	0	3,781,000	100.00%

* Actual gallons.

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 2"

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor ((1) x (6)) + (5)	Percentage of Total
1	0	0	0	0	0	95	0	0.00%
2	1,000	10	10	10,000	10,000	85	95,000	1.50%
3	2,000	1	11	2,000	12,000	84	180,000	2.84%
4	3,000	0	11	0	12,000	84	264,000	4.16%
5	4,000	0	11	0	12,000	84	348,000	5.48%
6	5,000	0	11	0	12,000	84	432,000	6.81%
7	6,000	0	11	0	12,000	84	516,000	8.13%
8	7,000	1	12	7,000	19,000	83	600,000	9.45%
9	8,000	0	12	0	19,000	83	683,000	10.76%
10	9,000	2	14	18,000	37,000	81	766,000	12.07%
11	10,000	2	16	20,000	57,000	79	847,000	13.34%
12	11,000	0	16	0	57,000	79	926,000	14.59%
13	12,000	2	18	24,000	81,000	77	1,005,000	15.83%
14	13,000	3	21	39,000	120,000	74	1,082,000	17.05%
15	14,000	1	22	14,000	134,000	73	1,166,000	18.21%
16	15,000	1	23	15,000	149,000	72	1,229,000	19.36%
17	16,000	0	23	0	149,000	72	1,301,000	20.50%
18	17,000	1	24	17,000	166,000	71	1,373,000	21.63%
19	18,000	0	24	0	166,000	71	1,444,000	22.75%
20	19,000	0	24	0	166,000	71	1,515,000	23.87%
21	20,000	1	25	20,000	186,000	70	1,586,000	24.99%
22	21,000	1	26	21,000	207,000	69	1,656,000	26.09%
23	22,000	2	28	44,000	251,000	67	1,725,000	27.18%
24	23,000	0	28	0	251,000	67	1,792,000	28.23%
25	24,000	0	28	0	251,000	67	1,859,000	29.29%
26	25,000	1	29	25,000	276,000	66	1,926,000	30.35%
27	26,000	1	30	26,000	302,000	65	1,992,000	31.38%
28	27,000	0	30	0	302,000	65	2,057,000	32.41%
29	28,000	0	30	0	302,000	65	2,122,000	33.43%
30	29,000	1	31	29,000	331,000	64	2,187,000	34.46%
31	30,000	0	31	0	331,000	64	2,251,000	35.47%
32	31,000	2	33	62,000	393,000	62	2,315,000	36.47%
33	32,000	1	34	32,000	425,000	61	2,377,000	37.45%
34	33,000	0	34	0	425,000	61	2,438,000	38.41%
35	34,000	0	34	0	425,000	61	2,499,000	39.37%
36	35,000	2	36	70,000	495,000	59	2,560,000	40.33%
37	36,000	2	38	72,000	567,000	57	2,619,000	41.26%
38	37,000	1	39	37,000	604,000	56	2,676,000	42.16%
39	38,000	1	40	38,000	642,000	55	2,732,000	43.04%
40	39,000	1	41	39,000	681,000	54	2,787,000	43.91%
41	40,000	1	42	40,000	721,000	53	2,841,000	44.76%
42	41,000	3	45	123,000	844,000	50	2,894,000	45.60%
43	42,000	0	45	0	844,000	50	2,944,000	46.38%
44	43,000	0	45	0	844,000	50	2,994,000	47.17%
45	44,000	0	45	0	844,000	50	3,044,000	47.96%
46	45,000	1	46	45,000	889,000	49	3,094,000	48.75%
47	46,000	0	46	0	889,000	49	3,143,000	49.52%
48	47,000	1	47	47,000	936,000	48	3,192,000	50.29%
49	48,000	0	47	0	936,000	48	3,240,000	51.05%
50	49,000	2	49	98,000	1,034,000	46	3,288,000	51.80%
51	50,000	0	49	0	1,034,000	46	3,334,000	52.53%
52	51,000	0	49	0	1,034,000	46	3,380,000	53.25%
53	52,000	0	49	0	1,034,000	46	3,426,000	53.98%
54	53,000	1	50	53,000	1,087,000	45	3,472,000	54.70%
55	54,000	0	50	0	1,087,000	45	3,517,000	55.41%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 2"

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	55,000	0	50	0	1,087,000	45	3,562,000	56.12%
2	56,000	0	50	0	1,087,000	45	3,607,000	56.83%
3	57,000	2	52	114,000	1,201,000	43	3,652,000	57.54%
4	58,000	0	52	0	1,201,000	43	3,695,000	58.22%
5	59,000	0	52	0	1,201,000	43	3,738,000	58.89%
6	60,000	0	52	0	1,201,000	43	3,781,000	59.57%
7	61,000	0	52	0	1,201,000	43	3,824,000	60.25%
8	62,000	2	54	124,000	1,325,000	41	3,867,000	60.93%
9	63,000	1	55	63,000	1,388,000	40	3,908,000	61.57%
10	64,000	0	55	0	1,388,000	40	3,948,000	62.20%
11	65,000	0	55	0	1,388,000	40	3,988,000	62.83%
12	66,000	2	57	132,000	1,520,000	38	4,028,000	63.46%
13	67,000	1	58	67,000	1,587,000	37	4,066,000	64.06%
14	68,000	1	59	68,000	1,655,000	36	4,103,000	64.64%
15	69,000	0	59	0	1,655,000	36	4,139,000	65.21%
16	70,000	0	59	0	1,655,000	36	4,175,000	65.78%
17	71,000	2	61	142,000	1,797,000	34	4,211,000	66.35%
18	72,000	0	61	0	1,797,000	34	4,245,000	66.88%
19	73,000	1	62	73,000	1,870,000	33	4,279,000	67.42%
20	74,000	1	63	74,000	1,944,000	32	4,312,000	67.94%
21	75,000	0	63	0	1,944,000	32	4,344,000	68.44%
22	76,000	0	63	0	1,944,000	32	4,376,000	68.95%
23	77,000	0	63	0	1,944,000	32	4,408,000	69.45%
24	78,000	0	63	0	1,944,000	32	4,440,000	69.95%
25	79,000	0	63	0	1,944,000	32	4,472,000	70.46%
26	80,000	0	63	0	1,944,000	32	4,504,000	70.96%
27	81,000	0	63	0	1,944,000	32	4,536,000	71.47%
28	82,000	0	63	0	1,944,000	32	4,568,000	71.97%
29	83,000	1	64	83,000	2,027,000	31	4,600,000	72.48%
30	84,000	1	65	84,000	2,111,000	30	4,631,000	72.96%
31	85,000	0	65	0	2,111,000	30	4,661,000	73.44%
32	86,000	1	66	86,000	2,197,000	29	4,691,000	73.91%
33	87,000	1	67	87,000	2,284,000	28	4,720,000	74.37%
34	88,000	1	68	88,000	2,372,000	27	4,748,000	74.81%
35	89,000	0	68	0	2,372,000	27	4,775,000	75.23%
36	90,000	2	70	180,000	2,552,000	25	4,802,000	75.66%
37	91,000	0	70	0	2,552,000	25	4,827,000	76.05%
38	92,000	0	70	0	2,552,000	25	4,852,000	76.45%
39	93,000	0	70	0	2,552,000	25	4,877,000	76.84%
40	94,000	0	70	0	2,552,000	25	4,902,000	77.23%
41	95,000	0	70	0	2,552,000	25	4,927,000	77.63%
42	96,000	0	70	0	2,552,000	25	4,952,000	78.02%
43	97,000	0	70	0	2,552,000	25	4,977,000	78.41%
44	98,000	0	70	0	2,552,000	25	5,002,000	78.81%
45	99,000	0	70	0	2,552,000	25	5,027,000	79.20%
46	100,000	0	70	0	2,552,000	25	5,052,000	79.60%
47	101,000	0	70	0	2,552,000	25	5,077,000	79.99%
48	102,000	0	70	0	2,552,000	25	5,102,000	80.38%
49	103,000	0	70	0	2,552,000	25	5,127,000	80.78%
50	104,000	0	70	0	2,552,000	25	5,152,000	81.17%
51	105,000	0	70	0	2,552,000	25	5,177,000	81.57%
52	106,000	0	70	0	2,552,000	25	5,202,000	81.96%
53	107,000	1	71	107,000	2,659,000	24	5,227,000	82.35%
54	108,000	1	72	108,000	2,767,000	23	5,251,000	82.73%
55	109,000	0	72	0	2,767,000	23	5,274,000	83.09%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 2"

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	110,000	0	72	0	2,767,000	23	5,297,000	83.46%
2	111,000	0	72	0	2,767,000	23	5,320,000	83.82%
3	112,000	2	74	224,000	2,991,000	21	5,343,000	84.18%
4	113,000	1	75	113,000	3,104,000	20	5,364,000	84.51%
5	114,000	0	75	0	3,104,000	20	5,384,000	84.83%
6	115,000	0	75	0	3,104,000	20	5,404,000	85.14%
7	116,000	0	75	0	3,104,000	20	5,424,000	85.46%
8	117,000	0	75	0	3,104,000	20	5,444,000	85.77%
9	118,000	0	75	0	3,104,000	20	5,464,000	86.09%
10	119,000	0	75	0	3,104,000	20	5,484,000	86.40%
11	120,000	0	75	0	3,104,000	20	5,504,000	86.72%
12	121,000	0	75	0	3,104,000	20	5,524,000	87.03%
13	122,000	2	77	244,000	3,348,000	18	5,544,000	87.35%
14	123,000	0	77	0	3,348,000	18	5,562,000	87.63%
15	124,000	0	77	0	3,348,000	18	5,580,000	87.92%
16	125,000	0	77	0	3,348,000	18	5,598,000	88.20%
17	126,000	1	78	126,000	3,474,000	17	5,616,000	88.48%
18	127,000	0	78	0	3,474,000	17	5,633,000	88.75%
19	128,000	1	79	128,000	3,602,000	16	5,650,000	89.02%
20	129,000	1	80	129,000	3,731,000	15	5,666,000	89.27%
21	130,000	1	81	130,000	3,861,000	14	5,681,000	89.51%
22	131,000	0	81	0	3,861,000	14	5,695,000	89.73%
23	132,000	0	81	0	3,861,000	14	5,709,000	89.95%
24	133,000	0	81	0	3,861,000	14	5,723,000	90.17%
25	134,000	0	81	0	3,861,000	14	5,737,000	90.39%
26	135,000	0	81	0	3,861,000	14	5,751,000	90.61%
27	136,000	0	81	0	3,861,000	14	5,765,000	90.83%
28	137,000	2	83	274,000	4,135,000	12	5,779,000	91.05%
29	138,000	0	83	0	4,135,000	12	5,791,000	91.24%
30	139,000	0	83	0	4,135,000	12	5,803,000	91.43%
31	140,000	0	83	0	4,135,000	12	5,815,000	91.62%
32	141,000	0	83	0	4,135,000	12	5,827,000	91.81%
33	142,000	0	83	0	4,135,000	12	5,839,000	92.00%
34	143,000	0	83	0	4,135,000	12	5,851,000	92.19%
35	144,000	0	83	0	4,135,000	12	5,863,000	92.37%
36	145,000	0	83	0	4,135,000	12	5,875,000	92.56%
37	146,000	0	83	0	4,135,000	12	5,887,000	92.75%
38	147,000	0	83	0	4,135,000	12	5,899,000	92.94%
39	148,000	1	84	148,000	4,283,000	11	5,911,000	93.13%
40	149,000	0	84	0	4,283,000	11	5,922,000	93.30%
41	150,000	0	84	0	4,283,000	11	5,933,000	93.48%
42	151,000	1	85	151,000	4,434,000	10	5,944,000	93.65%
43	152,000	0	85	0	4,434,000	10	5,954,000	93.81%
44	153,000	1	86	153,000	4,587,000	9	5,964,000	93.97%
45	154,000	0	86	0	4,587,000	9	5,973,000	94.11%
46	155,000	0	86	0	4,587,000	9	5,982,000	94.25%
47	156,000	0	86	0	4,587,000	9	5,991,000	94.39%
48	157,000	0	86	0	4,587,000	9	6,000,000	94.53%
49	158,000	0	86	0	4,587,000	9	6,009,000	94.67%
50	159,000	0	86	0	4,587,000	9	6,018,000	94.82%
51	160,000	0	86	0	4,587,000	9	6,027,000	94.96%
52	161,000	1	87	161,000	4,748,000	8	6,036,000	95.10%
53	162,000	0	87	0	4,748,000	8	6,044,000	95.23%
54	163,000	0	87	0	4,748,000	8	6,052,000	95.35%
55	164,000	0	87	0	4,748,000	8	6,060,000	95.48%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 2"

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	165,000	0	87	0	4,748,000	8	6,068,000	95.60%
2	166,000	0	87	0	4,748,000	8	6,076,000	95.73%
3	167,000	0	87	0	4,748,000	8	6,084,000	95.86%
4	168,000	0	87	0	4,748,000	8	6,092,000	95.98%
5	169,000	0	87	0	4,748,000	8	6,100,000	96.11%
6	170,000	0	87	0	4,748,000	8	6,108,000	96.23%
7	171,000	1	88	171,000	4,919,000	7	6,116,000	96.36%
8	172,000	0	88	0	4,919,000	7	6,123,000	96.47%
9	173,000	0	88	0	4,919,000	7	6,130,000	96.58%
10	174,000	0	88	0	4,919,000	7	6,137,000	96.69%
11	175,000	0	88	0	4,919,000	7	6,144,000	96.80%
12	176,000	0	88	0	4,919,000	7	6,151,000	96.91%
13	177,000	0	88	0	4,919,000	7	6,158,000	97.02%
14	178,000	0	88	0	4,919,000	7	6,165,000	97.13%
15	179,000	0	88	0	4,919,000	7	6,172,000	97.24%
16	180,000	0	88	0	4,919,000	7	6,179,000	97.35%
17	181,000	0	88	0	4,919,000	7	6,186,000	97.46%
18	182,000	1	89	182,000	5,101,000	6	6,193,000	97.57%
19	183,000	0	89	0	5,101,000	6	6,199,000	97.67%
20	184,000	0	89	0	5,101,000	6	6,205,000	97.76%
21	185,000	0	89	0	5,101,000	6	6,211,000	97.86%
22	186,000	0	89	0	5,101,000	6	6,217,000	97.95%
23	187,000	1	90	187,000	5,288,000	5	6,223,000	98.05%
24	188,000	1	91	188,000	5,476,000	4	6,228,000	98.13%
25	189,000	0	91	0	5,476,000	4	6,232,000	98.19%
26	190,000	0	91	0	5,476,000	4	6,236,000	98.25%
27	191,000	0	91	0	5,476,000	4	6,240,000	98.31%
28	192,000	0	91	0	5,476,000	4	6,244,000	98.38%
29	193,000	0	91	0	5,476,000	4	6,248,000	98.44%
30	194,000	0	91	0	5,476,000	4	6,252,000	98.50%
31	195,000	0	91	0	5,476,000	4	6,256,000	98.57%
32	196,000	0	91	0	5,476,000	4	6,260,000	98.63%
33	197,000	0	91	0	5,476,000	4	6,264,000	98.69%
34	198,000	0	91	0	5,476,000	4	6,268,000	98.76%
35	199,000	0	91	0	5,476,000	4	6,272,000	98.82%
36	200,000	1	92	200,000	5,676,000	3	6,276,000	98.88%
37	201,000	0	92	0	5,676,000	3	6,279,000	98.93%
38	202,000	0	92	0	5,676,000	3	6,282,000	98.98%
39	203,000	0	92	0	5,676,000	3	6,285,000	99.02%
40	204,000	0	92	0	5,676,000	3	6,288,000	99.07%
41	205,000	0	92	0	5,676,000	3	6,291,000	99.12%
42	206,000	0	92	0	5,676,000	3	6,294,000	99.16%
43	207,000	0	92	0	5,676,000	3	6,297,000	99.21%
44	208,000	0	92	0	5,676,000	3	6,300,000	99.26%
45	209,000	0	92	0	5,676,000	3	6,303,000	99.31%
46	210,000	0	92	0	5,676,000	3	6,306,000	99.35%
47	211,000	1	93	211,000	5,887,000	2	6,309,000	99.40%
48	212,000	0	93	0	5,887,000	2	6,311,000	99.43%
49	213,000	0	93	0	5,887,000	2	6,313,000	99.46%
50	214,000	1	94	214,000	6,101,000	1	6,315,000	99.50%
51	215,000	0	94	0	6,101,000	1	6,316,000	99.51%
52	216,000	0	94	0	6,101,000	1	6,317,000	99.53%
53	217,000	0	94	0	6,101,000	1	6,318,000	99.54%
54	218,000	0	94	0	6,101,000	1	6,319,000	99.56%
55	219,000	0	94	0	6,101,000	1	6,320,000	99.57%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 2"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total
1	220,000	0	94	0	6,101,000	1	6,321,000	99.59%
2	221,000	0	94	0	6,101,000	1	6,322,000	99.61%
3	222,000	0	94	0	6,101,000	1	6,323,000	99.62%
4	223,000	0	94	0	6,101,000	1	6,324,000	99.64%
5	224,000	0	94	0	6,101,000	1	6,325,000	99.65%
6	225,000	0	94	0	6,101,000	1	6,326,000	99.67%
7	226,000	0	94	0	6,101,000	1	6,327,000	99.68%
8	227,000	0	94	0	6,101,000	1	6,328,000	99.70%
9	228,000	0	94	0	6,101,000	1	6,329,000	99.72%
10	229,000	0	94	0	6,101,000	1	6,330,000	99.73%
11	230,000	0	94	0	6,101,000	1	6,331,000	99.75%
12	231,000	0	94	0	6,101,000	1	6,332,000	99.76%
13	232,000	0	94	0	6,101,000	1	6,333,000	99.78%
14	233,000	0	94	0	6,101,000	1	6,334,000	99.80%
15	234,000	0	94	0	6,101,000	1	6,335,000	99.81%
16	235,000	0	94	0	6,101,000	1	6,336,000	99.83%
17	236,000	0	94	0	6,101,000	1	6,337,000	99.84%
18	237,000	0	94	0	6,101,000	1	6,338,000	99.86%
19	238,000	0	94	0	6,101,000	1	6,339,000	99.87%
20	239,000	0	94	0	6,101,000	1	6,340,000	99.89%
21	240,000	0	94	0	6,101,000	1	6,341,000	99.91%
22	241,000	0	94	0	6,101,000	1	6,342,000	99.92%
23	242,000	0	94	0	6,101,000	1	6,343,000	99.94%
24	243,000	0	94	0	6,101,000	1	6,344,000	99.95%
25	244,000	0	94	0	6,101,000	1	6,345,000	99.97%
26	245,000	0	94	0	6,101,000	1	6,346,000	99.98%
27	246,000	1	95	246,000	6,347,000	0	6,347,000	100.00%

* Actual gallons.

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 3"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total
1	0	0	0	0	0	24	0	0.00%
2	1,000	0	0	0	0	24	24,000	1.23%
3	2,000	0	0	0	0	24	48,000	2.45%
4	3,000	0	0	0	0	24	72,000	3.68%
5	4,000	0	0	0	0	24	96,000	4.91%
6	5,000	0	0	0	0	24	120,000	6.13%
7	6,000	0	0	0	0	24	144,000	7.36%
8	7,000	0	0	0	0	24	168,000	8.58%
9	8,000	0	0	0	0	24	192,000	9.81%
10	9,000	0	0	0	0	24	216,000	11.04%
11	10,000	0	0	0	0	24	240,000	12.26%
12	11,000	0	0	0	0	24	264,000	13.49%
13	12,000	0	0	0	0	24	288,000	14.72%
14	13,000	0	0	0	0	24	312,000	15.94%
15	14,000	0	0	0	0	24	336,000	17.17%
16	15,000	0	0	0	0	24	360,000	18.40%
17	16,000	0	0	0	0	24	384,000	19.62%
18	17,000	0	0	0	0	24	408,000	20.85%
19	18,000	0	0	0	0	24	432,000	22.07%
20	19,000	0	0	0	0	24	456,000	23.30%
21	20,000	0	0	0	0	24	480,000	24.53%
22	21,000	0	0	0	0	24	504,000	25.75%
23	22,000	0	0	0	0	24	528,000	26.98%
24	23,000	0	0	0	0	24	552,000	28.21%
25	24,000	0	0	0	0	24	576,000	29.43%
26	25,000	0	0	0	0	24	600,000	30.66%
27	26,000	0	0	0	0	24	624,000	31.89%
28	27,000	0	0	0	0	24	648,000	33.11%
29	28,000	0	0	0	0	24	672,000	34.34%
30	29,000	0	0	0	0	24	696,000	35.56%
31	30,000	0	0	0	0	24	720,000	36.79%
32	31,000	0	0	0	0	24	744,000	38.02%
33	32,000	0	0	0	0	24	768,000	39.24%
34	33,000	0	0	0	0	24	792,000	40.47%
35	34,000	0	0	0	0	24	816,000	41.70%
36	35,000	0	0	0	0	24	840,000	42.92%
37	36,000	0	0	0	0	24	864,000	44.15%
38	37,000	0	0	0	0	24	888,000	45.38%
39	38,000	0	0	0	0	24	912,000	46.60%
40	39,000	0	0	0	0	24	936,000	47.83%
41	40,000	0	0	0	0	24	960,000	49.05%
42	41,000	0	0	0	0	24	984,000	50.28%
43	42,000	1	1	42,000	42,000	23	1,008,000	51.51%
44	43,000	0	1	0	42,000	23	1,031,000	52.68%
45	44,000	0	1	0	42,000	23	1,054,000	53.86%
46	45,000	1	2	45,000	87,000	22	1,077,000	55.03%
47	46,000	0	2	0	87,000	22	1,099,000	56.16%
48	47,000	0	2	0	87,000	22	1,121,000	57.28%
49	48,000	0	2	0	87,000	22	1,143,000	58.41%
50	49,000	1	3	49,000	136,000	21	1,165,000	59.53%
51	50,000	0	3	0	136,000	21	1,186,000	60.60%
52	51,000	0	3	0	136,000	21	1,207,000	61.68%
53	52,000	0	3	0	136,000	21	1,228,000	62.75%
54	53,000	0	3	0	136,000	21	1,249,000	63.82%
55	54,000	0	3	0	136,000	21	1,270,000	64.90%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 3"

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	55,000	1	4	55,000	191,000	20	1,291,000	65.97%
2	56,000	0	4	0	191,000	20	1,311,000	66.99%
3	57,000	1	5	57,000	248,000	19	1,331,000	68.01%
4	58,000	0	5	0	248,000	19	1,350,000	68.98%
5	59,000	0	5	0	248,000	19	1,369,000	69.95%
6	60,000	0	5	0	248,000	19	1,388,000	70.92%
7	61,000	0	5	0	248,000	19	1,407,000	71.90%
8	62,000	0	5	0	248,000	19	1,426,000	72.87%
9	63,000	0	5	0	248,000	19	1,445,000	73.84%
10	64,000	1	6	64,000	312,000	18	1,464,000	74.81%
11	65,000	0	6	0	312,000	18	1,482,000	75.73%
12	66,000	0	6	0	312,000	18	1,500,000	76.65%
13	67,000	1	7	67,000	379,000	17	1,518,000	77.57%
14	68,000	0	7	0	379,000	17	1,535,000	78.44%
15	69,000	0	7	0	379,000	17	1,552,000	79.31%
16	70,000	1	8	70,000	449,000	16	1,569,000	80.17%
17	71,000	1	9	71,000	520,000	15	1,585,000	80.99%
18	72,000	0	9	0	520,000	15	1,600,000	81.76%
19	73,000	1	10	73,000	593,000	14	1,615,000	82.52%
20	74,000	0	10	0	593,000	14	1,629,000	83.24%
21	75,000	0	10	0	593,000	14	1,643,000	83.96%
22	76,000	0	10	0	593,000	14	1,657,000	84.67%
23	77,000	0	10	0	593,000	14	1,671,000	85.39%
24	78,000	1	11	78,000	671,000	13	1,685,000	86.10%
25	79,000	0	11	0	671,000	13	1,698,000	86.77%
26	80,000	1	12	80,000	751,000	12	1,711,000	87.43%
27	81,000	0	12	0	751,000	12	1,723,000	88.04%
28	82,000	0	12	0	751,000	12	1,735,000	88.66%
29	83,000	0	12	0	751,000	12	1,747,000	89.27%
30	84,000	2	14	168,000	919,000	10	1,759,000	89.88%
31	85,000	0	14	0	919,000	10	1,769,000	90.39%
32	86,000	0	14	0	919,000	10	1,779,000	90.90%
33	87,000	0	14	0	919,000	10	1,789,000	91.42%
34	88,000	0	14	0	919,000	10	1,799,000	91.93%
35	89,000	0	14	0	919,000	10	1,809,000	92.44%
36	90,000	2	16	180,000	1,099,000	8	1,819,000	92.95%
37	91,000	0	16	0	1,099,000	8	1,827,000	93.36%
38	92,000	0	16	0	1,099,000	8	1,835,000	93.77%
39	93,000	0	16	0	1,099,000	8	1,843,000	94.17%
40	94,000	0	16	0	1,099,000	8	1,851,000	94.58%
41	95,000	1	17	95,000	1,194,000	7	1,859,000	94.99%
42	96,000	1	18	96,000	1,290,000	6	1,866,000	95.35%
43	97,000	0	18	0	1,290,000	6	1,872,000	95.66%
44	98,000	0	18	0	1,290,000	6	1,878,000	95.96%
45	99,000	0	18	0	1,290,000	6	1,884,000	96.27%
46	100,000	0	18	0	1,290,000	6	1,890,000	96.58%
47	101,000	0	18	0	1,290,000	6	1,896,000	96.88%
48	102,000	0	18	0	1,290,000	6	1,902,000	97.19%
49	103,000	2	20	206,000	1,496,000	4	1,908,000	97.50%
50	104,000	0	20	0	1,496,000	4	1,912,000	97.70%
51	105,000	0	20	0	1,496,000	4	1,916,000	97.90%
52	106,000	1	21	106,000	1,602,000	3	1,920,000	98.11%
53	107,000	0	21	0	1,602,000	3	1,923,000	98.26%
54	108,000	0	21	0	1,602,000	3	1,926,000	98.42%
55	109,000	0	21	0	1,602,000	3	1,929,000	98.57%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 3"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	110,000	0	21	0	1,602,000	3	1,932,000	98.72%
2	111,000	0	21	0	1,602,000	3	1,935,000	98.88%
3	112,000	0	21	0	1,602,000	3	1,938,000	99.03%
4	113,000	0	21	0	1,602,000	3	1,941,000	99.18%
5	114,000	0	21	0	1,602,000	3	1,944,000	99.34%
6	115,000	0	21	0	1,602,000	3	1,947,000	99.49%
7	116,000	1	22	116,000	1,718,000	2	1,950,000	99.64%
8	117,000	1	23	117,000	1,835,000	1	1,952,000	99.74%
9	118,000	0	23	0	1,835,000	1	1,953,000	99.80%
10	119,000	0	23	0	1,835,000	1	1,954,000	99.85%
11	120,000	0	23	0	1,835,000	1	1,955,000	99.90%
12	121,000	0	23	0	1,835,000	1	1,956,000	99.95%
13	122,000	1	24	122,000	1,957,000	0	1,957,000	100.00%

* Actual gallons.

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 6"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor ((1) x (6)) + (5)	Percentage of Total
1	0	0	0	0	0	12	0	0.00%
2	1,000	0	0	0	0	12	12,000	0.15%
3	2,000	0	0	0	0	12	24,000	0.30%
4	3,000	0	0	0	0	12	36,000	0.45%
5	4,000	0	0	0	0	12	48,000	0.61%
6	5,000	0	0	0	0	12	60,000	0.76%
7	6,000	0	0	0	0	12	72,000	0.91%
8	7,000	0	0	0	0	12	84,000	1.06%
9	8,000	0	0	0	0	12	96,000	1.21%
10	9,000	0	0	0	0	12	108,000	1.36%
11	10,000	0	0	0	0	12	120,000	1.51%
12	11,000	0	0	0	0	12	132,000	1.67%
13	12,000	0	0	0	0	12	144,000	1.82%
14	13,000	0	0	0	0	12	156,000	1.97%
15	14,000	0	0	0	0	12	168,000	2.12%
16	15,000	0	0	0	0	12	180,000	2.27%
17	16,000	0	0	0	0	12	192,000	2.42%
18	17,000	0	0	0	0	12	204,000	2.58%
19	18,000	0	0	0	0	12	216,000	2.73%
20	19,000	0	0	0	0	12	228,000	2.88%
21	20,000	0	0	0	0	12	240,000	3.03%
22	21,000	0	0	0	0	12	252,000	3.18%
23	22,000	0	0	0	0	12	264,000	3.33%
24	23,000	0	0	0	0	12	276,000	3.48%
25	24,000	0	0	0	0	12	288,000	3.64%
26	25,000	0	0	0	0	12	300,000	3.79%
27	26,000	0	0	0	0	12	312,000	3.94%
28	27,000	0	0	0	0	12	324,000	4.09%
29	28,000	0	0	0	0	12	336,000	4.24%
30	29,000	0	0	0	0	12	348,000	4.39%
31	30,000	0	0	0	0	12	360,000	4.54%
32	31,000	0	0	0	0	12	372,000	4.70%
33	32,000	0	0	0	0	12	384,000	4.85%
34	33,000	0	0	0	0	12	396,000	5.00%
35	34,000	0	0	0	0	12	408,000	5.15%
36	35,000	0	0	0	0	12	420,000	5.30%
37	36,000	0	0	0	0	12	432,000	5.45%
38	37,000	0	0	0	0	12	444,000	5.61%
39	38,000	0	0	0	0	12	456,000	5.76%
40	39,000	0	0	0	0	12	468,000	5.91%
41	40,000	0	0	0	0	12	480,000	6.06%
42	41,000	0	0	0	0	12	492,000	6.21%
43	42,000	0	0	0	0	12	504,000	6.36%
44	43,000	0	0	0	0	12	516,000	6.51%
45	44,000	0	0	0	0	12	528,000	6.67%
46	45,000	0	0	0	0	12	540,000	6.82%
47	46,000	0	0	0	0	12	552,000	6.97%
48	47,000	0	0	0	0	12	564,000	7.12%
49	48,000	0	0	0	0	12	576,000	7.27%
50	49,000	0	0	0	0	12	588,000	7.42%
51	50,000	0	0	0	0	12	600,000	7.57%
52	51,000	0	0	0	0	12	612,000	7.73%
53	52,000	0	0	0	0	12	624,000	7.88%
54	53,000	0	0	0	0	12	636,000	8.03%
55	54,000	0	0	0	0	12	648,000	8.18%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 6"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor ((1) x (6)) + (5)	Percentage of Total
1	55,000	0	0	0	0	12	660,000	8.33%
2	56,000	0	0	0	0	12	672,000	8.48%
3	57,000	0	0	0	0	12	684,000	8.64%
4	58,000	0	0	0	0	12	696,000	8.79%
5	59,000	0	0	0	0	12	708,000	8.94%
6	60,000	0	0	0	0	12	720,000	9.09%
7	61,000	0	0	0	0	12	732,000	9.24%
8	62,000	0	0	0	0	12	744,000	9.39%
9	63,000	0	0	0	0	12	756,000	9.54%
10	64,000	0	0	0	0	12	768,000	9.70%
11	65,000	0	0	0	0	12	780,000	9.85%
12	66,000	0	0	0	0	12	792,000	10.00%
13	67,000	0	0	0	0	12	804,000	10.15%
14	68,000	0	0	0	0	12	816,000	10.30%
15	69,000	0	0	0	0	12	828,000	10.45%
16	70,000	0	0	0	0	12	840,000	10.60%
17	71,000	0	0	0	0	12	852,000	10.76%
18	72,000	0	0	0	0	12	864,000	10.91%
19	73,000	0	0	0	0	12	876,000	11.06%
20	74,000	0	0	0	0	12	888,000	11.21%
21	75,000	0	0	0	0	12	900,000	11.36%
22	76,000	0	0	0	0	12	912,000	11.51%
23	77,000	0	0	0	0	12	924,000	11.67%
24	78,000	0	0	0	0	12	936,000	11.82%
25	79,000	0	0	0	0	12	948,000	11.97%
26	80,000	0	0	0	0	12	960,000	12.12%
27	81,000	0	0	0	0	12	972,000	12.27%
28	82,000	0	0	0	0	12	984,000	12.42%
29	83,000	0	0	0	0	12	996,000	12.57%
30	84,000	0	0	0	0	12	1,008,000	12.73%
31	85,000	0	0	0	0	12	1,020,000	12.88%
32	86,000	0	0	0	0	12	1,032,000	13.03%
33	87,000	0	0	0	0	12	1,044,000	13.18%
34	88,000	0	0	0	0	12	1,056,000	13.33%
35	89,000	0	0	0	0	12	1,068,000	13.48%
36	90,000	0	0	0	0	12	1,080,000	13.63%
37	91,000	0	0	0	0	12	1,092,000	13.79%
38	92,000	0	0	0	0	12	1,104,000	13.94%
39	93,000	0	0	0	0	12	1,116,000	14.09%
40	94,000	0	0	0	0	12	1,128,000	14.24%
41	95,000	0	0	0	0	12	1,140,000	14.39%
42	96,000	0	0	0	0	12	1,152,000	14.54%
43	97,000	0	0	0	0	12	1,164,000	14.70%
44	98,000	0	0	0	0	12	1,176,000	14.85%
45	99,000	0	0	0	0	12	1,188,000	15.00%
46	100,000	0	0	0	0	12	1,200,000	15.15%
47	101,000	0	0	0	0	12	1,212,000	15.30%
48	102,000	0	0	0	0	12	1,224,000	15.45%
49	103,000	0	0	0	0	12	1,236,000	15.60%
50	104,000	0	0	0	0	12	1,248,000	15.76%
51	105,000	0	0	0	0	12	1,260,000	15.91%
52	106,000	0	0	0	0	12	1,272,000	16.06%
53	107,000	0	0	0	0	12	1,284,000	16.21%
54	108,000	0	0	0	0	12	1,296,000	16.36%
55	109,000	0	0	0	0	12	1,308,000	16.51%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 6"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	110,000	0	0	0	0	12	1,320,000	16.66%
2	111,000	0	0	0	0	12	1,332,000	16.82%
3	112,000	0	0	0	0	12	1,344,000	16.97%
4	113,000	0	0	0	0	12	1,356,000	17.12%
5	114,000	0	0	0	0	12	1,368,000	17.27%
6	115,000	0	0	0	0	12	1,380,000	17.42%
7	116,000	0	0	0	0	12	1,392,000	17.57%
8	117,000	0	0	0	0	12	1,404,000	17.73%
9	118,000	0	0	0	0	12	1,416,000	17.88%
10	119,000	0	0	0	0	12	1,428,000	18.03%
11	120,000	0	0	0	0	12	1,440,000	18.18%
12	121,000	0	0	0	0	12	1,452,000	18.33%
13	122,000	0	0	0	0	12	1,464,000	18.48%
14	123,000	0	0	0	0	12	1,476,000	18.63%
15	124,000	0	0	0	0	12	1,488,000	18.79%
16	125,000	0	0	0	0	12	1,500,000	18.94%
17	126,000	0	0	0	0	12	1,512,000	19.09%
18	127,000	0	0	0	0	12	1,524,000	19.24%
19	128,000	0	0	0	0	12	1,536,000	19.39%
20	129,000	0	0	0	0	12	1,548,000	19.54%
21	130,000	0	0	0	0	12	1,560,000	19.69%
22	131,000	0	0	0	0	12	1,572,000	19.85%
23	132,000	0	0	0	0	12	1,584,000	20.00%
24	133,000	0	0	0	0	12	1,596,000	20.15%
25	134,000	0	0	0	0	12	1,608,000	20.30%
26	135,000	0	0	0	0	12	1,620,000	20.45%
27	136,000	0	0	0	0	12	1,632,000	20.60%
28	137,000	0	0	0	0	12	1,644,000	20.75%
29	138,000	0	0	0	0	12	1,656,000	20.91%
30	139,000	0	0	0	0	12	1,668,000	21.06%
31	140,000	0	0	0	0	12	1,680,000	21.21%
32	141,000	0	0	0	0	12	1,692,000	21.36%
33	142,000	0	0	0	0	12	1,704,000	21.51%
34	143,000	0	0	0	0	12	1,716,000	21.66%
35	144,000	0	0	0	0	12	1,728,000	21.82%
36	145,000	0	0	0	0	12	1,740,000	21.97%
37	146,000	0	0	0	0	12	1,752,000	22.12%
38	147,000	0	0	0	0	12	1,764,000	22.27%
39	148,000	0	0	0	0	12	1,776,000	22.42%
40	149,000	0	0	0	0	12	1,788,000	22.57%
41	150,000	0	0	0	0	12	1,800,000	22.72%
42	151,000	0	0	0	0	12	1,812,000	22.88%
43	152,000	0	0	0	0	12	1,824,000	23.03%
44	153,000	0	0	0	0	12	1,836,000	23.18%
45	154,000	0	0	0	0	12	1,848,000	23.33%
46	155,000	0	0	0	0	12	1,860,000	23.48%
47	156,000	0	0	0	0	12	1,872,000	23.63%
48	157,000	0	0	0	0	12	1,884,000	23.78%
49	158,000	0	0	0	0	12	1,896,000	23.94%
50	159,000	0	0	0	0	12	1,908,000	24.09%
51	160,000	0	0	0	0	12	1,920,000	24.24%
52	161,000	0	0	0	0	12	1,932,000	24.39%
53	162,000	0	0	0	0	12	1,944,000	24.54%
54	163,000	0	0	0	0	12	1,956,000	24.69%
55	164,000	0	0	0	0	12	1,968,000	24.85%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 6"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor ((1) x (6)) + (5)	Percentage of Total
1	165,000	0	0	0	0	12	1,980,000	25.00%
2	166,000	0	0	0	0	12	1,992,000	25.15%
3	167,000	0	0	0	0	12	2,004,000	25.30%
4	168,000	0	0	0	0	12	2,016,000	25.45%
5	169,000	0	0	0	0	12	2,028,000	25.60%
6	170,000	0	0	0	0	12	2,040,000	25.75%
7	171,000	0	0	0	0	12	2,052,000	25.91%
8	172,000	0	0	0	0	12	2,064,000	26.06%
9	173,000	0	0	0	0	12	2,076,000	26.21%
10	174,000	0	0	0	0	12	2,088,000	26.36%
11	175,000	0	0	0	0	12	2,100,000	26.51%
12	176,000	0	0	0	0	12	2,112,000	26.66%
13	177,000	0	0	0	0	12	2,124,000	26.81%
14	178,000	0	0	0	0	12	2,136,000	26.97%
15	179,000	0	0	0	0	12	2,148,000	27.12%
16	180,000	0	0	0	0	12	2,160,000	27.27%
17	181,000	0	0	0	0	12	2,172,000	27.42%
18	182,000	0	0	0	0	12	2,184,000	27.57%
19	183,000	0	0	0	0	12	2,196,000	27.72%
20	184,000	0	0	0	0	12	2,208,000	27.88%
21	185,000	0	0	0	0	12	2,220,000	28.03%
22	186,000	0	0	0	0	12	2,232,000	28.18%
23	187,000	0	0	0	0	12	2,244,000	28.33%
24	188,000	0	0	0	0	12	2,256,000	28.48%
25	189,000	0	0	0	0	12	2,268,000	28.63%
26	190,000	0	0	0	0	12	2,280,000	28.78%
27	191,000	0	0	0	0	12	2,292,000	28.94%
28	192,000	0	0	0	0	12	2,304,000	29.09%
29	193,000	0	0	0	0	12	2,316,000	29.24%
30	194,000	0	0	0	0	12	2,328,000	29.39%
31	195,000	0	0	0	0	12	2,340,000	29.54%
32	196,000	0	0	0	0	12	2,352,000	29.69%
33	197,000	0	0	0	0	12	2,364,000	29.84%
34	198,000	0	0	0	0	12	2,376,000	30.00%
35	199,000	0	0	0	0	12	2,388,000	30.15%
36	200,000	0	0	0	0	12	2,400,000	30.30%
37	201,000	0	0	0	0	12	2,412,000	30.45%
38	202,000	0	0	0	0	12	2,424,000	30.60%
39	203,000	0	0	0	0	12	2,436,000	30.75%
40	204,000	0	0	0	0	12	2,448,000	30.91%
41	205,000	0	0	0	0	12	2,460,000	31.06%
42	206,000	0	0	0	0	12	2,472,000	31.21%
43	207,000	0	0	0	0	12	2,484,000	31.36%
44	208,000	0	0	0	0	12	2,496,000	31.51%
45	209,000	0	0	0	0	12	2,508,000	31.66%
46	210,000	0	0	0	0	12	2,520,000	31.81%
47	211,000	0	0	0	0	12	2,532,000	31.97%
48	212,000	0	0	0	0	12	2,544,000	32.12%
49	213,000	0	0	0	0	12	2,556,000	32.27%
50	214,000	0	0	0	0	12	2,568,000	32.42%
51	215,000	0	0	0	0	12	2,580,000	32.57%
52	216,000	0	0	0	0	12	2,592,000	32.72%
53	217,000	0	0	0	0	12	2,604,000	32.87%
54	218,000	0	0	0	0	12	2,616,000	33.03%
55	219,000	0	0	0	0	12	2,628,000	33.18%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 6"

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor ((1) x (6)) + (5)	Percentage of Total
1	220,000	0	0	0	0	12	2,640,000	33.33%
2	221,000	0	0	0	0	12	2,652,000	33.48%
3	222,000	0	0	0	0	12	2,664,000	33.63%
4	223,000	0	0	0	0	12	2,676,000	33.78%
5	224,000	0	0	0	0	12	2,688,000	33.94%
6	225,000	0	0	0	0	12	2,700,000	34.09%
7	226,000	0	0	0	0	12	2,712,000	34.24%
8	227,000	0	0	0	0	12	2,724,000	34.39%
9	228,000	0	0	0	0	12	2,736,000	34.54%
10	229,000	0	0	0	0	12	2,748,000	34.69%
11	230,000	0	0	0	0	12	2,760,000	34.84%
12	231,000	0	0	0	0	12	2,772,000	35.00%
13	232,000	0	0	0	0	12	2,784,000	35.15%
14	233,000	0	0	0	0	12	2,796,000	35.30%
15	234,000	0	0	0	0	12	2,808,000	35.45%
16	235,000	0	0	0	0	12	2,820,000	35.60%
17	236,000	0	0	0	0	12	2,832,000	35.75%
18	237,000	0	0	0	0	12	2,844,000	35.90%
19	238,000	0	0	0	0	12	2,856,000	36.06%
20	239,000	0	0	0	0	12	2,868,000	36.21%
21	240,000	0	0	0	0	12	2,880,000	36.36%
22	241,000	0	0	0	0	12	2,892,000	36.51%
23	242,000	0	0	0	0	12	2,904,000	36.66%
24	243,000	0	0	0	0	12	2,916,000	36.81%
25	244,000	0	0	0	0	12	2,928,000	36.97%
26	245,000	0	0	0	0	12	2,940,000	37.12%
27	246,000	0	0	0	0	12	2,952,000	37.27%
28	247,000	0	0	0	0	12	2,964,000	37.42%
29	248,000	0	0	0	0	12	2,976,000	37.57%
30	249,000	0	0	0	0	12	2,988,000	37.72%
31	250,000	0	0	0	0	12	3,000,000	37.87%
32	251,000	0	0	0	0	12	3,012,000	38.03%
33	252,000	0	0	0	0	12	3,024,000	38.18%
34	253,000	0	0	0	0	12	3,036,000	38.33%
35	254,000	0	0	0	0	12	3,048,000	38.48%
36	255,000	0	0	0	0	12	3,060,000	38.63%
37	256,000	0	0	0	0	12	3,072,000	38.78%
38	257,000	0	0	0	0	12	3,084,000	38.93%
39	258,000	0	0	0	0	12	3,096,000	39.09%
40	259,000	0	0	0	0	12	3,108,000	39.24%
41	260,000	0	0	0	0	12	3,120,000	39.39%
42	261,000	0	0	0	0	12	3,132,000	39.54%
43	262,000	0	0	0	0	12	3,144,000	39.69%
44	263,000	0	0	0	0	12	3,156,000	39.84%
45	264,000	0	0	0	0	12	3,168,000	39.99%
46	265,000	0	0	0	0	12	3,180,000	40.15%
47	266,000	0	0	0	0	12	3,192,000	40.30%
48	267,000	0	0	0	0	12	3,204,000	40.45%
49	268,000	0	0	0	0	12	3,216,000	40.60%
50	269,000	0	0	0	0	12	3,228,000	40.75%
51	270,000	0	0	0	0	12	3,240,000	40.90%
52	271,000	0	0	0	0	12	3,252,000	41.06%
53	272,000	0	0	0	0	12	3,264,000	41.21%
54	273,000	0	0	0	0	12	3,276,000	41.36%
55	274,000	0	0	0	0	12	3,288,000	41.51%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 6"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total
1	275,000	0	0	0	0	12	3,300,000	41.66%
2	276,000	0	0	0	0	12	3,312,000	41.81%
3	277,000	0	0	0	0	12	3,324,000	41.96%
4	278,000	0	0	0	0	12	3,336,000	42.12%
5	279,000	0	0	0	0	12	3,348,000	42.27%
6	280,000	0	0	0	0	12	3,360,000	42.42%
7	281,000	0	0	0	0	12	3,372,000	42.57%
8	282,000	0	0	0	0	12	3,384,000	42.72%
9	283,000	0	0	0	0	12	3,396,000	42.87%
10	284,000	0	0	0	0	12	3,408,000	43.02%
11	285,000	0	0	0	0	12	3,420,000	43.18%
12	286,000	0	0	0	0	12	3,432,000	43.33%
13	287,000	0	0	0	0	12	3,444,000	43.48%
14	288,000	0	0	0	0	12	3,456,000	43.63%
15	289,000	0	0	0	0	12	3,468,000	43.78%
16	290,000	0	0	0	0	12	3,480,000	43.93%
17	291,000	0	0	0	0	12	3,492,000	44.09%
18	292,000	0	0	0	0	12	3,504,000	44.24%
19	293,000	0	0	0	0	12	3,516,000	44.39%
20	294,000	0	0	0	0	12	3,528,000	44.54%
21	295,000	0	0	0	0	12	3,540,000	44.69%
22	296,000	0	0	0	0	12	3,552,000	44.84%
23	297,000	0	0	0	0	12	3,564,000	44.99%
24	298,000	0	0	0	0	12	3,576,000	45.15%
25	299,000	0	0	0	0	12	3,588,000	45.30%
26	300,000	0	0	0	0	12	3,600,000	45.45%
27	301,000	0	0	0	0	12	3,612,000	45.60%
28	302,000	0	0	0	0	12	3,624,000	45.75%
29	303,000	0	0	0	0	12	3,636,000	45.90%
30	304,000	0	0	0	0	12	3,648,000	46.05%
31	305,000	0	0	0	0	12	3,660,000	46.21%
32	306,000	0	0	0	0	12	3,672,000	46.36%
33	307,000	0	0	0	0	12	3,684,000	46.51%
34	308,000	0	0	0	0	12	3,696,000	46.66%
35	309,000	0	0	0	0	12	3,708,000	46.81%
36	310,000	0	0	0	0	12	3,720,000	46.96%
37	311,000	0	0	0	0	12	3,732,000	47.12%
38	312,000	0	0	0	0	12	3,744,000	47.27%
39	313,000	0	0	0	0	12	3,756,000	47.42%
40	314,000	0	0	0	0	12	3,768,000	47.57%
41	315,000	0	0	0	0	12	3,780,000	47.72%
42	316,000	0	0	0	0	12	3,792,000	47.87%
43	317,000	0	0	0	0	12	3,804,000	48.02%
44	318,000	0	0	0	0	12	3,816,000	48.18%
45	319,000	0	0	0	0	12	3,828,000	48.33%
46	320,000	0	0	0	0	12	3,840,000	48.48%
47	321,000	0	0	0	0	12	3,852,000	48.63%
48	322,000	0	0	0	0	12	3,864,000	48.78%
49	323,000	0	0	0	0	12	3,876,000	48.93%
50	324,000	0	0	0	0	12	3,888,000	49.08%
51	325,000	0	0	0	0	12	3,900,000	49.24%
52	326,000	0	0	0	0	12	3,912,000	49.39%
53	327,000	0	0	0	0	12	3,924,000	49.54%
54	328,000	0	0	0	0	12	3,936,000	49.69%
55	329,000	0	0	0	0	12	3,948,000	49.84%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 6"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) X (6)] + (5)	(8) Percentage of Total
1	330,000	0	0	0	0	12	3,960,000	49.99%
2	331,000	0	0	0	0	12	3,972,000	50.15%
3	332,000	0	0	0	0	12	3,984,000	50.30%
4	333,000	0	0	0	0	12	3,996,000	50.45%
5	334,000	0	0	0	0	12	4,008,000	50.60%
6	335,000	0	0	0	0	12	4,020,000	50.75%
7	336,000	0	0	0	0	12	4,032,000	50.90%
8	337,000	0	0	0	0	12	4,044,000	51.05%
9	338,000	0	0	0	0	12	4,056,000	51.21%
10	339,000	0	0	0	0	12	4,068,000	51.36%
11	340,000	0	0	0	0	12	4,080,000	51.51%
12	341,000	0	0	0	0	12	4,092,000	51.66%
13	342,000	0	0	0	0	12	4,104,000	51.81%
14	343,000	0	0	0	0	12	4,116,000	51.96%
15	344,000	0	0	0	0	12	4,128,000	52.11%
16	345,000	0	0	0	0	12	4,140,000	52.27%
17	346,000	0	0	0	0	12	4,152,000	52.42%
18	347,000	0	0	0	0	12	4,164,000	52.57%
19	348,000	0	0	0	0	12	4,176,000	52.72%
20	349,000	0	0	0	0	12	4,188,000	52.87%
21	350,000	0	0	0	0	12	4,200,000	53.02%
22	351,000	0	0	0	0	12	4,212,000	53.18%
23	352,000	0	0	0	0	12	4,224,000	53.33%
24	353,000	0	0	0	0	12	4,236,000	53.48%
25	354,000	0	0	0	0	12	4,248,000	53.63%
26	355,000	0	0	0	0	12	4,260,000	53.78%
27	356,000	0	0	0	0	12	4,272,000	53.93%
28	357,000	0	0	0	0	12	4,284,000	54.08%
29	358,000	0	0	0	0	12	4,296,000	54.24%
30	359,000	0	0	0	0	12	4,308,000	54.39%
31	360,000	0	0	0	0	12	4,320,000	54.54%
32	361,000	0	0	0	0	12	4,332,000	54.69%
33	362,000	0	0	0	0	12	4,344,000	54.84%
34	363,000	0	0	0	0	12	4,356,000	54.99%
35	364,000	0	0	0	0	12	4,368,000	55.14%
36	365,000	0	0	0	0	12	4,380,000	55.30%
37	366,000	0	0	0	0	12	4,392,000	55.45%
38	367,000	0	0	0	0	12	4,404,000	55.60%
39	368,000	0	0	0	0	12	4,416,000	55.75%
40	369,000	0	0	0	0	12	4,428,000	55.90%
41	370,000	0	0	0	0	12	4,440,000	56.05%
42	371,000	0	0	0	0	12	4,452,000	56.21%
43	372,000	0	0	0	0	12	4,464,000	56.36%
44	373,000	0	0	0	0	12	4,476,000	56.51%
45	374,000	0	0	0	0	12	4,488,000	56.66%
46	375,000	0	0	0	0	12	4,500,000	56.81%
47	376,000	0	0	0	0	12	4,512,000	56.96%
48	377,000	0	0	0	0	12	4,524,000	57.11%
49	378,000	0	0	0	0	12	4,536,000	57.27%
50	379,000	0	0	0	0	12	4,548,000	57.42%
51	380,000	0	0	0	0	12	4,560,000	57.57%
52	381,000	0	0	0	0	12	4,572,000	57.72%
53	382,000	0	0	0	0	12	4,584,000	57.87%
54	383,000	0	0	0	0	12	4,596,000	58.02%
55	384,000	0	0	0	0	12	4,608,000	58.17%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 6"

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	385,000	0	0	0	0	12	4,620,000	58.33%
2	386,000	0	0	0	0	12	4,632,000	58.48%
3	387,000	0	0	0	0	12	4,644,000	58.63%
4	388,000	0	0	0	0	12	4,656,000	58.78%
5	389,000	0	0	0	0	12	4,668,000	58.93%
6	390,000	0	0	0	0	12	4,680,000	59.08%
7	391,000	0	0	0	0	12	4,692,000	59.23%
8	392,000	0	0	0	0	12	4,704,000	59.39%
9	393,000	0	0	0	0	12	4,716,000	59.54%
10	394,000	0	0	0	0	12	4,728,000	59.69%
11	395,000	0	0	0	0	12	4,740,000	59.84%
12	396,000	0	0	0	0	12	4,752,000	59.99%
13	397,000	0	0	0	0	12	4,764,000	60.14%
14	398,000	0	0	0	0	12	4,776,000	60.30%
15	399,000	0	0	0	0	12	4,788,000	60.45%
16	400,000	0	0	0	0	12	4,800,000	60.60%
17	401,000	0	0	0	0	12	4,812,000	60.75%
18	402,000	0	0	0	0	12	4,824,000	60.90%
19	403,000	0	0	0	0	12	4,836,000	61.05%
20	404,000	0	0	0	0	12	4,848,000	61.20%
21	405,000	0	0	0	0	12	4,860,000	61.36%
22	406,000	0	0	0	0	12	4,872,000	61.51%
23	407,000	0	0	0	0	12	4,884,000	61.66%
24	408,000	0	0	0	0	12	4,896,000	61.81%
25	409,000	0	0	0	0	12	4,908,000	61.96%
26	410,000	0	0	0	0	12	4,920,000	62.11%
27	411,000	0	0	0	0	12	4,932,000	62.26%
28	412,000	0	0	0	0	12	4,944,000	62.42%
29	413,000	0	0	0	0	12	4,956,000	62.57%
30	414,000	0	0	0	0	12	4,968,000	62.72%
31	415,000	0	0	0	0	12	4,980,000	62.87%
32	416,000	0	0	0	0	12	4,992,000	63.02%
33	417,000	0	0	0	0	12	5,004,000	63.17%
34	418,000	0	0	0	0	12	5,016,000	63.33%
35	419,000	0	0	0	0	12	5,028,000	63.48%
36	420,000	0	0	0	0	12	5,040,000	63.63%
37	421,000	0	0	0	0	12	5,052,000	63.78%
38	422,000	0	0	0	0	12	5,064,000	63.93%
39	423,000	0	0	0	0	12	5,076,000	64.08%
40	424,000	0	0	0	0	12	5,088,000	64.23%
41	425,000	0	0	0	0	12	5,100,000	64.39%
42	426,000	0	0	0	0	12	5,112,000	64.54%
43	427,000	0	0	0	0	12	5,124,000	64.69%
44	428,000	0	0	0	0	12	5,136,000	64.84%
45	429,000	0	0	0	0	12	5,148,000	64.99%
46	430,000	0	0	0	0	12	5,160,000	65.14%
47	431,000	0	0	0	0	12	5,172,000	65.29%
48	432,000	0	0	0	0	12	5,184,000	65.45%
49	433,000	0	0	0	0	12	5,196,000	65.60%
50	434,000	0	0	0	0	12	5,208,000	65.75%
51	435,000	0	0	0	0	12	5,220,000	65.90%
52	436,000	0	0	0	0	12	5,232,000	66.05%
53	437,000	0	0	0	0	12	5,244,000	66.20%
54	438,000	0	0	0	0	12	5,256,000	66.36%
55	439,000	0	0	0	0	12	5,268,000	66.51%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC

Schedule E-14 Revised May 22, 2013

Docket No.: 130010-WS

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Historical Test Year Ended: September 30, 2012

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]

For Billing October to September

Customer Class: General Service

Meter Size: 6"

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	440,000	0	0	0	0	12	5,280,000	66.66%
2	441,000	0	0	0	0	12	5,292,000	66.81%
3	442,000	0	0	0	0	12	5,304,000	66.96%
4	443,000	0	0	0	0	12	5,316,000	67.11%
5	444,000	0	0	0	0	12	5,328,000	67.26%
6	445,000	0	0	0	0	12	5,340,000	67.42%
7	446,000	0	0	0	0	12	5,352,000	67.57%
8	447,000	0	0	0	0	12	5,364,000	67.72%
9	448,000	0	0	0	0	12	5,376,000	67.87%
10	449,000	0	0	0	0	12	5,388,000	68.02%
11	450,000	0	0	0	0	12	5,400,000	68.17%
12	451,000	0	0	0	0	12	5,412,000	68.32%
13	452,000	0	0	0	0	12	5,424,000	68.48%
14	453,000	0	0	0	0	12	5,436,000	68.63%
15	454,000	0	0	0	0	12	5,448,000	68.78%
16	455,000	0	0	0	0	12	5,460,000	68.93%
17	456,000	0	0	0	0	12	5,472,000	69.08%
18	457,000	0	0	0	0	12	5,484,000	69.23%
19	458,000	0	0	0	0	12	5,496,000	69.39%
20	459,000	0	0	0	0	12	5,508,000	69.54%
21	460,000	0	0	0	0	12	5,520,000	69.69%
22	461,000	0	0	0	0	12	5,532,000	69.84%
23	462,000	0	0	0	0	12	5,544,000	69.99%
24	463,000	0	0	0	0	12	5,556,000	70.14%
25	464,000	0	0	0	0	12	5,568,000	70.29%
26	465,000	0	0	0	0	12	5,580,000	70.45%
27	466,000	0	0	0	0	12	5,592,000	70.60%
28	467,000	0	0	0	0	12	5,604,000	70.75%
29	468,000	0	0	0	0	12	5,616,000	70.90%
30	469,000	0	0	0	0	12	5,628,000	71.05%
31	470,000	0	0	0	0	12	5,640,000	71.20%
32	471,000	0	0	0	0	12	5,652,000	71.35%
33	472,000	0	0	0	0	12	5,664,000	71.51%
34	473,000	0	0	0	0	12	5,676,000	71.66%
35	474,000	0	0	0	0	12	5,688,000	71.81%
36	475,000	0	0	0	0	12	5,700,000	71.96%
37	476,000	0	0	0	0	12	5,712,000	72.11%
38	477,000	0	0	0	0	12	5,724,000	72.26%
39	478,000	0	0	0	0	12	5,736,000	72.42%
40	479,000	0	0	0	0	12	5,748,000	72.57%
41	480,000	0	0	0	0	12	5,760,000	72.72%
42	481,000	0	0	0	0	12	5,772,000	72.87%
43	482,000	0	0	0	0	12	5,784,000	73.02%
44	483,000	0	0	0	0	12	5,796,000	73.17%
45	484,000	0	0	0	0	12	5,808,000	73.32%
46	485,000	0	0	0	0	12	5,820,000	73.48%
47	486,000	1	1	486,000	486,000	11	5,832,000	73.63%
48	487,000	0	1	0	486,000	11	5,843,000	73.77%
49	488,000	0	1	0	486,000	11	5,854,000	73.90%
50	489,000	0	1	0	486,000	11	5,865,000	74.04%
51	490,000	0	1	0	486,000	11	5,876,000	74.18%
52	491,000	0	1	0	486,000	11	5,887,000	74.32%
53	492,000	0	1	0	486,000	11	5,898,000	74.46%
54	493,000	0	1	0	486,000	11	5,909,000	74.60%
55	494,000	0	1	0	486,000	11	5,920,000	74.74%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 6"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total
1	495,000	0	1	0	486,000	11	5,931,000	74.88%
2	496,000	0	1	0	486,000	11	5,942,000	75.02%
3	497,000	0	1	0	486,000	11	5,953,000	75.15%
4	498,000	0	1	0	486,000	11	5,964,000	75.29%
5	499,000	0	1	0	486,000	11	5,975,000	75.43%
6	500,000	0	1	0	486,000	11	5,986,000	75.57%
7	501,000	0	1	0	486,000	11	5,997,000	75.71%
8	502,000	0	1	0	486,000	11	6,008,000	75.85%
9	503,000	0	1	0	486,000	11	6,019,000	75.99%
10	504,000	0	1	0	486,000	11	6,030,000	76.13%
11	505,000	0	1	0	486,000	11	6,041,000	76.27%
12	506,000	0	1	0	486,000	11	6,052,000	76.40%
13	507,000	0	1	0	486,000	11	6,063,000	76.54%
14	508,000	0	1	0	486,000	11	6,074,000	76.68%
15	509,000	0	1	0	486,000	11	6,085,000	76.82%
16	510,000	0	1	0	486,000	11	6,096,000	76.96%
17	511,000	0	1	0	486,000	11	6,107,000	77.10%
18	512,000	0	1	0	486,000	11	6,118,000	77.24%
19	513,000	0	1	0	486,000	11	6,129,000	77.38%
20	514,000	0	1	0	486,000	11	6,140,000	77.52%
21	515,000	0	1	0	486,000	11	6,151,000	77.65%
22	516,000	0	1	0	486,000	11	6,162,000	77.79%
23	517,000	0	1	0	486,000	11	6,173,000	77.93%
24	518,000	0	1	0	486,000	11	6,184,000	78.07%
25	519,000	0	1	0	486,000	11	6,195,000	78.21%
26	520,000	0	1	0	486,000	11	6,206,000	78.35%
27	521,000	0	1	0	486,000	11	6,217,000	78.49%
28	522,000	0	1	0	486,000	11	6,228,000	78.63%
29	523,000	0	1	0	486,000	11	6,239,000	78.77%
30	524,000	0	1	0	486,000	11	6,250,000	78.90%
31	525,000	0	1	0	486,000	11	6,261,000	79.04%
32	526,000	0	1	0	486,000	11	6,272,000	79.18%
33	527,000	0	1	0	486,000	11	6,283,000	79.32%
34	528,000	1	2	528,000	1,014,000	10	6,294,000	79.46%
35	529,000	0	2	0	1,014,000	10	6,304,000	79.59%
36	530,000	0	2	0	1,014,000	10	6,314,000	79.71%
37	531,000	0	2	0	1,014,000	10	6,324,000	79.84%
38	532,000	0	2	0	1,014,000	10	6,334,000	79.96%
39	533,000	0	2	0	1,014,000	10	6,344,000	80.09%
40	534,000	0	2	0	1,014,000	10	6,354,000	80.22%
41	535,000	0	2	0	1,014,000	10	6,364,000	80.34%
42	536,000	0	2	0	1,014,000	10	6,374,000	80.47%
43	537,000	0	2	0	1,014,000	10	6,384,000	80.60%
44	538,000	0	2	0	1,014,000	10	6,394,000	80.72%
45	539,000	0	2	0	1,014,000	10	6,404,000	80.85%
46	540,000	0	2	0	1,014,000	10	6,414,000	80.97%
47	541,000	0	2	0	1,014,000	10	6,424,000	81.10%
48	542,000	0	2	0	1,014,000	10	6,434,000	81.23%
49	543,000	0	2	0	1,014,000	10	6,444,000	81.35%
50	544,000	0	2	0	1,014,000	10	6,454,000	81.48%
51	545,000	0	2	0	1,014,000	10	6,464,000	81.61%
52	546,000	0	2	0	1,014,000	10	6,474,000	81.73%
53	547,000	0	2	0	1,014,000	10	6,484,000	81.86%
54	548,000	0	2	0	1,014,000	10	6,494,000	81.98%
55	549,000	0	2	0	1,014,000	10	6,504,000	82.11%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 6"

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor ((1) x (6)) + (5)	Percentage of Total
1	550,000	0	2	0	1,014,000	10	6,514,000	82.24%
2	551,000	0	2	0	1,014,000	10	6,524,000	82.36%
3	552,000	0	2	0	1,014,000	10	6,534,000	82.49%
4	553,000	0	2	0	1,014,000	10	6,544,000	82.62%
5	554,000	0	2	0	1,014,000	10	6,554,000	82.74%
6	555,000	0	2	0	1,014,000	10	6,564,000	82.87%
7	558,000	0	2	0	1,014,000	10	6,574,000	82.99%
8	557,000	1	3	557,000	1,571,000	9	6,584,000	83.12%
9	558,000	0	3	0	1,571,000	9	6,593,000	83.23%
10	559,000	0	3	0	1,571,000	9	6,602,000	83.35%
11	560,000	0	3	0	1,571,000	9	6,611,000	83.46%
12	561,000	0	3	0	1,571,000	9	6,620,000	83.58%
13	562,000	0	3	0	1,571,000	9	6,629,000	83.69%
14	563,000	1	4	563,000	2,134,000	8	6,638,000	83.80%
15	564,000	0	4	0	2,134,000	8	6,646,000	83.90%
16	565,000	0	4	0	2,134,000	8	6,654,000	84.00%
17	566,000	0	4	0	2,134,000	8	6,662,000	84.11%
18	567,000	0	4	0	2,134,000	8	6,670,000	84.21%
19	568,000	0	4	0	2,134,000	8	6,678,000	84.31%
20	569,000	0	4	0	2,134,000	8	6,686,000	84.41%
21	570,000	0	4	0	2,134,000	8	6,694,000	84.51%
22	571,000	0	4	0	2,134,000	8	6,702,000	84.61%
23	572,000	0	4	0	2,134,000	8	6,710,000	84.71%
24	573,000	0	4	0	2,134,000	8	6,718,000	84.81%
25	574,000	0	4	0	2,134,000	8	6,726,000	84.91%
26	575,000	0	4	0	2,134,000	8	6,734,000	85.01%
27	576,000	0	4	0	2,134,000	8	6,742,000	85.12%
28	577,000	0	4	0	2,134,000	8	6,750,000	85.22%
29	578,000	0	4	0	2,134,000	8	6,758,000	85.32%
30	579,000	0	4	0	2,134,000	8	6,766,000	85.42%
31	580,000	0	4	0	2,134,000	8	6,774,000	85.52%
32	581,000	1	5	581,000	2,715,000	7	6,782,000	85.62%
33	582,000	0	5	0	2,715,000	7	6,789,000	85.71%
34	583,000	0	5	0	2,715,000	7	6,796,000	85.80%
35	584,000	0	5	0	2,715,000	7	6,803,000	85.89%
36	585,000	0	5	0	2,715,000	7	6,810,000	85.97%
37	586,000	0	5	0	2,715,000	7	6,817,000	86.06%
38	587,000	0	5	0	2,715,000	7	6,824,000	86.15%
39	588,000	1	6	588,000	3,303,000	6	6,831,000	86.24%
40	589,000	0	6	0	3,303,000	6	6,837,000	86.31%
41	590,000	0	6	0	3,303,000	6	6,843,000	86.39%
42	591,000	0	6	0	3,303,000	6	6,849,000	86.47%
43	592,000	0	6	0	3,303,000	6	6,855,000	86.54%
44	593,000	0	6	0	3,303,000	6	6,861,000	86.62%
45	594,000	0	6	0	3,303,000	6	6,867,000	86.69%
46	595,000	0	6	0	3,303,000	6	6,873,000	86.77%
47	596,000	0	6	0	3,303,000	6	6,879,000	86.85%
48	597,000	0	6	0	3,303,000	6	6,885,000	86.92%
49	598,000	0	6	0	3,303,000	6	6,891,000	87.00%
50	599,000	1	7	599,000	3,902,000	5	6,897,000	87.07%
51	600,000	0	7	0	3,902,000	5	6,902,000	87.14%
52	601,000	0	7	0	3,902,000	5	6,907,000	87.20%
53	602,000	0	7	0	3,902,000	5	6,912,000	87.26%
54	603,000	0	7	0	3,902,000	5	6,917,000	87.32%
55	604,000	0	7	0	3,902,000	5	6,922,000	87.39%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 6"

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	605,000	0	7	0	3,902,000	5	6,927,000	87.45%
2	606,000	0	7	0	3,902,000	5	6,932,000	87.51%
3	607,000	0	7	0	3,902,000	5	6,937,000	87.58%
4	608,000	0	7	0	3,902,000	5	6,942,000	87.64%
5	609,000	0	7	0	3,902,000	5	6,947,000	87.70%
6	610,000	0	7	0	3,902,000	5	6,952,000	87.77%
7	611,000	0	7	0	3,902,000	5	6,957,000	87.83%
8	612,000	0	7	0	3,902,000	5	6,962,000	87.89%
9	613,000	0	7	0	3,902,000	5	6,967,000	87.96%
10	614,000	0	7	0	3,902,000	5	6,972,000	88.02%
11	615,000	0	7	0	3,902,000	5	6,977,000	88.08%
12	616,000	0	7	0	3,902,000	5	6,982,000	88.15%
13	617,000	0	7	0	3,902,000	5	6,987,000	88.21%
14	618,000	0	7	0	3,902,000	5	6,992,000	88.27%
15	619,000	0	7	0	3,902,000	5	6,997,000	88.33%
16	620,000	0	7	0	3,902,000	5	7,002,000	88.40%
17	621,000	0	7	0	3,902,000	5	7,007,000	88.46%
18	622,000	0	7	0	3,902,000	5	7,012,000	88.52%
19	623,000	0	7	0	3,902,000	5	7,017,000	88.59%
20	624,000	0	7	0	3,902,000	5	7,022,000	88.65%
21	625,000	0	7	0	3,902,000	5	7,027,000	88.71%
22	626,000	0	7	0	3,902,000	5	7,032,000	88.78%
23	627,000	0	7	0	3,902,000	5	7,037,000	88.84%
24	628,000	0	7	0	3,902,000	5	7,042,000	88.90%
25	629,000	0	7	0	3,902,000	5	7,047,000	88.97%
26	630,000	0	7	0	3,902,000	5	7,052,000	89.03%
27	631,000	0	7	0	3,902,000	5	7,057,000	89.09%
28	632,000	0	7	0	3,902,000	5	7,062,000	89.16%
29	633,000	0	7	0	3,902,000	5	7,067,000	89.22%
30	634,000	0	7	0	3,902,000	5	7,072,000	89.28%
31	635,000	0	7	0	3,902,000	5	7,077,000	89.34%
32	636,000	0	7	0	3,902,000	5	7,082,000	89.41%
33	637,000	0	7	0	3,902,000	5	7,087,000	89.47%
34	638,000	0	7	0	3,902,000	5	7,092,000	89.53%
35	639,000	0	7	0	3,902,000	5	7,097,000	89.60%
36	640,000	0	7	0	3,902,000	5	7,102,000	89.66%
37	641,000	0	7	0	3,902,000	5	7,107,000	89.72%
38	642,000	0	7	0	3,902,000	5	7,112,000	89.79%
39	643,000	0	7	0	3,902,000	5	7,117,000	89.85%
40	644,000	0	7	0	3,902,000	5	7,122,000	89.91%
41	645,000	0	7	0	3,902,000	5	7,127,000	89.98%
42	646,000	0	7	0	3,902,000	5	7,132,000	90.04%
43	647,000	0	7	0	3,902,000	5	7,137,000	90.10%
44	648,000	0	7	0	3,902,000	5	7,142,000	90.17%
45	649,000	0	7	0	3,902,000	5	7,147,000	90.23%
46	650,000	0	7	0	3,902,000	5	7,152,000	90.29%
47	651,000	0	7	0	3,902,000	5	7,157,000	90.35%
48	652,000	0	7	0	3,902,000	5	7,162,000	90.42%
49	653,000	0	7	0	3,902,000	5	7,167,000	90.48%
50	654,000	0	7	0	3,902,000	5	7,172,000	90.54%
51	655,000	0	7	0	3,902,000	5	7,177,000	90.61%
52	656,000	0	7	0	3,902,000	5	7,182,000	90.67%
53	657,000	0	7	0	3,902,000	5	7,187,000	90.73%
54	658,000	0	7	0	3,902,000	5	7,192,000	90.80%
55	659,000	0	7	0	3,902,000	5	7,197,000	90.86%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 6"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total
1	660,000	0	7	0	3,902,000	5	7,202,000	90.92%
2	661,000	0	7	0	3,902,000	5	7,207,000	90.99%
3	662,000	1	8	662,000	4,564,000	4	7,212,000	91.05%
4	663,000	0	8	0	4,564,000	4	7,216,000	91.10%
5	664,000	0	8	0	4,564,000	4	7,220,000	91.15%
6	665,000	0	8	0	4,564,000	4	7,224,000	91.20%
7	666,000	0	8	0	4,564,000	4	7,228,000	91.25%
8	667,000	0	8	0	4,564,000	4	7,232,000	91.30%
9	668,000	0	8	0	4,564,000	4	7,236,000	91.35%
10	669,000	0	8	0	4,564,000	4	7,240,000	91.40%
11	670,000	0	8	0	4,564,000	4	7,244,000	91.45%
12	671,000	0	8	0	4,564,000	4	7,248,000	91.50%
13	672,000	0	8	0	4,564,000	4	7,252,000	91.55%
14	673,000	0	8	0	4,564,000	4	7,256,000	91.60%
15	674,000	0	8	0	4,564,000	4	7,260,000	91.66%
16	675,000	0	8	0	4,564,000	4	7,264,000	91.71%
17	676,000	0	8	0	4,564,000	4	7,268,000	91.76%
18	677,000	0	8	0	4,564,000	4	7,272,000	91.81%
19	678,000	0	8	0	4,564,000	4	7,276,000	91.86%
20	679,000	0	8	0	4,564,000	4	7,280,000	91.91%
21	680,000	0	8	0	4,564,000	4	7,284,000	91.96%
22	681,000	0	8	0	4,564,000	4	7,288,000	92.01%
23	682,000	0	8	0	4,564,000	4	7,292,000	92.06%
24	683,000	0	8	0	4,564,000	4	7,296,000	92.11%
25	684,000	0	8	0	4,564,000	4	7,300,000	92.16%
26	685,000	0	8	0	4,564,000	4	7,304,000	92.21%
27	686,000	0	8	0	4,564,000	4	7,308,000	92.26%
28	687,000	0	8	0	4,564,000	4	7,312,000	92.31%
29	688,000	0	8	0	4,564,000	4	7,316,000	92.36%
30	689,000	0	8	0	4,564,000	4	7,320,000	92.41%
31	690,000	0	8	0	4,564,000	4	7,324,000	92.46%
32	691,000	0	8	0	4,564,000	4	7,328,000	92.51%
33	692,000	0	8	0	4,564,000	4	7,332,000	92.56%
34	693,000	0	8	0	4,564,000	4	7,336,000	92.61%
35	694,000	0	8	0	4,564,000	4	7,340,000	92.67%
36	695,000	0	8	0	4,564,000	4	7,344,000	92.72%
37	696,000	0	8	0	4,564,000	4	7,348,000	92.77%
38	697,000	0	8	0	4,564,000	4	7,352,000	92.82%
39	698,000	0	8	0	4,564,000	4	7,356,000	92.87%
40	699,000	0	8	0	4,564,000	4	7,360,000	92.92%
41	700,000	0	8	0	4,564,000	4	7,364,000	92.97%
42	701,000	0	8	0	4,564,000	4	7,368,000	93.02%
43	702,000	0	8	0	4,564,000	4	7,372,000	93.07%
44	703,000	0	8	0	4,564,000	4	7,376,000	93.12%
45	704,000	0	8	0	4,564,000	4	7,380,000	93.17%
46	705,000	0	8	0	4,564,000	4	7,384,000	93.22%
47	706,000	0	8	0	4,564,000	4	7,388,000	93.27%
48	707,000	0	8	0	4,564,000	4	7,392,000	93.32%
49	708,000	0	8	0	4,564,000	4	7,396,000	93.37%
50	709,000	0	8	0	4,564,000	4	7,400,000	93.42%
51	710,000	0	8	0	4,564,000	4	7,404,000	93.47%
52	711,000	0	8	0	4,564,000	4	7,408,000	93.52%
53	712,000	0	8	0	4,564,000	4	7,412,000	93.57%
54	713,000	0	8	0	4,564,000	4	7,416,000	93.62%
55	714,000	0	8	0	4,564,000	4	7,420,000	93.68%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 6"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	715,000	0	8	0	4,564,000	4	7,424,000	93.73%
2	716,000	0	8	0	4,564,000	4	7,428,000	93.78%
3	717,000	0	8	0	4,564,000	4	7,432,000	93.83%
4	718,000	0	8	0	4,564,000	4	7,436,000	93.88%
5	719,000	0	8	0	4,564,000	4	7,440,000	93.93%
6	720,000	0	8	0	4,564,000	4	7,444,000	93.98%
7	721,000	0	8	0	4,564,000	4	7,448,000	94.03%
8	722,000	0	8	0	4,564,000	4	7,452,000	94.08%
9	723,000	0	8	0	4,564,000	4	7,456,000	94.13%
10	724,000	0	8	0	4,564,000	4	7,460,000	94.18%
11	725,000	0	8	0	4,564,000	4	7,464,000	94.23%
12	726,000	0	8	0	4,564,000	4	7,468,000	94.28%
13	727,000	0	8	0	4,564,000	4	7,472,000	94.33%
14	728,000	0	8	0	4,564,000	4	7,476,000	94.38%
15	729,000	0	8	0	4,564,000	4	7,480,000	94.43%
16	730,000	0	8	0	4,564,000	4	7,484,000	94.48%
17	731,000	0	8	0	4,564,000	4	7,488,000	94.53%
18	732,000	0	8	0	4,564,000	4	7,492,000	94.58%
19	733,000	0	8	0	4,564,000	4	7,496,000	94.63%
20	734,000	0	8	0	4,564,000	4	7,500,000	94.69%
21	735,000	0	8	0	4,564,000	4	7,504,000	94.74%
22	736,000	0	8	0	4,564,000	4	7,508,000	94.79%
23	737,000	0	8	0	4,564,000	4	7,512,000	94.84%
24	738,000	0	8	0	4,564,000	4	7,516,000	94.89%
25	739,000	0	8	0	4,564,000	4	7,520,000	94.94%
26	740,000	0	8	0	4,564,000	4	7,524,000	94.99%
27	741,000	0	8	0	4,564,000	4	7,528,000	95.04%
28	742,000	0	8	0	4,564,000	4	7,532,000	95.09%
29	743,000	0	8	0	4,564,000	4	7,536,000	95.14%
30	744,000	0	8	0	4,564,000	4	7,540,000	95.19%
31	745,000	0	8	0	4,564,000	4	7,544,000	95.24%
32	746,000	0	8	0	4,564,000	4	7,548,000	95.29%
33	747,000	0	8	0	4,564,000	4	7,552,000	95.34%
34	748,000	0	8	0	4,564,000	4	7,556,000	95.39%
35	749,000	0	8	0	4,564,000	4	7,560,000	95.44%
36	750,000	0	8	0	4,564,000	4	7,564,000	95.49%
37	751,000	0	8	0	4,564,000	4	7,568,000	95.54%
38	752,000	0	8	0	4,564,000	4	7,572,000	95.59%
39	753,000	0	8	0	4,564,000	4	7,576,000	95.64%
40	754,000	0	8	0	4,564,000	4	7,580,000	95.69%
41	755,000	0	8	0	4,564,000	4	7,584,000	95.75%
42	756,000	0	8	0	4,564,000	4	7,588,000	95.80%
43	757,000	0	8	0	4,564,000	4	7,592,000	95.85%
44	758,000	0	8	0	4,564,000	4	7,596,000	95.90%
45	759,000	0	8	0	4,564,000	4	7,600,000	95.95%
46	760,000	0	8	0	4,564,000	4	7,604,000	96.00%
47	761,000	0	8	0	4,564,000	4	7,608,000	96.05%
48	762,000	0	8	0	4,564,000	4	7,612,000	96.10%
49	763,000	1	9	763,000	5,327,000	3	7,616,000	96.15%
50	764,000	0	9	0	5,327,000	3	7,619,000	96.19%
51	765,000	0	9	0	5,327,000	3	7,622,000	96.23%
52	766,000	0	9	0	5,327,000	3	7,625,000	96.26%
53	767,000	0	9	0	5,327,000	3	7,628,000	96.30%
54	768,000	0	9	0	5,327,000	3	7,631,000	96.34%
55	769,000	0	9	0	5,327,000	3	7,634,000	96.38%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 6"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor ((1) x (6)) + (5)	Percentage of Total
1	770,000	0	9	0	5,327,000	3	7,637,000	96.41%
2	771,000	0	9	0	5,327,000	3	7,640,000	96.45%
3	772,000	0	9	0	5,327,000	3	7,643,000	96.49%
4	773,000	0	9	0	5,327,000	3	7,646,000	96.53%
5	774,000	0	9	0	5,327,000	3	7,649,000	96.57%
6	775,000	0	9	0	5,327,000	3	7,652,000	96.60%
7	776,000	0	9	0	5,327,000	3	7,655,000	96.64%
8	777,000	0	9	0	5,327,000	3	7,658,000	96.68%
9	778,000	0	9	0	5,327,000	3	7,661,000	96.72%
10	779,000	0	9	0	5,327,000	3	7,664,000	96.76%
11	780,000	0	9	0	5,327,000	3	7,667,000	96.79%
12	781,000	0	9	0	5,327,000	3	7,670,000	96.83%
13	782,000	0	9	0	5,327,000	3	7,673,000	96.87%
14	783,000	0	9	0	5,327,000	3	7,676,000	96.91%
15	784,000	0	9	0	5,327,000	3	7,679,000	96.94%
16	785,000	0	9	0	5,327,000	3	7,682,000	96.98%
17	786,000	0	9	0	5,327,000	3	7,685,000	97.02%
18	787,000	0	9	0	5,327,000	3	7,688,000	97.06%
19	788,000	0	9	0	5,327,000	3	7,691,000	97.10%
20	789,000	0	9	0	5,327,000	3	7,694,000	97.13%
21	790,000	0	9	0	5,327,000	3	7,697,000	97.17%
22	791,000	0	9	0	5,327,000	3	7,700,000	97.21%
23	792,000	0	9	0	5,327,000	3	7,703,000	97.25%
24	793,000	0	9	0	5,327,000	3	7,706,000	97.29%
25	794,000	0	9	0	5,327,000	3	7,709,000	97.32%
26	795,000	0	9	0	5,327,000	3	7,712,000	97.36%
27	796,000	0	9	0	5,327,000	3	7,715,000	97.40%
28	797,000	0	9	0	5,327,000	3	7,718,000	97.44%
29	798,000	0	9	0	5,327,000	3	7,721,000	97.48%
30	799,000	0	9	0	5,327,000	3	7,724,000	97.51%
31	800,000	0	9	0	5,327,000	3	7,727,000	97.55%
32	801,000	0	9	0	5,327,000	3	7,730,000	97.59%
33	802,000	1	10	802,000	6,129,000	2	7,733,000	97.63%
34	803,000	0	10	0	6,129,000	2	7,735,000	97.65%
35	804,000	0	10	0	6,129,000	2	7,737,000	97.68%
36	805,000	0	10	0	6,129,000	2	7,739,000	97.70%
37	806,000	0	10	0	6,129,000	2	7,741,000	97.73%
38	807,000	0	10	0	6,129,000	2	7,743,000	97.75%
39	808,000	0	10	0	6,129,000	2	7,745,000	97.78%
40	809,000	0	10	0	6,129,000	2	7,747,000	97.80%
41	810,000	0	10	0	6,129,000	2	7,749,000	97.83%
42	811,000	0	10	0	6,129,000	2	7,751,000	97.85%
43	812,000	0	10	0	6,129,000	2	7,753,000	97.88%
44	813,000	0	10	0	6,129,000	2	7,755,000	97.90%
45	814,000	0	10	0	6,129,000	2	7,757,000	97.93%
46	815,000	0	10	0	6,129,000	2	7,759,000	97.95%
47	816,000	0	10	0	6,129,000	2	7,761,000	97.98%
48	817,000	0	10	0	6,129,000	2	7,763,000	98.01%
49	818,000	0	10	0	6,129,000	2	7,765,000	98.03%
50	819,000	0	10	0	6,129,000	2	7,767,000	98.06%
51	820,000	0	10	0	6,129,000	2	7,769,000	98.08%
52	821,000	0	10	0	6,129,000	2	7,771,000	98.11%
53	822,000	0	10	0	6,129,000	2	7,773,000	98.13%
54	823,000	0	10	0	6,129,000	2	7,775,000	98.16%
55	824,000	0	10	0	6,129,000	2	7,777,000	98.18%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC

Schedule E-14 Revised May 22, 2013

Docket No.: 130010-WS

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Historical Test Year Ended: September 30, 2012

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]

For Billing October to September

Customer Class: General Service

Meter Size: 6"

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	825,000	0	10	0	6,129,000	2	7,779,000	98.21%
2	826,000	0	10	0	6,129,000	2	7,781,000	98.23%
3	827,000	0	10	0	6,129,000	2	7,783,000	98.26%
4	828,000	0	10	0	6,129,000	2	7,785,000	98.28%
5	829,000	0	10	0	6,129,000	2	7,787,000	98.31%
6	830,000	0	10	0	6,129,000	2	7,789,000	98.33%
7	831,000	1	11	831,000	6,960,000	1	7,791,000	98.36%
8	832,000	0	11	0	6,960,000	1	7,792,000	98.37%
9	833,000	0	11	0	6,960,000	1	7,793,000	98.38%
10	834,000	0	11	0	6,960,000	1	7,794,000	98.40%
11	835,000	0	11	0	6,960,000	1	7,795,000	98.41%
12	836,000	0	11	0	6,960,000	1	7,796,000	98.42%
13	837,000	0	11	0	6,960,000	1	7,797,000	98.43%
14	838,000	0	11	0	6,960,000	1	7,798,000	98.45%
15	839,000	0	11	0	6,960,000	1	7,799,000	98.46%
16	840,000	0	11	0	6,960,000	1	7,800,000	98.47%
17	841,000	0	11	0	6,960,000	1	7,801,000	98.49%
18	842,000	0	11	0	6,960,000	1	7,802,000	98.50%
19	843,000	0	11	0	6,960,000	1	7,803,000	98.51%
20	844,000	0	11	0	6,960,000	1	7,804,000	98.52%
21	845,000	0	11	0	6,960,000	1	7,805,000	98.54%
22	846,000	0	11	0	6,960,000	1	7,806,000	98.55%
23	847,000	0	11	0	6,960,000	1	7,807,000	98.56%
24	848,000	0	11	0	6,960,000	1	7,808,000	98.57%
25	849,000	0	11	0	6,960,000	1	7,809,000	98.59%
26	850,000	0	11	0	6,960,000	1	7,810,000	98.60%
27	851,000	0	11	0	6,960,000	1	7,811,000	98.61%
28	852,000	0	11	0	6,960,000	1	7,812,000	98.62%
29	853,000	0	11	0	6,960,000	1	7,813,000	98.64%
30	854,000	0	11	0	6,960,000	1	7,814,000	98.65%
31	855,000	0	11	0	6,960,000	1	7,815,000	98.66%
32	856,000	0	11	0	6,960,000	1	7,816,000	98.67%
33	857,000	0	11	0	6,960,000	1	7,817,000	98.69%
34	858,000	0	11	0	6,960,000	1	7,818,000	98.70%
35	859,000	0	11	0	6,960,000	1	7,819,000	98.71%
36	860,000	0	11	0	6,960,000	1	7,820,000	98.72%
37	861,000	0	11	0	6,960,000	1	7,821,000	98.74%
38	862,000	0	11	0	6,960,000	1	7,822,000	98.75%
39	863,000	0	11	0	6,960,000	1	7,823,000	98.76%
40	864,000	0	11	0	6,960,000	1	7,824,000	98.78%
41	865,000	0	11	0	6,960,000	1	7,825,000	98.79%
42	866,000	0	11	0	6,960,000	1	7,826,000	98.80%
43	867,000	0	11	0	6,960,000	1	7,827,000	98.81%
44	868,000	0	11	0	6,960,000	1	7,828,000	98.83%
45	869,000	0	11	0	6,960,000	1	7,829,000	98.84%
46	870,000	0	11	0	6,960,000	1	7,830,000	98.85%
47	871,000	0	11	0	6,960,000	1	7,831,000	98.86%
48	872,000	0	11	0	6,960,000	1	7,832,000	98.88%
49	873,000	0	11	0	6,960,000	1	7,833,000	98.89%
50	874,000	0	11	0	6,960,000	1	7,834,000	98.90%
51	875,000	0	11	0	6,960,000	1	7,835,000	98.91%
52	876,000	0	11	0	6,960,000	1	7,836,000	98.93%
53	877,000	0	11	0	6,960,000	1	7,837,000	98.94%
54	878,000	0	11	0	6,960,000	1	7,838,000	98.95%
55	879,000	0	11	0	6,960,000	1	7,839,000	98.96%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 6"

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	880,000	0	11	0	6,960,000	1	7,840,000	98.98%
2	881,000	0	11	0	6,960,000	1	7,841,000	98.99%
3	882,000	0	11	0	6,960,000	1	7,842,000	99.00%
4	883,000	0	11	0	6,960,000	1	7,843,000	99.02%
5	884,000	0	11	0	6,960,000	1	7,844,000	99.03%
6	885,000	0	11	0	6,960,000	1	7,845,000	99.04%
7	886,000	0	11	0	6,960,000	1	7,846,000	99.05%
8	887,000	0	11	0	6,960,000	1	7,847,000	99.07%
9	888,000	0	11	0	6,960,000	1	7,848,000	99.08%
10	889,000	0	11	0	6,960,000	1	7,849,000	99.09%
11	890,000	0	11	0	6,960,000	1	7,850,000	99.10%
12	891,000	0	11	0	6,960,000	1	7,851,000	99.12%
13	892,000	0	11	0	6,960,000	1	7,852,000	99.13%
14	893,000	0	11	0	6,960,000	1	7,853,000	99.14%
15	894,000	0	11	0	6,960,000	1	7,854,000	99.15%
16	895,000	0	11	0	6,960,000	1	7,855,000	99.17%
17	896,000	0	11	0	6,960,000	1	7,856,000	99.18%
18	897,000	0	11	0	6,960,000	1	7,857,000	99.19%
19	898,000	0	11	0	6,960,000	1	7,858,000	99.20%
20	899,000	0	11	0	6,960,000	1	7,859,000	99.22%
21	900,000	0	11	0	6,960,000	1	7,860,000	99.23%
22	901,000	0	11	0	6,960,000	1	7,861,000	99.24%
23	902,000	0	11	0	6,960,000	1	7,862,000	99.26%
24	903,000	0	11	0	6,960,000	1	7,863,000	99.27%
25	904,000	0	11	0	6,960,000	1	7,864,000	99.28%
26	905,000	0	11	0	6,960,000	1	7,865,000	99.29%
27	906,000	0	11	0	6,960,000	1	7,866,000	99.31%
28	907,000	0	11	0	6,960,000	1	7,867,000	99.32%
29	908,000	0	11	0	6,960,000	1	7,868,000	99.33%
30	909,000	0	11	0	6,960,000	1	7,869,000	99.34%
31	910,000	0	11	0	6,960,000	1	7,870,000	99.36%
32	911,000	0	11	0	6,960,000	1	7,871,000	99.37%
33	912,000	0	11	0	6,960,000	1	7,872,000	99.38%
34	913,000	0	11	0	6,960,000	1	7,873,000	99.39%
35	914,000	0	11	0	6,960,000	1	7,874,000	99.41%
36	915,000	0	11	0	6,960,000	1	7,875,000	99.42%
37	916,000	0	11	0	6,960,000	1	7,876,000	99.43%
38	917,000	0	11	0	6,960,000	1	7,877,000	99.44%
39	918,000	0	11	0	6,960,000	1	7,878,000	99.46%
40	919,000	0	11	0	6,960,000	1	7,879,000	99.47%
41	920,000	0	11	0	6,960,000	1	7,880,000	99.48%
42	921,000	0	11	0	6,960,000	1	7,881,000	99.50%
43	922,000	0	11	0	6,960,000	1	7,882,000	99.51%
44	923,000	0	11	0	6,960,000	1	7,883,000	99.52%
45	924,000	0	11	0	6,960,000	1	7,884,000	99.53%
46	925,000	0	11	0	6,960,000	1	7,885,000	99.55%
47	926,000	0	11	0	6,960,000	1	7,886,000	99.56%
48	927,000	0	11	0	6,960,000	1	7,887,000	99.57%
49	928,000	0	11	0	6,960,000	1	7,888,000	99.58%
50	929,000	0	11	0	6,960,000	1	7,889,000	99.60%
51	930,000	0	11	0	6,960,000	1	7,890,000	99.61%
52	931,000	0	11	0	6,960,000	1	7,891,000	99.62%
53	932,000	0	11	0	6,960,000	1	7,892,000	99.63%
54	933,000	0	11	0	6,960,000	1	7,893,000	99.65%
55	934,000	0	11	0	6,960,000	1	7,894,000	99.66%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 6"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total
1	935,000	0	11	0	6,960,000	1	7,895,000	99.67%
2	936,000	0	11	0	6,960,000	1	7,896,000	99.68%
3	937,000	0	11	0	6,960,000	1	7,897,000	99.70%
4	938,000	0	11	0	6,960,000	1	7,898,000	99.71%
5	939,000	0	11	0	6,960,000	1	7,899,000	99.72%
6	940,000	0	11	0	6,960,000	1	7,900,000	99.73%
7	941,000	0	11	0	6,960,000	1	7,901,000	99.75%
8	942,000	0	11	0	6,960,000	1	7,902,000	99.76%
9	943,000	0	11	0	6,960,000	1	7,903,000	99.77%
10	944,000	0	11	0	6,960,000	1	7,904,000	99.79%
11	945,000	0	11	0	6,960,000	1	7,905,000	99.80%
12	946,000	0	11	0	6,960,000	1	7,906,000	99.81%
13	947,000	0	11	0	6,960,000	1	7,907,000	99.82%
14	948,000	0	11	0	6,960,000	1	7,908,000	99.84%
15	949,000	0	11	0	6,960,000	1	7,909,000	99.85%
16	950,000	0	11	0	6,960,000	1	7,910,000	99.86%
17	951,000	0	11	0	6,960,000	1	7,911,000	99.87%
18	952,000	0	11	0	6,960,000	1	7,912,000	99.89%
19	953,000	0	11	0	6,960,000	1	7,913,000	99.90%
20	954,000	0	11	0	6,960,000	1	7,914,000	99.91%
21	955,000	0	11	0	6,960,000	1	7,915,000	99.92%
22	956,000	0	11	0	6,960,000	1	7,916,000	99.94%
23	957,000	0	11	0	6,960,000	1	7,917,000	99.95%
24	958,000	0	11	0	6,960,000	1	7,918,000	99.96%
25	959,000	0	11	0	6,960,000	1	7,919,000	99.97%
26	960,000	0	11	0	6,960,000	1	7,920,000	99.99%
27	961,000	1	12	961,000	7,921,000	0	7,921,000	100.00%

*Actual gallons.

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water or Sewer
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	0	0	0	0	0	12	0	0.00%
2	1,000	0	0	0	0	12	12,000	0.03%
3	2,000	0	0	0	0	12	24,000	0.06%
4	3,000	0	0	0	0	12	36,000	0.10%
5	4,000	0	0	0	0	12	48,000	0.13%
6	5,000	0	0	0	0	12	60,000	0.16%
7	6,000	0	0	0	0	12	72,000	0.19%
8	7,000	0	0	0	0	12	84,000	0.23%
9	8,000	0	0	0	0	12	96,000	0.26%
10	9,000	0	0	0	0	12	108,000	0.29%
11	10,000	0	0	0	0	12	120,000	0.32%
12	11,000	0	0	0	0	12	132,000	0.35%
13	12,000	0	0	0	0	12	144,000	0.39%
14	13,000	0	0	0	0	12	156,000	0.42%
15	14,000	0	0	0	0	12	168,000	0.45%
16	15,000	0	0	0	0	12	180,000	0.48%
17	16,000	0	0	0	0	12	192,000	0.52%
18	17,000	0	0	0	0	12	204,000	0.55%
19	18,000	0	0	0	0	12	216,000	0.58%
20	19,000	0	0	0	0	12	228,000	0.61%
21	20,000	0	0	0	0	12	240,000	0.64%
22	21,000	0	0	0	0	12	252,000	0.68%
23	22,000	0	0	0	0	12	264,000	0.71%
24	23,000	0	0	0	0	12	276,000	0.74%
25	24,000	0	0	0	0	12	288,000	0.77%
26	25,000	0	0	0	0	12	300,000	0.81%
27	26,000	0	0	0	0	12	312,000	0.84%
28	27,000	0	0	0	0	12	324,000	0.87%
29	28,000	0	0	0	0	12	336,000	0.90%
30	29,000	0	0	0	0	12	348,000	0.93%
31	30,000	0	0	0	0	12	360,000	0.97%
32	31,000	0	0	0	0	12	372,000	1.00%
33	32,000	0	0	0	0	12	384,000	1.03%
34	33,000	0	0	0	0	12	396,000	1.06%
35	34,000	0	0	0	0	12	408,000	1.09%
36	35,000	0	0	0	0	12	420,000	1.13%
37	36,000	0	0	0	0	12	432,000	1.16%
38	37,000	0	0	0	0	12	444,000	1.19%
39	38,000	0	0	0	0	12	456,000	1.22%
40	39,000	0	0	0	0	12	468,000	1.26%
41	40,000	0	0	0	0	12	480,000	1.29%
42	41,000	0	0	0	0	12	492,000	1.32%
43	42,000	0	0	0	0	12	504,000	1.35%
44	43,000	0	0	0	0	12	516,000	1.38%
45	44,000	0	0	0	0	12	528,000	1.42%
46	45,000	0	0	0	0	12	540,000	1.45%
47	46,000	0	0	0	0	12	552,000	1.48%
48	47,000	0	0	0	0	12	564,000	1.51%
49	48,000	0	0	0	0	12	576,000	1.55%
50	49,000	0	0	0	0	12	588,000	1.58%
51	50,000	0	0	0	0	12	600,000	1.61%
52	51,000	0	0	0	0	12	612,000	1.64%
53	52,000	0	0	0	0	12	624,000	1.67%
54	53,000	0	0	0	0	12	636,000	1.71%
55	54,000	0	0	0	0	12	648,000	1.74%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor ((1) x (6)) + (5)	Percentage of Total
1	55,000	0	0	0	0	12	660,000	1.77%
2	56,000	0	0	0	0	12	672,000	1.80%
3	57,000	0	0	0	0	12	684,000	1.84%
4	58,000	0	0	0	0	12	696,000	1.87%
5	59,000	0	0	0	0	12	708,000	1.90%
6	60,000	0	0	0	0	12	720,000	1.93%
7	61,000	0	0	0	0	12	732,000	1.96%
8	62,000	0	0	0	0	12	744,000	2.00%
9	63,000	0	0	0	0	12	756,000	2.03%
10	64,000	0	0	0	0	12	768,000	2.06%
11	65,000	0	0	0	0	12	780,000	2.09%
12	66,000	0	0	0	0	12	792,000	2.13%
13	67,000	0	0	0	0	12	804,000	2.16%
14	68,000	0	0	0	0	12	816,000	2.19%
15	69,000	0	0	0	0	12	828,000	2.22%
16	70,000	0	0	0	0	12	840,000	2.25%
17	71,000	0	0	0	0	12	852,000	2.29%
18	72,000	0	0	0	0	12	864,000	2.32%
19	73,000	0	0	0	0	12	876,000	2.35%
20	74,000	0	0	0	0	12	888,000	2.38%
21	75,000	0	0	0	0	12	900,000	2.42%
22	76,000	0	0	0	0	12	912,000	2.45%
23	77,000	0	0	0	0	12	924,000	2.48%
24	78,000	0	0	0	0	12	936,000	2.51%
25	79,000	0	0	0	0	12	948,000	2.54%
26	80,000	0	0	0	0	12	960,000	2.58%
27	81,000	0	0	0	0	12	972,000	2.61%
28	82,000	0	0	0	0	12	984,000	2.64%
29	83,000	0	0	0	0	12	996,000	2.67%
30	84,000	0	0	0	0	12	1,008,000	2.70%
31	85,000	0	0	0	0	12	1,020,000	2.74%
32	86,000	0	0	0	0	12	1,032,000	2.77%
33	87,000	0	0	0	0	12	1,044,000	2.80%
34	88,000	0	0	0	0	12	1,056,000	2.83%
35	89,000	0	0	0	0	12	1,068,000	2.87%
36	90,000	0	0	0	0	12	1,080,000	2.90%
37	91,000	0	0	0	0	12	1,092,000	2.93%
38	92,000	0	0	0	0	12	1,104,000	2.96%
39	93,000	0	0	0	0	12	1,116,000	2.99%
40	94,000	0	0	0	0	12	1,128,000	3.03%
41	95,000	0	0	0	0	12	1,140,000	3.06%
42	96,000	0	0	0	0	12	1,152,000	3.09%
43	97,000	0	0	0	0	12	1,164,000	3.12%
44	98,000	0	0	0	0	12	1,176,000	3.16%
45	99,000	0	0	0	0	12	1,188,000	3.19%
46	100,000	0	0	0	0	12	1,200,000	3.22%
47	101,000	0	0	0	0	12	1,212,000	3.25%
48	102,000	0	0	0	0	12	1,224,000	3.28%
49	103,000	0	0	0	0	12	1,236,000	3.32%
50	104,000	0	0	0	0	12	1,248,000	3.35%
51	105,000	0	0	0	0	12	1,260,000	3.38%
52	106,000	0	0	0	0	12	1,272,000	3.41%
53	107,000	0	0	0	0	12	1,284,000	3.45%
54	108,000	0	0	0	0	12	1,296,000	3.48%
55	109,000	0	0	0	0	12	1,308,000	3.51%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	110,000	0	0	0	0	12	1,320,000	3.54%
2	111,000	0	0	0	0	12	1,332,000	3.57%
3	112,000	0	0	0	0	12	1,344,000	3.61%
4	113,000	0	0	0	0	12	1,356,000	3.64%
5	114,000	0	0	0	0	12	1,368,000	3.67%
6	115,000	0	0	0	0	12	1,380,000	3.70%
7	116,000	0	0	0	0	12	1,392,000	3.74%
8	117,000	0	0	0	0	12	1,404,000	3.77%
9	118,000	0	0	0	0	12	1,416,000	3.80%
10	119,000	0	0	0	0	12	1,428,000	3.83%
11	120,000	0	0	0	0	12	1,440,000	3.86%
12	121,000	0	0	0	0	12	1,452,000	3.90%
13	122,000	0	0	0	0	12	1,464,000	3.93%
14	123,000	0	0	0	0	12	1,476,000	3.96%
15	124,000	0	0	0	0	12	1,488,000	3.99%
16	125,000	0	0	0	0	12	1,500,000	4.03%
17	126,000	0	0	0	0	12	1,512,000	4.06%
18	127,000	0	0	0	0	12	1,524,000	4.09%
19	128,000	0	0	0	0	12	1,536,000	4.12%
20	129,000	0	0	0	0	12	1,548,000	4.15%
21	130,000	0	0	0	0	12	1,560,000	4.19%
22	131,000	0	0	0	0	12	1,572,000	4.22%
23	132,000	0	0	0	0	12	1,584,000	4.25%
24	133,000	0	0	0	0	12	1,596,000	4.28%
25	134,000	0	0	0	0	12	1,608,000	4.31%
26	135,000	0	0	0	0	12	1,620,000	4.35%
27	136,000	0	0	0	0	12	1,632,000	4.38%
28	137,000	0	0	0	0	12	1,644,000	4.41%
29	138,000	0	0	0	0	12	1,656,000	4.44%
30	139,000	0	0	0	0	12	1,668,000	4.48%
31	140,000	0	0	0	0	12	1,680,000	4.51%
32	141,000	0	0	0	0	12	1,692,000	4.54%
33	142,000	0	0	0	0	12	1,704,000	4.57%
34	143,000	0	0	0	0	12	1,716,000	4.60%
35	144,000	0	0	0	0	12	1,728,000	4.64%
36	145,000	0	0	0	0	12	1,740,000	4.67%
37	146,000	0	0	0	0	12	1,752,000	4.70%
38	147,000	0	0	0	0	12	1,764,000	4.73%
39	148,000	0	0	0	0	12	1,776,000	4.77%
40	149,000	0	0	0	0	12	1,788,000	4.80%
41	150,000	0	0	0	0	12	1,800,000	4.83%
42	151,000	0	0	0	0	12	1,812,000	4.86%
43	152,000	0	0	0	0	12	1,824,000	4.89%
44	153,000	0	0	0	0	12	1,836,000	4.93%
45	154,000	0	0	0	0	12	1,848,000	4.96%
46	155,000	0	0	0	0	12	1,860,000	4.99%
47	156,000	0	0	0	0	12	1,872,000	5.02%
48	157,000	0	0	0	0	12	1,884,000	5.06%
49	158,000	0	0	0	0	12	1,896,000	5.09%
50	159,000	0	0	0	0	12	1,908,000	5.12%
51	160,000	0	0	0	0	12	1,920,000	5.15%
52	161,000	0	0	0	0	12	1,932,000	5.18%
53	162,000	0	0	0	0	12	1,944,000	5.22%
54	163,000	0	0	0	0	12	1,956,000	5.25%
55	164,000	0	0	0	0	12	1,968,000	5.28%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	165,000	0	0	0	0	12	1,990,000	5.31%
2	166,000	0	0	0	0	12	1,992,000	5.35%
3	167,000	0	0	0	0	12	2,004,000	5.38%
4	168,000	0	0	0	0	12	2,016,000	5.41%
5	169,000	0	0	0	0	12	2,028,000	5.44%
6	170,000	0	0	0	0	12	2,040,000	5.47%
7	171,000	0	0	0	0	12	2,052,000	5.51%
8	172,000	0	0	0	0	12	2,064,000	5.54%
9	173,000	0	0	0	0	12	2,076,000	5.57%
10	174,000	0	0	0	0	12	2,088,000	5.60%
11	175,000	0	0	0	0	12	2,100,000	5.64%
12	176,000	0	0	0	0	12	2,112,000	5.67%
13	177,000	0	0	0	0	12	2,124,000	5.70%
14	178,000	0	0	0	0	12	2,136,000	5.73%
15	179,000	0	0	0	0	12	2,148,000	5.76%
16	180,000	0	0	0	0	12	2,160,000	5.80%
17	181,000	0	0	0	0	12	2,172,000	5.83%
18	182,000	0	0	0	0	12	2,184,000	5.86%
19	183,000	0	0	0	0	12	2,196,000	5.89%
20	184,000	0	0	0	0	12	2,208,000	5.92%
21	185,000	0	0	0	0	12	2,220,000	5.96%
22	186,000	0	0	0	0	12	2,232,000	5.99%
23	187,000	0	0	0	0	12	2,244,000	6.02%
24	188,000	0	0	0	0	12	2,256,000	6.05%
25	189,000	0	0	0	0	12	2,268,000	6.09%
26	190,000	0	0	0	0	12	2,280,000	6.12%
27	191,000	0	0	0	0	12	2,292,000	6.15%
28	192,000	0	0	0	0	12	2,304,000	6.18%
29	193,000	0	0	0	0	12	2,316,000	6.21%
30	194,000	0	0	0	0	12	2,328,000	6.25%
31	195,000	0	0	0	0	12	2,340,000	6.28%
32	196,000	0	0	0	0	12	2,352,000	6.31%
33	197,000	0	0	0	0	12	2,364,000	6.34%
34	198,000	0	0	0	0	12	2,376,000	6.38%
35	199,000	0	0	0	0	12	2,388,000	6.41%
36	200,000	0	0	0	0	12	2,400,000	6.44%
37	201,000	0	0	0	0	12	2,412,000	6.47%
38	202,000	0	0	0	0	12	2,424,000	6.50%
39	203,000	0	0	0	0	12	2,436,000	6.54%
40	204,000	0	0	0	0	12	2,448,000	6.57%
41	205,000	0	0	0	0	12	2,460,000	6.60%
42	206,000	0	0	0	0	12	2,472,000	6.63%
43	207,000	0	0	0	0	12	2,484,000	6.67%
44	208,000	0	0	0	0	12	2,496,000	6.70%
45	209,000	0	0	0	0	12	2,508,000	6.73%
46	210,000	0	0	0	0	12	2,520,000	6.76%
47	211,000	0	0	0	0	12	2,532,000	6.79%
48	212,000	0	0	0	0	12	2,544,000	6.83%
49	213,000	0	0	0	0	12	2,556,000	6.86%
50	214,000	0	0	0	0	12	2,568,000	6.89%
51	215,000	0	0	0	0	12	2,580,000	6.92%
52	216,000	0	0	0	0	12	2,592,000	6.96%
53	217,000	0	0	0	0	12	2,604,000	6.99%
54	218,000	0	0	0	0	12	2,616,000	7.02%
55	219,000	0	0	0	0	12	2,628,000	7.05%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor ((1) x (6)) + (5)	Percentage of Total
1	220,000	0	0	0	0	12	2,640,000	7.08%
2	221,000	0	0	0	0	12	2,652,000	7.12%
3	222,000	0	0	0	0	12	2,664,000	7.15%
4	223,000	0	0	0	0	12	2,676,000	7.18%
5	224,000	0	0	0	0	12	2,688,000	7.21%
6	225,000	0	0	0	0	12	2,700,000	7.25%
7	226,000	0	0	0	0	12	2,712,000	7.28%
8	227,000	0	0	0	0	12	2,724,000	7.31%
9	228,000	0	0	0	0	12	2,736,000	7.34%
10	229,000	0	0	0	0	12	2,748,000	7.37%
11	230,000	0	0	0	0	12	2,760,000	7.41%
12	231,000	0	0	0	0	12	2,772,000	7.44%
13	232,000	0	0	0	0	12	2,784,000	7.47%
14	233,000	0	0	0	0	12	2,796,000	7.50%
15	234,000	0	0	0	0	12	2,808,000	7.54%
16	235,000	0	0	0	0	12	2,820,000	7.57%
17	236,000	0	0	0	0	12	2,832,000	7.60%
18	237,000	0	0	0	0	12	2,844,000	7.63%
19	238,000	0	0	0	0	12	2,856,000	7.66%
20	239,000	0	0	0	0	12	2,868,000	7.70%
21	240,000	0	0	0	0	12	2,880,000	7.73%
22	241,000	0	0	0	0	12	2,892,000	7.76%
23	242,000	0	0	0	0	12	2,904,000	7.79%
24	243,000	0	0	0	0	12	2,916,000	7.82%
25	244,000	0	0	0	0	12	2,928,000	7.86%
26	245,000	0	0	0	0	12	2,940,000	7.89%
27	246,000	0	0	0	0	12	2,952,000	7.92%
28	247,000	0	0	0	0	12	2,964,000	7.95%
29	248,000	0	0	0	0	12	2,976,000	7.99%
30	249,000	0	0	0	0	12	2,988,000	8.02%
31	250,000	0	0	0	0	12	3,000,000	8.05%
32	251,000	0	0	0	0	12	3,012,000	8.08%
33	252,000	0	0	0	0	12	3,024,000	8.11%
34	253,000	0	0	0	0	12	3,036,000	8.15%
35	254,000	0	0	0	0	12	3,048,000	8.18%
36	255,000	0	0	0	0	12	3,060,000	8.21%
37	256,000	0	0	0	0	12	3,072,000	8.24%
38	257,000	0	0	0	0	12	3,084,000	8.28%
39	258,000	0	0	0	0	12	3,096,000	8.31%
40	259,000	0	0	0	0	12	3,108,000	8.34%
41	260,000	0	0	0	0	12	3,120,000	8.37%
42	261,000	0	0	0	0	12	3,132,000	8.40%
43	262,000	0	0	0	0	12	3,144,000	8.44%
44	263,000	0	0	0	0	12	3,156,000	8.47%
45	264,000	0	0	0	0	12	3,168,000	8.50%
46	265,000	0	0	0	0	12	3,180,000	8.53%
47	266,000	0	0	0	0	12	3,192,000	8.57%
48	267,000	0	0	0	0	12	3,204,000	8.60%
49	268,000	0	0	0	0	12	3,216,000	8.63%
50	269,000	0	0	0	0	12	3,228,000	8.66%
51	270,000	0	0	0	0	12	3,240,000	8.69%
52	271,000	0	0	0	0	12	3,252,000	8.73%
53	272,000	0	0	0	0	12	3,264,000	8.76%
54	273,000	0	0	0	0	12	3,276,000	8.79%
55	274,000	0	0	0	0	12	3,288,000	8.82%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	275,000	0	0	0	0	12	3,300,000	8.86%
2	276,000	0	0	0	0	12	3,312,000	8.89%
3	277,000	0	0	0	0	12	3,324,000	8.92%
4	278,000	0	0	0	0	12	3,336,000	8.95%
5	279,000	0	0	0	0	12	3,348,000	8.98%
6	280,000	0	0	0	0	12	3,360,000	9.02%
7	281,000	0	0	0	0	12	3,372,000	9.05%
8	282,000	0	0	0	0	12	3,384,000	9.08%
9	283,000	0	0	0	0	12	3,396,000	9.11%
10	284,000	0	0	0	0	12	3,408,000	9.15%
11	285,000	0	0	0	0	12	3,420,000	9.18%
12	286,000	0	0	0	0	12	3,432,000	9.21%
13	287,000	0	0	0	0	12	3,444,000	9.24%
14	288,000	0	0	0	0	12	3,456,000	9.27%
15	289,000	0	0	0	0	12	3,468,000	9.31%
16	290,000	0	0	0	0	12	3,480,000	9.34%
17	291,000	0	0	0	0	12	3,492,000	9.37%
18	292,000	0	0	0	0	12	3,504,000	9.40%
19	293,000	0	0	0	0	12	3,516,000	9.43%
20	294,000	0	0	0	0	12	3,528,000	9.47%
21	295,000	0	0	0	0	12	3,540,000	9.50%
22	296,000	0	0	0	0	12	3,552,000	9.53%
23	297,000	0	0	0	0	12	3,564,000	9.56%
24	298,000	0	0	0	0	12	3,576,000	9.60%
25	299,000	0	0	0	0	12	3,588,000	9.63%
26	300,000	0	0	0	0	12	3,600,000	9.66%
27	301,000	0	0	0	0	12	3,612,000	9.69%
28	302,000	0	0	0	0	12	3,624,000	9.72%
29	303,000	0	0	0	0	12	3,636,000	9.76%
30	304,000	0	0	0	0	12	3,648,000	9.79%
31	305,000	0	0	0	0	12	3,660,000	9.82%
32	306,000	0	0	0	0	12	3,672,000	9.85%
33	307,000	0	0	0	0	12	3,684,000	9.89%
34	308,000	0	0	0	0	12	3,696,000	9.92%
35	309,000	0	0	0	0	12	3,708,000	9.95%
36	310,000	0	0	0	0	12	3,720,000	9.98%
37	311,000	0	0	0	0	12	3,732,000	10.01%
38	312,000	0	0	0	0	12	3,744,000	10.05%
39	313,000	0	0	0	0	12	3,756,000	10.08%
40	314,000	0	0	0	0	12	3,768,000	10.11%
41	315,000	0	0	0	0	12	3,780,000	10.14%
42	316,000	0	0	0	0	12	3,792,000	10.18%
43	317,000	0	0	0	0	12	3,804,000	10.21%
44	318,000	0	0	0	0	12	3,816,000	10.24%
45	319,000	0	0	0	0	12	3,828,000	10.27%
46	320,000	0	0	0	0	12	3,840,000	10.30%
47	321,000	0	0	0	0	12	3,852,000	10.34%
48	322,000	0	0	0	0	12	3,864,000	10.37%
49	323,000	0	0	0	0	12	3,876,000	10.40%
50	324,000	0	0	0	0	12	3,888,000	10.43%
51	325,000	0	0	0	0	12	3,900,000	10.47%
52	326,000	0	0	0	0	12	3,912,000	10.50%
53	327,000	0	0	0	0	12	3,924,000	10.53%
54	328,000	0	0	0	0	12	3,936,000	10.56%
55	329,000	0	0	0	0	12	3,948,000	10.59%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor ((1) x (6)) + (5)	Percentage of Total
1	330,000	0	0	0	0	12	3,960,000	10.63%
2	331,000	0	0	0	0	12	3,972,000	10.66%
3	332,000	0	0	0	0	12	3,984,000	10.69%
4	333,000	0	0	0	0	12	3,996,000	10.72%
5	334,000	0	0	0	0	12	4,008,000	10.76%
6	335,000	0	0	0	0	12	4,020,000	10.79%
7	336,000	0	0	0	0	12	4,032,000	10.82%
8	337,000	0	0	0	0	12	4,044,000	10.85%
9	338,000	0	0	0	0	12	4,056,000	10.88%
10	339,000	0	0	0	0	12	4,068,000	10.92%
11	340,000	0	0	0	0	12	4,080,000	10.95%
12	341,000	0	0	0	0	12	4,092,000	10.98%
13	342,000	0	0	0	0	12	4,104,000	11.01%
14	343,000	0	0	0	0	12	4,116,000	11.04%
15	344,000	0	0	0	0	12	4,128,000	11.08%
16	345,000	0	0	0	0	12	4,140,000	11.11%
17	346,000	0	0	0	0	12	4,152,000	11.14%
18	347,000	0	0	0	0	12	4,164,000	11.17%
19	348,000	0	0	0	0	12	4,176,000	11.21%
20	349,000	0	0	0	0	12	4,188,000	11.24%
21	350,000	0	0	0	0	12	4,200,000	11.27%
22	351,000	0	0	0	0	12	4,212,000	11.30%
23	352,000	0	0	0	0	12	4,224,000	11.33%
24	353,000	0	0	0	0	12	4,236,000	11.37%
25	354,000	0	0	0	0	12	4,248,000	11.40%
26	355,000	0	0	0	0	12	4,260,000	11.43%
27	356,000	0	0	0	0	12	4,272,000	11.46%
28	357,000	0	0	0	0	12	4,284,000	11.50%
29	358,000	0	0	0	0	12	4,296,000	11.53%
30	359,000	0	0	0	0	12	4,308,000	11.56%
31	360,000	0	0	0	0	12	4,320,000	11.59%
32	361,000	0	0	0	0	12	4,332,000	11.62%
33	362,000	0	0	0	0	12	4,344,000	11.66%
34	363,000	0	0	0	0	12	4,356,000	11.69%
35	364,000	0	0	0	0	12	4,368,000	11.72%
36	365,000	0	0	0	0	12	4,380,000	11.75%
37	366,000	0	0	0	0	12	4,392,000	11.79%
38	367,000	0	0	0	0	12	4,404,000	11.82%
39	368,000	0	0	0	0	12	4,416,000	11.85%
40	369,000	0	0	0	0	12	4,428,000	11.88%
41	370,000	0	0	0	0	12	4,440,000	11.91%
42	371,000	0	0	0	0	12	4,452,000	11.95%
43	372,000	0	0	0	0	12	4,464,000	11.98%
44	373,000	0	0	0	0	12	4,476,000	12.01%
45	374,000	0	0	0	0	12	4,488,000	12.04%
46	375,000	0	0	0	0	12	4,500,000	12.08%
47	376,000	0	0	0	0	12	4,512,000	12.11%
48	377,000	0	0	0	0	12	4,524,000	12.14%
49	378,000	0	0	0	0	12	4,536,000	12.17%
50	379,000	0	0	0	0	12	4,548,000	12.20%
51	380,000	0	0	0	0	12	4,560,000	12.24%
52	381,000	0	0	0	0	12	4,572,000	12.27%
53	382,000	0	0	0	0	12	4,584,000	12.30%
54	383,000	0	0	0	0	12	4,596,000	12.33%
55	384,000	0	0	0	0	12	4,608,000	12.37%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	385,000	0	0	0	0	12	4,620,000	12.40%
2	386,000	0	0	0	0	12	4,632,000	12.43%
3	387,000	0	0	0	0	12	4,644,000	12.46%
4	388,000	0	0	0	0	12	4,656,000	12.49%
5	389,000	0	0	0	0	12	4,668,000	12.53%
6	390,000	0	0	0	0	12	4,680,000	12.56%
7	391,000	0	0	0	0	12	4,692,000	12.59%
8	392,000	0	0	0	0	12	4,704,000	12.62%
9	393,000	0	0	0	0	12	4,716,000	12.65%
10	394,000	0	0	0	0	12	4,728,000	12.69%
11	395,000	0	0	0	0	12	4,740,000	12.72%
12	396,000	0	0	0	0	12	4,752,000	12.75%
13	397,000	0	0	0	0	12	4,764,000	12.78%
14	398,000	0	0	0	0	12	4,776,000	12.82%
15	399,000	0	0	0	0	12	4,788,000	12.85%
16	400,000	0	0	0	0	12	4,800,000	12.88%
17	401,000	0	0	0	0	12	4,812,000	12.91%
18	402,000	0	0	0	0	12	4,824,000	12.94%
19	403,000	0	0	0	0	12	4,836,000	12.98%
20	404,000	0	0	0	0	12	4,848,000	13.01%
21	405,000	0	0	0	0	12	4,860,000	13.04%
22	406,000	0	0	0	0	12	4,872,000	13.07%
23	407,000	0	0	0	0	12	4,884,000	13.11%
24	408,000	0	0	0	0	12	4,896,000	13.14%
25	409,000	0	0	0	0	12	4,908,000	13.17%
26	410,000	0	0	0	0	12	4,920,000	13.20%
27	411,000	0	0	0	0	12	4,932,000	13.23%
28	412,000	0	0	0	0	12	4,944,000	13.27%
29	413,000	0	0	0	0	12	4,956,000	13.30%
30	414,000	0	0	0	0	12	4,968,000	13.33%
31	415,000	0	0	0	0	12	4,980,000	13.36%
32	416,000	0	0	0	0	12	4,992,000	13.40%
33	417,000	0	0	0	0	12	5,004,000	13.43%
34	418,000	0	0	0	0	12	5,016,000	13.46%
35	419,000	0	0	0	0	12	5,028,000	13.49%
36	420,000	0	0	0	0	12	5,040,000	13.52%
37	421,000	0	0	0	0	12	5,052,000	13.56%
38	422,000	0	0	0	0	12	5,064,000	13.59%
39	423,000	0	0	0	0	12	5,076,000	13.62%
40	424,000	0	0	0	0	12	5,088,000	13.65%
41	425,000	0	0	0	0	12	5,100,000	13.69%
42	426,000	0	0	0	0	12	5,112,000	13.72%
43	427,000	0	0	0	0	12	5,124,000	13.75%
44	428,000	0	0	0	0	12	5,136,000	13.78%
45	429,000	0	0	0	0	12	5,148,000	13.81%
46	430,000	0	0	0	0	12	5,160,000	13.85%
47	431,000	0	0	0	0	12	5,172,000	13.88%
48	432,000	0	0	0	0	12	5,184,000	13.91%
49	433,000	0	0	0	0	12	5,196,000	13.94%
50	434,000	0	0	0	0	12	5,208,000	13.98%
51	435,000	0	0	0	0	12	5,220,000	14.01%
52	436,000	0	0	0	0	12	5,232,000	14.04%
53	437,000	0	0	0	0	12	5,244,000	14.07%
54	438,000	0	0	0	0	12	5,256,000	14.10%
55	439,000	0	0	0	0	12	5,268,000	14.14%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	440,000	0	0	0	0	12	5,280,000	14.17%
2	441,000	0	0	0	0	12	5,292,000	14.20%
3	442,000	0	0	0	0	12	5,304,000	14.23%
4	443,000	0	0	0	0	12	5,316,000	14.27%
5	444,000	0	0	0	0	12	5,328,000	14.30%
6	445,000	0	0	0	0	12	5,340,000	14.33%
7	446,000	0	0	0	0	12	5,352,000	14.36%
8	447,000	0	0	0	0	12	5,364,000	14.39%
9	448,000	0	0	0	0	12	5,376,000	14.43%
10	449,000	0	0	0	0	12	5,388,000	14.46%
11	450,000	0	0	0	0	12	5,400,000	14.49%
12	451,000	0	0	0	0	12	5,412,000	14.52%
13	452,000	0	0	0	0	12	5,424,000	14.55%
14	453,000	0	0	0	0	12	5,436,000	14.59%
15	454,000	0	0	0	0	12	5,448,000	14.62%
16	455,000	0	0	0	0	12	5,460,000	14.65%
17	456,000	0	0	0	0	12	5,472,000	14.68%
18	457,000	0	0	0	0	12	5,484,000	14.72%
19	458,000	0	0	0	0	12	5,496,000	14.75%
20	459,000	0	0	0	0	12	5,508,000	14.78%
21	460,000	0	0	0	0	12	5,520,000	14.81%
22	461,000	0	0	0	0	12	5,532,000	14.84%
23	462,000	0	0	0	0	12	5,544,000	14.88%
24	463,000	0	0	0	0	12	5,556,000	14.91%
25	464,000	0	0	0	0	12	5,568,000	14.94%
26	465,000	0	0	0	0	12	5,580,000	14.97%
27	466,000	0	0	0	0	12	5,592,000	15.01%
28	467,000	0	0	0	0	12	5,604,000	15.04%
29	468,000	0	0	0	0	12	5,616,000	15.07%
30	469,000	0	0	0	0	12	5,628,000	15.10%
31	470,000	0	0	0	0	12	5,640,000	15.13%
32	471,000	0	0	0	0	12	5,652,000	15.17%
33	472,000	0	0	0	0	12	5,664,000	15.20%
34	473,000	0	0	0	0	12	5,676,000	15.23%
35	474,000	0	0	0	0	12	5,688,000	15.26%
36	475,000	0	0	0	0	12	5,700,000	15.30%
37	476,000	0	0	0	0	12	5,712,000	15.33%
38	477,000	0	0	0	0	12	5,724,000	15.36%
39	478,000	0	0	0	0	12	5,736,000	15.39%
40	479,000	0	0	0	0	12	5,748,000	15.42%
41	480,000	0	0	0	0	12	5,760,000	15.46%
42	481,000	0	0	0	0	12	5,772,000	15.49%
43	482,000	0	0	0	0	12	5,784,000	15.52%
44	483,000	0	0	0	0	12	5,796,000	15.55%
45	484,000	0	0	0	0	12	5,808,000	15.59%
46	485,000	0	0	0	0	12	5,820,000	15.62%
47	486,000	0	0	0	0	12	5,832,000	15.65%
48	487,000	0	0	0	0	12	5,844,000	15.68%
49	488,000	0	0	0	0	12	5,856,000	15.71%
50	489,000	0	0	0	0	12	5,868,000	15.75%
51	490,000	0	0	0	0	12	5,880,000	15.78%
52	491,000	0	0	0	0	12	5,892,000	15.81%
53	492,000	0	0	0	0	12	5,904,000	15.84%
54	493,000	0	0	0	0	12	5,916,000	15.88%
55	494,000	0	0	0	0	12	5,928,000	15.91%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	495,000	0	0	0	0	12	5,940,000	15.94%
2	496,000	0	0	0	0	12	5,952,000	15.97%
3	497,000	0	0	0	0	12	5,964,000	16.00%
4	498,000	0	0	0	0	12	5,976,000	16.04%
5	499,000	0	0	0	0	12	5,988,000	16.07%
6	500,000	0	0	0	0	12	6,000,000	16.10%
7	501,000	0	0	0	0	12	6,012,000	16.13%
8	502,000	0	0	0	0	12	6,024,000	16.16%
9	503,000	0	0	0	0	12	6,036,000	16.20%
10	504,000	0	0	0	0	12	6,048,000	16.23%
11	505,000	0	0	0	0	12	6,060,000	16.26%
12	506,000	0	0	0	0	12	6,072,000	16.29%
13	507,000	0	0	0	0	12	6,084,000	16.33%
14	508,000	0	0	0	0	12	6,096,000	16.36%
15	509,000	0	0	0	0	12	6,108,000	16.39%
16	510,000	0	0	0	0	12	6,120,000	16.42%
17	511,000	0	0	0	0	12	6,132,000	16.45%
18	512,000	0	0	0	0	12	6,144,000	16.49%
19	513,000	0	0	0	0	12	6,156,000	16.52%
20	514,000	0	0	0	0	12	6,168,000	16.55%
21	515,000	0	0	0	0	12	6,180,000	16.58%
22	516,000	0	0	0	0	12	6,192,000	16.62%
23	517,000	0	0	0	0	12	6,204,000	16.65%
24	518,000	0	0	0	0	12	6,216,000	16.68%
25	519,000	0	0	0	0	12	6,228,000	16.71%
26	520,000	0	0	0	0	12	6,240,000	16.74%
27	521,000	0	0	0	0	12	6,252,000	16.78%
28	522,000	0	0	0	0	12	6,264,000	16.81%
29	523,000	0	0	0	0	12	6,276,000	16.84%
30	524,000	0	0	0	0	12	6,288,000	16.87%
31	525,000	0	0	0	0	12	6,300,000	16.91%
32	526,000	0	0	0	0	12	6,312,000	16.94%
33	527,000	0	0	0	0	12	6,324,000	16.97%
34	528,000	0	0	0	0	12	6,336,000	17.00%
35	529,000	0	0	0	0	12	6,348,000	17.03%
36	530,000	0	0	0	0	12	6,360,000	17.07%
37	531,000	0	0	0	0	12	6,372,000	17.10%
38	532,000	0	0	0	0	12	6,384,000	17.13%
39	533,000	0	0	0	0	12	6,396,000	17.16%
40	534,000	0	0	0	0	12	6,408,000	17.20%
41	535,000	0	0	0	0	12	6,420,000	17.23%
42	536,000	0	0	0	0	12	6,432,000	17.26%
43	537,000	0	0	0	0	12	6,444,000	17.29%
44	538,000	0	0	0	0	12	6,456,000	17.32%
45	539,000	0	0	0	0	12	6,468,000	17.36%
46	540,000	0	0	0	0	12	6,480,000	17.39%
47	541,000	0	0	0	0	12	6,492,000	17.42%
48	542,000	0	0	0	0	12	6,504,000	17.45%
49	543,000	0	0	0	0	12	6,516,000	17.49%
50	544,000	0	0	0	0	12	6,528,000	17.52%
51	545,000	0	0	0	0	12	6,540,000	17.55%
52	546,000	0	0	0	0	12	6,552,000	17.58%
53	547,000	0	0	0	0	12	6,564,000	17.61%
54	548,000	0	0	0	0	12	6,576,000	17.65%
55	549,000	0	0	0	0	12	6,588,000	17.68%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	550,000	0	0	0	0	12	6,600,000	17.71%
2	551,000	0	0	0	0	12	6,612,000	17.74%
3	552,000	0	0	0	0	12	6,624,000	17.77%
4	553,000	0	0	0	0	12	6,636,000	17.81%
5	554,000	0	0	0	0	12	6,648,000	17.84%
6	555,000	0	0	0	0	12	6,660,000	17.87%
7	556,000	0	0	0	0	12	6,672,000	17.90%
8	557,000	0	0	0	0	12	6,684,000	17.94%
9	558,000	0	0	0	0	12	6,696,000	17.97%
10	559,000	0	0	0	0	12	6,708,000	18.00%
11	560,000	0	0	0	0	12	6,720,000	18.03%
12	561,000	0	0	0	0	12	6,732,000	18.06%
13	562,000	0	0	0	0	12	6,744,000	18.10%
14	563,000	0	0	0	0	12	6,756,000	18.13%
15	564,000	0	0	0	0	12	6,768,000	18.16%
16	565,000	0	0	0	0	12	6,780,000	18.19%
17	566,000	0	0	0	0	12	6,792,000	18.23%
18	567,000	0	0	0	0	12	6,804,000	18.26%
19	568,000	0	0	0	0	12	6,816,000	18.29%
20	569,000	0	0	0	0	12	6,828,000	18.32%
21	570,000	0	0	0	0	12	6,840,000	18.35%
22	571,000	0	0	0	0	12	6,852,000	18.39%
23	572,000	0	0	0	0	12	6,864,000	18.42%
24	573,000	0	0	0	0	12	6,876,000	18.45%
25	574,000	0	0	0	0	12	6,888,000	18.48%
26	575,000	0	0	0	0	12	6,900,000	18.52%
27	576,000	0	0	0	0	12	6,912,000	18.55%
28	577,000	0	0	0	0	12	6,924,000	18.58%
29	578,000	0	0	0	0	12	6,936,000	18.61%
30	579,000	0	0	0	0	12	6,948,000	18.64%
31	580,000	0	0	0	0	12	6,960,000	18.68%
32	581,000	0	0	0	0	12	6,972,000	18.71%
33	582,000	0	0	0	0	12	6,984,000	18.74%
34	583,000	0	0	0	0	12	6,996,000	18.77%
35	584,000	0	0	0	0	12	7,008,000	18.81%
36	585,000	0	0	0	0	12	7,020,000	18.84%
37	586,000	0	0	0	0	12	7,032,000	18.87%
38	587,000	0	0	0	0	12	7,044,000	18.90%
39	588,000	0	0	0	0	12	7,056,000	18.93%
40	589,000	0	0	0	0	12	7,068,000	18.97%
41	590,000	0	0	0	0	12	7,080,000	19.00%
42	591,000	0	0	0	0	12	7,092,000	19.03%
43	592,000	0	0	0	0	12	7,104,000	19.06%
44	593,000	0	0	0	0	12	7,116,000	19.10%
45	594,000	0	0	0	0	12	7,128,000	19.13%
46	595,000	0	0	0	0	12	7,140,000	19.16%
47	596,000	0	0	0	0	12	7,152,000	19.19%
48	597,000	0	0	0	0	12	7,164,000	19.22%
49	598,000	0	0	0	0	12	7,176,000	19.26%
50	599,000	0	0	0	0	12	7,188,000	19.29%
51	600,000	0	0	0	0	12	7,200,000	19.32%
52	601,000	0	0	0	0	12	7,212,000	19.35%
53	602,000	0	0	0	0	12	7,224,000	19.38%
54	603,000	0	0	0	0	12	7,236,000	19.42%
55	604,000	0	0	0	0	12	7,248,000	19.45%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total
1	605,000	0	0	0	0	12	7,260,000	19.48%
2	606,000	0	0	0	0	12	7,272,000	19.51%
3	607,000	0	0	0	0	12	7,284,000	19.55%
4	608,000	0	0	0	0	12	7,296,000	19.58%
5	609,000	0	0	0	0	12	7,308,000	19.61%
6	610,000	0	0	0	0	12	7,320,000	19.64%
7	611,000	0	0	0	0	12	7,332,000	19.67%
8	612,000	0	0	0	0	12	7,344,000	19.71%
9	613,000	0	0	0	0	12	7,356,000	19.74%
10	614,000	0	0	0	0	12	7,368,000	19.77%
11	615,000	0	0	0	0	12	7,380,000	19.80%
12	616,000	0	0	0	0	12	7,392,000	19.84%
13	617,000	0	0	0	0	12	7,404,000	19.87%
14	618,000	0	0	0	0	12	7,416,000	19.90%
15	619,000	0	0	0	0	12	7,428,000	19.93%
16	620,000	0	0	0	0	12	7,440,000	19.96%
17	621,000	0	0	0	0	12	7,452,000	20.00%
18	622,000	0	0	0	0	12	7,464,000	20.03%
19	623,000	0	0	0	0	12	7,476,000	20.06%
20	624,000	0	0	0	0	12	7,488,000	20.09%
21	625,000	0	0	0	0	12	7,500,000	20.13%
22	626,000	0	0	0	0	12	7,512,000	20.16%
23	627,000	0	0	0	0	12	7,524,000	20.19%
24	628,000	0	0	0	0	12	7,536,000	20.22%
25	629,000	0	0	0	0	12	7,548,000	20.25%
26	630,000	0	0	0	0	12	7,560,000	20.29%
27	631,000	0	0	0	0	12	7,572,000	20.32%
28	632,000	0	0	0	0	12	7,584,000	20.35%
29	633,000	0	0	0	0	12	7,596,000	20.38%
30	634,000	0	0	0	0	12	7,608,000	20.42%
31	635,000	0	0	0	0	12	7,620,000	20.45%
32	636,000	0	0	0	0	12	7,632,000	20.48%
33	637,000	0	0	0	0	12	7,644,000	20.51%
34	638,000	0	0	0	0	12	7,656,000	20.54%
35	639,000	0	0	0	0	12	7,668,000	20.58%
36	640,000	0	0	0	0	12	7,680,000	20.61%
37	641,000	0	0	0	0	12	7,692,000	20.64%
38	642,000	0	0	0	0	12	7,704,000	20.67%
39	643,000	0	0	0	0	12	7,716,000	20.71%
40	644,000	0	0	0	0	12	7,728,000	20.74%
41	645,000	0	0	0	0	12	7,740,000	20.77%
42	646,000	0	0	0	0	12	7,752,000	20.80%
43	647,000	0	0	0	0	12	7,764,000	20.83%
44	648,000	0	0	0	0	12	7,776,000	20.87%
45	649,000	0	0	0	0	12	7,788,000	20.90%
46	650,000	0	0	0	0	12	7,800,000	20.93%
47	651,000	0	0	0	0	12	7,812,000	20.96%
48	652,000	0	0	0	0	12	7,824,000	21.00%
49	653,000	0	0	0	0	12	7,836,000	21.03%
50	654,000	0	0	0	0	12	7,848,000	21.06%
51	655,000	0	0	0	0	12	7,860,000	21.09%
52	656,000	0	0	0	0	12	7,872,000	21.12%
53	657,000	0	0	0	0	12	7,884,000	21.16%
54	658,000	0	0	0	0	12	7,896,000	21.19%
55	659,000	0	0	0	0	12	7,908,000	21.22%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	Consolidated Factor [(1) x (6)] ÷ (5)	Percentage of Total
	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills		
1	660,000	0	0	0	0	12	7,920,000	21.25%
2	661,000	0	0	0	0	12	7,932,000	21.28%
3	662,000	0	0	0	0	12	7,944,000	21.32%
4	663,000	0	0	0	0	12	7,956,000	21.35%
5	664,000	0	0	0	0	12	7,968,000	21.38%
6	665,000	0	0	0	0	12	7,980,000	21.41%
7	666,000	0	0	0	0	12	7,992,000	21.45%
8	667,000	0	0	0	0	12	8,004,000	21.48%
9	668,000	0	0	0	0	12	8,016,000	21.51%
10	669,000	0	0	0	0	12	8,028,000	21.54%
11	670,000	0	0	0	0	12	8,040,000	21.57%
12	671,000	0	0	0	0	12	8,052,000	21.61%
13	672,000	0	0	0	0	12	8,064,000	21.64%
14	673,000	0	0	0	0	12	8,076,000	21.67%
15	674,000	0	0	0	0	12	8,088,000	21.70%
16	675,000	0	0	0	0	12	8,100,000	21.74%
17	676,000	0	0	0	0	12	8,112,000	21.77%
18	677,000	0	0	0	0	12	8,124,000	21.80%
19	678,000	0	0	0	0	12	8,136,000	21.83%
20	679,000	0	0	0	0	12	8,148,000	21.86%
21	680,000	0	0	0	0	12	8,160,000	21.90%
22	681,000	0	0	0	0	12	8,172,000	21.93%
23	682,000	0	0	0	0	12	8,184,000	21.96%
24	683,000	0	0	0	0	12	8,196,000	21.99%
25	684,000	0	0	0	0	12	8,208,000	22.03%
26	685,000	0	0	0	0	12	8,220,000	22.06%
27	686,000	0	0	0	0	12	8,232,000	22.09%
28	687,000	0	0	0	0	12	8,244,000	22.12%
29	688,000	0	0	0	0	12	8,256,000	22.15%
30	689,000	0	0	0	0	12	8,268,000	22.19%
31	690,000	0	0	0	0	12	8,280,000	22.22%
32	691,000	0	0	0	0	12	8,292,000	22.25%
33	692,000	0	0	0	0	12	8,304,000	22.28%
34	693,000	0	0	0	0	12	8,316,000	22.32%
35	694,000	0	0	0	0	12	8,328,000	22.35%
36	695,000	0	0	0	0	12	8,340,000	22.38%
37	696,000	0	0	0	0	12	8,352,000	22.41%
38	697,000	0	0	0	0	12	8,364,000	22.44%
39	698,000	0	0	0	0	12	8,376,000	22.48%
40	699,000	0	0	0	0	12	8,388,000	22.51%
41	700,000	0	0	0	0	12	8,400,000	22.54%
42	701,000	0	0	0	0	12	8,412,000	22.57%
43	702,000	0	0	0	0	12	8,424,000	22.61%
44	703,000	0	0	0	0	12	8,436,000	22.64%
45	704,000	0	0	0	0	12	8,448,000	22.67%
46	705,000	0	0	0	0	12	8,460,000	22.70%
47	706,000	0	0	0	0	12	8,472,000	22.73%
48	707,000	0	0	0	0	12	8,484,000	22.77%
49	708,000	0	0	0	0	12	8,496,000	22.80%
50	709,000	0	0	0	0	12	8,508,000	22.83%
51	710,000	0	0	0	0	12	8,520,000	22.86%
52	711,000	0	0	0	0	12	8,532,000	22.89%
53	712,000	0	0	0	0	12	8,544,000	22.93%
54	713,000	0	0	0	0	12	8,556,000	22.96%
55	714,000	0	0	0	0	12	8,568,000	22.99%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No. of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total
1	715,000	0	0	0	0	12	8,580,000	23.02%
2	716,000	0	0	0	0	12	8,592,000	23.06%
3	717,000	0	0	0	0	12	8,604,000	23.09%
4	718,000	0	0	0	0	12	8,616,000	23.12%
5	719,000	0	0	0	0	12	8,628,000	23.15%
6	720,000	0	0	0	0	12	8,640,000	23.18%
7	721,000	0	0	0	0	12	8,652,000	23.22%
8	722,000	0	0	0	0	12	8,664,000	23.25%
9	723,000	0	0	0	0	12	8,676,000	23.28%
10	724,000	0	0	0	0	12	8,688,000	23.31%
11	725,000	0	0	0	0	12	8,700,000	23.35%
12	726,000	0	0	0	0	12	8,712,000	23.38%
13	727,000	0	0	0	0	12	8,724,000	23.41%
14	728,000	0	0	0	0	12	8,736,000	23.44%
15	729,000	0	0	0	0	12	8,748,000	23.47%
16	730,000	0	0	0	0	12	8,760,000	23.51%
17	731,000	0	0	0	0	12	8,772,000	23.54%
18	732,000	0	0	0	0	12	8,784,000	23.57%
19	733,000	0	0	0	0	12	8,796,000	23.60%
20	734,000	0	0	0	0	12	8,808,000	23.64%
21	735,000	0	0	0	0	12	8,820,000	23.67%
22	736,000	0	0	0	0	12	8,832,000	23.70%
23	737,000	0	0	0	0	12	8,844,000	23.73%
24	738,000	0	0	0	0	12	8,856,000	23.76%
25	739,000	0	0	0	0	12	8,868,000	23.80%
26	740,000	0	0	0	0	12	8,880,000	23.83%
27	741,000	0	0	0	0	12	8,892,000	23.86%
28	742,000	0	0	0	0	12	8,904,000	23.89%
29	743,000	0	0	0	0	12	8,916,000	23.93%
30	744,000	0	0	0	0	12	8,928,000	23.96%
31	745,000	0	0	0	0	12	8,940,000	23.99%
32	746,000	0	0	0	0	12	8,952,000	24.02%
33	747,000	0	0	0	0	12	8,964,000	24.05%
34	748,000	0	0	0	0	12	8,976,000	24.09%
35	749,000	0	0	0	0	12	8,988,000	24.12%
36	750,000	0	0	0	0	12	9,000,000	24.15%
37	751,000	0	0	0	0	12	9,012,000	24.18%
38	752,000	0	0	0	0	12	9,024,000	24.22%
39	753,000	0	0	0	0	12	9,036,000	24.25%
40	754,000	0	0	0	0	12	9,048,000	24.28%
41	755,000	0	0	0	0	12	9,060,000	24.31%
42	756,000	0	0	0	0	12	9,072,000	24.34%
43	757,000	0	0	0	0	12	9,084,000	24.38%
44	758,000	0	0	0	0	12	9,096,000	24.41%
45	759,000	0	0	0	0	12	9,108,000	24.44%
46	760,000	0	0	0	0	12	9,120,000	24.47%
47	761,000	0	0	0	0	12	9,132,000	24.50%
48	762,000	0	0	0	0	12	9,144,000	24.54%
49	763,000	0	0	0	0	12	9,156,000	24.57%
50	764,000	0	0	0	0	12	9,168,000	24.60%
51	765,000	0	0	0	0	12	9,180,000	24.63%
52	766,000	0	0	0	0	12	9,192,000	24.67%
53	767,000	0	0	0	0	12	9,204,000	24.70%
54	768,000	0	0	0	0	12	9,216,000	24.73%
55	769,000	0	0	0	0	12	9,228,000	24.76%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	770,000	0	0	0	0	12	9,240,000	24.79%
2	771,000	0	0	0	0	12	9,252,000	24.83%
3	772,000	0	0	0	0	12	9,264,000	24.86%
4	773,000	0	0	0	0	12	9,276,000	24.89%
5	774,000	0	0	0	0	12	9,288,000	24.92%
6	775,000	0	0	0	0	12	9,300,000	24.96%
7	776,000	0	0	0	0	12	9,312,000	24.99%
8	777,000	0	0	0	0	12	9,324,000	25.02%
9	778,000	0	0	0	0	12	9,336,000	25.05%
10	779,000	0	0	0	0	12	9,348,000	25.08%
11	780,000	0	0	0	0	12	9,360,000	25.12%
12	781,000	0	0	0	0	12	9,372,000	25.15%
13	782,000	0	0	0	0	12	9,384,000	25.18%
14	783,000	0	0	0	0	12	9,396,000	25.21%
15	784,000	0	0	0	0	12	9,408,000	25.25%
16	785,000	0	0	0	0	12	9,420,000	25.28%
17	786,000	0	0	0	0	12	9,432,000	25.31%
18	787,000	0	0	0	0	12	9,444,000	25.34%
19	788,000	0	0	0	0	12	9,456,000	25.37%
20	789,000	0	0	0	0	12	9,468,000	25.41%
21	790,000	0	0	0	0	12	9,480,000	25.44%
22	791,000	0	0	0	0	12	9,492,000	25.47%
23	792,000	0	0	0	0	12	9,504,000	25.50%
24	793,000	0	0	0	0	12	9,516,000	25.54%
25	794,000	0	0	0	0	12	9,528,000	25.57%
26	795,000	0	0	0	0	12	9,540,000	25.60%
27	796,000	0	0	0	0	12	9,552,000	25.63%
28	797,000	0	0	0	0	12	9,564,000	25.66%
29	798,000	0	0	0	0	12	9,576,000	25.70%
30	799,000	0	0	0	0	12	9,588,000	25.73%
31	800,000	0	0	0	0	12	9,600,000	25.76%
32	801,000	0	0	0	0	12	9,612,000	25.79%
33	802,000	0	0	0	0	12	9,624,000	25.83%
34	803,000	0	0	0	0	12	9,636,000	25.86%
35	804,000	0	0	0	0	12	9,648,000	25.89%
36	805,000	0	0	0	0	12	9,660,000	25.92%
37	806,000	0	0	0	0	12	9,672,000	25.95%
38	807,000	0	0	0	0	12	9,684,000	25.99%
39	808,000	0	0	0	0	12	9,696,000	26.02%
40	809,000	0	0	0	0	12	9,708,000	26.05%
41	810,000	0	0	0	0	12	9,720,000	26.08%
42	811,000	0	0	0	0	12	9,732,000	26.11%
43	812,000	0	0	0	0	12	9,744,000	26.15%
44	813,000	0	0	0	0	12	9,756,000	26.18%
45	814,000	0	0	0	0	12	9,768,000	26.21%
46	815,000	0	0	0	0	12	9,780,000	26.24%
47	816,000	0	0	0	0	12	9,792,000	26.28%
48	817,000	0	0	0	0	12	9,804,000	26.31%
49	818,000	0	0	0	0	12	9,816,000	26.34%
50	819,000	0	0	0	0	12	9,828,000	26.37%
51	820,000	0	0	0	0	12	9,840,000	26.40%
52	821,000	0	0	0	0	12	9,852,000	26.44%
53	822,000	0	0	0	0	12	9,864,000	26.47%
54	823,000	0	0	0	0	12	9,876,000	26.50%
55	824,000	0	0	0	0	12	9,888,000	26.53%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	825,000	0	0	0	0	12	9,900,000	26.57%
2	826,000	0	0	0	0	12	9,912,000	26.60%
3	827,000	0	0	0	0	12	9,924,000	26.63%
4	828,000	0	0	0	0	12	9,936,000	26.66%
5	829,000	0	0	0	0	12	9,948,000	26.69%
6	830,000	0	0	0	0	12	9,960,000	26.73%
7	831,000	0	0	0	0	12	9,972,000	26.76%
8	832,000	0	0	0	0	12	9,984,000	26.79%
9	833,000	0	0	0	0	12	9,996,000	26.82%
10	834,000	0	0	0	0	12	10,008,000	26.86%
11	835,000	0	0	0	0	12	10,020,000	26.89%
12	836,000	0	0	0	0	12	10,032,000	26.92%
13	837,000	0	0	0	0	12	10,044,000	26.95%
14	838,000	0	0	0	0	12	10,056,000	26.98%
15	839,000	0	0	0	0	12	10,068,000	27.02%
16	840,000	0	0	0	0	12	10,080,000	27.05%
17	841,000	0	0	0	0	12	10,092,000	27.08%
18	842,000	0	0	0	0	12	10,104,000	27.11%
19	843,000	0	0	0	0	12	10,116,000	27.15%
20	844,000	0	0	0	0	12	10,128,000	27.18%
21	845,000	0	0	0	0	12	10,140,000	27.21%
22	846,000	0	0	0	0	12	10,152,000	27.24%
23	847,000	0	0	0	0	12	10,164,000	27.27%
24	848,000	0	0	0	0	12	10,176,000	27.31%
25	849,000	0	0	0	0	12	10,188,000	27.34%
26	850,000	0	0	0	0	12	10,200,000	27.37%
27	851,000	0	0	0	0	12	10,212,000	27.40%
28	852,000	0	0	0	0	12	10,224,000	27.44%
29	853,000	0	0	0	0	12	10,236,000	27.47%
30	854,000	0	0	0	0	12	10,248,000	27.50%
31	855,000	0	0	0	0	12	10,260,000	27.53%
32	856,000	0	0	0	0	12	10,272,000	27.56%
33	857,000	0	0	0	0	12	10,284,000	27.60%
34	858,000	0	0	0	0	12	10,296,000	27.63%
35	859,000	0	0	0	0	12	10,308,000	27.66%
36	860,000	0	0	0	0	12	10,320,000	27.69%
37	861,000	0	0	0	0	12	10,332,000	27.73%
38	862,000	0	0	0	0	12	10,344,000	27.76%
39	863,000	0	0	0	0	12	10,356,000	27.79%
40	864,000	0	0	0	0	12	10,368,000	27.82%
41	865,000	0	0	0	0	12	10,380,000	27.85%
42	866,000	0	0	0	0	12	10,392,000	27.89%
43	867,000	0	0	0	0	12	10,404,000	27.92%
44	868,000	0	0	0	0	12	10,416,000	27.95%
45	869,000	0	0	0	0	12	10,428,000	27.98%
46	870,000	0	0	0	0	12	10,440,000	28.01%
47	871,000	0	0	0	0	12	10,452,000	28.05%
48	872,000	0	0	0	0	12	10,464,000	28.08%
49	873,000	0	0	0	0	12	10,476,000	28.11%
50	874,000	0	0	0	0	12	10,488,000	28.14%
51	875,000	0	0	0	0	12	10,500,000	28.18%
52	876,000	0	0	0	0	12	10,512,000	28.21%
53	877,000	0	0	0	0	12	10,524,000	28.24%
54	878,000	0	0	0	0	12	10,536,000	28.27%
55	879,000	0	0	0	0	12	10,548,000	28.30%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total
1	880,000	0	0	0	0	12	10,560,000	28.34%
2	881,000	0	0	0	0	12	10,572,000	28.37%
3	882,000	0	0	0	0	12	10,584,000	28.40%
4	883,000	0	0	0	0	12	10,596,000	28.43%
5	884,000	0	0	0	0	12	10,608,000	28.47%
6	885,000	0	0	0	0	12	10,620,000	28.50%
7	886,000	0	0	0	0	12	10,632,000	28.53%
8	887,000	0	0	0	0	12	10,644,000	28.56%
9	888,000	0	0	0	0	12	10,656,000	28.59%
10	889,000	0	0	0	0	12	10,668,000	28.63%
11	890,000	0	0	0	0	12	10,680,000	28.66%
12	891,000	0	0	0	0	12	10,692,000	28.69%
13	892,000	0	0	0	0	12	10,704,000	28.72%
14	893,000	0	0	0	0	12	10,716,000	28.76%
15	894,000	0	0	0	0	12	10,728,000	28.79%
16	895,000	0	0	0	0	12	10,740,000	28.82%
17	896,000	0	0	0	0	12	10,752,000	28.85%
18	897,000	0	0	0	0	12	10,764,000	28.88%
19	898,000	0	0	0	0	12	10,776,000	28.92%
20	899,000	0	0	0	0	12	10,788,000	28.95%
21	900,000	0	0	0	0	12	10,800,000	28.98%
22	901,000	0	0	0	0	12	10,812,000	29.01%
23	902,000	0	0	0	0	12	10,824,000	29.05%
24	903,000	0	0	0	0	12	10,836,000	29.08%
25	904,000	0	0	0	0	12	10,848,000	29.11%
26	905,000	0	0	0	0	12	10,860,000	29.14%
27	906,000	0	0	0	0	12	10,872,000	29.17%
28	907,000	0	0	0	0	12	10,884,000	29.21%
29	908,000	0	0	0	0	12	10,896,000	29.24%
30	909,000	0	0	0	0	12	10,908,000	29.27%
31	910,000	0	0	0	0	12	10,920,000	29.30%
32	911,000	0	0	0	0	12	10,932,000	29.34%
33	912,000	0	0	0	0	12	10,944,000	29.37%
34	913,000	0	0	0	0	12	10,956,000	29.40%
35	914,000	0	0	0	0	12	10,968,000	29.43%
36	915,000	0	0	0	0	12	10,980,000	29.46%
37	916,000	0	0	0	0	12	10,992,000	29.50%
38	917,000	0	0	0	0	12	11,004,000	29.53%
39	918,000	0	0	0	0	12	11,016,000	29.56%
40	919,000	0	0	0	0	12	11,028,000	29.59%
41	920,000	0	0	0	0	12	11,040,000	29.62%
42	921,000	0	0	0	0	12	11,052,000	29.66%
43	922,000	0	0	0	0	12	11,064,000	29.69%
44	923,000	0	0	0	0	12	11,076,000	29.72%
45	924,000	0	0	0	0	12	11,088,000	29.75%
46	925,000	0	0	0	0	12	11,100,000	29.79%
47	926,000	0	0	0	0	12	11,112,000	29.82%
48	927,000	0	0	0	0	12	11,124,000	29.85%
49	928,000	0	0	0	0	12	11,136,000	29.88%
50	929,000	0	0	0	0	12	11,148,000	29.91%
51	930,000	0	0	0	0	12	11,160,000	29.95%
52	931,000	0	0	0	0	12	11,172,000	29.98%
53	932,000	0	0	0	0	12	11,184,000	30.01%
54	933,000	0	0	0	0	12	11,196,000	30.04%
55	934,000	0	0	0	0	12	11,208,000	30.08%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] ÷ (5)	(8) Percentage of Total
1	935,000	0	0	0	0	12	11,220,000	30.11%
2	936,000	0	0	0	0	12	11,232,000	30.14%
3	937,000	0	0	0	0	12	11,244,000	30.17%
4	938,000	0	0	0	0	12	11,256,000	30.20%
5	939,000	0	0	0	0	12	11,268,000	30.24%
6	940,000	0	0	0	0	12	11,280,000	30.27%
7	941,000	0	0	0	0	12	11,292,000	30.30%
8	942,000	0	0	0	0	12	11,304,000	30.33%
9	943,000	0	0	0	0	12	11,316,000	30.37%
10	944,000	0	0	0	0	12	11,328,000	30.40%
11	945,000	0	0	0	0	12	11,340,000	30.43%
12	946,000	0	0	0	0	12	11,352,000	30.46%
13	947,000	0	0	0	0	12	11,364,000	30.49%
14	948,000	0	0	0	0	12	11,376,000	30.53%
15	949,000	0	0	0	0	12	11,388,000	30.56%
16	950,000	0	0	0	0	12	11,400,000	30.59%
17	951,000	0	0	0	0	12	11,412,000	30.62%
18	952,000	0	0	0	0	12	11,424,000	30.66%
19	953,000	0	0	0	0	12	11,436,000	30.69%
20	954,000	0	0	0	0	12	11,448,000	30.72%
21	955,000	0	0	0	0	12	11,460,000	30.75%
22	956,000	0	0	0	0	12	11,472,000	30.78%
23	957,000	0	0	0	0	12	11,484,000	30.82%
24	958,000	0	0	0	0	12	11,496,000	30.85%
25	959,000	0	0	0	0	12	11,508,000	30.88%
26	960,000	0	0	0	0	12	11,520,000	30.91%
27	961,000	0	0	0	0	12	11,532,000	30.95%
28	962,000	0	0	0	0	12	11,544,000	30.98%
29	963,000	0	0	0	0	12	11,556,000	31.01%
30	964,000	0	0	0	0	12	11,568,000	31.04%
31	965,000	0	0	0	0	12	11,580,000	31.07%
32	966,000	0	0	0	0	12	11,592,000	31.11%
33	967,000	0	0	0	0	12	11,604,000	31.14%
34	968,000	0	0	0	0	12	11,616,000	31.17%
35	969,000	0	0	0	0	12	11,628,000	31.20%
36	970,000	0	0	0	0	12	11,640,000	31.23%
37	971,000	0	0	0	0	12	11,652,000	31.27%
38	972,000	0	0	0	0	12	11,664,000	31.30%
39	973,000	0	0	0	0	12	11,676,000	31.33%
40	974,000	0	0	0	0	12	11,688,000	31.36%
41	975,000	0	0	0	0	12	11,700,000	31.40%
42	976,000	0	0	0	0	12	11,712,000	31.43%
43	977,000	0	0	0	0	12	11,724,000	31.46%
44	978,000	0	0	0	0	12	11,736,000	31.49%
45	979,000	0	0	0	0	12	11,748,000	31.52%
46	980,000	0	0	0	0	12	11,760,000	31.56%
47	981,000	0	0	0	0	12	11,772,000	31.59%
48	982,000	0	0	0	0	12	11,784,000	31.62%
49	983,000	0	0	0	0	12	11,796,000	31.65%
50	984,000	0	0	0	0	12	11,808,000	31.69%
51	985,000	0	0	0	0	12	11,820,000	31.72%
52	986,000	0	0	0	0	12	11,832,000	31.75%
53	987,000	0	0	0	0	12	11,844,000	31.78%
54	988,000	0	0	0	0	12	11,856,000	31.81%
55	989,000	0	0	0	0	12	11,868,000	31.85%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total
1	990,000	0	0	0	0	12	11,880,000	31.88%
2	991,000	0	0	0	0	12	11,892,000	31.91%
3	992,000	0	0	0	0	12	11,904,000	31.94%
4	993,000	0	0	0	0	12	11,916,000	31.98%
5	994,000	0	0	0	0	12	11,928,000	32.01%
6	995,000	0	0	0	0	12	11,940,000	32.04%
7	996,000	0	0	0	0	12	11,952,000	32.07%
8	997,000	0	0	0	0	12	11,964,000	32.10%
9	998,000	0	0	0	0	12	11,976,000	32.14%
10	999,000	0	0	0	0	12	11,988,000	32.17%
11	1,000,000	0	0	0	0	12	12,000,000	32.20%
12	1,001,000	0	0	0	0	12	12,012,000	32.23%
13	1,002,000	0	0	0	0	12	12,024,000	32.27%
14	1,003,000	0	0	0	0	12	12,036,000	32.30%
15	1,004,000	0	0	0	0	12	12,048,000	32.33%
16	1,005,000	0	0	0	0	12	12,060,000	32.36%
17	1,006,000	0	0	0	0	12	12,072,000	32.39%
18	1,007,000	0	0	0	0	12	12,084,000	32.43%
19	1,008,000	0	0	0	0	12	12,096,000	32.46%
20	1,009,000	0	0	0	0	12	12,108,000	32.49%
21	1,010,000	0	0	0	0	12	12,120,000	32.52%
22	1,011,000	0	0	0	0	12	12,132,000	32.56%
23	1,012,000	0	0	0	0	12	12,144,000	32.59%
24	1,013,000	0	0	0	0	12	12,156,000	32.62%
25	1,014,000	0	0	0	0	12	12,168,000	32.65%
26	1,015,000	0	0	0	0	12	12,180,000	32.68%
27	1,016,000	0	0	0	0	12	12,192,000	32.72%
28	1,017,000	0	0	0	0	12	12,204,000	32.75%
29	1,018,000	0	0	0	0	12	12,216,000	32.78%
30	1,019,000	0	0	0	0	12	12,228,000	32.81%
31	1,020,000	0	0	0	0	12	12,240,000	32.84%
32	1,021,000	0	0	0	0	12	12,252,000	32.88%
33	1,022,000	0	0	0	0	12	12,264,000	32.91%
34	1,023,000	0	0	0	0	12	12,276,000	32.94%
35	1,024,000	0	0	0	0	12	12,288,000	32.97%
36	1,025,000	0	0	0	0	12	12,300,000	33.01%
37	1,026,000	0	0	0	0	12	12,312,000	33.04%
38	1,027,000	0	0	0	0	12	12,324,000	33.07%
39	1,028,000	0	0	0	0	12	12,336,000	33.10%
40	1,029,000	0	0	0	0	12	12,348,000	33.13%
41	1,030,000	0	0	0	0	12	12,360,000	33.17%
42	1,031,000	0	0	0	0	12	12,372,000	33.20%
43	1,032,000	0	0	0	0	12	12,384,000	33.23%
44	1,033,000	0	0	0	0	12	12,396,000	33.26%
45	1,034,000	0	0	0	0	12	12,408,000	33.30%
46	1,035,000	0	0	0	0	12	12,420,000	33.33%
47	1,036,000	0	0	0	0	12	12,432,000	33.36%
48	1,037,000	0	0	0	0	12	12,444,000	33.39%
49	1,038,000	0	0	0	0	12	12,456,000	33.42%
50	1,039,000	0	0	0	0	12	12,468,000	33.46%
51	1,040,000	0	0	0	0	12	12,480,000	33.49%
52	1,041,000	0	0	0	0	12	12,492,000	33.52%
53	1,042,000	0	0	0	0	12	12,504,000	33.55%
54	1,043,000	0	0	0	0	12	12,516,000	33.59%
55	1,044,000	0	0	0	0	12	12,528,000	33.62%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (8)] + (5)	Percentage of Total
1	1,045,000	0	0	0	0	12	12,540,000	33.65%
2	1,046,000	0	0	0	0	12	12,552,000	33.68%
3	1,047,000	0	0	0	0	12	12,564,000	33.71%
4	1,048,000	0	0	0	0	12	12,576,000	33.75%
5	1,049,000	0	0	0	0	12	12,588,000	33.78%
6	1,050,000	0	0	0	0	12	12,600,000	33.81%
7	1,051,000	0	0	0	0	12	12,612,000	33.84%
8	1,052,000	0	0	0	0	12	12,624,000	33.88%
9	1,053,000	0	0	0	0	12	12,636,000	33.91%
10	1,054,000	0	0	0	0	12	12,648,000	33.94%
11	1,055,000	0	0	0	0	12	12,660,000	33.97%
12	1,056,000	0	0	0	0	12	12,672,000	34.00%
13	1,057,000	0	0	0	0	12	12,684,000	34.04%
14	1,058,000	0	0	0	0	12	12,696,000	34.07%
15	1,059,000	0	0	0	0	12	12,708,000	34.10%
16	1,060,000	0	0	0	0	12	12,720,000	34.13%
17	1,061,000	0	0	0	0	12	12,732,000	34.17%
18	1,062,000	0	0	0	0	12	12,744,000	34.20%
19	1,063,000	0	0	0	0	12	12,756,000	34.23%
20	1,064,000	0	0	0	0	12	12,768,000	34.26%
21	1,065,000	0	0	0	0	12	12,780,000	34.29%
22	1,066,000	0	0	0	0	12	12,792,000	34.33%
23	1,067,000	0	0	0	0	12	12,804,000	34.36%
24	1,068,000	0	0	0	0	12	12,816,000	34.39%
25	1,069,000	0	0	0	0	12	12,828,000	34.42%
26	1,070,000	0	0	0	0	12	12,840,000	34.45%
27	1,071,000	0	0	0	0	12	12,852,000	34.49%
28	1,072,000	0	0	0	0	12	12,864,000	34.52%
29	1,073,000	0	0	0	0	12	12,876,000	34.55%
30	1,074,000	0	0	0	0	12	12,888,000	34.58%
31	1,075,000	0	0	0	0	12	12,900,000	34.62%
32	1,076,000	0	0	0	0	12	12,912,000	34.65%
33	1,077,000	0	0	0	0	12	12,924,000	34.68%
34	1,078,000	0	0	0	0	12	12,936,000	34.71%
35	1,079,000	0	0	0	0	12	12,948,000	34.74%
36	1,080,000	0	0	0	0	12	12,960,000	34.78%
37	1,081,000	0	0	0	0	12	12,972,000	34.81%
38	1,082,000	0	0	0	0	12	12,984,000	34.84%
39	1,083,000	0	0	0	0	12	12,996,000	34.87%
40	1,084,000	0	0	0	0	12	13,008,000	34.91%
41	1,085,000	0	0	0	0	12	13,020,000	34.94%
42	1,086,000	0	0	0	0	12	13,032,000	34.97%
43	1,087,000	0	0	0	0	12	13,044,000	35.00%
44	1,088,000	0	0	0	0	12	13,056,000	35.03%
45	1,089,000	0	0	0	0	12	13,068,000	35.07%
46	1,090,000	0	0	0	0	12	13,080,000	35.10%
47	1,091,000	0	0	0	0	12	13,092,000	35.13%
48	1,092,000	0	0	0	0	12	13,104,000	35.16%
49	1,093,000	0	0	0	0	12	13,116,000	35.20%
50	1,094,000	0	0	0	0	12	13,128,000	35.23%
51	1,095,000	0	0	0	0	12	13,140,000	35.26%
52	1,096,000	0	0	0	0	12	13,152,000	35.29%
53	1,097,000	0	0	0	0	12	13,164,000	35.32%
54	1,098,000	0	0	0	0	12	13,176,000	35.36%
55	1,099,000	0	0	0	0	12	13,188,000	35.39%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	1,100,000	0	0	0	0	12	13,200,000	35.42%
2	1,101,000	0	0	0	0	12	13,212,000	35.45%
3	1,102,000	0	0	0	0	12	13,224,000	35.49%
4	1,103,000	0	0	0	0	12	13,236,000	35.52%
5	1,104,000	0	0	0	0	12	13,248,000	35.55%
6	1,105,000	0	0	0	0	12	13,260,000	35.58%
7	1,106,000	0	0	0	0	12	13,272,000	35.61%
8	1,107,000	0	0	0	0	12	13,284,000	35.65%
9	1,108,000	0	0	0	0	12	13,296,000	35.68%
10	1,109,000	0	0	0	0	12	13,308,000	35.71%
11	1,110,000	0	0	0	0	12	13,320,000	35.74%
12	1,111,000	0	0	0	0	12	13,332,000	35.78%
13	1,112,000	0	0	0	0	12	13,344,000	35.81%
14	1,113,000	0	0	0	0	12	13,356,000	35.84%
15	1,114,000	0	0	0	0	12	13,368,000	35.87%
16	1,115,000	0	0	0	0	12	13,380,000	35.90%
17	1,116,000	0	0	0	0	12	13,392,000	35.94%
18	1,117,000	0	0	0	0	12	13,404,000	35.97%
19	1,118,000	0	0	0	0	12	13,416,000	36.00%
20	1,119,000	0	0	0	0	12	13,428,000	36.03%
21	1,120,000	0	0	0	0	12	13,440,000	36.07%
22	1,121,000	0	0	0	0	12	13,452,000	36.10%
23	1,122,000	0	0	0	0	12	13,464,000	36.13%
24	1,123,000	0	0	0	0	12	13,476,000	36.16%
25	1,124,000	0	0	0	0	12	13,488,000	36.19%
26	1,125,000	0	0	0	0	12	13,500,000	36.23%
27	1,126,000	0	0	0	0	12	13,512,000	36.26%
28	1,127,000	0	0	0	0	12	13,524,000	36.29%
29	1,128,000	0	0	0	0	12	13,536,000	36.32%
30	1,129,000	0	0	0	0	12	13,548,000	36.35%
31	1,130,000	0	0	0	0	12	13,560,000	36.39%
32	1,131,000	0	0	0	0	12	13,572,000	36.42%
33	1,132,000	0	0	0	0	12	13,584,000	36.45%
34	1,133,000	0	0	0	0	12	13,596,000	36.48%
35	1,134,000	0	0	0	0	12	13,608,000	36.52%
36	1,135,000	0	0	0	0	12	13,620,000	36.55%
37	1,136,000	0	0	0	0	12	13,632,000	36.58%
38	1,137,000	0	0	0	0	12	13,644,000	36.61%
39	1,138,000	0	0	0	0	12	13,656,000	36.64%
40	1,139,000	0	0	0	0	12	13,668,000	36.68%
41	1,140,000	0	0	0	0	12	13,680,000	36.71%
42	1,141,000	0	0	0	0	12	13,692,000	36.74%
43	1,142,000	0	0	0	0	12	13,704,000	36.77%
44	1,143,000	0	0	0	0	12	13,716,000	36.81%
45	1,144,000	0	0	0	0	12	13,728,000	36.84%
46	1,145,000	0	0	0	0	12	13,740,000	36.87%
47	1,146,000	0	0	0	0	12	13,752,000	36.90%
48	1,147,000	0	0	0	0	12	13,764,000	36.93%
49	1,148,000	0	0	0	0	12	13,776,000	36.97%
50	1,149,000	0	0	0	0	12	13,788,000	37.00%
51	1,150,000	0	0	0	0	12	13,800,000	37.03%
52	1,151,000	0	0	0	0	12	13,812,000	37.06%
53	1,152,000	0	0	0	0	12	13,824,000	37.10%
54	1,153,000	0	0	0	0	12	13,836,000	37.13%
55	1,154,000	0	0	0	0	12	13,848,000	37.16%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	1,155,000	0	0	0	0	12	13,860,000	37.19%
2	1,156,000	0	0	0	0	12	13,872,000	37.22%
3	1,157,000	0	0	0	0	12	13,884,000	37.26%
4	1,158,000	0	0	0	0	12	13,896,000	37.29%
5	1,159,000	0	0	0	0	12	13,908,000	37.32%
6	1,160,000	0	0	0	0	12	13,920,000	37.35%
7	1,161,000	0	0	0	0	12	13,932,000	37.39%
8	1,162,000	0	0	0	0	12	13,944,000	37.42%
9	1,163,000	0	0	0	0	12	13,956,000	37.45%
10	1,164,000	0	0	0	0	12	13,968,000	37.48%
11	1,165,000	0	0	0	0	12	13,980,000	37.51%
12	1,166,000	0	0	0	0	12	13,992,000	37.55%
13	1,167,000	0	0	0	0	12	14,004,000	37.58%
14	1,168,000	0	0	0	0	12	14,016,000	37.61%
15	1,169,000	0	0	0	0	12	14,028,000	37.64%
16	1,170,000	0	0	0	0	12	14,040,000	37.68%
17	1,171,000	0	0	0	0	12	14,052,000	37.71%
18	1,172,000	0	0	0	0	12	14,064,000	37.74%
19	1,173,000	0	0	0	0	12	14,076,000	37.77%
20	1,174,000	0	0	0	0	12	14,088,000	37.80%
21	1,175,000	0	0	0	0	12	14,100,000	37.84%
22	1,176,000	0	0	0	0	12	14,112,000	37.87%
23	1,177,000	0	0	0	0	12	14,124,000	37.90%
24	1,178,000	0	0	0	0	12	14,136,000	37.93%
25	1,179,000	0	0	0	0	12	14,148,000	37.96%
26	1,180,000	0	0	0	0	12	14,160,000	38.00%
27	1,181,000	0	0	0	0	12	14,172,000	38.03%
28	1,182,000	0	0	0	0	12	14,184,000	38.06%
29	1,183,000	0	0	0	0	12	14,196,000	38.09%
30	1,184,000	0	0	0	0	12	14,208,000	38.13%
31	1,185,000	0	0	0	0	12	14,220,000	38.16%
32	1,186,000	0	0	0	0	12	14,232,000	38.19%
33	1,187,000	0	0	0	0	12	14,244,000	38.22%
34	1,188,000	0	0	0	0	12	14,256,000	38.25%
35	1,189,000	0	0	0	0	12	14,268,000	38.29%
36	1,190,000	0	0	0	0	12	14,280,000	38.32%
37	1,191,000	0	0	0	0	12	14,292,000	38.35%
38	1,192,000	0	0	0	0	12	14,304,000	38.38%
39	1,193,000	0	0	0	0	12	14,316,000	38.42%
40	1,194,000	0	0	0	0	12	14,328,000	38.45%
41	1,195,000	0	0	0	0	12	14,340,000	38.48%
42	1,196,000	0	0	0	0	12	14,352,000	38.51%
43	1,197,000	0	0	0	0	12	14,364,000	38.54%
44	1,198,000	0	0	0	0	12	14,376,000	38.58%
45	1,199,000	0	0	0	0	12	14,388,000	38.61%
46	1,200,000	0	0	0	0	12	14,400,000	38.64%
47	1,201,000	0	0	0	0	12	14,412,000	38.67%
48	1,202,000	0	0	0	0	12	14,424,000	38.71%
49	1,203,000	0	0	0	0	12	14,436,000	38.74%
50	1,204,000	0	0	0	0	12	14,448,000	38.77%
51	1,205,000	0	0	0	0	12	14,460,000	38.80%
52	1,206,000	0	0	0	0	12	14,472,000	38.83%
53	1,207,000	0	0	0	0	12	14,484,000	38.87%
54	1,208,000	0	0	0	0	12	14,496,000	38.90%
55	1,209,000	0	0	0	0	12	14,508,000	38.93%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (8)] + (5)	Percentage of Total
1	1,210,000	0	0	0	0	12	14,520,000	38.96%
2	1,211,000	0	0	0	0	12	14,532,000	39.00%
3	1,212,000	0	0	0	0	12	14,544,000	39.03%
4	1,213,000	0	0	0	0	12	14,556,000	39.06%
5	1,214,000	0	0	0	0	12	14,568,000	39.09%
6	1,215,000	0	0	0	0	12	14,580,000	39.12%
7	1,216,000	0	0	0	0	12	14,592,000	39.16%
8	1,217,000	0	0	0	0	12	14,604,000	39.19%
9	1,218,000	0	0	0	0	12	14,616,000	39.22%
10	1,219,000	0	0	0	0	12	14,628,000	39.25%
11	1,220,000	0	0	0	0	12	14,640,000	39.29%
12	1,221,000	0	0	0	0	12	14,652,000	39.32%
13	1,222,000	0	0	0	0	12	14,664,000	39.35%
14	1,223,000	0	0	0	0	12	14,676,000	39.38%
15	1,224,000	0	0	0	0	12	14,688,000	39.41%
16	1,225,000	0	0	0	0	12	14,700,000	39.45%
17	1,226,000	0	0	0	0	12	14,712,000	39.48%
18	1,227,000	0	0	0	0	12	14,724,000	39.51%
19	1,228,000	0	0	0	0	12	14,736,000	39.54%
20	1,229,000	0	0	0	0	12	14,748,000	39.57%
21	1,230,000	0	0	0	0	12	14,760,000	39.61%
22	1,231,000	0	0	0	0	12	14,772,000	39.64%
23	1,232,000	0	0	0	0	12	14,784,000	39.67%
24	1,233,000	0	0	0	0	12	14,796,000	39.70%
25	1,234,000	0	0	0	0	12	14,808,000	39.74%
26	1,235,000	0	0	0	0	12	14,820,000	39.77%
27	1,236,000	0	0	0	0	12	14,832,000	39.80%
28	1,237,000	0	0	0	0	12	14,844,000	39.83%
29	1,238,000	0	0	0	0	12	14,856,000	39.86%
30	1,239,000	0	0	0	0	12	14,868,000	39.90%
31	1,240,000	0	0	0	0	12	14,880,000	39.93%
32	1,241,000	0	0	0	0	12	14,892,000	39.96%
33	1,242,000	0	0	0	0	12	14,904,000	39.99%
34	1,243,000	0	0	0	0	12	14,916,000	40.03%
35	1,244,000	0	0	0	0	12	14,928,000	40.06%
36	1,245,000	0	0	0	0	12	14,940,000	40.09%
37	1,246,000	0	0	0	0	12	14,952,000	40.12%
38	1,247,000	0	0	0	0	12	14,964,000	40.15%
39	1,248,000	0	0	0	0	12	14,976,000	40.19%
40	1,249,000	0	0	0	0	12	14,988,000	40.22%
41	1,250,000	0	0	0	0	12	15,000,000	40.25%
42	1,251,000	0	0	0	0	12	15,012,000	40.28%
43	1,252,000	0	0	0	0	12	15,024,000	40.32%
44	1,253,000	0	0	0	0	12	15,036,000	40.35%
45	1,254,000	0	0	0	0	12	15,048,000	40.38%
46	1,255,000	0	0	0	0	12	15,060,000	40.41%
47	1,256,000	0	0	0	0	12	15,072,000	40.44%
48	1,257,000	0	0	0	0	12	15,084,000	40.48%
49	1,258,000	0	0	0	0	12	15,096,000	40.51%
50	1,259,000	0	0	0	0	12	15,108,000	40.54%
51	1,260,000	0	0	0	0	12	15,120,000	40.57%
52	1,261,000	0	0	0	0	12	15,132,000	40.61%
53	1,262,000	0	0	0	0	12	15,144,000	40.64%
54	1,263,000	0	0	0	0	12	15,156,000	40.67%
55	1,264,000	0	0	0	0	12	15,168,000	40.70%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total
1	1,265,000	0	0	0	0	12	660,000	1.77%
2	1,266,000	0	0	0	0	12	672,000	1.80%
3	1,267,000	0	0	0	0	12	684,000	1.84%
4	1,268,000	0	0	0	0	12	696,000	1.87%
5	1,269,000	0	0	0	0	12	708,000	1.90%
6	1,270,000	0	0	0	0	12	720,000	1.93%
7	1,271,000	0	0	0	0	12	732,000	1.96%
8	1,272,000	0	0	0	0	12	744,000	2.00%
9	1,273,000	0	0	0	0	12	756,000	2.03%
10	1,274,000	0	0	0	0	12	768,000	2.06%
11	1,275,000	0	0	0	0	12	780,000	2.09%
12	1,276,000	0	0	0	0	12	792,000	2.13%
13	1,277,000	0	0	0	0	12	804,000	2.16%
14	1,278,000	0	0	0	0	12	816,000	2.19%
15	1,279,000	0	0	0	0	12	828,000	2.22%
16	1,280,000	0	0	0	0	12	840,000	2.25%
17	1,281,000	0	0	0	0	12	852,000	2.29%
18	1,282,000	0	0	0	0	12	864,000	2.32%
19	1,283,000	0	0	0	0	12	876,000	2.35%
20	1,284,000	0	0	0	0	12	888,000	2.38%
21	1,285,000	0	0	0	0	12	900,000	2.42%
22	1,286,000	0	0	0	0	12	912,000	2.45%
23	1,287,000	0	0	0	0	12	924,000	2.48%
24	1,288,000	0	0	0	0	12	936,000	2.51%
25	1,289,000	0	0	0	0	12	948,000	2.54%
26	1,290,000	0	0	0	0	12	960,000	2.58%
27	1,291,000	0	0	0	0	12	972,000	2.61%
28	1,292,000	0	0	0	0	12	984,000	2.64%
29	1,293,000	0	0	0	0	12	996,000	2.67%
30	1,294,000	0	0	0	0	12	1,008,000	2.70%
31	1,295,000	0	0	0	0	12	1,020,000	2.74%
32	1,296,000	0	0	0	0	12	1,032,000	2.77%
33	1,297,000	0	0	0	0	12	1,044,000	2.80%
34	1,298,000	0	0	0	0	12	1,056,000	2.83%
35	1,299,000	0	0	0	0	12	1,068,000	2.87%
36	1,300,000	0	0	0	0	12	1,080,000	2.90%
37	1,301,000	0	0	0	0	12	1,092,000	2.93%
38	1,302,000	0	0	0	0	12	1,104,000	2.96%
39	1,303,000	0	0	0	0	12	1,116,000	2.99%
40	1,304,000	0	0	0	0	12	1,128,000	3.03%
41	1,305,000	0	0	0	0	12	1,140,000	3.06%
42	1,306,000	0	0	0	0	12	1,152,000	3.09%
43	1,307,000	0	0	0	0	12	1,164,000	3.12%
44	1,308,000	0	0	0	0	12	1,176,000	3.16%
45	1,309,000	0	0	0	0	12	1,188,000	3.19%
46	1,310,000	0	0	0	0	12	1,200,000	3.22%
47	1,311,000	0	0	0	0	12	1,212,000	3.25%
48	1,312,000	0	0	0	0	12	1,224,000	3.28%
49	1,313,000	0	0	0	0	12	1,236,000	3.32%
50	1,314,000	0	0	0	0	12	1,248,000	3.35%
51	1,315,000	0	0	0	0	12	1,260,000	3.38%
52	1,316,000	0	0	0	0	12	1,272,000	3.41%
53	1,317,000	0	0	0	0	12	1,284,000	3.45%
54	1,318,000	0	0	0	0	12	1,296,000	3.48%
55	1,319,000	0	0	0	0	12	1,308,000	3.51%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total
1	1,320,000	0	0	0	0	12	15,840,000	42.51%
2	1,321,000	0	0	0	0	12	15,852,000	42.54%
3	1,322,000	0	0	0	0	12	15,864,000	42.57%
4	1,323,000	0	0	0	0	12	15,876,000	42.60%
5	1,324,000	0	0	0	0	12	15,888,000	42.63%
6	1,325,000	0	0	0	0	12	15,900,000	42.67%
7	1,326,000	0	0	0	0	12	15,912,000	42.70%
8	1,327,000	0	0	0	0	12	15,924,000	42.73%
9	1,328,000	0	0	0	0	12	15,936,000	42.76%
10	1,329,000	0	0	0	0	12	15,948,000	42.80%
11	1,330,000	0	0	0	0	12	15,960,000	42.83%
12	1,331,000	0	0	0	0	12	15,972,000	42.86%
13	1,332,000	0	0	0	0	12	15,984,000	42.89%
14	1,333,000	0	0	0	0	12	15,996,000	42.92%
15	1,334,000	0	0	0	0	12	16,008,000	42.96%
16	1,335,000	0	0	0	0	12	16,020,000	42.99%
17	1,336,000	0	0	0	0	12	16,032,000	43.02%
18	1,337,000	0	0	0	0	12	16,044,000	43.05%
19	1,338,000	0	0	0	0	12	16,056,000	43.08%
20	1,339,000	0	0	0	0	12	16,068,000	43.12%
21	1,340,000	0	0	0	0	12	16,080,000	43.15%
22	1,341,000	0	0	0	0	12	16,092,000	43.18%
23	1,342,000	0	0	0	0	12	16,104,000	43.21%
24	1,343,000	0	0	0	0	12	16,116,000	43.25%
25	1,344,000	0	0	0	0	12	16,128,000	43.28%
26	1,345,000	0	0	0	0	12	16,140,000	43.31%
27	1,346,000	0	0	0	0	12	16,152,000	43.34%
28	1,347,000	0	0	0	0	12	16,164,000	43.37%
29	1,348,000	0	0	0	0	12	16,176,000	43.41%
30	1,349,000	0	0	0	0	12	16,188,000	43.44%
31	1,350,000	0	0	0	0	12	16,200,000	43.47%
32	1,351,000	0	0	0	0	12	16,212,000	43.50%
33	1,352,000	0	0	0	0	12	16,224,000	43.54%
34	1,353,000	0	0	0	0	12	16,236,000	43.57%
35	1,354,000	0	0	0	0	12	16,248,000	43.60%
36	1,355,000	0	0	0	0	12	16,260,000	43.63%
37	1,356,000	0	0	0	0	12	16,272,000	43.66%
38	1,357,000	0	0	0	0	12	16,284,000	43.70%
39	1,358,000	0	0	0	0	12	16,296,000	43.73%
40	1,359,000	0	0	0	0	12	16,308,000	43.76%
41	1,360,000	0	0	0	0	12	16,320,000	43.79%
42	1,361,000	0	0	0	0	12	16,332,000	43.83%
43	1,362,000	0	0	0	0	12	16,344,000	43.86%
44	1,363,000	0	0	0	0	12	16,356,000	43.89%
45	1,364,000	0	0	0	0	12	16,368,000	43.92%
46	1,365,000	0	0	0	0	12	16,380,000	43.95%
47	1,366,000	0	0	0	0	12	16,392,000	43.99%
48	1,367,000	0	0	0	0	12	16,404,000	44.02%
49	1,368,000	0	0	0	0	12	16,416,000	44.05%
50	1,369,000	0	0	0	0	12	16,428,000	44.08%
51	1,370,000	0	0	0	0	12	16,440,000	44.12%
52	1,371,000	0	0	0	0	12	16,452,000	44.15%
53	1,372,000	0	0	0	0	12	16,464,000	44.18%
54	1,373,000	0	0	0	0	12	16,476,000	44.21%
55	1,374,000	0	0	0	0	12	16,488,000	44.24%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	1,375,000	0	0	0	0	12	16,500,000	44.28%
2	1,376,000	0	0	0	0	12	16,512,000	44.31%
3	1,377,000	0	0	0	0	12	16,524,000	44.34%
4	1,378,000	0	0	0	0	12	16,536,000	44.37%
5	1,379,000	0	0	0	0	12	16,548,000	44.41%
6	1,380,000	0	0	0	0	12	16,560,000	44.44%
7	1,381,000	0	0	0	0	12	16,572,000	44.47%
8	1,382,000	0	0	0	0	12	16,584,000	44.50%
9	1,383,000	0	0	0	0	12	16,596,000	44.53%
10	1,384,000	0	0	0	0	12	16,608,000	44.57%
11	1,385,000	0	0	0	0	12	16,620,000	44.60%
12	1,386,000	0	0	0	0	12	16,632,000	44.63%
13	1,387,000	0	0	0	0	12	16,644,000	44.66%
14	1,388,000	0	0	0	0	12	16,656,000	44.69%
15	1,389,000	0	0	0	0	12	16,668,000	44.73%
16	1,390,000	0	0	0	0	12	16,680,000	44.76%
17	1,391,000	0	0	0	0	12	16,692,000	44.79%
18	1,392,000	0	0	0	0	12	16,704,000	44.82%
19	1,393,000	0	0	0	0	12	16,716,000	44.86%
20	1,394,000	0	0	0	0	12	16,728,000	44.89%
21	1,395,000	0	0	0	0	12	16,740,000	44.92%
22	1,396,000	0	0	0	0	12	16,752,000	44.95%
23	1,397,000	0	0	0	0	12	16,764,000	44.98%
24	1,398,000	0	0	0	0	12	16,776,000	45.02%
25	1,399,000	0	0	0	0	12	16,788,000	45.05%
26	1,400,000	0	0	0	0	12	16,800,000	45.08%
27	1,401,000	0	0	0	0	12	16,812,000	45.11%
28	1,402,000	0	0	0	0	12	16,824,000	45.15%
29	1,403,000	0	0	0	0	12	16,836,000	45.18%
30	1,404,000	0	0	0	0	12	16,848,000	45.21%
31	1,405,000	0	0	0	0	12	16,860,000	45.24%
32	1,406,000	0	0	0	0	12	16,872,000	45.27%
33	1,407,000	0	0	0	0	12	16,884,000	45.31%
34	1,408,000	0	0	0	0	12	16,896,000	45.34%
35	1,409,000	0	0	0	0	12	16,908,000	45.37%
36	1,410,000	0	0	0	0	12	16,920,000	45.40%
37	1,411,000	0	0	0	0	12	16,932,000	45.44%
38	1,412,000	0	0	0	0	12	16,944,000	45.47%
39	1,413,000	0	0	0	0	12	16,956,000	45.50%
40	1,414,000	0	0	0	0	12	16,968,000	45.53%
41	1,415,000	0	0	0	0	12	16,980,000	45.56%
42	1,416,000	0	0	0	0	12	16,992,000	45.60%
43	1,417,000	0	0	0	0	12	17,004,000	45.63%
44	1,418,000	0	0	0	0	12	17,016,000	45.66%
45	1,419,000	0	0	0	0	12	17,028,000	45.69%
46	1,420,000	0	0	0	0	12	17,040,000	45.73%
47	1,421,000	0	0	0	0	12	17,052,000	45.76%
48	1,422,000	0	0	0	0	12	17,064,000	45.79%
49	1,423,000	0	0	0	0	12	17,076,000	45.82%
50	1,424,000	0	0	0	0	12	17,088,000	45.85%
51	1,425,000	0	0	0	0	12	17,100,000	45.89%
52	1,426,000	0	0	0	0	12	17,112,000	45.92%
53	1,427,000	0	0	0	0	12	17,124,000	45.95%
54	1,428,000	0	0	0	0	12	17,136,000	45.98%
55	1,429,000	0	0	0	0	12	17,148,000	46.02%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
 Page 83 of 165

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total
1	1,430,000	0	0	0	0	12	17,160,000	46.05%
2	1,431,000	0	0	0	0	12	17,172,000	46.08%
3	1,432,000	0	0	0	0	12	17,184,000	46.11%
4	1,433,000	0	0	0	0	12	17,196,000	46.14%
5	1,434,000	0	0	0	0	12	17,208,000	46.18%
6	1,435,000	0	0	0	0	12	17,220,000	46.21%
7	1,436,000	0	0	0	0	12	17,232,000	46.24%
8	1,437,000	0	0	0	0	12	17,244,000	46.27%
9	1,438,000	0	0	0	0	12	17,256,000	46.30%
10	1,439,000	0	0	0	0	12	17,268,000	46.34%
11	1,440,000	0	0	0	0	12	17,280,000	46.37%
12	1,441,000	0	0	0	0	12	17,292,000	46.40%
13	1,442,000	0	0	0	0	12	17,304,000	46.43%
14	1,443,000	0	0	0	0	12	17,316,000	46.47%
15	1,444,000	0	0	0	0	12	17,328,000	46.50%
16	1,445,000	0	0	0	0	12	17,340,000	46.53%
17	1,446,000	0	0	0	0	12	17,352,000	46.56%
18	1,447,000	0	0	0	0	12	17,364,000	46.59%
19	1,448,000	0	0	0	0	12	17,376,000	46.63%
20	1,449,000	0	0	0	0	12	17,388,000	46.66%
21	1,450,000	0	0	0	0	12	17,400,000	46.69%
22	1,451,000	0	0	0	0	12	17,412,000	46.72%
23	1,452,000	0	0	0	0	12	17,424,000	46.76%
24	1,453,000	0	0	0	0	12	17,436,000	46.79%
25	1,454,000	0	0	0	0	12	17,448,000	46.82%
26	1,455,000	0	0	0	0	12	17,460,000	46.85%
27	1,456,000	0	0	0	0	12	17,472,000	46.88%
28	1,457,000	0	0	0	0	12	17,484,000	46.92%
29	1,458,000	0	0	0	0	12	17,496,000	46.95%
30	1,459,000	0	0	0	0	12	17,508,000	46.98%
31	1,460,000	0	0	0	0	12	17,520,000	47.01%
32	1,461,000	0	0	0	0	12	17,532,000	47.05%
33	1,462,000	0	0	0	0	12	17,544,000	47.08%
34	1,463,000	0	0	0	0	12	17,556,000	47.11%
35	1,464,000	0	0	0	0	12	17,568,000	47.14%
36	1,465,000	0	0	0	0	12	17,580,000	47.17%
37	1,466,000	0	0	0	0	12	17,592,000	47.21%
38	1,467,000	0	0	0	0	12	17,604,000	47.24%
39	1,468,000	0	0	0	0	12	17,616,000	47.27%
40	1,469,000	0	0	0	0	12	17,628,000	47.30%
41	1,470,000	0	0	0	0	12	17,640,000	47.34%
42	1,471,000	0	0	0	0	12	17,652,000	47.37%
43	1,472,000	0	0	0	0	12	17,664,000	47.40%
44	1,473,000	0	0	0	0	12	17,676,000	47.43%
45	1,474,000	0	0	0	0	12	17,688,000	47.46%
46	1,475,000	0	0	0	0	12	17,700,000	47.50%
47	1,476,000	0	0	0	0	12	17,712,000	47.53%
48	1,477,000	0	0	0	0	12	17,724,000	47.56%
49	1,478,000	0	0	0	0	12	17,736,000	47.59%
50	1,479,000	0	0	0	0	12	17,748,000	47.63%
51	1,480,000	0	0	0	0	12	17,760,000	47.66%
52	1,481,000	0	0	0	0	12	17,772,000	47.69%
53	1,482,000	0	0	0	0	12	17,784,000	47.72%
54	1,483,000	0	0	0	0	12	17,796,000	47.75%
55	1,484,000	0	0	0	0	12	17,808,000	47.79%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total
1	1,485,000	0	0	0	0	12	17,820,000	47.82%
2	1,486,000	0	0	0	0	12	17,832,000	47.85%
3	1,487,000	0	0	0	0	12	17,844,000	47.88%
4	1,488,000	0	0	0	0	12	17,856,000	47.91%
5	1,489,000	0	0	0	0	12	17,868,000	47.95%
6	1,490,000	0	0	0	0	12	17,880,000	47.98%
7	1,491,000	0	0	0	0	12	17,892,000	48.01%
8	1,492,000	0	0	0	0	12	17,904,000	48.04%
9	1,493,000	0	0	0	0	12	17,916,000	48.08%
10	1,494,000	0	0	0	0	12	17,928,000	48.11%
11	1,495,000	0	0	0	0	12	17,940,000	48.14%
12	1,496,000	0	0	0	0	12	17,952,000	48.17%
13	1,497,000	0	0	0	0	12	17,964,000	48.20%
14	1,498,000	0	0	0	0	12	17,976,000	48.24%
15	1,499,000	0	0	0	0	12	17,988,000	48.27%
16	1,500,000	0	0	0	0	12	18,000,000	48.30%
17	1,501,000	0	0	0	0	12	18,012,000	48.33%
18	1,502,000	0	0	0	0	12	18,024,000	48.37%
19	1,503,000	0	0	0	0	12	18,036,000	48.40%
20	1,504,000	0	0	0	0	12	18,048,000	48.43%
21	1,505,000	0	0	0	0	12	18,060,000	48.46%
22	1,506,000	0	0	0	0	12	18,072,000	48.49%
23	1,507,000	0	0	0	0	12	18,084,000	48.53%
24	1,508,000	0	0	0	0	12	18,096,000	48.56%
25	1,509,000	0	0	0	0	12	18,108,000	48.59%
26	1,510,000	0	0	0	0	12	18,120,000	48.62%
27	1,511,000	0	0	0	0	12	18,132,000	48.66%
28	1,512,000	0	0	0	0	12	18,144,000	48.69%
29	1,513,000	0	0	0	0	12	18,156,000	48.72%
30	1,514,000	0	0	0	0	12	18,168,000	48.75%
31	1,515,000	0	0	0	0	12	18,180,000	48.78%
32	1,516,000	0	0	0	0	12	18,192,000	48.82%
33	1,517,000	0	0	0	0	12	18,204,000	48.85%
34	1,518,000	0	0	0	0	12	18,216,000	48.88%
35	1,519,000	0	0	0	0	12	18,228,000	48.91%
36	1,520,000	0	0	0	0	12	18,240,000	48.95%
37	1,521,000	0	0	0	0	12	18,252,000	48.98%
38	1,522,000	0	0	0	0	12	18,264,000	49.01%
39	1,523,000	0	0	0	0	12	18,276,000	49.04%
40	1,524,000	0	0	0	0	12	18,288,000	49.07%
41	1,525,000	0	0	0	0	12	18,300,000	49.11%
42	1,526,000	0	0	0	0	12	18,312,000	49.14%
43	1,527,000	0	0	0	0	12	18,324,000	49.17%
44	1,528,000	0	0	0	0	12	18,336,000	49.20%
45	1,529,000	0	0	0	0	12	18,348,000	49.24%
46	1,530,000	0	0	0	0	12	18,360,000	49.27%
47	1,531,000	0	0	0	0	12	18,372,000	49.30%
48	1,532,000	0	0	0	0	12	18,384,000	49.33%
49	1,533,000	0	0	0	0	12	18,396,000	49.36%
50	1,534,000	0	0	0	0	12	18,408,000	49.40%
51	1,535,000	0	0	0	0	12	18,420,000	49.43%
52	1,536,000	0	0	0	0	12	18,432,000	49.46%
53	1,537,000	0	0	0	0	12	18,444,000	49.49%
54	1,538,000	0	0	0	0	12	18,456,000	49.53%
55	1,539,000	0	0	0	0	12	18,468,000	49.56%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total
1	1,540,000	0	0	0	0	12	18,480,000	49.59%
2	1,541,000	0	0	0	0	12	18,492,000	49.62%
3	1,542,000	0	0	0	0	12	18,504,000	49.65%
4	1,543,000	0	0	0	0	12	18,516,000	49.69%
5	1,544,000	0	0	0	0	12	18,528,000	49.72%
6	1,545,000	0	0	0	0	12	18,540,000	49.75%
7	1,546,000	0	0	0	0	12	18,552,000	49.78%
8	1,547,000	0	0	0	0	12	18,564,000	49.81%
9	1,548,000	0	0	0	0	12	18,576,000	49.85%
10	1,549,000	0	0	0	0	12	18,588,000	49.88%
11	1,550,000	0	0	0	0	12	18,600,000	49.91%
12	1,551,000	0	0	0	0	12	18,612,000	49.94%
13	1,552,000	0	0	0	0	12	18,624,000	49.98%
14	1,553,000	0	0	0	0	12	18,636,000	50.01%
15	1,554,000	0	0	0	0	12	18,648,000	50.04%
16	1,555,000	0	0	0	0	12	18,660,000	50.07%
17	1,556,000	0	0	0	0	12	18,672,000	50.10%
18	1,557,000	0	0	0	0	12	18,684,000	50.14%
19	1,558,000	0	0	0	0	12	18,696,000	50.17%
20	1,559,000	0	0	0	0	12	18,708,000	50.20%
21	1,560,000	0	0	0	0	12	18,720,000	50.23%
22	1,561,000	0	0	0	0	12	18,732,000	50.27%
23	1,562,000	0	0	0	0	12	18,744,000	50.30%
24	1,563,000	0	0	0	0	12	18,756,000	50.33%
25	1,564,000	0	0	0	0	12	18,768,000	50.36%
26	1,565,000	0	0	0	0	12	18,780,000	50.39%
27	1,566,000	0	0	0	0	12	18,792,000	50.43%
28	1,567,000	0	0	0	0	12	18,804,000	50.46%
29	1,568,000	0	0	0	0	12	18,816,000	50.49%
30	1,569,000	0	0	0	0	12	18,828,000	50.52%
31	1,570,000	0	0	0	0	12	18,840,000	50.56%
32	1,571,000	0	0	0	0	12	18,852,000	50.59%
33	1,572,000	0	0	0	0	12	18,864,000	50.62%
34	1,573,000	0	0	0	0	12	18,876,000	50.65%
35	1,574,000	0	0	0	0	12	18,888,000	50.68%
36	1,575,000	0	0	0	0	12	18,900,000	50.72%
37	1,576,000	0	0	0	0	12	18,912,000	50.75%
38	1,577,000	0	0	0	0	12	18,924,000	50.78%
39	1,578,000	0	0	0	0	12	18,936,000	50.81%
40	1,579,000	0	0	0	0	12	18,948,000	50.85%
41	1,580,000	0	0	0	0	12	18,960,000	50.88%
42	1,581,000	0	0	0	0	12	18,972,000	50.91%
43	1,582,000	0	0	0	0	12	18,984,000	50.94%
44	1,583,000	0	0	0	0	12	18,996,000	50.97%
45	1,584,000	0	0	0	0	12	19,008,000	51.01%
46	1,585,000	0	0	0	0	12	19,020,000	51.04%
47	1,586,000	0	0	0	0	12	19,032,000	51.07%
48	1,587,000	0	0	0	0	12	19,044,000	51.10%
49	1,588,000	0	0	0	0	12	19,056,000	51.14%
50	1,589,000	0	0	0	0	12	19,068,000	51.17%
51	1,590,000	0	0	0	0	12	19,080,000	51.20%
52	1,591,000	0	0	0	0	12	19,092,000	51.23%
53	1,592,000	0	0	0	0	12	19,104,000	51.26%
54	1,593,000	0	0	0	0	12	19,116,000	51.30%
55	1,594,000	0	0	0	0	12	19,128,000	51.33%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	1,595,000	0	0	0	0	12	19,140,000	51.36%
2	1,596,000	0	0	0	0	12	19,152,000	51.39%
3	1,597,000	0	0	0	0	12	19,164,000	51.42%
4	1,598,000	0	0	0	0	12	19,176,000	51.46%
5	1,599,000	0	0	0	0	12	19,188,000	51.49%
6	1,600,000	0	0	0	0	12	19,200,000	51.52%
7	1,601,000	0	0	0	0	12	19,212,000	51.55%
8	1,602,000	0	0	0	0	12	19,224,000	51.59%
9	1,603,000	0	0	0	0	12	19,236,000	51.62%
10	1,604,000	0	0	0	0	12	19,248,000	51.65%
11	1,605,000	0	0	0	0	12	19,260,000	51.68%
12	1,606,000	0	0	0	0	12	19,272,000	51.71%
13	1,607,000	0	0	0	0	12	19,284,000	51.75%
14	1,608,000	0	0	0	0	12	19,296,000	51.78%
15	1,609,000	0	0	0	0	12	19,308,000	51.81%
16	1,610,000	0	0	0	0	12	19,320,000	51.84%
17	1,611,000	0	0	0	0	12	19,332,000	51.88%
18	1,612,000	0	0	0	0	12	19,344,000	51.91%
19	1,613,000	0	0	0	0	12	19,356,000	51.94%
20	1,614,000	0	0	0	0	12	19,368,000	51.97%
21	1,615,000	0	0	0	0	12	19,380,000	52.00%
22	1,616,000	0	0	0	0	12	19,392,000	52.04%
23	1,617,000	0	0	0	0	12	19,404,000	52.07%
24	1,618,000	0	0	0	0	12	19,416,000	52.10%
25	1,619,000	0	0	0	0	12	19,428,000	52.13%
26	1,620,000	0	0	0	0	12	19,440,000	52.17%
27	1,621,000	0	0	0	0	12	19,452,000	52.20%
28	1,622,000	0	0	0	0	12	19,464,000	52.23%
29	1,623,000	0	0	0	0	12	19,476,000	52.26%
30	1,624,000	0	0	0	0	12	19,488,000	52.29%
31	1,625,000	0	0	0	0	12	19,500,000	52.33%
32	1,626,000	0	0	0	0	12	19,512,000	52.36%
33	1,627,000	0	0	0	0	12	19,524,000	52.39%
34	1,628,000	0	0	0	0	12	19,536,000	52.42%
35	1,629,000	0	0	0	0	12	19,548,000	52.46%
36	1,630,000	0	0	0	0	12	19,560,000	52.49%
37	1,631,000	0	0	0	0	12	19,572,000	52.52%
38	1,632,000	0	0	0	0	12	19,584,000	52.55%
39	1,633,000	0	0	0	0	12	19,596,000	52.58%
40	1,634,000	0	0	0	0	12	19,608,000	52.62%
41	1,635,000	0	0	0	0	12	19,620,000	52.65%
42	1,636,000	0	0	0	0	12	19,632,000	52.68%
43	1,637,000	0	0	0	0	12	19,644,000	52.71%
44	1,638,000	0	0	0	0	12	19,656,000	52.75%
45	1,639,000	0	0	0	0	12	19,668,000	52.78%
46	1,640,000	0	0	0	0	12	19,680,000	52.81%
47	1,641,000	0	0	0	0	12	19,692,000	52.84%
48	1,642,000	0	0	0	0	12	19,704,000	52.87%
49	1,643,000	0	0	0	0	12	19,716,000	52.91%
50	1,644,000	0	0	0	0	12	19,728,000	52.94%
51	1,645,000	0	0	0	0	12	19,740,000	52.97%
52	1,646,000	0	0	0	0	12	19,752,000	53.00%
53	1,647,000	0	0	0	0	12	19,764,000	53.03%
54	1,648,000	0	0	0	0	12	19,776,000	53.07%
55	1,649,000	0	0	0	0	12	19,788,000	53.10%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule E-14 Revised May 22, 2013

Docket No.: 130010-WS

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Historical Test Year Ended: September 30, 2012

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]

For Billing October to September

Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total
1	1,650,000	0	0	0	0	12	19,800,000	53.13%
2	1,651,000	0	0	0	0	12	19,812,000	53.16%
3	1,652,000	0	0	0	0	12	19,824,000	53.20%
4	1,653,000	0	0	0	0	12	19,836,000	53.23%
5	1,654,000	0	0	0	0	12	19,848,000	53.26%
6	1,655,000	0	0	0	0	12	19,860,000	53.29%
7	1,656,000	0	0	0	0	12	19,872,000	53.32%
8	1,657,000	0	0	0	0	12	19,884,000	53.36%
9	1,658,000	0	0	0	0	12	19,896,000	53.39%
10	1,659,000	0	0	0	0	12	19,908,000	53.42%
11	1,660,000	0	0	0	0	12	19,920,000	53.45%
12	1,661,000	0	0	0	0	12	19,932,000	53.49%
13	1,662,000	0	0	0	0	12	19,944,000	53.52%
14	1,663,000	0	0	0	0	12	19,956,000	53.55%
15	1,664,000	0	0	0	0	12	19,968,000	53.58%
16	1,665,000	0	0	0	0	12	19,980,000	53.61%
17	1,666,000	0	0	0	0	12	19,992,000	53.65%
18	1,667,000	0	0	0	0	12	20,004,000	53.68%
19	1,668,000	0	0	0	0	12	20,016,000	53.71%
20	1,669,000	0	0	0	0	12	20,028,000	53.74%
21	1,670,000	0	0	0	0	12	20,040,000	53.78%
22	1,671,000	0	0	0	0	12	20,052,000	53.81%
23	1,672,000	0	0	0	0	12	20,064,000	53.84%
24	1,673,000	0	0	0	0	12	20,076,000	53.87%
25	1,674,000	0	0	0	0	12	20,088,000	53.90%
26	1,675,000	0	0	0	0	12	20,100,000	53.94%
27	1,676,000	0	0	0	0	12	20,112,000	53.97%
28	1,677,000	0	0	0	0	12	20,124,000	54.00%
29	1,678,000	0	0	0	0	12	20,136,000	54.03%
30	1,679,000	0	0	0	0	12	20,148,000	54.07%
31	1,680,000	0	0	0	0	12	20,160,000	54.10%
32	1,681,000	0	0	0	0	12	20,172,000	54.13%
33	1,682,000	0	0	0	0	12	20,184,000	54.16%
34	1,683,000	0	0	0	0	12	20,196,000	54.19%
35	1,684,000	0	0	0	0	12	20,208,000	54.23%
36	1,685,000	0	0	0	0	12	20,220,000	54.26%
37	1,686,000	0	0	0	0	12	20,232,000	54.29%
38	1,687,000	0	0	0	0	12	20,244,000	54.32%
39	1,688,000	0	0	0	0	12	20,256,000	54.36%
40	1,689,000	0	0	0	0	12	20,268,000	54.39%
41	1,690,000	0	0	0	0	12	20,280,000	54.42%
42	1,691,000	0	0	0	0	12	20,292,000	54.45%
43	1,692,000	0	0	0	0	12	20,304,000	54.48%
44	1,693,000	0	0	0	0	12	20,316,000	54.52%
45	1,694,000	0	0	0	0	12	20,328,000	54.55%
46	1,695,000	0	0	0	0	12	20,340,000	54.58%
47	1,696,000	0	0	0	0	12	20,352,000	54.61%
48	1,697,000	0	0	0	0	12	20,364,000	54.64%
49	1,698,000	0	0	0	0	12	20,376,000	54.68%
50	1,699,000	0	0	0	0	12	20,388,000	54.71%
51	1,700,000	0	0	0	0	12	20,400,000	54.74%
52	1,701,000	0	0	0	0	12	20,412,000	54.77%
53	1,702,000	0	0	0	0	12	20,424,000	54.81%
54	1,703,000	0	0	0	0	12	20,436,000	54.84%
55	1,704,000	0	0	0	0	12	20,448,000	54.87%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	1,705,000	0	0	0	0	12	20,460,000	54.90%
2	1,706,000	0	0	0	0	12	20,472,000	54.93%
3	1,707,000	0	0	0	0	12	20,484,000	54.97%
4	1,708,000	0	0	0	0	12	20,496,000	55.00%
5	1,709,000	0	0	0	0	12	20,508,000	55.03%
6	1,710,000	0	0	0	0	12	20,520,000	55.06%
7	1,711,000	0	0	0	0	12	20,532,000	55.10%
8	1,712,000	0	0	0	0	12	20,544,000	55.13%
9	1,713,000	0	0	0	0	12	20,556,000	55.16%
10	1,714,000	0	0	0	0	12	20,568,000	55.19%
11	1,715,000	0	0	0	0	12	20,580,000	55.22%
12	1,716,000	0	0	0	0	12	20,592,000	55.26%
13	1,717,000	0	0	0	0	12	20,604,000	55.29%
14	1,718,000	0	0	0	0	12	20,616,000	55.32%
15	1,719,000	0	0	0	0	12	20,628,000	55.35%
16	1,720,000	0	0	0	0	12	20,640,000	55.39%
17	1,721,000	0	0	0	0	12	20,652,000	55.42%
18	1,722,000	0	0	0	0	12	20,664,000	55.45%
19	1,723,000	0	0	0	0	12	20,676,000	55.48%
20	1,724,000	0	0	0	0	12	20,688,000	55.51%
21	1,725,000	0	0	0	0	12	20,700,000	55.55%
22	1,726,000	0	0	0	0	12	20,712,000	55.58%
23	1,727,000	0	0	0	0	12	20,724,000	55.61%
24	1,728,000	0	0	0	0	12	20,736,000	55.64%
25	1,729,000	0	0	0	0	12	20,748,000	55.68%
26	1,730,000	0	0	0	0	12	20,760,000	55.71%
27	1,731,000	0	0	0	0	12	20,772,000	55.74%
28	1,732,000	0	0	0	0	12	20,784,000	55.77%
29	1,733,000	0	0	0	0	12	20,796,000	55.80%
30	1,734,000	0	0	0	0	12	20,808,000	55.84%
31	1,735,000	0	0	0	0	12	20,820,000	55.87%
32	1,736,000	0	0	0	0	12	20,832,000	55.90%
33	1,737,000	0	0	0	0	12	20,844,000	55.93%
34	1,738,000	0	0	0	0	12	20,856,000	55.97%
35	1,739,000	0	0	0	0	12	20,868,000	56.00%
36	1,740,000	0	0	0	0	12	20,880,000	56.03%
37	1,741,000	0	0	0	0	12	20,892,000	56.06%
38	1,742,000	0	0	0	0	12	20,904,000	56.09%
39	1,743,000	0	0	0	0	12	20,916,000	56.13%
40	1,744,000	0	0	0	0	12	20,928,000	56.16%
41	1,745,000	0	0	0	0	12	20,940,000	56.19%
42	1,746,000	0	0	0	0	12	20,952,000	56.22%
43	1,747,000	0	0	0	0	12	20,964,000	56.26%
44	1,748,000	0	0	0	0	12	20,976,000	56.29%
45	1,749,000	0	0	0	0	12	20,988,000	56.32%
46	1,750,000	0	0	0	0	12	21,000,000	56.35%
47	1,751,000	0	0	0	0	12	21,012,000	56.38%
48	1,752,000	0	0	0	0	12	21,024,000	56.42%
49	1,753,000	0	0	0	0	12	21,036,000	56.45%
50	1,754,000	0	0	0	0	12	21,048,000	56.48%
51	1,755,000	0	0	0	0	12	21,060,000	56.51%
52	1,756,000	0	0	0	0	12	21,072,000	56.54%
53	1,757,000	0	0	0	0	12	21,084,000	56.58%
54	1,758,000	0	0	0	0	12	21,096,000	56.61%
55	1,759,000	0	0	0	0	12	21,108,000	56.64%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	1,760,000	0	0	0	0	12	21,120,000	56.67%
2	1,761,000	0	0	0	0	12	21,132,000	56.71%
3	1,762,000	0	0	0	0	12	21,144,000	56.74%
4	1,763,000	0	0	0	0	12	21,156,000	56.77%
5	1,764,000	0	0	0	0	12	21,168,000	56.80%
6	1,765,000	0	0	0	0	12	21,180,000	56.83%
7	1,766,000	0	0	0	0	12	21,192,000	56.87%
8	1,767,000	0	0	0	0	12	21,204,000	56.90%
9	1,768,000	0	0	0	0	12	21,216,000	56.93%
10	1,769,000	0	0	0	0	12	21,228,000	56.96%
11	1,770,000	0	0	0	0	12	21,240,000	57.00%
12	1,771,000	0	0	0	0	12	21,252,000	57.03%
13	1,772,000	0	0	0	0	12	21,264,000	57.06%
14	1,773,000	0	0	0	0	12	21,276,000	57.09%
15	1,774,000	0	0	0	0	12	21,288,000	57.12%
16	1,775,000	0	0	0	0	12	21,300,000	57.16%
17	1,776,000	0	0	0	0	12	21,312,000	57.19%
18	1,777,000	0	0	0	0	12	21,324,000	57.22%
19	1,778,000	0	0	0	0	12	21,336,000	57.25%
20	1,779,000	0	0	0	0	12	21,348,000	57.29%
21	1,780,000	0	0	0	0	12	21,360,000	57.32%
22	1,781,000	0	0	0	0	12	21,372,000	57.35%
23	1,782,000	0	0	0	0	12	21,384,000	57.38%
24	1,783,000	0	0	0	0	12	21,396,000	57.41%
25	1,784,000	0	0	0	0	12	21,408,000	57.45%
26	1,785,000	0	0	0	0	12	21,420,000	57.48%
27	1,786,000	0	0	0	0	12	21,432,000	57.51%
28	1,787,000	0	0	0	0	12	21,444,000	57.54%
29	1,788,000	0	0	0	0	12	21,456,000	57.58%
30	1,789,000	0	0	0	0	12	21,468,000	57.61%
31	1,790,000	0	0	0	0	12	21,480,000	57.64%
32	1,791,000	0	0	0	0	12	21,492,000	57.67%
33	1,792,000	0	0	0	0	12	21,504,000	57.70%
34	1,793,000	0	0	0	0	12	21,516,000	57.74%
35	1,794,000	0	0	0	0	12	21,528,000	57.77%
36	1,795,000	0	0	0	0	12	21,540,000	57.80%
37	1,796,000	0	0	0	0	12	21,552,000	57.83%
38	1,797,000	0	0	0	0	12	21,564,000	57.87%
39	1,798,000	0	0	0	0	12	21,576,000	57.90%
40	1,799,000	0	0	0	0	12	21,588,000	57.93%
41	1,800,000	0	0	0	0	12	21,600,000	57.96%
42	1,801,000	0	0	0	0	12	21,612,000	57.99%
43	1,802,000	0	0	0	0	12	21,624,000	58.03%
44	1,803,000	0	0	0	0	12	21,636,000	58.06%
45	1,804,000	0	0	0	0	12	21,648,000	58.09%
46	1,805,000	0	0	0	0	12	21,660,000	58.12%
47	1,806,000	0	0	0	0	12	21,672,000	58.15%
48	1,807,000	0	0	0	0	12	21,684,000	58.19%
49	1,808,000	0	0	0	0	12	21,696,000	58.22%
50	1,809,000	0	0	0	0	12	21,708,000	58.25%
51	1,810,000	0	0	0	0	12	21,720,000	58.28%
52	1,811,000	0	0	0	0	12	21,732,000	58.32%
53	1,812,000	0	0	0	0	12	21,744,000	58.35%
54	1,813,000	0	0	0	0	12	21,756,000	58.38%
55	1,814,000	0	0	0	0	12	21,768,000	58.41%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	1,815,000	0	0	0	0	12	21,780,000	58.44%
2	1,816,000	0	0	0	0	12	21,792,000	58.48%
3	1,817,000	0	0	0	0	12	21,804,000	58.51%
4	1,818,000	0	0	0	0	12	21,816,000	58.54%
5	1,819,000	0	0	0	0	12	21,828,000	58.57%
6	1,820,000	0	0	0	0	12	21,840,000	58.61%
7	1,821,000	0	0	0	0	12	21,852,000	58.64%
8	1,822,000	0	0	0	0	12	21,864,000	58.67%
9	1,823,000	0	0	0	0	12	21,876,000	58.70%
10	1,824,000	0	0	0	0	12	21,888,000	58.73%
11	1,825,000	0	0	0	0	12	21,900,000	58.77%
12	1,826,000	0	0	0	0	12	21,912,000	58.80%
13	1,827,000	0	0	0	0	12	21,924,000	58.83%
14	1,828,000	0	0	0	0	12	21,936,000	58.86%
15	1,829,000	0	0	0	0	12	21,948,000	58.90%
16	1,830,000	0	0	0	0	12	21,960,000	58.93%
17	1,831,000	0	0	0	0	12	21,972,000	58.96%
18	1,832,000	0	0	0	0	12	21,984,000	58.99%
19	1,833,000	0	0	0	0	12	21,996,000	59.02%
20	1,834,000	0	0	0	0	12	22,008,000	59.06%
21	1,835,000	0	0	0	0	12	22,020,000	59.09%
22	1,836,000	0	0	0	0	12	22,032,000	59.12%
23	1,837,000	0	0	0	0	12	22,044,000	59.15%
24	1,838,000	0	0	0	0	12	22,056,000	59.19%
25	1,839,000	0	0	0	0	12	22,068,000	59.22%
26	1,840,000	0	0	0	0	12	22,080,000	59.25%
27	1,841,000	0	0	0	0	12	22,092,000	59.28%
28	1,842,000	0	0	0	0	12	22,104,000	59.31%
29	1,843,000	0	0	0	0	12	22,116,000	59.35%
30	1,844,000	0	0	0	0	12	22,128,000	59.38%
31	1,845,000	0	0	0	0	12	22,140,000	59.41%
32	1,846,000	0	0	0	0	12	22,152,000	59.44%
33	1,847,000	0	0	0	0	12	22,164,000	59.48%
34	1,848,000	0	0	0	0	12	22,176,000	59.51%
35	1,849,000	0	0	0	0	12	22,188,000	59.54%
36	1,850,000	0	0	0	0	12	22,200,000	59.57%
37	1,851,000	0	0	0	0	12	22,212,000	59.60%
38	1,852,000	0	0	0	0	12	22,224,000	59.64%
39	1,853,000	0	0	0	0	12	22,236,000	59.67%
40	1,854,000	0	0	0	0	12	22,248,000	59.70%
41	1,855,000	0	0	0	0	12	22,260,000	59.73%
42	1,856,000	0	0	0	0	12	22,272,000	59.76%
43	1,857,000	0	0	0	0	12	22,284,000	59.80%
44	1,858,000	0	0	0	0	12	22,296,000	59.83%
45	1,859,000	0	0	0	0	12	22,308,000	59.86%
46	1,860,000	0	0	0	0	12	22,320,000	59.89%
47	1,861,000	0	0	0	0	12	22,332,000	59.93%
48	1,862,000	0	0	0	0	12	22,344,000	59.96%
49	1,863,000	0	0	0	0	12	22,356,000	59.99%
50	1,864,000	0	0	0	0	12	22,368,000	60.02%
51	1,865,000	0	0	0	0	12	22,380,000	60.05%
52	1,866,000	0	0	0	0	12	22,392,000	60.09%
53	1,867,000	0	0	0	0	12	22,404,000	60.12%
54	1,868,000	0	0	0	0	12	22,416,000	60.15%
55	1,869,000	0	0	0	0	12	22,428,000	60.18%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	1,870,000	0	0	0	0	12	22,440,000	60.22%
2	1,871,000	0	0	0	0	12	22,452,000	60.25%
3	1,872,000	0	0	0	0	12	22,464,000	60.28%
4	1,873,000	0	0	0	0	12	22,476,000	60.31%
5	1,874,000	0	0	0	0	12	22,488,000	60.34%
6	1,875,000	0	0	0	0	12	22,500,000	60.38%
7	1,876,000	0	0	0	0	12	22,512,000	60.41%
8	1,877,000	0	0	0	0	12	22,524,000	60.44%
9	1,878,000	0	0	0	0	12	22,536,000	60.47%
10	1,879,000	0	0	0	0	12	22,548,000	60.51%
11	1,880,000	0	0	0	0	12	22,560,000	60.54%
12	1,881,000	0	0	0	0	12	22,572,000	60.57%
13	1,882,000	0	0	0	0	12	22,584,000	60.60%
14	1,883,000	0	0	0	0	12	22,596,000	60.63%
15	1,884,000	0	0	0	0	12	22,608,000	60.67%
16	1,885,000	0	0	0	0	12	22,620,000	60.70%
17	1,886,000	0	0	0	0	12	22,632,000	60.73%
18	1,887,000	0	0	0	0	12	22,644,000	60.76%
19	1,888,000	0	0	0	0	12	22,656,000	60.80%
20	1,889,000	0	0	0	0	12	22,668,000	60.83%
21	1,890,000	0	0	0	0	12	22,680,000	60.86%
22	1,891,000	0	0	0	0	12	22,692,000	60.89%
23	1,892,000	0	0	0	0	12	22,704,000	60.92%
24	1,893,000	0	0	0	0	12	22,716,000	60.96%
25	1,894,000	0	0	0	0	12	22,728,000	60.99%
26	1,895,000	0	0	0	0	12	22,740,000	61.02%
27	1,896,000	0	0	0	0	12	22,752,000	61.05%
28	1,897,000	0	0	0	0	12	22,764,000	61.09%
29	1,898,000	0	0	0	0	12	22,776,000	61.12%
30	1,899,000	0	0	0	0	12	22,788,000	61.15%
31	1,900,000	0	0	0	0	12	22,800,000	61.18%
32	1,901,000	0	0	0	0	12	22,812,000	61.21%
33	1,902,000	0	0	0	0	12	22,824,000	61.25%
34	1,903,000	0	0	0	0	12	22,836,000	61.28%
35	1,904,000	0	0	0	0	12	22,848,000	61.31%
36	1,905,000	0	0	0	0	12	22,860,000	61.34%
37	1,906,000	0	0	0	0	12	22,872,000	61.37%
38	1,907,000	0	0	0	0	12	22,884,000	61.41%
39	1,908,000	0	0	0	0	12	22,896,000	61.44%
40	1,909,000	0	0	0	0	12	22,908,000	61.47%
41	1,910,000	0	0	0	0	12	22,920,000	61.50%
42	1,911,000	0	0	0	0	12	22,932,000	61.54%
43	1,912,000	0	0	0	0	12	22,944,000	61.57%
44	1,913,000	0	0	0	0	12	22,956,000	61.60%
45	1,914,000	0	0	0	0	12	22,968,000	61.63%
46	1,915,000	0	0	0	0	12	22,980,000	61.66%
47	1,916,000	0	0	0	0	12	22,992,000	61.70%
48	1,917,000	0	0	0	0	12	23,004,000	61.73%
49	1,918,000	0	0	0	0	12	23,016,000	61.76%
50	1,919,000	0	0	0	0	12	23,028,000	61.79%
51	1,920,000	0	0	0	0	12	23,040,000	61.83%
52	1,921,000	0	0	0	0	12	23,052,000	61.86%
53	1,922,000	0	0	0	0	12	23,064,000	61.89%
54	1,923,000	0	0	0	0	12	23,076,000	61.92%
55	1,924,000	0	0	0	0	12	23,088,000	61.95%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total
1	1,925,000	0	0	0	0	12	23,100,000	61.99%
2	1,926,000	0	0	0	0	12	23,112,000	62.02%
3	1,927,000	0	0	0	0	12	23,124,000	62.05%
4	1,928,000	0	0	0	0	12	23,136,000	62.08%
5	1,929,000	0	0	0	0	12	23,148,000	62.12%
6	1,930,000	0	0	0	0	12	23,160,000	62.15%
7	1,931,000	0	0	0	0	12	23,172,000	62.18%
8	1,932,000	0	0	0	0	12	23,184,000	62.21%
9	1,933,000	0	0	0	0	12	23,196,000	62.24%
10	1,934,000	0	0	0	0	12	23,208,000	62.28%
11	1,935,000	0	0	0	0	12	23,220,000	62.31%
12	1,936,000	0	0	0	0	12	23,232,000	62.34%
13	1,937,000	0	0	0	0	12	23,244,000	62.37%
14	1,938,000	0	0	0	0	12	23,256,000	62.41%
15	1,939,000	0	0	0	0	12	23,268,000	62.44%
16	1,940,000	0	0	0	0	12	23,280,000	62.47%
17	1,941,000	0	0	0	0	12	23,292,000	62.50%
18	1,942,000	0	0	0	0	12	23,304,000	62.53%
19	1,943,000	0	0	0	0	12	23,316,000	62.57%
20	1,944,000	0	0	0	0	12	23,328,000	62.60%
21	1,945,000	0	0	0	0	12	23,340,000	62.63%
22	1,946,000	0	0	0	0	12	23,352,000	62.66%
23	1,947,000	0	0	0	0	12	23,364,000	62.70%
24	1,948,000	0	0	0	0	12	23,376,000	62.73%
25	1,949,000	0	0	0	0	12	23,388,000	62.76%
26	1,950,000	0	0	0	0	12	23,400,000	62.79%
27	1,951,000	0	0	0	0	12	23,412,000	62.82%
28	1,952,000	0	0	0	0	12	23,424,000	62.86%
29	1,953,000	0	0	0	0	12	23,436,000	62.89%
30	1,954,000	0	0	0	0	12	23,448,000	62.92%
31	1,955,000	0	0	0	0	12	23,460,000	62.95%
32	1,956,000	0	0	0	0	12	23,472,000	62.99%
33	1,957,000	0	0	0	0	12	23,484,000	63.02%
34	1,958,000	0	0	0	0	12	23,496,000	63.05%
35	1,959,000	0	0	0	0	12	23,508,000	63.08%
36	1,960,000	0	0	0	0	12	23,520,000	63.11%
37	1,961,000	0	0	0	0	12	23,532,000	63.15%
38	1,962,000	0	0	0	0	12	23,544,000	63.18%
39	1,963,000	0	0	0	0	12	23,556,000	63.21%
40	1,964,000	0	0	0	0	12	23,568,000	63.24%
41	1,965,000	0	0	0	0	12	23,580,000	63.27%
42	1,966,000	0	0	0	0	12	23,592,000	63.31%
43	1,967,000	0	0	0	0	12	23,604,000	63.34%
44	1,968,000	0	0	0	0	12	23,616,000	63.37%
45	1,969,000	0	0	0	0	12	23,628,000	63.40%
46	1,970,000	0	0	0	0	12	23,640,000	63.44%
47	1,971,000	0	0	0	0	12	23,652,000	63.47%
48	1,972,000	0	0	0	0	12	23,664,000	63.50%
49	1,973,000	0	0	0	0	12	23,676,000	63.53%
50	1,974,000	0	0	0	0	12	23,688,000	63.56%
51	1,975,000	0	0	0	0	12	23,700,000	63.60%
52	1,976,000	0	0	0	0	12	23,712,000	63.63%
53	1,977,000	0	0	0	0	12	23,724,000	63.66%
54	1,978,000	0	0	0	0	12	23,736,000	63.69%
55	1,979,000	0	0	0	0	12	23,748,000	63.73%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)		(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total
1	1,980,000	0	0	0	0	0	12	23,760,000	63.76%
2	1,981,000	0	0	0	0	0	12	23,772,000	63.79%
3	1,982,000	0	0	0	0	0	12	23,784,000	63.82%
4	1,983,000	0	0	0	0	0	12	23,796,000	63.85%
5	1,984,000	0	0	0	0	0	12	23,808,000	63.89%
6	1,985,000	0	0	0	0	0	12	23,820,000	63.92%
7	1,986,000	0	0	0	0	0	12	23,832,000	63.95%
8	1,987,000	0	0	0	0	0	12	23,844,000	63.98%
9	1,988,000	0	0	0	0	0	12	23,856,000	64.02%
10	1,989,000	0	0	0	0	0	12	23,868,000	64.05%
11	1,990,000	0	0	0	0	0	12	23,880,000	64.08%
12	1,991,000	0	0	0	0	0	12	23,892,000	64.11%
13	1,992,000	0	0	0	0	0	12	23,904,000	64.14%
14	1,993,000	0	0	0	0	0	12	23,916,000	64.18%
15	1,994,000	0	0	0	0	0	12	23,928,000	64.21%
16	1,995,000	0	0	0	0	0	12	23,940,000	64.24%
17	1,996,000	0	0	0	0	0	12	23,952,000	64.27%
18	1,997,000	0	0	0	0	0	12	23,964,000	64.31%
19	1,998,000	0	0	0	0	0	12	23,976,000	64.34%
20	1,999,000	0	0	0	0	0	12	23,988,000	64.37%
21	2,000,000	0	0	0	0	0	12	24,000,000	64.40%
22	2,001,000	0	0	0	0	0	12	24,012,000	64.43%
23	2,002,000	0	0	0	0	0	12	24,024,000	64.47%
24	2,003,000	0	0	0	0	0	12	24,036,000	64.50%
25	2,004,000	0	0	0	0	0	12	24,048,000	64.53%
26	2,005,000	0	0	0	0	0	12	24,060,000	64.56%
27	2,006,000	0	0	0	0	0	12	24,072,000	64.60%
28	2,007,000	0	0	0	0	0	12	24,084,000	64.63%
29	2,008,000	0	0	0	0	0	12	24,096,000	64.66%
30	2,009,000	0	0	0	0	0	12	24,108,000	64.69%
31	2,010,000	0	0	0	0	0	12	24,120,000	64.72%
32	2,011,000	0	0	0	0	0	12	24,132,000	64.76%
33	2,012,000	0	0	0	0	0	12	24,144,000	64.79%
34	2,013,000	0	0	0	0	0	12	24,156,000	64.82%
35	2,014,000	0	0	0	0	0	12	24,168,000	64.85%
36	2,015,000	0	0	0	0	0	12	24,180,000	64.88%
37	2,016,000	0	0	0	0	0	12	24,192,000	64.92%
38	2,017,000	0	0	0	0	0	12	24,204,000	64.95%
39	2,018,000	0	0	0	0	0	12	24,216,000	64.98%
40	2,019,000	0	0	0	0	0	12	24,228,000	65.01%
41	2,020,000	0	0	0	0	0	12	24,240,000	65.05%
42	2,021,000	0	0	0	0	0	12	24,252,000	65.08%
43	2,022,000	0	0	0	0	0	12	24,264,000	65.11%
44	2,023,000	0	0	0	0	0	12	24,276,000	65.14%
45	2,024,000	0	0	0	0	0	12	24,288,000	65.17%
46	2,025,000	0	0	0	0	0	12	24,300,000	65.21%
47	2,026,000	0	0	0	0	0	12	24,312,000	65.24%
48	2,027,000	0	0	0	0	0	12	24,324,000	65.27%
49	2,028,000	0	0	0	0	0	12	24,336,000	65.30%
50	2,029,000	0	0	0	0	0	12	24,348,000	65.34%
51	2,030,000	0	0	0	0	0	12	24,360,000	65.37%
52	2,031,000	0	0	0	0	0	12	24,372,000	65.40%
53	2,032,000	0	0	0	0	0	12	24,384,000	65.43%
54	2,033,000	0	0	0	0	0	12	24,396,000	65.46%
55	2,034,000	0	0	0	0	0	12	24,408,000	65.50%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

	(1)	(2)	(3)	(4)	(5)	(6)		(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills		Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	2,035,000	0	0	0	0	12		24,420,000	65.53%
2	2,036,000	0	0	0	0	12		24,432,000	65.56%
3	2,037,000	0	0	0	0	12		24,444,000	65.59%
4	2,038,000	0	0	0	0	12		24,456,000	65.63%
5	2,039,000	0	0	0	0	12		24,468,000	65.66%
6	2,040,000	0	0	0	0	12		24,480,000	65.69%
7	2,041,000	0	0	0	0	12		24,492,000	65.72%
8	2,042,000	0	0	0	0	12		24,504,000	65.75%
9	2,043,000	0	0	0	0	12		24,516,000	65.79%
10	2,044,000	0	0	0	0	12		24,528,000	65.82%
11	2,045,000	0	0	0	0	12		24,540,000	65.85%
12	2,046,000	0	0	0	0	12		24,552,000	65.88%
13	2,047,000	0	0	0	0	12		24,564,000	65.92%
14	2,048,000	0	0	0	0	12		24,576,000	65.95%
15	2,049,000	0	0	0	0	12		24,588,000	65.98%
16	2,050,000	0	0	0	0	12		24,600,000	66.01%
17	2,051,000	0	0	0	0	12		24,612,000	66.04%
18	2,052,000	0	0	0	0	12		24,624,000	66.08%
19	2,053,000	0	0	0	0	12		24,636,000	66.11%
20	2,054,000	0	0	0	0	12		24,648,000	66.14%
21	2,055,000	0	0	0	0	12		24,660,000	66.17%
22	2,056,000	0	0	0	0	12		24,672,000	66.21%
23	2,057,000	0	0	0	0	12		24,684,000	66.24%
24	2,058,000	0	0	0	0	12		24,696,000	66.27%
25	2,059,000	0	0	0	0	12		24,708,000	66.30%
26	2,060,000	0	0	0	0	12		24,720,000	66.33%
27	2,061,000	0	0	0	0	12		24,732,000	66.37%
28	2,062,000	0	0	0	0	12		24,744,000	66.40%
29	2,063,000	0	0	0	0	12		24,756,000	66.43%
30	2,064,000	0	0	0	0	12		24,768,000	66.46%
31	2,065,000	0	0	0	0	12		24,780,000	66.49%
32	2,066,000	0	0	0	0	12		24,792,000	66.53%
33	2,067,000	0	0	0	0	12		24,804,000	66.56%
34	2,068,000	0	0	0	0	12		24,816,000	66.59%
35	2,069,000	0	0	0	0	12		24,828,000	66.62%
36	2,070,000	0	0	0	0	12		24,840,000	66.66%
37	2,071,000	0	0	0	0	12		24,852,000	66.69%
38	2,072,000	0	0	0	0	12		24,864,000	66.72%
39	2,073,000	0	0	0	0	12		24,876,000	66.75%
40	2,074,000	0	0	0	0	12		24,888,000	66.78%
41	2,075,000	0	0	0	0	12		24,900,000	66.82%
42	2,076,000	0	0	0	0	12		24,912,000	66.85%
43	2,077,000	0	0	0	0	12		24,924,000	66.88%
44	2,078,000	0	0	0	0	12		24,936,000	66.91%
45	2,079,000	0	0	0	0	12		24,948,000	66.95%
46	2,080,000	0	0	0	0	12		24,960,000	66.98%
47	2,081,000	0	0	0	0	12		24,972,000	67.01%
48	2,082,000	0	0	0	0	12		24,984,000	67.04%
49	2,083,000	0	0	0	0	12		24,996,000	67.07%
50	2,084,000	0	0	0	0	12		25,008,000	67.11%
51	2,085,000	0	0	0	0	12		25,020,000	67.14%
52	2,086,000	0	0	0	0	12		25,032,000	67.17%
53	2,087,000	0	0	0	0	12		25,044,000	67.20%
54	2,088,000	0	0	0	0	12		25,056,000	67.24%
55	2,089,000	0	0	0	0	12		25,068,000	67.27%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
 Page 95 of 165

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	2,090,000	0	0	0	0	12	25,080,000	67.30%
2	2,091,000	0	0	0	0	12	25,092,000	67.33%
3	2,092,000	0	0	0	0	12	25,104,000	67.36%
4	2,093,000	0	0	0	0	12	25,116,000	67.40%
5	2,094,000	0	0	0	0	12	25,128,000	67.43%
6	2,095,000	0	0	0	0	12	25,140,000	67.46%
7	2,096,000	0	0	0	0	12	25,152,000	67.49%
8	2,097,000	0	0	0	0	12	25,164,000	67.53%
9	2,098,000	0	0	0	0	12	25,176,000	67.56%
10	2,099,000	0	0	0	0	12	25,188,000	67.59%
11	2,100,000	0	0	0	0	12	25,200,000	67.62%
12	2,101,000	0	0	0	0	12	25,212,000	67.65%
13	2,102,000	0	0	0	0	12	25,224,000	67.69%
14	2,103,000	0	0	0	0	12	25,236,000	67.72%
15	2,104,000	0	0	0	0	12	25,248,000	67.75%
16	2,105,000	0	0	0	0	12	25,260,000	67.78%
17	2,106,000	0	0	0	0	12	25,272,000	67.82%
18	2,107,000	0	0	0	0	12	25,284,000	67.85%
19	2,108,000	0	0	0	0	12	25,296,000	67.88%
20	2,109,000	0	0	0	0	12	25,308,000	67.91%
21	2,110,000	0	0	0	0	12	25,320,000	67.94%
22	2,111,000	0	0	0	0	12	25,332,000	67.98%
23	2,112,000	0	0	0	0	12	25,344,000	68.01%
24	2,113,000	0	0	0	0	12	25,356,000	68.04%
25	2,114,000	0	0	0	0	12	25,368,000	68.07%
26	2,115,000	0	0	0	0	12	25,380,000	68.10%
27	2,116,000	0	0	0	0	12	25,392,000	68.14%
28	2,117,000	0	0	0	0	12	25,404,000	68.17%
29	2,118,000	0	0	0	0	12	25,416,000	68.20%
30	2,119,000	0	0	0	0	12	25,428,000	68.23%
31	2,120,000	0	0	0	0	12	25,440,000	68.27%
32	2,121,000	0	0	0	0	12	25,452,000	68.30%
33	2,122,000	0	0	0	0	12	25,464,000	68.33%
34	2,123,000	0	0	0	0	12	25,476,000	68.36%
35	2,124,000	0	0	0	0	12	25,488,000	68.39%
36	2,125,000	0	0	0	0	12	25,500,000	68.43%
37	2,126,000	0	0	0	0	12	25,512,000	68.46%
38	2,127,000	0	0	0	0	12	25,524,000	68.49%
39	2,128,000	0	0	0	0	12	25,536,000	68.52%
40	2,129,000	0	0	0	0	12	25,548,000	68.56%
41	2,130,000	0	0	0	0	12	25,560,000	68.59%
42	2,131,000	0	0	0	0	12	25,572,000	68.62%
43	2,132,000	0	0	0	0	12	25,584,000	68.65%
44	2,133,000	0	0	0	0	12	25,596,000	68.68%
45	2,134,000	0	0	0	0	12	25,608,000	68.72%
46	2,135,000	0	0	0	0	12	25,620,000	68.75%
47	2,136,000	0	0	0	0	12	25,632,000	68.78%
48	2,137,000	0	0	0	0	12	25,644,000	68.81%
49	2,138,000	0	0	0	0	12	25,656,000	68.85%
50	2,139,000	0	0	0	0	12	25,668,000	68.88%
51	2,140,000	0	0	0	0	12	25,680,000	68.91%
52	2,141,000	1	1	2,141,000	2,141,000	11	25,692,000	68.94%
53	2,142,000	0	1	0	2,141,000	11	25,703,000	68.97%
54	2,143,000	0	1	0	2,141,000	11	25,714,000	69.00%
55	2,144,000	0	1	0	2,141,000	11	25,725,000	69.03%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
 Page 96 of 165

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	2,145,000	0	1	0	2,141,000	11	25,736,000	69.06%
2	2,146,000	0	1	0	2,141,000	11	25,747,000	69.09%
3	2,147,000	0	1	0	2,141,000	11	25,758,000	69.12%
4	2,148,000	0	1	0	2,141,000	11	25,769,000	69.15%
5	2,149,000	0	1	0	2,141,000	11	25,780,000	69.18%
6	2,150,000	0	1	0	2,141,000	11	25,791,000	69.21%
7	2,151,000	0	1	0	2,141,000	11	25,802,000	69.24%
8	2,152,000	0	1	0	2,141,000	11	25,813,000	69.27%
9	2,153,000	0	1	0	2,141,000	11	25,824,000	69.30%
10	2,154,000	0	1	0	2,141,000	11	25,835,000	69.33%
11	2,155,000	0	1	0	2,141,000	11	25,846,000	69.36%
12	2,156,000	0	1	0	2,141,000	11	25,857,000	69.38%
13	2,157,000	0	1	0	2,141,000	11	25,868,000	69.41%
14	2,158,000	0	1	0	2,141,000	11	25,879,000	69.44%
15	2,159,000	0	1	0	2,141,000	11	25,890,000	69.47%
16	2,160,000	0	1	0	2,141,000	11	25,901,000	69.50%
17	2,161,000	0	1	0	2,141,000	11	25,912,000	69.53%
18	2,162,000	0	1	0	2,141,000	11	25,923,000	69.56%
19	2,163,000	0	1	0	2,141,000	11	25,934,000	69.59%
20	2,164,000	0	1	0	2,141,000	11	25,945,000	69.62%
21	2,165,000	0	1	0	2,141,000	11	25,956,000	69.65%
22	2,166,000	0	1	0	2,141,000	11	25,967,000	69.68%
23	2,167,000	0	1	0	2,141,000	11	25,978,000	69.71%
24	2,168,000	0	1	0	2,141,000	11	25,989,000	69.74%
25	2,169,000	0	1	0	2,141,000	11	26,000,000	69.77%
26	2,170,000	0	1	0	2,141,000	11	26,011,000	69.80%
27	2,171,000	0	1	0	2,141,000	11	26,022,000	69.83%
28	2,172,000	0	1	0	2,141,000	11	26,033,000	69.86%
29	2,173,000	0	1	0	2,141,000	11	26,044,000	69.89%
30	2,174,000	0	1	0	2,141,000	11	26,055,000	69.92%
31	2,175,000	0	1	0	2,141,000	11	26,066,000	69.95%
32	2,176,000	0	1	0	2,141,000	11	26,077,000	69.98%
33	2,177,000	0	1	0	2,141,000	11	26,088,000	70.00%
34	2,178,000	0	1	0	2,141,000	11	26,099,000	70.03%
35	2,179,000	0	1	0	2,141,000	11	26,110,000	70.06%
36	2,180,000	0	1	0	2,141,000	11	26,121,000	70.09%
37	2,181,000	0	1	0	2,141,000	11	26,132,000	70.12%
38	2,182,000	0	1	0	2,141,000	11	26,143,000	70.15%
39	2,183,000	0	1	0	2,141,000	11	26,154,000	70.18%
40	2,184,000	0	1	0	2,141,000	11	26,165,000	70.21%
41	2,185,000	0	1	0	2,141,000	11	26,176,000	70.24%
42	2,186,000	0	1	0	2,141,000	11	26,187,000	70.27%
43	2,187,000	0	1	0	2,141,000	11	26,198,000	70.30%
44	2,188,000	0	1	0	2,141,000	11	26,209,000	70.33%
45	2,189,000	0	1	0	2,141,000	11	26,220,000	70.36%
46	2,190,000	0	1	0	2,141,000	11	26,231,000	70.39%
47	2,191,000	0	1	0	2,141,000	11	26,242,000	70.42%
48	2,192,000	0	1	0	2,141,000	11	26,253,000	70.45%
49	2,193,000	0	1	0	2,141,000	11	26,264,000	70.48%
50	2,194,000	0	1	0	2,141,000	11	26,275,000	70.51%
51	2,195,000	0	1	0	2,141,000	11	26,286,000	70.54%
52	2,196,000	0	1	0	2,141,000	11	26,297,000	70.57%
53	2,197,000	0	1	0	2,141,000	11	26,308,000	70.60%
54	2,198,000	0	1	0	2,141,000	11	26,319,000	70.62%
55	2,199,000	0	1	0	2,141,000	11	26,330,000	70.65%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	2,200,000	0	1	0	2,141,000	11	26,341,000	70.68%
2	2,201,000	0	1	0	2,141,000	11	26,352,000	70.71%
3	2,202,000	0	1	0	2,141,000	11	26,363,000	70.74%
4	2,203,000	0	1	0	2,141,000	11	26,374,000	70.77%
5	2,204,000	0	1	0	2,141,000	11	26,385,000	70.80%
6	2,205,000	0	1	0	2,141,000	11	26,396,000	70.83%
7	2,206,000	0	1	0	2,141,000	11	26,407,000	70.86%
8	2,207,000	0	1	0	2,141,000	11	26,418,000	70.89%
9	2,208,000	0	1	0	2,141,000	11	26,429,000	70.92%
10	2,209,000	0	1	0	2,141,000	11	26,440,000	70.95%
11	2,210,000	0	1	0	2,141,000	11	26,451,000	70.98%
12	2,211,000	0	1	0	2,141,000	11	26,462,000	71.01%
13	2,212,000	0	1	0	2,141,000	11	26,473,000	71.04%
14	2,213,000	0	1	0	2,141,000	11	26,484,000	71.07%
15	2,214,000	0	1	0	2,141,000	11	26,495,000	71.10%
16	2,215,000	0	1	0	2,141,000	11	26,506,000	71.13%
17	2,216,000	0	1	0	2,141,000	11	26,517,000	71.16%
18	2,217,000	0	1	0	2,141,000	11	26,528,000	71.19%
19	2,218,000	0	1	0	2,141,000	11	26,539,000	71.22%
20	2,219,000	0	1	0	2,141,000	11	26,550,000	71.24%
21	2,220,000	0	1	0	2,141,000	11	26,561,000	71.27%
22	2,221,000	0	1	0	2,141,000	11	26,572,000	71.30%
23	2,222,000	0	1	0	2,141,000	11	26,583,000	71.33%
24	2,223,000	0	1	0	2,141,000	11	26,594,000	71.36%
25	2,224,000	0	1	0	2,141,000	11	26,605,000	71.39%
26	2,225,000	0	1	0	2,141,000	11	26,616,000	71.42%
27	2,226,000	0	1	0	2,141,000	11	26,627,000	71.45%
28	2,227,000	0	1	0	2,141,000	11	26,638,000	71.48%
29	2,228,000	0	1	0	2,141,000	11	26,649,000	71.51%
30	2,229,000	0	1	0	2,141,000	11	26,660,000	71.54%
31	2,230,000	0	1	0	2,141,000	11	26,671,000	71.57%
32	2,231,000	0	1	0	2,141,000	11	26,682,000	71.60%
33	2,232,000	0	1	0	2,141,000	11	26,693,000	71.63%
34	2,233,000	0	1	0	2,141,000	11	26,704,000	71.66%
35	2,234,000	0	1	0	2,141,000	11	26,715,000	71.69%
36	2,235,000	0	1	0	2,141,000	11	26,726,000	71.72%
37	2,236,000	0	1	0	2,141,000	11	26,737,000	71.75%
38	2,237,000	0	1	0	2,141,000	11	26,748,000	71.78%
39	2,238,000	0	1	0	2,141,000	11	26,759,000	71.81%
40	2,239,000	0	1	0	2,141,000	11	26,770,000	71.83%
41	2,240,000	0	1	0	2,141,000	11	26,781,000	71.86%
42	2,241,000	0	1	0	2,141,000	11	26,792,000	71.89%
43	2,242,000	0	1	0	2,141,000	11	26,803,000	71.92%
44	2,243,000	0	1	0	2,141,000	11	26,814,000	71.95%
45	2,244,000	0	1	0	2,141,000	11	26,825,000	71.98%
46	2,245,000	0	1	0	2,141,000	11	26,836,000	72.01%
47	2,246,000	0	1	0	2,141,000	11	26,847,000	72.04%
48	2,247,000	0	1	0	2,141,000	11	26,858,000	72.07%
49	2,248,000	0	1	0	2,141,000	11	26,869,000	72.10%
50	2,249,000	0	1	0	2,141,000	11	26,880,000	72.13%
51	2,250,000	0	1	0	2,141,000	11	26,891,000	72.16%
52	2,251,000	0	1	0	2,141,000	11	26,902,000	72.19%
53	2,252,000	0	1	0	2,141,000	11	26,913,000	72.22%
54	2,253,000	0	1	0	2,141,000	11	26,924,000	72.25%
55	2,254,000	0	1	0	2,141,000	11	26,935,000	72.28%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	2,255,000	0	1	0	2,141,000	11	26,946,000	72.31%
2	2,256,000	0	1	0	2,141,000	11	26,957,000	72.34%
3	2,257,000	0	1	0	2,141,000	11	26,968,000	72.37%
4	2,258,000	0	1	0	2,141,000	11	26,979,000	72.40%
5	2,259,000	0	1	0	2,141,000	11	26,990,000	72.43%
6	2,260,000	0	1	0	2,141,000	11	27,001,000	72.45%
7	2,261,000	0	1	0	2,141,000	11	27,012,000	72.48%
8	2,262,000	0	1	0	2,141,000	11	27,023,000	72.51%
9	2,263,000	0	1	0	2,141,000	11	27,034,000	72.54%
10	2,264,000	0	1	0	2,141,000	11	27,045,000	72.57%
11	2,265,000	0	1	0	2,141,000	11	27,056,000	72.60%
12	2,266,000	0	1	0	2,141,000	11	27,067,000	72.63%
13	2,267,000	0	1	0	2,141,000	11	27,078,000	72.66%
14	2,268,000	0	1	0	2,141,000	11	27,089,000	72.69%
15	2,269,000	0	1	0	2,141,000	11	27,100,000	72.72%
16	2,270,000	0	1	0	2,141,000	11	27,111,000	72.75%
17	2,271,000	0	1	0	2,141,000	11	27,122,000	72.78%
18	2,272,000	0	1	0	2,141,000	11	27,133,000	72.81%
19	2,273,000	0	1	0	2,141,000	11	27,144,000	72.84%
20	2,274,000	0	1	0	2,141,000	11	27,155,000	72.87%
21	2,275,000	0	1	0	2,141,000	11	27,166,000	72.90%
22	2,276,000	0	1	0	2,141,000	11	27,177,000	72.93%
23	2,277,000	0	1	0	2,141,000	11	27,188,000	72.96%
24	2,278,000	0	1	0	2,141,000	11	27,199,000	72.99%
25	2,279,000	0	1	0	2,141,000	11	27,210,000	73.02%
26	2,280,000	0	1	0	2,141,000	11	27,221,000	73.05%
27	2,281,000	0	1	0	2,141,000	11	27,232,000	73.07%
28	2,282,000	0	1	0	2,141,000	11	27,243,000	73.10%
29	2,283,000	0	1	0	2,141,000	11	27,254,000	73.13%
30	2,284,000	0	1	0	2,141,000	11	27,265,000	73.16%
31	2,285,000	0	1	0	2,141,000	11	27,276,000	73.19%
32	2,286,000	1	2	2,286,000	4,427,000	10	27,287,000	73.22%
33	2,287,000	0	2	0	4,427,000	10	27,297,000	73.25%
34	2,288,000	0	2	0	4,427,000	10	27,307,000	73.28%
35	2,289,000	0	2	0	4,427,000	10	27,317,000	73.30%
36	2,290,000	0	2	0	4,427,000	10	27,327,000	73.33%
37	2,291,000	0	2	0	4,427,000	10	27,337,000	73.36%
38	2,292,000	0	2	0	4,427,000	10	27,347,000	73.38%
39	2,293,000	0	2	0	4,427,000	10	27,357,000	73.41%
40	2,294,000	0	2	0	4,427,000	10	27,367,000	73.44%
41	2,295,000	0	2	0	4,427,000	10	27,377,000	73.46%
42	2,296,000	0	2	0	4,427,000	10	27,387,000	73.49%
43	2,297,000	0	2	0	4,427,000	10	27,397,000	73.52%
44	2,298,000	0	2	0	4,427,000	10	27,407,000	73.54%
45	2,299,000	0	2	0	4,427,000	10	27,417,000	73.57%
46	2,300,000	0	2	0	4,427,000	10	27,427,000	73.60%
47	2,301,000	0	2	0	4,427,000	10	27,437,000	73.62%
48	2,302,000	0	2	0	4,427,000	10	27,447,000	73.65%
49	2,303,000	0	2	0	4,427,000	10	27,457,000	73.68%
50	2,304,000	0	2	0	4,427,000	10	27,467,000	73.71%
51	2,305,000	0	2	0	4,427,000	10	27,477,000	73.73%
52	2,306,000	0	2	0	4,427,000	10	27,487,000	73.76%
53	2,307,000	0	2	0	4,427,000	10	27,497,000	73.79%
54	2,308,000	0	2	0	4,427,000	10	27,507,000	73.81%
55	2,309,000	0	2	0	4,427,000	10	27,517,000	73.84%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor ((1) x (6)) + (5)	Percentage of Total
1	2,310,000	0	2	0	4,427,000	10	27,527,000	73.87%
2	2,311,000	0	2	0	4,427,000	10	27,537,000	73.89%
3	2,312,000	0	2	0	4,427,000	10	27,547,000	73.92%
4	2,313,000	0	2	0	4,427,000	10	27,557,000	73.95%
5	2,314,000	0	2	0	4,427,000	10	27,567,000	73.97%
6	2,315,000	0	2	0	4,427,000	10	27,577,000	74.00%
7	2,316,000	0	2	0	4,427,000	10	27,587,000	74.03%
8	2,317,000	0	2	0	4,427,000	10	27,597,000	74.05%
9	2,318,000	0	2	0	4,427,000	10	27,607,000	74.08%
10	2,319,000	0	2	0	4,427,000	10	27,617,000	74.11%
11	2,320,000	0	2	0	4,427,000	10	27,627,000	74.13%
12	2,321,000	0	2	0	4,427,000	10	27,637,000	74.16%
13	2,322,000	0	2	0	4,427,000	10	27,647,000	74.19%
14	2,323,000	0	2	0	4,427,000	10	27,657,000	74.22%
15	2,324,000	0	2	0	4,427,000	10	27,667,000	74.24%
16	2,325,000	0	2	0	4,427,000	10	27,677,000	74.27%
17	2,326,000	0	2	0	4,427,000	10	27,687,000	74.30%
18	2,327,000	0	2	0	4,427,000	10	27,697,000	74.32%
19	2,328,000	0	2	0	4,427,000	10	27,707,000	74.35%
20	2,329,000	0	2	0	4,427,000	10	27,717,000	74.38%
21	2,330,000	0	2	0	4,427,000	10	27,727,000	74.40%
22	2,331,000	0	2	0	4,427,000	10	27,737,000	74.43%
23	2,332,000	0	2	0	4,427,000	10	27,747,000	74.46%
24	2,333,000	0	2	0	4,427,000	10	27,757,000	74.48%
25	2,334,000	0	2	0	4,427,000	10	27,767,000	74.51%
26	2,335,000	0	2	0	4,427,000	10	27,777,000	74.54%
27	2,336,000	0	2	0	4,427,000	10	27,787,000	74.56%
28	2,337,000	0	2	0	4,427,000	10	27,797,000	74.59%
29	2,338,000	0	2	0	4,427,000	10	27,807,000	74.62%
30	2,339,000	0	2	0	4,427,000	10	27,817,000	74.64%
31	2,340,000	0	2	0	4,427,000	10	27,827,000	74.67%
32	2,341,000	0	2	0	4,427,000	10	27,837,000	74.70%
33	2,342,000	0	2	0	4,427,000	10	27,847,000	74.72%
34	2,343,000	0	2	0	4,427,000	10	27,857,000	74.75%
35	2,344,000	0	2	0	4,427,000	10	27,867,000	74.78%
36	2,345,000	0	2	0	4,427,000	10	27,877,000	74.81%
37	2,346,000	0	2	0	4,427,000	10	27,887,000	74.83%
38	2,347,000	0	2	0	4,427,000	10	27,897,000	74.86%
39	2,348,000	0	2	0	4,427,000	10	27,907,000	74.89%
40	2,349,000	0	2	0	4,427,000	10	27,917,000	74.91%
41	2,350,000	0	2	0	4,427,000	10	27,927,000	74.94%
42	2,351,000	0	2	0	4,427,000	10	27,937,000	74.97%
43	2,352,000	0	2	0	4,427,000	10	27,947,000	74.99%
44	2,353,000	0	2	0	4,427,000	10	27,957,000	75.02%
45	2,354,000	0	2	0	4,427,000	10	27,967,000	75.05%
46	2,355,000	0	2	0	4,427,000	10	27,977,000	75.07%
47	2,356,000	0	2	0	4,427,000	10	27,987,000	75.10%
48	2,357,000	0	2	0	4,427,000	10	27,997,000	75.13%
49	2,358,000	0	2	0	4,427,000	10	28,007,000	75.15%
50	2,359,000	0	2	0	4,427,000	10	28,017,000	75.18%
51	2,360,000	0	2	0	4,427,000	10	28,027,000	75.21%
52	2,361,000	0	2	0	4,427,000	10	28,037,000	75.23%
53	2,362,000	0	2	0	4,427,000	10	28,047,000	75.26%
54	2,363,000	0	2	0	4,427,000	10	28,057,000	75.29%
55	2,364,000	0	2	0	4,427,000	10	28,067,000	75.32%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total
1	2,365,000	0	2	0	4,427,000	10	28,077,000	75.34%
2	2,366,000	0	2	0	4,427,000	10	28,087,000	75.37%
3	2,367,000	0	2	0	4,427,000	10	28,097,000	75.40%
4	2,368,000	0	2	0	4,427,000	10	28,107,000	75.42%
5	2,369,000	0	2	0	4,427,000	10	28,117,000	75.45%
6	2,370,000	0	2	0	4,427,000	10	28,127,000	75.48%
7	2,371,000	0	2	0	4,427,000	10	28,137,000	75.50%
8	2,372,000	0	2	0	4,427,000	10	28,147,000	75.53%
9	2,373,000	0	2	0	4,427,000	10	28,157,000	75.56%
10	2,374,000	0	2	0	4,427,000	10	28,167,000	75.58%
11	2,375,000	0	2	0	4,427,000	10	28,177,000	75.61%
12	2,376,000	0	2	0	4,427,000	10	28,187,000	75.64%
13	2,377,000	0	2	0	4,427,000	10	28,197,000	75.66%
14	2,378,000	0	2	0	4,427,000	10	28,207,000	75.69%
15	2,379,000	0	2	0	4,427,000	10	28,217,000	75.72%
16	2,380,000	0	2	0	4,427,000	10	28,227,000	75.74%
17	2,381,000	0	2	0	4,427,000	10	28,237,000	75.77%
18	2,382,000	0	2	0	4,427,000	10	28,247,000	75.80%
19	2,383,000	0	2	0	4,427,000	10	28,257,000	75.83%
20	2,384,000	0	2	0	4,427,000	10	28,267,000	75.85%
21	2,385,000	0	2	0	4,427,000	10	28,277,000	75.88%
22	2,386,000	0	2	0	4,427,000	10	28,287,000	75.91%
23	2,387,000	0	2	0	4,427,000	10	28,297,000	75.93%
24	2,388,000	0	2	0	4,427,000	10	28,307,000	75.96%
25	2,389,000	0	2	0	4,427,000	10	28,317,000	75.99%
26	2,390,000	0	2	0	4,427,000	10	28,327,000	76.01%
27	2,391,000	0	2	0	4,427,000	10	28,337,000	76.04%
28	2,392,000	0	2	0	4,427,000	10	28,347,000	76.07%
29	2,393,000	0	2	0	4,427,000	10	28,357,000	76.09%
30	2,394,000	0	2	0	4,427,000	10	28,367,000	76.12%
31	2,395,000	0	2	0	4,427,000	10	28,377,000	76.15%
32	2,396,000	0	2	0	4,427,000	10	28,387,000	76.17%
33	2,397,000	0	2	0	4,427,000	10	28,397,000	76.20%
34	2,398,000	0	2	0	4,427,000	10	28,407,000	76.23%
35	2,399,000	0	2	0	4,427,000	10	28,417,000	76.25%
36	2,400,000	0	2	0	4,427,000	10	28,427,000	76.28%
37	2,401,000	0	2	0	4,427,000	10	28,437,000	76.31%
38	2,402,000	0	2	0	4,427,000	10	28,447,000	76.33%
39	2,403,000	0	2	0	4,427,000	10	28,457,000	76.36%
40	2,404,000	0	2	0	4,427,000	10	28,467,000	76.39%
41	2,405,000	0	2	0	4,427,000	10	28,477,000	76.42%
42	2,406,000	0	2	0	4,427,000	10	28,487,000	76.44%
43	2,407,000	0	2	0	4,427,000	10	28,497,000	76.47%
44	2,408,000	0	2	0	4,427,000	10	28,507,000	76.50%
45	2,409,000	0	2	0	4,427,000	10	28,517,000	76.52%
46	2,410,000	0	2	0	4,427,000	10	28,527,000	76.55%
47	2,411,000	0	2	0	4,427,000	10	28,537,000	76.58%
48	2,412,000	0	2	0	4,427,000	10	28,547,000	76.60%
49	2,413,000	0	2	0	4,427,000	10	28,557,000	76.63%
50	2,414,000	0	2	0	4,427,000	10	28,567,000	76.66%
51	2,415,000	0	2	0	4,427,000	10	28,577,000	76.68%
52	2,416,000	0	2	0	4,427,000	10	28,587,000	76.71%
53	2,417,000	0	2	0	4,427,000	10	28,597,000	76.74%
54	2,418,000	0	2	0	4,427,000	10	28,607,000	76.76%
55	2,419,000	0	2	0	4,427,000	10	28,617,000	76.79%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule E-14 Revised May 22, 2013

Docket No.: 130010-WS

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Historical Test Year Ended: September 30, 2012

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]

For Billing October to September

Meter Size: 4"

Customer Class: General Service

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	2,420,000	0	2	0	4,427,000	10	28,627,000	76.82%
2	2,421,000	0	2	0	4,427,000	10	28,637,000	76.84%
3	2,422,000	0	2	0	4,427,000	10	28,647,000	76.87%
4	2,423,000	0	2	0	4,427,000	10	28,657,000	76.90%
5	2,424,000	0	2	0	4,427,000	10	28,667,000	76.93%
6	2,425,000	0	2	0	4,427,000	10	28,677,000	76.95%
7	2,426,000	0	2	0	4,427,000	10	28,687,000	76.98%
8	2,427,000	0	2	0	4,427,000	10	28,697,000	77.01%
9	2,428,000	0	2	0	4,427,000	10	28,707,000	77.03%
10	2,429,000	0	2	0	4,427,000	10	28,717,000	77.06%
11	2,430,000	0	2	0	4,427,000	10	28,727,000	77.09%
12	2,431,000	0	2	0	4,427,000	10	28,737,000	77.11%
13	2,432,000	0	2	0	4,427,000	10	28,747,000	77.14%
14	2,433,000	0	2	0	4,427,000	10	28,757,000	77.17%
15	2,434,000	0	2	0	4,427,000	10	28,767,000	77.19%
16	2,435,000	0	2	0	4,427,000	10	28,777,000	77.22%
17	2,436,000	0	2	0	4,427,000	10	28,787,000	77.25%
18	2,437,000	0	2	0	4,427,000	10	28,797,000	77.27%
19	2,438,000	0	2	0	4,427,000	10	28,807,000	77.30%
20	2,439,000	0	2	0	4,427,000	10	28,817,000	77.33%
21	2,440,000	0	2	0	4,427,000	10	28,827,000	77.35%
22	2,441,000	0	2	0	4,427,000	10	28,837,000	77.38%
23	2,442,000	0	2	0	4,427,000	10	28,847,000	77.41%
24	2,443,000	0	2	0	4,427,000	10	28,857,000	77.44%
25	2,444,000	0	2	0	4,427,000	10	28,867,000	77.46%
26	2,445,000	0	2	0	4,427,000	10	28,877,000	77.49%
27	2,446,000	0	2	0	4,427,000	10	28,887,000	77.52%
28	2,447,000	0	2	0	4,427,000	10	28,897,000	77.54%
29	2,448,000	1	3	2,448,000	6,875,000	9	28,907,000	77.57%
30	2,449,000	0	3	0	6,875,000	9	28,916,000	77.59%
31	2,450,000	0	3	0	6,875,000	9	28,925,000	77.62%
32	2,451,000	0	3	0	6,875,000	9	28,934,000	77.64%
33	2,452,000	0	3	0	6,875,000	9	28,943,000	77.67%
34	2,453,000	0	3	0	6,875,000	9	28,952,000	77.69%
35	2,454,000	0	3	0	6,875,000	9	28,961,000	77.71%
36	2,455,000	0	3	0	6,875,000	9	28,970,000	77.74%
37	2,456,000	0	3	0	6,875,000	9	28,979,000	77.76%
38	2,457,000	0	3	0	6,875,000	9	28,988,000	77.79%
39	2,458,000	0	3	0	6,875,000	9	28,997,000	77.81%
40	2,459,000	0	3	0	6,875,000	9	29,006,000	77.84%
41	2,460,000	0	3	0	6,875,000	9	29,015,000	77.86%
42	2,461,000	0	3	0	6,875,000	9	29,024,000	77.88%
43	2,462,000	0	3	0	6,875,000	9	29,033,000	77.91%
44	2,463,000	0	3	0	6,875,000	9	29,042,000	77.93%
45	2,464,000	0	3	0	6,875,000	9	29,051,000	77.96%
46	2,465,000	0	3	0	6,875,000	9	29,060,000	77.98%
47	2,466,000	0	3	0	6,875,000	9	29,069,000	78.00%
48	2,467,000	0	3	0	6,875,000	9	29,078,000	78.03%
49	2,468,000	0	3	0	6,875,000	9	29,087,000	78.05%
50	2,469,000	0	3	0	6,875,000	9	29,096,000	78.08%
51	2,470,000	0	3	0	6,875,000	9	29,105,000	78.10%
52	2,471,000	0	3	0	6,875,000	9	29,114,000	78.12%
53	2,472,000	0	3	0	6,875,000	9	29,123,000	78.15%
54	2,473,000	0	3	0	6,875,000	9	29,132,000	78.17%
55	2,474,000	0	3	0	6,875,000	9	29,141,000	78.20%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC

Schedule E-14 Revised May 22, 2013

Docket No.: 130010-WS

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Historical Test Year Ended: September 30, 2012

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]

For Billing October to September

Meter Size: 4"

Customer Class: General Service

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	2,475,000	0	3	0	6,875,000	9	29,150,000	78.22%
2	2,476,000	0	3	0	6,875,000	9	29,159,000	78.25%
3	2,477,000	0	3	0	6,875,000	9	29,168,000	78.27%
4	2,478,000	0	3	0	6,875,000	9	29,177,000	78.29%
5	2,479,000	0	3	0	6,875,000	9	29,186,000	78.32%
6	2,480,000	0	3	0	6,875,000	9	29,195,000	78.34%
7	2,481,000	0	3	0	6,875,000	9	29,204,000	78.37%
8	2,482,000	0	3	0	6,875,000	9	29,213,000	78.39%
9	2,483,000	0	3	0	6,875,000	9	29,222,000	78.41%
10	2,484,000	0	3	0	6,875,000	9	29,231,000	78.44%
11	2,485,000	1	4	2,485,000	9,360,000	8	29,240,000	78.46%
12	2,486,000	0	4	0	9,360,000	8	29,248,000	78.48%
13	2,487,000	0	4	0	9,360,000	8	29,256,000	78.51%
14	2,488,000	0	4	0	9,360,000	8	29,264,000	78.53%
15	2,489,000	0	4	0	9,360,000	8	29,272,000	78.55%
16	2,490,000	0	4	0	9,360,000	8	29,280,000	78.57%
17	2,491,000	0	4	0	9,360,000	8	29,288,000	78.59%
18	2,492,000	0	4	0	9,360,000	8	29,296,000	78.61%
19	2,493,000	0	4	0	9,360,000	8	29,304,000	78.63%
20	2,494,000	0	4	0	9,360,000	8	29,312,000	78.66%
21	2,495,000	0	4	0	9,360,000	8	29,320,000	78.68%
22	2,496,000	0	4	0	9,360,000	8	29,328,000	78.70%
23	2,497,000	0	4	0	9,360,000	8	29,336,000	78.72%
24	2,498,000	0	4	0	9,360,000	8	29,344,000	78.74%
25	2,499,000	0	4	0	9,360,000	8	29,352,000	78.76%
26	2,500,000	0	4	0	9,360,000	8	29,360,000	78.78%
27	2,501,000	0	4	0	9,360,000	8	29,368,000	78.81%
28	2,502,000	0	4	0	9,360,000	8	29,376,000	78.83%
29	2,503,000	0	4	0	9,360,000	8	29,384,000	78.85%
30	2,504,000	0	4	0	9,360,000	8	29,392,000	78.87%
31	2,505,000	0	4	0	9,360,000	8	29,400,000	78.89%
32	2,506,000	0	4	0	9,360,000	8	29,408,000	78.91%
33	2,507,000	0	4	0	9,360,000	8	29,416,000	78.94%
34	2,508,000	0	4	0	9,360,000	8	29,424,000	78.96%
35	2,509,000	0	4	0	9,360,000	8	29,432,000	78.98%
36	2,510,000	0	4	0	9,360,000	8	29,440,000	79.00%
37	2,511,000	0	4	0	9,360,000	8	29,448,000	79.02%
38	2,512,000	0	4	0	9,360,000	8	29,456,000	79.04%
39	2,513,000	0	4	0	9,360,000	8	29,464,000	79.06%
40	2,514,000	1	5	2,514,000	11,874,000	7	29,472,000	79.09%
41	2,515,000	0	5	0	11,874,000	7	29,479,000	79.10%
42	2,516,000	0	5	0	11,874,000	7	29,486,000	79.12%
43	2,517,000	0	5	0	11,874,000	7	29,493,000	79.14%
44	2,518,000	0	5	0	11,874,000	7	29,500,000	79.16%
45	2,519,000	0	5	0	11,874,000	7	29,507,000	79.18%
46	2,520,000	0	5	0	11,874,000	7	29,514,000	79.20%
47	2,521,000	0	5	0	11,874,000	7	29,521,000	79.22%
48	2,522,000	0	5	0	11,874,000	7	29,528,000	79.24%
49	2,523,000	0	5	0	11,874,000	7	29,535,000	79.25%
50	2,524,000	0	5	0	11,874,000	7	29,542,000	79.27%
51	2,525,000	0	5	0	11,874,000	7	29,549,000	79.29%
52	2,526,000	0	5	0	11,874,000	7	29,556,000	79.31%
53	2,527,000	0	5	0	11,874,000	7	29,563,000	79.33%
54	2,528,000	0	5	0	11,874,000	7	29,570,000	79.35%
55	2,529,000	0	5	0	11,874,000	7	29,577,000	79.37%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total
1	2,530,000	0	5	0	11,874,000	7	29,584,000	79.39%
2	2,531,000	0	5	0	11,874,000	7	29,591,000	79.40%
3	2,532,000	0	5	0	11,874,000	7	29,598,000	79.42%
4	2,533,000	0	5	0	11,874,000	7	29,605,000	79.44%
5	2,534,000	0	5	0	11,874,000	7	29,612,000	79.46%
6	2,535,000	0	5	0	11,874,000	7	29,619,000	79.48%
7	2,536,000	0	5	0	11,874,000	7	29,626,000	79.50%
8	2,537,000	0	5	0	11,874,000	7	29,633,000	79.52%
9	2,538,000	0	5	0	11,874,000	7	29,640,000	79.54%
10	2,539,000	0	5	0	11,874,000	7	29,647,000	79.56%
11	2,540,000	0	5	0	11,874,000	7	29,654,000	79.57%
12	2,541,000	0	5	0	11,874,000	7	29,661,000	79.59%
13	2,542,000	0	5	0	11,874,000	7	29,668,000	79.61%
14	2,543,000	0	5	0	11,874,000	7	29,675,000	79.63%
15	2,544,000	0	5	0	11,874,000	7	29,682,000	79.65%
16	2,545,000	0	5	0	11,874,000	7	29,689,000	79.67%
17	2,546,000	0	5	0	11,874,000	7	29,696,000	79.69%
18	2,547,000	0	5	0	11,874,000	7	29,703,000	79.71%
19	2,548,000	0	5	0	11,874,000	7	29,710,000	79.72%
20	2,549,000	0	5	0	11,874,000	7	29,717,000	79.74%
21	2,550,000	0	5	0	11,874,000	7	29,724,000	79.76%
22	2,551,000	0	5	0	11,874,000	7	29,731,000	79.78%
23	2,552,000	0	5	0	11,874,000	7	29,738,000	79.80%
24	2,553,000	0	5	0	11,874,000	7	29,745,000	79.82%
25	2,554,000	0	5	0	11,874,000	7	29,752,000	79.84%
26	2,555,000	0	5	0	11,874,000	7	29,759,000	79.86%
27	2,556,000	0	5	0	11,874,000	7	29,766,000	79.87%
28	2,557,000	0	5	0	11,874,000	7	29,773,000	79.89%
29	2,558,000	0	5	0	11,874,000	7	29,780,000	79.91%
30	2,559,000	0	5	0	11,874,000	7	29,787,000	79.93%
31	2,560,000	0	5	0	11,874,000	7	29,794,000	79.95%
32	2,561,000	0	5	0	11,874,000	7	29,801,000	79.97%
33	2,562,000	0	5	0	11,874,000	7	29,808,000	79.99%
34	2,563,000	0	5	0	11,874,000	7	29,815,000	80.01%
35	2,564,000	0	5	0	11,874,000	7	29,822,000	80.02%
36	2,565,000	0	5	0	11,874,000	7	29,829,000	80.04%
37	2,566,000	0	5	0	11,874,000	7	29,836,000	80.06%
38	2,567,000	0	5	0	11,874,000	7	29,843,000	80.08%
39	2,568,000	0	5	0	11,874,000	7	29,850,000	80.10%
40	2,569,000	0	5	0	11,874,000	7	29,857,000	80.12%
41	2,570,000	0	5	0	11,874,000	7	29,864,000	80.14%
42	2,571,000	0	5	0	11,874,000	7	29,871,000	80.16%
43	2,572,000	0	5	0	11,874,000	7	29,878,000	80.17%
44	2,573,000	0	5	0	11,874,000	7	29,885,000	80.19%
45	2,574,000	0	5	0	11,874,000	7	29,892,000	80.21%
46	2,575,000	0	5	0	11,874,000	7	29,899,000	80.23%
47	2,576,000	0	5	0	11,874,000	7	29,906,000	80.25%
48	2,577,000	0	5	0	11,874,000	7	29,913,000	80.27%
49	2,578,000	0	5	0	11,874,000	7	29,920,000	80.29%
50	2,579,000	0	5	0	11,874,000	7	29,927,000	80.31%
51	2,580,000	0	5	0	11,874,000	7	29,934,000	80.33%
52	2,581,000	0	5	0	11,874,000	7	29,941,000	80.34%
53	2,582,000	0	5	0	11,874,000	7	29,948,000	80.36%
54	2,583,000	0	5	0	11,874,000	7	29,955,000	80.38%
55	2,584,000	0	5	0	11,874,000	7	29,962,000	80.40%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total
1	2,585,000	0	5	0	11,874,000	7	29,969,000	80.42%
2	2,586,000	0	5	0	11,874,000	7	29,976,000	80.44%
3	2,587,000	0	5	0	11,874,000	7	29,983,000	80.46%
4	2,588,000	0	5	0	11,874,000	7	29,990,000	80.48%
5	2,589,000	0	5	0	11,874,000	7	29,997,000	80.49%
6	2,590,000	0	5	0	11,874,000	7	30,004,000	80.51%
7	2,591,000	0	5	0	11,874,000	7	30,011,000	80.53%
8	2,592,000	0	5	0	11,874,000	7	30,018,000	80.55%
9	2,593,000	0	5	0	11,874,000	7	30,025,000	80.57%
10	2,594,000	0	5	0	11,874,000	7	30,032,000	80.59%
11	2,595,000	0	5	0	11,874,000	7	30,039,000	80.61%
12	2,596,000	0	5	0	11,874,000	7	30,046,000	80.63%
13	2,597,000	0	5	0	11,874,000	7	30,053,000	80.64%
14	2,598,000	0	5	0	11,874,000	7	30,060,000	80.66%
15	2,599,000	0	5	0	11,874,000	7	30,067,000	80.68%
16	2,600,000	0	5	0	11,874,000	7	30,074,000	80.70%
17	2,601,000	0	5	0	11,874,000	7	30,081,000	80.72%
18	2,602,000	0	5	0	11,874,000	7	30,088,000	80.74%
19	2,603,000	0	5	0	11,874,000	7	30,095,000	80.76%
20	2,604,000	0	5	0	11,874,000	7	30,102,000	80.78%
21	2,605,000	0	5	0	11,874,000	7	30,109,000	80.79%
22	2,606,000	1	6	2,606,000	14,480,000	6	30,116,000	80.81%
23	2,607,000	0	6	0	14,480,000	6	30,122,000	80.83%
24	2,608,000	0	6	0	14,480,000	6	30,128,000	80.85%
25	2,609,000	0	6	0	14,480,000	6	30,134,000	80.86%
26	2,610,000	0	6	0	14,480,000	6	30,140,000	80.88%
27	2,611,000	0	6	0	14,480,000	6	30,146,000	80.89%
28	2,612,000	0	6	0	14,480,000	6	30,152,000	80.91%
29	2,613,000	0	6	0	14,480,000	6	30,158,000	80.93%
30	2,614,000	0	6	0	14,480,000	6	30,164,000	80.94%
31	2,615,000	0	6	0	14,480,000	6	30,170,000	80.96%
32	2,616,000	0	6	0	14,480,000	6	30,176,000	80.97%
33	2,617,000	0	6	0	14,480,000	6	30,182,000	80.99%
34	2,618,000	0	6	0	14,480,000	6	30,188,000	81.01%
35	2,619,000	0	6	0	14,480,000	6	30,194,000	81.02%
36	2,620,000	0	6	0	14,480,000	6	30,200,000	81.04%
37	2,621,000	0	6	0	14,480,000	6	30,206,000	81.06%
38	2,622,000	0	6	0	14,480,000	6	30,212,000	81.07%
39	2,623,000	0	6	0	14,480,000	6	30,218,000	81.09%
40	2,624,000	0	6	0	14,480,000	6	30,224,000	81.10%
41	2,625,000	0	6	0	14,480,000	6	30,230,000	81.12%
42	2,626,000	0	6	0	14,480,000	6	30,236,000	81.14%
43	2,627,000	0	6	0	14,480,000	6	30,242,000	81.15%
44	2,628,000	0	6	0	14,480,000	6	30,248,000	81.17%
45	2,629,000	0	6	0	14,480,000	6	30,254,000	81.18%
46	2,630,000	0	6	0	14,480,000	6	30,260,000	81.20%
47	2,631,000	0	6	0	14,480,000	6	30,266,000	81.22%
48	2,632,000	0	6	0	14,480,000	6	30,272,000	81.23%
49	2,633,000	0	6	0	14,480,000	6	30,278,000	81.25%
50	2,634,000	0	6	0	14,480,000	6	30,284,000	81.26%
51	2,635,000	0	6	0	14,480,000	6	30,290,000	81.28%
52	2,636,000	0	6	0	14,480,000	6	30,296,000	81.30%
53	2,637,000	0	6	0	14,480,000	6	30,302,000	81.31%
54	2,638,000	0	6	0	14,480,000	6	30,308,000	81.33%
55	2,639,000	0	6	0	14,480,000	6	30,314,000	81.34%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	2,640,000	0	6	0	14,480,000	6	30,320,000	81.36%
2	2,641,000	0	6	0	14,480,000	6	30,326,000	81.38%
3	2,642,000	0	6	0	14,480,000	6	30,332,000	81.39%
4	2,643,000	0	6	0	14,480,000	6	30,338,000	81.41%
5	2,644,000	0	6	0	14,480,000	6	30,344,000	81.43%
6	2,645,000	0	6	0	14,480,000	6	30,350,000	81.44%
7	2,646,000	0	6	0	14,480,000	6	30,356,000	81.46%
8	2,647,000	0	6	0	14,480,000	6	30,362,000	81.47%
9	2,648,000	0	6	0	14,480,000	6	30,368,000	81.49%
10	2,649,000	0	6	0	14,480,000	6	30,374,000	81.51%
11	2,650,000	0	6	0	14,480,000	6	30,380,000	81.52%
12	2,651,000	0	6	0	14,480,000	6	30,386,000	81.54%
13	2,652,000	0	6	0	14,480,000	6	30,392,000	81.55%
14	2,653,000	0	6	0	14,480,000	6	30,398,000	81.57%
15	2,654,000	0	6	0	14,480,000	6	30,404,000	81.59%
16	2,655,000	0	6	0	14,480,000	6	30,410,000	81.60%
17	2,656,000	0	6	0	14,480,000	6	30,416,000	81.62%
18	2,657,000	0	6	0	14,480,000	6	30,422,000	81.63%
19	2,658,000	0	6	0	14,480,000	6	30,428,000	81.65%
20	2,659,000	0	6	0	14,480,000	6	30,434,000	81.67%
21	2,660,000	0	6	0	14,480,000	6	30,440,000	81.68%
22	2,661,000	0	6	0	14,480,000	6	30,446,000	81.70%
23	2,662,000	0	6	0	14,480,000	6	30,452,000	81.72%
24	2,663,000	0	6	0	14,480,000	6	30,458,000	81.73%
25	2,664,000	0	6	0	14,480,000	6	30,464,000	81.75%
26	2,665,000	0	6	0	14,480,000	6	30,470,000	81.76%
27	2,666,000	0	6	0	14,480,000	6	30,476,000	81.78%
28	2,667,000	0	6	0	14,480,000	6	30,482,000	81.80%
29	2,668,000	0	6	0	14,480,000	6	30,488,000	81.81%
30	2,669,000	0	6	0	14,480,000	6	30,494,000	81.83%
31	2,670,000	0	6	0	14,480,000	6	30,500,000	81.84%
32	2,671,000	0	6	0	14,480,000	6	30,506,000	81.86%
33	2,672,000	0	6	0	14,480,000	6	30,512,000	81.88%
34	2,673,000	0	6	0	14,480,000	6	30,518,000	81.89%
35	2,674,000	0	6	0	14,480,000	6	30,524,000	81.91%
36	2,675,000	0	6	0	14,480,000	6	30,530,000	81.92%
37	2,676,000	0	6	0	14,480,000	6	30,536,000	81.94%
38	2,677,000	0	6	0	14,480,000	6	30,542,000	81.96%
39	2,678,000	0	6	0	14,480,000	6	30,548,000	81.97%
40	2,679,000	0	6	0	14,480,000	6	30,554,000	81.99%
41	2,680,000	0	6	0	14,480,000	6	30,560,000	82.01%
42	2,681,000	0	6	0	14,480,000	6	30,566,000	82.02%
43	2,682,000	0	6	0	14,480,000	6	30,572,000	82.04%
44	2,683,000	0	6	0	14,480,000	6	30,578,000	82.05%
45	2,684,000	0	6	0	14,480,000	6	30,584,000	82.07%
46	2,685,000	0	6	0	14,480,000	6	30,590,000	82.09%
47	2,686,000	0	6	0	14,480,000	6	30,596,000	82.10%
48	2,687,000	0	6	0	14,480,000	6	30,602,000	82.12%
49	2,688,000	0	6	0	14,480,000	6	30,608,000	82.13%
50	2,689,000	0	6	0	14,480,000	6	30,614,000	82.15%
51	2,690,000	0	6	0	14,480,000	6	30,620,000	82.17%
52	2,691,000	0	6	0	14,480,000	6	30,626,000	82.18%
53	2,692,000	0	6	0	14,480,000	6	30,632,000	82.20%
54	2,693,000	0	6	0	14,480,000	6	30,638,000	82.21%
55	2,694,000	0	6	0	14,480,000	6	30,644,000	82.23%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	2,695,000	0	6	0	14,480,000	6	30,650,000	82.25%
2	2,696,000	0	6	0	14,480,000	6	30,656,000	82.26%
3	2,697,000	0	6	0	14,480,000	6	30,662,000	82.28%
4	2,698,000	0	6	0	14,480,000	6	30,668,000	82.29%
5	2,699,000	0	6	0	14,480,000	6	30,674,000	82.31%
6	2,700,000	0	6	0	14,480,000	6	30,680,000	82.33%
7	2,701,000	0	6	0	14,480,000	6	30,686,000	82.34%
8	2,702,000	0	6	0	14,480,000	6	30,692,000	82.36%
9	2,703,000	0	6	0	14,480,000	6	30,698,000	82.38%
10	2,704,000	0	6	0	14,480,000	6	30,704,000	82.39%
11	2,705,000	0	6	0	14,480,000	6	30,710,000	82.41%
12	2,706,000	0	6	0	14,480,000	6	30,716,000	82.42%
13	2,707,000	0	6	0	14,480,000	6	30,722,000	82.44%
14	2,708,000	0	6	0	14,480,000	6	30,728,000	82.46%
15	2,709,000	0	6	0	14,480,000	6	30,734,000	82.47%
16	2,710,000	0	6	0	14,480,000	6	30,740,000	82.49%
17	2,711,000	0	6	0	14,480,000	6	30,746,000	82.50%
18	2,712,000	0	6	0	14,480,000	6	30,752,000	82.52%
19	2,713,000	0	6	0	14,480,000	6	30,758,000	82.54%
20	2,714,000	0	6	0	14,480,000	6	30,764,000	82.55%
21	2,715,000	0	6	0	14,480,000	6	30,770,000	82.57%
22	2,716,000	0	6	0	14,480,000	6	30,776,000	82.58%
23	2,717,000	0	6	0	14,480,000	6	30,782,000	82.60%
24	2,718,000	0	6	0	14,480,000	6	30,788,000	82.62%
25	2,719,000	0	6	0	14,480,000	6	30,794,000	82.63%
26	2,720,000	0	6	0	14,480,000	6	30,800,000	82.65%
27	2,721,000	0	6	0	14,480,000	6	30,806,000	82.67%
28	2,722,000	0	6	0	14,480,000	6	30,812,000	82.68%
29	2,723,000	0	6	0	14,480,000	6	30,818,000	82.70%
30	2,724,000	0	6	0	14,480,000	6	30,824,000	82.71%
31	2,725,000	0	6	0	14,480,000	6	30,830,000	82.73%
32	2,726,000	0	6	0	14,480,000	6	30,836,000	82.75%
33	2,727,000	0	6	0	14,480,000	6	30,842,000	82.76%
34	2,728,000	0	6	0	14,480,000	6	30,848,000	82.78%
35	2,729,000	0	6	0	14,480,000	6	30,854,000	82.79%
36	2,730,000	0	6	0	14,480,000	6	30,860,000	82.81%
37	2,731,000	0	6	0	14,480,000	6	30,866,000	82.83%
38	2,732,000	0	6	0	14,480,000	6	30,872,000	82.84%
39	2,733,000	0	6	0	14,480,000	6	30,878,000	82.86%
40	2,734,000	0	6	0	14,480,000	6	30,884,000	82.87%
41	2,735,000	0	6	0	14,480,000	6	30,890,000	82.89%
42	2,736,000	0	6	0	14,480,000	6	30,896,000	82.91%
43	2,737,000	0	6	0	14,480,000	6	30,902,000	82.92%
44	2,738,000	0	6	0	14,480,000	6	30,908,000	82.94%
45	2,739,000	0	6	0	14,480,000	6	30,914,000	82.95%
46	2,740,000	0	6	0	14,480,000	6	30,920,000	82.97%
47	2,741,000	0	6	0	14,480,000	6	30,926,000	82.99%
48	2,742,000	0	6	0	14,480,000	6	30,932,000	83.00%
49	2,743,000	0	6	0	14,480,000	6	30,938,000	83.02%
50	2,744,000	0	6	0	14,480,000	6	30,944,000	83.04%
51	2,745,000	0	6	0	14,480,000	6	30,950,000	83.05%
52	2,746,000	0	6	0	14,480,000	6	30,956,000	83.07%
53	2,747,000	1	7	2,747,000	17,227,000	5	30,962,000	83.08%
54	2,748,000	0	7	0	17,227,000	5	30,967,000	83.10%
55	2,749,000	0	7	0	17,227,000	5	30,972,000	83.11%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] ÷ (5)	Percentage of Total
1	2,750,000	0	7	0	17,227,000	5	30,977,000	83.12%
2	2,751,000	0	7	0	17,227,000	5	30,982,000	83.14%
3	2,752,000	0	7	0	17,227,000	5	30,987,000	83.15%
4	2,753,000	0	7	0	17,227,000	5	30,992,000	83.16%
5	2,754,000	0	7	0	17,227,000	5	30,997,000	83.18%
6	2,755,000	0	7	0	17,227,000	5	31,002,000	83.19%
7	2,756,000	0	7	0	17,227,000	5	31,007,000	83.20%
8	2,757,000	0	7	0	17,227,000	5	31,012,000	83.22%
9	2,758,000	0	7	0	17,227,000	5	31,017,000	83.23%
10	2,759,000	0	7	0	17,227,000	5	31,022,000	83.24%
11	2,760,000	0	7	0	17,227,000	5	31,027,000	83.26%
12	2,761,000	0	7	0	17,227,000	5	31,032,000	83.27%
13	2,762,000	0	7	0	17,227,000	5	31,037,000	83.29%
14	2,763,000	0	7	0	17,227,000	5	31,042,000	83.30%
15	2,764,000	0	7	0	17,227,000	5	31,047,000	83.31%
16	2,765,000	0	7	0	17,227,000	5	31,052,000	83.33%
17	2,766,000	0	7	0	17,227,000	5	31,057,000	83.34%
18	2,767,000	0	7	0	17,227,000	5	31,062,000	83.35%
19	2,768,000	0	7	0	17,227,000	5	31,067,000	83.37%
20	2,769,000	0	7	0	17,227,000	5	31,072,000	83.38%
21	2,770,000	0	7	0	17,227,000	5	31,077,000	83.39%
22	2,771,000	0	7	0	17,227,000	5	31,082,000	83.41%
23	2,772,000	0	7	0	17,227,000	5	31,087,000	83.42%
24	2,773,000	0	7	0	17,227,000	5	31,092,000	83.43%
25	2,774,000	0	7	0	17,227,000	5	31,097,000	83.45%
26	2,775,000	0	7	0	17,227,000	5	31,102,000	83.46%
27	2,776,000	0	7	0	17,227,000	5	31,107,000	83.47%
28	2,777,000	0	7	0	17,227,000	5	31,112,000	83.49%
29	2,778,000	0	7	0	17,227,000	5	31,117,000	83.50%
30	2,779,000	0	7	0	17,227,000	5	31,122,000	83.51%
31	2,780,000	0	7	0	17,227,000	5	31,127,000	83.53%
32	2,781,000	0	7	0	17,227,000	5	31,132,000	83.54%
33	2,782,000	0	7	0	17,227,000	5	31,137,000	83.55%
34	2,783,000	0	7	0	17,227,000	5	31,142,000	83.57%
35	2,784,000	0	7	0	17,227,000	5	31,147,000	83.58%
36	2,785,000	1	8	2,785,000	20,012,000	4	31,152,000	83.59%
37	2,786,000	0	8	0	20,012,000	4	31,156,000	83.60%
38	2,787,000	0	8	0	20,012,000	4	31,160,000	83.62%
39	2,788,000	0	8	0	20,012,000	4	31,164,000	83.63%
40	2,789,000	0	8	0	20,012,000	4	31,168,000	83.64%
41	2,790,000	0	8	0	20,012,000	4	31,172,000	83.65%
42	2,791,000	0	8	0	20,012,000	4	31,176,000	83.66%
43	2,792,000	0	8	0	20,012,000	4	31,180,000	83.67%
44	2,793,000	0	8	0	20,012,000	4	31,184,000	83.68%
45	2,794,000	0	8	0	20,012,000	4	31,188,000	83.69%
46	2,795,000	0	8	0	20,012,000	4	31,192,000	83.70%
47	2,796,000	0	8	0	20,012,000	4	31,196,000	83.71%
48	2,797,000	0	8	0	20,012,000	4	31,200,000	83.72%
49	2,798,000	0	8	0	20,012,000	4	31,204,000	83.73%
50	2,799,000	0	8	0	20,012,000	4	31,208,000	83.74%
51	2,800,000	0	8	0	20,012,000	4	31,212,000	83.75%
52	2,801,000	0	8	0	20,012,000	4	31,216,000	83.77%
53	2,802,000	0	8	0	20,012,000	4	31,220,000	83.78%
54	2,803,000	0	8	0	20,012,000	4	31,224,000	83.79%
55	2,804,000	0	8	0	20,012,000	4	31,228,000	83.80%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	2,805,000	0	8	0	20,012,000	4	31,232,000	83.81%
2	2,806,000	0	8	0	20,012,000	4	31,236,000	83.82%
3	2,807,000	0	8	0	20,012,000	4	31,240,000	83.83%
4	2,808,000	0	8	0	20,012,000	4	31,244,000	83.84%
5	2,809,000	0	8	0	20,012,000	4	31,248,000	83.85%
6	2,810,000	0	8	0	20,012,000	4	31,252,000	83.86%
7	2,811,000	0	8	0	20,012,000	4	31,256,000	83.87%
8	2,812,000	0	8	0	20,012,000	4	31,260,000	83.88%
9	2,813,000	0	8	0	20,012,000	4	31,264,000	83.89%
10	2,814,000	0	8	0	20,012,000	4	31,268,000	83.90%
11	2,815,000	0	8	0	20,012,000	4	31,272,000	83.92%
12	2,816,000	0	8	0	20,012,000	4	31,276,000	83.93%
13	2,817,000	0	8	0	20,012,000	4	31,280,000	83.94%
14	2,818,000	0	8	0	20,012,000	4	31,284,000	83.95%
15	2,819,000	0	8	0	20,012,000	4	31,288,000	83.96%
16	2,820,000	0	8	0	20,012,000	4	31,292,000	83.97%
17	2,821,000	0	8	0	20,012,000	4	31,296,000	83.98%
18	2,822,000	0	8	0	20,012,000	4	31,300,000	83.99%
19	2,823,000	0	8	0	20,012,000	4	31,304,000	84.00%
20	2,824,000	0	8	0	20,012,000	4	31,308,000	84.01%
21	2,825,000	0	8	0	20,012,000	4	31,312,000	84.02%
22	2,826,000	0	8	0	20,012,000	4	31,316,000	84.03%
23	2,827,000	0	8	0	20,012,000	4	31,320,000	84.04%
24	2,828,000	0	8	0	20,012,000	4	31,324,000	84.06%
25	2,829,000	0	8	0	20,012,000	4	31,328,000	84.07%
26	2,830,000	0	8	0	20,012,000	4	31,332,000	84.08%
27	2,831,000	0	8	0	20,012,000	4	31,336,000	84.09%
28	2,832,000	0	8	0	20,012,000	4	31,340,000	84.10%
29	2,833,000	0	8	0	20,012,000	4	31,344,000	84.11%
30	2,834,000	0	8	0	20,012,000	4	31,348,000	84.12%
31	2,835,000	0	8	0	20,012,000	4	31,352,000	84.13%
32	2,836,000	0	8	0	20,012,000	4	31,356,000	84.14%
33	2,837,000	0	8	0	20,012,000	4	31,360,000	84.15%
34	2,838,000	0	8	0	20,012,000	4	31,364,000	84.16%
35	2,839,000	0	8	0	20,012,000	4	31,368,000	84.17%
36	2,840,000	0	8	0	20,012,000	4	31,372,000	84.18%
37	2,841,000	0	8	0	20,012,000	4	31,376,000	84.19%
38	2,842,000	0	8	0	20,012,000	4	31,380,000	84.21%
39	2,843,000	0	8	0	20,012,000	4	31,384,000	84.22%
40	2,844,000	0	8	0	20,012,000	4	31,388,000	84.23%
41	2,845,000	0	8	0	20,012,000	4	31,392,000	84.24%
42	2,846,000	0	8	0	20,012,000	4	31,396,000	84.25%
43	2,847,000	0	8	0	20,012,000	4	31,400,000	84.26%
44	2,848,000	0	8	0	20,012,000	4	31,404,000	84.27%
45	2,849,000	0	8	0	20,012,000	4	31,408,000	84.28%
46	2,850,000	0	8	0	20,012,000	4	31,412,000	84.29%
47	2,851,000	0	8	0	20,012,000	4	31,416,000	84.30%
48	2,852,000	0	8	0	20,012,000	4	31,420,000	84.31%
49	2,853,000	0	8	0	20,012,000	4	31,424,000	84.32%
50	2,854,000	0	8	0	20,012,000	4	31,428,000	84.33%
51	2,855,000	0	8	0	20,012,000	4	31,432,000	84.34%
52	2,856,000	0	8	0	20,012,000	4	31,436,000	84.36%
53	2,857,000	0	8	0	20,012,000	4	31,440,000	84.37%
54	2,858,000	0	8	0	20,012,000	4	31,444,000	84.38%
55	2,859,000	0	8	0	20,012,000	4	31,448,000	84.39%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	2,860,000	0	8	0	20,012,000	4	31,452,000	84.40%
2	2,861,000	0	8	0	20,012,000	4	31,456,000	84.41%
3	2,862,000	0	8	0	20,012,000	4	31,460,000	84.42%
4	2,863,000	0	8	0	20,012,000	4	31,464,000	84.43%
5	2,864,000	0	8	0	20,012,000	4	31,468,000	84.44%
6	2,865,000	0	8	0	20,012,000	4	31,472,000	84.45%
7	2,866,000	0	8	0	20,012,000	4	31,476,000	84.46%
8	2,867,000	0	8	0	20,012,000	4	31,480,000	84.47%
9	2,868,000	0	8	0	20,012,000	4	31,484,000	84.48%
10	2,869,000	0	8	0	20,012,000	4	31,488,000	84.50%
11	2,870,000	0	8	0	20,012,000	4	31,492,000	84.51%
12	2,871,000	0	8	0	20,012,000	4	31,496,000	84.52%
13	2,872,000	0	8	0	20,012,000	4	31,500,000	84.53%
14	2,873,000	0	8	0	20,012,000	4	31,504,000	84.54%
15	2,874,000	0	8	0	20,012,000	4	31,508,000	84.55%
16	2,875,000	0	8	0	20,012,000	4	31,512,000	84.56%
17	2,876,000	0	8	0	20,012,000	4	31,516,000	84.57%
18	2,877,000	0	8	0	20,012,000	4	31,520,000	84.58%
19	2,878,000	0	8	0	20,012,000	4	31,524,000	84.59%
20	2,879,000	0	8	0	20,012,000	4	31,528,000	84.60%
21	2,880,000	0	8	0	20,012,000	4	31,532,000	84.61%
22	2,881,000	0	8	0	20,012,000	4	31,536,000	84.62%
23	2,882,000	0	8	0	20,012,000	4	31,540,000	84.63%
24	2,883,000	0	8	0	20,012,000	4	31,544,000	84.65%
25	2,884,000	0	8	0	20,012,000	4	31,548,000	84.66%
26	2,885,000	0	8	0	20,012,000	4	31,552,000	84.67%
27	2,886,000	0	8	0	20,012,000	4	31,556,000	84.68%
28	2,887,000	0	8	0	20,012,000	4	31,560,000	84.69%
29	2,888,000	0	8	0	20,012,000	4	31,564,000	84.70%
30	2,889,000	0	8	0	20,012,000	4	31,568,000	84.71%
31	2,890,000	0	8	0	20,012,000	4	31,572,000	84.72%
32	2,891,000	0	8	0	20,012,000	4	31,576,000	84.73%
33	2,892,000	0	8	0	20,012,000	4	31,580,000	84.74%
34	2,893,000	0	8	0	20,012,000	4	31,584,000	84.75%
35	2,894,000	0	8	0	20,012,000	4	31,588,000	84.76%
36	2,895,000	0	8	0	20,012,000	4	31,592,000	84.77%
37	2,896,000	0	8	0	20,012,000	4	31,596,000	84.79%
38	2,897,000	0	8	0	20,012,000	4	31,600,000	84.80%
39	2,898,000	0	8	0	20,012,000	4	31,604,000	84.81%
40	2,899,000	0	8	0	20,012,000	4	31,608,000	84.82%
41	2,900,000	0	8	0	20,012,000	4	31,612,000	84.83%
42	2,901,000	0	8	0	20,012,000	4	31,616,000	84.84%
43	2,902,000	0	8	0	20,012,000	4	31,620,000	84.85%
44	2,903,000	0	8	0	20,012,000	4	31,624,000	84.86%
45	2,904,000	0	8	0	20,012,000	4	31,628,000	84.87%
46	2,905,000	0	8	0	20,012,000	4	31,632,000	84.88%
47	2,906,000	0	8	0	20,012,000	4	31,636,000	84.89%
48	2,907,000	0	8	0	20,012,000	4	31,640,000	84.90%
49	2,908,000	0	8	0	20,012,000	4	31,644,000	84.91%
50	2,909,000	0	8	0	20,012,000	4	31,648,000	84.92%
51	2,910,000	0	8	0	20,012,000	4	31,652,000	84.94%
52	2,911,000	0	8	0	20,012,000	4	31,656,000	84.95%
53	2,912,000	0	8	0	20,012,000	4	31,660,000	84.96%
54	2,913,000	0	8	0	20,012,000	4	31,664,000	84.97%
55	2,914,000	0	8	0	20,012,000	4	31,668,000	84.98%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	2,915,000	0	8	0	20,012,000	4	31,672,000	84.99%
2	2,916,000	0	8	0	20,012,000	4	31,676,000	85.00%
3	2,917,000	0	8	0	20,012,000	4	31,680,000	85.01%
4	2,918,000	0	8	0	20,012,000	4	31,684,000	85.02%
5	2,919,000	0	8	0	20,012,000	4	31,688,000	85.03%
6	2,920,000	0	8	0	20,012,000	4	31,692,000	85.04%
7	2,921,000	0	8	0	20,012,000	4	31,696,000	85.05%
8	2,922,000	0	8	0	20,012,000	4	31,700,000	85.06%
9	2,923,000	0	8	0	20,012,000	4	31,704,000	85.07%
10	2,924,000	0	8	0	20,012,000	4	31,708,000	85.09%
11	2,925,000	0	8	0	20,012,000	4	31,712,000	85.10%
12	2,926,000	0	8	0	20,012,000	4	31,716,000	85.11%
13	2,927,000	0	8	0	20,012,000	4	31,720,000	85.12%
14	2,928,000	0	8	0	20,012,000	4	31,724,000	85.13%
15	2,929,000	0	8	0	20,012,000	4	31,728,000	85.14%
16	2,930,000	0	8	0	20,012,000	4	31,732,000	85.15%
17	2,931,000	0	8	0	20,012,000	4	31,736,000	85.16%
18	2,932,000	0	8	0	20,012,000	4	31,740,000	85.17%
19	2,933,000	0	8	0	20,012,000	4	31,744,000	85.18%
20	2,934,000	0	8	0	20,012,000	4	31,748,000	85.19%
21	2,935,000	0	8	0	20,012,000	4	31,752,000	85.20%
22	2,936,000	0	8	0	20,012,000	4	31,756,000	85.21%
23	2,937,000	0	8	0	20,012,000	4	31,760,000	85.23%
24	2,938,000	0	8	0	20,012,000	4	31,764,000	85.24%
25	2,939,000	0	8	0	20,012,000	4	31,768,000	85.25%
26	2,940,000	0	8	0	20,012,000	4	31,772,000	85.26%
27	2,941,000	0	8	0	20,012,000	4	31,776,000	85.27%
28	2,942,000	0	8	0	20,012,000	4	31,780,000	85.28%
29	2,943,000	0	8	0	20,012,000	4	31,784,000	85.29%
30	2,944,000	0	8	0	20,012,000	4	31,788,000	85.30%
31	2,945,000	0	8	0	20,012,000	4	31,792,000	85.31%
32	2,946,000	0	8	0	20,012,000	4	31,796,000	85.32%
33	2,947,000	0	8	0	20,012,000	4	31,800,000	85.33%
34	2,948,000	0	8	0	20,012,000	4	31,804,000	85.34%
35	2,949,000	0	8	0	20,012,000	4	31,808,000	85.35%
36	2,950,000	0	8	0	20,012,000	4	31,812,000	85.36%
37	2,951,000	0	8	0	20,012,000	4	31,816,000	85.38%
38	2,952,000	0	8	0	20,012,000	4	31,820,000	85.39%
39	2,953,000	0	8	0	20,012,000	4	31,824,000	85.40%
40	2,954,000	0	8	0	20,012,000	4	31,828,000	85.41%
41	2,955,000	0	8	0	20,012,000	4	31,832,000	85.42%
42	2,956,000	0	8	0	20,012,000	4	31,836,000	85.43%
43	2,957,000	0	8	0	20,012,000	4	31,840,000	85.44%
44	2,958,000	0	8	0	20,012,000	4	31,844,000	85.45%
45	2,959,000	0	8	0	20,012,000	4	31,848,000	85.46%
46	2,960,000	0	8	0	20,012,000	4	31,852,000	85.47%
47	2,961,000	0	8	0	20,012,000	4	31,856,000	85.48%
48	2,962,000	0	8	0	20,012,000	4	31,860,000	85.49%
49	2,963,000	0	8	0	20,012,000	4	31,864,000	85.50%
50	2,964,000	0	8	0	20,012,000	4	31,868,000	85.51%
51	2,965,000	0	8	0	20,012,000	4	31,872,000	85.53%
52	2,966,000	0	8	0	20,012,000	4	31,876,000	85.54%
53	2,967,000	0	8	0	20,012,000	4	31,880,000	85.55%
54	2,968,000	0	8	0	20,012,000	4	31,884,000	85.56%
55	2,969,000	0	8	0	20,012,000	4	31,888,000	85.57%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total
1	2,970,000	0	8	0	20,012,000	4	31,892,000	85.58%
2	2,971,000	0	8	0	20,012,000	4	31,896,000	85.59%
3	2,972,000	0	8	0	20,012,000	4	31,900,000	85.60%
4	2,973,000	0	8	0	20,012,000	4	31,904,000	85.61%
5	2,974,000	0	8	0	20,012,000	4	31,908,000	85.62%
6	2,975,000	0	8	0	20,012,000	4	31,912,000	85.63%
7	2,976,000	0	8	0	20,012,000	4	31,916,000	85.64%
8	2,977,000	0	8	0	20,012,000	4	31,920,000	85.65%
9	2,978,000	0	8	0	20,012,000	4	31,924,000	85.67%
10	2,979,000	0	8	0	20,012,000	4	31,928,000	85.68%
11	2,980,000	0	8	0	20,012,000	4	31,932,000	85.69%
12	2,981,000	0	8	0	20,012,000	4	31,936,000	85.70%
13	2,982,000	0	8	0	20,012,000	4	31,940,000	85.71%
14	2,983,000	0	8	0	20,012,000	4	31,944,000	85.72%
15	2,984,000	0	8	0	20,012,000	4	31,948,000	85.73%
16	2,985,000	0	8	0	20,012,000	4	31,952,000	85.74%
17	2,986,000	0	8	0	20,012,000	4	31,956,000	85.75%
18	2,987,000	0	8	0	20,012,000	4	31,960,000	85.76%
19	2,988,000	0	8	0	20,012,000	4	31,964,000	85.77%
20	2,989,000	0	8	0	20,012,000	4	31,968,000	85.78%
21	2,990,000	0	8	0	20,012,000	4	31,972,000	85.79%
22	2,991,000	0	8	0	20,012,000	4	31,976,000	85.80%
23	2,992,000	0	8	0	20,012,000	4	31,980,000	85.82%
24	2,993,000	0	8	0	20,012,000	4	31,984,000	85.83%
25	2,994,000	0	8	0	20,012,000	4	31,988,000	85.84%
26	2,995,000	0	8	0	20,012,000	4	31,992,000	85.85%
27	2,996,000	0	8	0	20,012,000	4	31,996,000	85.86%
28	2,997,000	0	8	0	20,012,000	4	32,000,000	85.87%
29	2,998,000	0	8	0	20,012,000	4	32,004,000	85.88%
30	2,999,000	0	8	0	20,012,000	4	32,008,000	85.89%
31	3,000,000	0	8	0	20,012,000	4	32,012,000	85.90%
32	3,001,000	0	8	0	20,012,000	4	32,016,000	85.91%
33	3,002,000	0	8	0	20,012,000	4	32,020,000	85.92%
34	3,003,000	0	8	0	20,012,000	4	32,024,000	85.93%
35	3,004,000	0	8	0	20,012,000	4	32,028,000	85.94%
36	3,005,000	0	8	0	20,012,000	4	32,032,000	85.96%
37	3,006,000	0	8	0	20,012,000	4	32,036,000	85.97%
38	3,007,000	0	8	0	20,012,000	4	32,040,000	85.98%
39	3,008,000	0	8	0	20,012,000	4	32,044,000	85.99%
40	3,009,000	0	8	0	20,012,000	4	32,048,000	86.00%
41	3,010,000	0	8	0	20,012,000	4	32,052,000	86.01%
42	3,011,000	0	8	0	20,012,000	4	32,056,000	86.02%
43	3,012,000	0	8	0	20,012,000	4	32,060,000	86.03%
44	3,013,000	0	8	0	20,012,000	4	32,064,000	86.04%
45	3,014,000	0	8	0	20,012,000	4	32,068,000	86.05%
46	3,015,000	0	8	0	20,012,000	4	32,072,000	86.06%
47	3,016,000	0	8	0	20,012,000	4	32,076,000	86.07%
48	3,017,000	0	8	0	20,012,000	4	32,080,000	86.08%
49	3,018,000	0	8	0	20,012,000	4	32,084,000	86.09%
50	3,019,000	0	8	0	20,012,000	4	32,088,000	86.11%
51	3,020,000	0	8	0	20,012,000	4	32,092,000	86.12%
52	3,021,000	0	8	0	20,012,000	4	32,096,000	86.13%
53	3,022,000	0	8	0	20,012,000	4	32,100,000	86.14%
54	3,023,000	0	8	0	20,012,000	4	32,104,000	86.15%
55	3,024,000	0	8	0	20,012,000	4	32,108,000	86.16%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	3,025,000	0	8	0	20,012,000	4	32,112,000	86.17%
2	3,026,000	0	8	0	20,012,000	4	32,116,000	86.18%
3	3,027,000	0	8	0	20,012,000	4	32,120,000	86.19%
4	3,028,000	0	8	0	20,012,000	4	32,124,000	86.20%
5	3,029,000	0	8	0	20,012,000	4	32,128,000	86.21%
6	3,030,000	0	8	0	20,012,000	4	32,132,000	86.22%
7	3,031,000	0	8	0	20,012,000	4	32,136,000	86.23%
8	3,032,000	0	8	0	20,012,000	4	32,140,000	86.24%
9	3,033,000	0	8	0	20,012,000	4	32,144,000	86.26%
10	3,034,000	0	8	0	20,012,000	4	32,148,000	86.27%
11	3,035,000	0	8	0	20,012,000	4	32,152,000	86.28%
12	3,036,000	0	8	0	20,012,000	4	32,156,000	86.29%
13	3,037,000	0	8	0	20,012,000	4	32,160,000	86.30%
14	3,038,000	0	8	0	20,012,000	4	32,164,000	86.31%
15	3,039,000	0	8	0	20,012,000	4	32,168,000	86.32%
16	3,040,000	0	8	0	20,012,000	4	32,172,000	86.33%
17	3,041,000	0	8	0	20,012,000	4	32,176,000	86.34%
18	3,042,000	0	8	0	20,012,000	4	32,180,000	86.35%
19	3,043,000	0	8	0	20,012,000	4	32,184,000	86.36%
20	3,044,000	0	8	0	20,012,000	4	32,188,000	86.37%
21	3,045,000	0	8	0	20,012,000	4	32,192,000	86.38%
22	3,046,000	0	8	0	20,012,000	4	32,196,000	86.40%
23	3,047,000	0	8	0	20,012,000	4	32,200,000	86.41%
24	3,048,000	0	8	0	20,012,000	4	32,204,000	86.42%
25	3,049,000	0	8	0	20,012,000	4	32,208,000	86.43%
26	3,050,000	0	8	0	20,012,000	4	32,212,000	86.44%
27	3,051,000	0	8	0	20,012,000	4	32,216,000	86.45%
28	3,052,000	0	8	0	20,012,000	4	32,220,000	86.46%
29	3,053,000	0	8	0	20,012,000	4	32,224,000	86.47%
30	3,054,000	0	8	0	20,012,000	4	32,228,000	86.48%
31	3,055,000	0	8	0	20,012,000	4	32,232,000	86.49%
32	3,056,000	0	8	0	20,012,000	4	32,236,000	86.50%
33	3,057,000	0	8	0	20,012,000	4	32,240,000	86.51%
34	3,058,000	0	8	0	20,012,000	4	32,244,000	86.52%
35	3,059,000	0	8	0	20,012,000	4	32,248,000	86.53%
36	3,060,000	0	8	0	20,012,000	4	32,252,000	86.55%
37	3,061,000	0	8	0	20,012,000	4	32,256,000	86.56%
38	3,062,000	0	8	0	20,012,000	4	32,260,000	86.57%
39	3,063,000	0	8	0	20,012,000	4	32,264,000	86.58%
40	3,064,000	0	8	0	20,012,000	4	32,268,000	86.59%
41	3,065,000	0	8	0	20,012,000	4	32,272,000	86.60%
42	3,066,000	0	8	0	20,012,000	4	32,276,000	86.61%
43	3,067,000	0	8	0	20,012,000	4	32,280,000	86.62%
44	3,068,000	0	8	0	20,012,000	4	32,284,000	86.63%
45	3,069,000	0	8	0	20,012,000	4	32,288,000	86.64%
46	3,070,000	0	8	0	20,012,000	4	32,292,000	86.65%
47	3,071,000	0	8	0	20,012,000	4	32,296,000	86.66%
48	3,072,000	0	8	0	20,012,000	4	32,300,000	86.67%
49	3,073,000	0	8	0	20,012,000	4	32,304,000	86.68%
50	3,074,000	0	8	0	20,012,000	4	32,308,000	86.70%
51	3,075,000	0	8	0	20,012,000	4	32,312,000	86.71%
52	3,076,000	0	8	0	20,012,000	4	32,316,000	86.72%
53	3,077,000	0	8	0	20,012,000	4	32,320,000	86.73%
54	3,078,000	0	8	0	20,012,000	4	32,324,000	86.74%
55	3,079,000	0	8	0	20,012,000	4	32,328,000	86.75%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total
1	3,080,000	0	8	0	20,012,000	4	32,332,000	86.76%
2	3,081,000	0	8	0	20,012,000	4	32,336,000	86.77%
3	3,082,000	0	8	0	20,012,000	4	32,340,000	86.78%
4	3,083,000	0	8	0	20,012,000	4	32,344,000	86.79%
5	3,084,000	0	8	0	20,012,000	4	32,348,000	86.80%
6	3,085,000	0	8	0	20,012,000	4	32,352,000	86.81%
7	3,086,000	0	8	0	20,012,000	4	32,356,000	86.82%
8	3,087,000	0	8	0	20,012,000	4	32,360,000	86.84%
9	3,088,000	0	8	0	20,012,000	4	32,364,000	86.85%
10	3,089,000	0	8	0	20,012,000	4	32,368,000	86.86%
11	3,090,000	0	8	0	20,012,000	4	32,372,000	86.87%
12	3,091,000	0	8	0	20,012,000	4	32,376,000	86.88%
13	3,092,000	0	8	0	20,012,000	4	32,380,000	86.89%
14	3,093,000	0	8	0	20,012,000	4	32,384,000	86.90%
15	3,094,000	0	8	0	20,012,000	4	32,388,000	86.91%
16	3,095,000	0	8	0	20,012,000	4	32,392,000	86.92%
17	3,096,000	0	8	0	20,012,000	4	32,396,000	86.93%
18	3,097,000	0	8	0	20,012,000	4	32,400,000	86.94%
19	3,098,000	0	8	0	20,012,000	4	32,404,000	86.95%
20	3,099,000	0	8	0	20,012,000	4	32,408,000	86.96%
21	3,100,000	0	8	0	20,012,000	4	32,412,000	86.97%
22	3,101,000	0	8	0	20,012,000	4	32,416,000	86.99%
23	3,102,000	0	8	0	20,012,000	4	32,420,000	87.00%
24	3,103,000	0	8	0	20,012,000	4	32,424,000	87.01%
25	3,104,000	0	8	0	20,012,000	4	32,428,000	87.02%
26	3,105,000	0	8	0	20,012,000	4	32,432,000	87.03%
27	3,106,000	0	8	0	20,012,000	4	32,436,000	87.04%
28	3,107,000	0	8	0	20,012,000	4	32,440,000	87.05%
29	3,108,000	0	8	0	20,012,000	4	32,444,000	87.06%
30	3,109,000	0	8	0	20,012,000	4	32,448,000	87.07%
31	3,110,000	0	8	0	20,012,000	4	32,452,000	87.08%
32	3,111,000	0	8	0	20,012,000	4	32,456,000	87.09%
33	3,112,000	0	8	0	20,012,000	4	32,460,000	87.10%
34	3,113,000	0	8	0	20,012,000	4	32,464,000	87.11%
35	3,114,000	0	8	0	20,012,000	4	32,468,000	87.12%
36	3,115,000	0	8	0	20,012,000	4	32,472,000	87.14%
37	3,116,000	0	8	0	20,012,000	4	32,476,000	87.15%
38	3,117,000	0	8	0	20,012,000	4	32,480,000	87.16%
39	3,118,000	0	8	0	20,012,000	4	32,484,000	87.17%
40	3,119,000	0	8	0	20,012,000	4	32,488,000	87.18%
41	3,120,000	0	8	0	20,012,000	4	32,492,000	87.19%
42	3,121,000	0	8	0	20,012,000	4	32,496,000	87.20%
43	3,122,000	0	8	0	20,012,000	4	32,500,000	87.21%
44	3,123,000	0	8	0	20,012,000	4	32,504,000	87.22%
45	3,124,000	0	8	0	20,012,000	4	32,508,000	87.23%
46	3,125,000	0	8	0	20,012,000	4	32,512,000	87.24%
47	3,126,000	0	8	0	20,012,000	4	32,516,000	87.25%
48	3,127,000	0	8	0	20,012,000	4	32,520,000	87.26%
49	3,128,000	0	8	0	20,012,000	4	32,524,000	87.28%
50	3,129,000	0	8	0	20,012,000	4	32,528,000	87.29%
51	3,130,000	0	8	0	20,012,000	4	32,532,000	87.30%
52	3,131,000	0	8	0	20,012,000	4	32,536,000	87.31%
53	3,132,000	0	8	0	20,012,000	4	32,540,000	87.32%
54	3,133,000	0	8	0	20,012,000	4	32,544,000	87.33%
55	3,134,000	0	8	0	20,012,000	4	32,548,000	87.34%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total
1	3,135,000	0	8	0	20,012,000	4	32,552,000	87.35%
2	3,136,000	0	8	0	20,012,000	4	32,556,000	87.36%
3	3,137,000	0	8	0	20,012,000	4	32,560,000	87.37%
4	3,138,000	0	8	0	20,012,000	4	32,564,000	87.38%
5	3,139,000	0	8	0	20,012,000	4	32,568,000	87.39%
6	3,140,000	0	8	0	20,012,000	4	32,572,000	87.40%
7	3,141,000	0	8	0	20,012,000	4	32,576,000	87.41%
8	3,142,000	0	8	0	20,012,000	4	32,580,000	87.43%
9	3,143,000	0	8	0	20,012,000	4	32,584,000	87.44%
10	3,144,000	0	8	0	20,012,000	4	32,588,000	87.45%
11	3,145,000	0	8	0	20,012,000	4	32,592,000	87.46%
12	3,146,000	0	8	0	20,012,000	4	32,596,000	87.47%
13	3,147,000	0	8	0	20,012,000	4	32,600,000	87.48%
14	3,148,000	0	8	0	20,012,000	4	32,604,000	87.49%
15	3,149,000	0	8	0	20,012,000	4	32,608,000	87.50%
16	3,150,000	0	8	0	20,012,000	4	32,612,000	87.51%
17	3,151,000	0	8	0	20,012,000	4	32,616,000	87.52%
18	3,152,000	0	8	0	20,012,000	4	32,620,000	87.53%
19	3,153,000	0	8	0	20,012,000	4	32,624,000	87.54%
20	3,154,000	0	8	0	20,012,000	4	32,628,000	87.55%
21	3,155,000	0	8	0	20,012,000	4	32,632,000	87.57%
22	3,156,000	0	8	0	20,012,000	4	32,636,000	87.58%
23	3,157,000	0	8	0	20,012,000	4	32,640,000	87.59%
24	3,158,000	0	8	0	20,012,000	4	32,644,000	87.60%
25	3,159,000	0	8	0	20,012,000	4	32,648,000	87.61%
26	3,160,000	0	8	0	20,012,000	4	32,652,000	87.62%
27	3,161,000	0	8	0	20,012,000	4	32,656,000	87.63%
28	3,162,000	0	8	0	20,012,000	4	32,660,000	87.64%
29	3,163,000	0	8	0	20,012,000	4	32,664,000	87.65%
30	3,164,000	0	8	0	20,012,000	4	32,668,000	87.66%
31	3,165,000	0	8	0	20,012,000	4	32,672,000	87.67%
32	3,166,000	0	8	0	20,012,000	4	32,676,000	87.68%
33	3,167,000	0	8	0	20,012,000	4	32,680,000	87.69%
34	3,168,000	0	8	0	20,012,000	4	32,684,000	87.70%
35	3,169,000	0	8	0	20,012,000	4	32,688,000	87.72%
36	3,170,000	0	8	0	20,012,000	4	32,692,000	87.73%
37	3,171,000	0	8	0	20,012,000	4	32,696,000	87.74%
38	3,172,000	0	8	0	20,012,000	4	32,700,000	87.75%
39	3,173,000	0	8	0	20,012,000	4	32,704,000	87.76%
40	3,174,000	0	8	0	20,012,000	4	32,708,000	87.77%
41	3,175,000	0	8	0	20,012,000	4	32,712,000	87.78%
42	3,176,000	0	8	0	20,012,000	4	32,716,000	87.79%
43	3,177,000	0	8	0	20,012,000	4	32,720,000	87.80%
44	3,178,000	0	8	0	20,012,000	4	32,724,000	87.81%
45	3,179,000	0	8	0	20,012,000	4	32,728,000	87.82%
46	3,180,000	0	8	0	20,012,000	4	32,732,000	87.83%
47	3,181,000	0	8	0	20,012,000	4	32,736,000	87.84%
48	3,182,000	0	8	0	20,012,000	4	32,740,000	87.85%
49	3,183,000	0	8	0	20,012,000	4	32,744,000	87.87%
50	3,184,000	0	8	0	20,012,000	4	32,748,000	87.88%
51	3,185,000	0	8	0	20,012,000	4	32,752,000	87.89%
52	3,186,000	0	8	0	20,012,000	4	32,756,000	87.90%
53	3,187,000	0	8	0	20,012,000	4	32,760,000	87.91%
54	3,188,000	0	8	0	20,012,000	4	32,764,000	87.92%
55	3,189,000	0	8	0	20,012,000	4	32,768,000	87.93%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total
1	3,190,000	0	8	0	20,012,000	4	32,772,000	87.94%
2	3,191,000	0	8	0	20,012,000	4	32,776,000	87.95%
3	3,192,000	0	8	0	20,012,000	4	32,780,000	87.96%
4	3,193,000	0	8	0	20,012,000	4	32,784,000	87.97%
5	3,194,000	0	8	0	20,012,000	4	32,788,000	87.98%
6	3,195,000	0	8	0	20,012,000	4	32,792,000	87.99%
7	3,196,000	0	8	0	20,012,000	4	32,796,000	88.01%
8	3,197,000	0	8	0	20,012,000	4	32,800,000	88.02%
9	3,198,000	0	8	0	20,012,000	4	32,804,000	88.03%
10	3,199,000	0	8	0	20,012,000	4	32,808,000	88.04%
11	3,200,000	0	8	0	20,012,000	4	32,812,000	88.05%
12	3,201,000	0	8	0	20,012,000	4	32,816,000	88.06%
13	3,202,000	0	8	0	20,012,000	4	32,820,000	88.07%
14	3,203,000	0	8	0	20,012,000	4	32,824,000	88.08%
15	3,204,000	0	8	0	20,012,000	4	32,828,000	88.09%
16	3,205,000	0	8	0	20,012,000	4	32,832,000	88.10%
17	3,206,000	0	8	0	20,012,000	4	32,836,000	88.11%
18	3,207,000	0	8	0	20,012,000	4	32,840,000	88.12%
19	3,208,000	0	8	0	20,012,000	4	32,844,000	88.13%
20	3,209,000	0	8	0	20,012,000	4	32,848,000	88.14%
21	3,210,000	0	8	0	20,012,000	4	32,852,000	88.16%
22	3,211,000	0	8	0	20,012,000	4	32,856,000	88.17%
23	3,212,000	0	8	0	20,012,000	4	32,860,000	88.18%
24	3,213,000	0	8	0	20,012,000	4	32,864,000	88.19%
25	3,214,000	0	8	0	20,012,000	4	32,868,000	88.20%
26	3,215,000	0	8	0	20,012,000	4	32,872,000	88.21%
27	3,216,000	0	8	0	20,012,000	4	32,876,000	88.22%
28	3,217,000	0	8	0	20,012,000	4	32,880,000	88.23%
29	3,218,000	0	8	0	20,012,000	4	32,884,000	88.24%
30	3,219,000	0	8	0	20,012,000	4	32,888,000	88.25%
31	3,220,000	0	8	0	20,012,000	4	32,892,000	88.26%
32	3,221,000	0	8	0	20,012,000	4	32,896,000	88.27%
33	3,222,000	0	8	0	20,012,000	4	32,900,000	88.28%
34	3,223,000	0	8	0	20,012,000	4	32,904,000	88.29%
35	3,224,000	0	8	0	20,012,000	4	32,908,000	88.31%
36	3,225,000	0	8	0	20,012,000	4	32,912,000	88.32%
37	3,226,000	0	8	0	20,012,000	4	32,916,000	88.33%
38	3,227,000	0	8	0	20,012,000	4	32,920,000	88.34%
39	3,228,000	0	8	0	20,012,000	4	32,924,000	88.35%
40	3,229,000	0	8	0	20,012,000	4	32,928,000	88.36%
41	3,230,000	0	8	0	20,012,000	4	32,932,000	88.37%
42	3,231,000	0	8	0	20,012,000	4	32,936,000	88.38%
43	3,232,000	0	8	0	20,012,000	4	32,940,000	88.39%
44	3,233,000	0	8	0	20,012,000	4	32,944,000	88.40%
45	3,234,000	0	8	0	20,012,000	4	32,948,000	88.41%
46	3,235,000	0	8	0	20,012,000	4	32,952,000	88.42%
47	3,236,000	0	8	0	20,012,000	4	32,956,000	88.43%
48	3,237,000	0	8	0	20,012,000	4	32,960,000	88.45%
49	3,238,000	0	8	0	20,012,000	4	32,964,000	88.46%
50	3,239,000	0	8	0	20,012,000	4	32,968,000	88.47%
51	3,240,000	0	8	0	20,012,000	4	32,972,000	88.48%
52	3,241,000	0	8	0	20,012,000	4	32,976,000	88.49%
53	3,242,000	0	8	0	20,012,000	4	32,980,000	88.50%
54	3,243,000	0	8	0	20,012,000	4	32,984,000	88.51%
55	3,244,000	0	8	0	20,012,000	4	32,988,000	88.52%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	3,245,000	0	8	0	20,012,000	4	32,992,000	88.53%
2	3,246,000	0	8	0	20,012,000	4	32,996,000	88.54%
3	3,247,000	0	8	0	20,012,000	4	33,000,000	88.55%
4	3,248,000	0	8	0	20,012,000	4	33,004,000	88.56%
5	3,249,000	0	8	0	20,012,000	4	33,008,000	88.57%
6	3,250,000	0	8	0	20,012,000	4	33,012,000	88.58%
7	3,251,000	0	8	0	20,012,000	4	33,016,000	88.60%
8	3,252,000	0	8	0	20,012,000	4	33,020,000	88.61%
9	3,253,000	0	8	0	20,012,000	4	33,024,000	88.62%
10	3,254,000	0	8	0	20,012,000	4	33,028,000	88.63%
11	3,255,000	0	8	0	20,012,000	4	33,032,000	88.64%
12	3,256,000	0	8	0	20,012,000	4	33,036,000	88.65%
13	3,257,000	0	8	0	20,012,000	4	33,040,000	88.66%
14	3,258,000	0	8	0	20,012,000	4	33,044,000	88.67%
15	3,259,000	0	8	0	20,012,000	4	33,048,000	88.68%
16	3,260,000	0	8	0	20,012,000	4	33,052,000	88.69%
17	3,261,000	0	8	0	20,012,000	4	33,056,000	88.70%
18	3,262,000	0	8	0	20,012,000	4	33,060,000	88.71%
19	3,263,000	1	9	3,263,000	23,275,000	3	33,064,000	88.72%
20	3,264,000	0	9	0	23,275,000	3	33,067,000	88.73%
21	3,265,000	0	9	0	23,275,000	3	33,070,000	88.74%
22	3,266,000	0	9	0	23,275,000	3	33,073,000	88.75%
23	3,267,000	0	9	0	23,275,000	3	33,076,000	88.76%
24	3,268,000	0	9	0	23,275,000	3	33,079,000	88.76%
25	3,269,000	0	9	0	23,275,000	3	33,082,000	88.77%
26	3,270,000	0	9	0	23,275,000	3	33,085,000	88.78%
27	3,271,000	0	9	0	23,275,000	3	33,088,000	88.79%
28	3,272,000	0	9	0	23,275,000	3	33,091,000	88.80%
29	3,273,000	0	9	0	23,275,000	3	33,094,000	88.80%
30	3,274,000	0	9	0	23,275,000	3	33,097,000	88.81%
31	3,275,000	0	9	0	23,275,000	3	33,100,000	88.82%
32	3,276,000	0	9	0	23,275,000	3	33,103,000	88.83%
33	3,277,000	0	9	0	23,275,000	3	33,106,000	88.84%
34	3,278,000	0	9	0	23,275,000	3	33,109,000	88.85%
35	3,279,000	0	9	0	23,275,000	3	33,112,000	88.85%
36	3,280,000	0	9	0	23,275,000	3	33,115,000	88.86%
37	3,281,000	0	9	0	23,275,000	3	33,118,000	88.87%
38	3,282,000	0	9	0	23,275,000	3	33,121,000	88.88%
39	3,283,000	0	9	0	23,275,000	3	33,124,000	88.89%
40	3,284,000	0	9	0	23,275,000	3	33,127,000	88.89%
41	3,285,000	0	9	0	23,275,000	3	33,130,000	88.90%
42	3,286,000	0	9	0	23,275,000	3	33,133,000	88.91%
43	3,287,000	0	9	0	23,275,000	3	33,136,000	88.92%
44	3,288,000	0	9	0	23,275,000	3	33,139,000	88.93%
45	3,289,000	0	9	0	23,275,000	3	33,142,000	88.93%
46	3,290,000	0	9	0	23,275,000	3	33,145,000	88.94%
47	3,291,000	0	9	0	23,275,000	3	33,148,000	88.95%
48	3,292,000	0	9	0	23,275,000	3	33,151,000	88.96%
49	3,293,000	0	9	0	23,275,000	3	33,154,000	88.97%
50	3,294,000	0	9	0	23,275,000	3	33,157,000	88.97%
51	3,295,000	0	9	0	23,275,000	3	33,160,000	88.98%
52	3,296,000	0	9	0	23,275,000	3	33,163,000	88.99%
53	3,297,000	0	9	0	23,275,000	3	33,166,000	89.00%
54	3,298,000	0	9	0	23,275,000	3	33,169,000	89.01%
55	3,299,000	0	9	0	23,275,000	3	33,172,000	89.01%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total
1	3,300,000	0	9	0	23,275,000	3	33,175,000	89.02%
2	3,301,000	0	9	0	23,275,000	3	33,178,000	89.03%
3	3,302,000	0	9	0	23,275,000	3	33,181,000	89.04%
4	3,303,000	0	9	0	23,275,000	3	33,184,000	89.05%
5	3,304,000	0	9	0	23,275,000	3	33,187,000	89.05%
6	3,305,000	0	9	0	23,275,000	3	33,190,000	89.06%
7	3,306,000	0	9	0	23,275,000	3	33,193,000	89.07%
8	3,307,000	0	9	0	23,275,000	3	33,196,000	89.08%
9	3,308,000	0	9	0	23,275,000	3	33,199,000	89.09%
10	3,309,000	0	9	0	23,275,000	3	33,202,000	89.09%
11	3,310,000	0	9	0	23,275,000	3	33,205,000	89.10%
12	3,311,000	0	9	0	23,275,000	3	33,208,000	89.11%
13	3,312,000	0	9	0	23,275,000	3	33,211,000	89.12%
14	3,313,000	0	9	0	23,275,000	3	33,214,000	89.13%
15	3,314,000	0	9	0	23,275,000	3	33,217,000	89.13%
16	3,315,000	0	9	0	23,275,000	3	33,220,000	89.14%
17	3,316,000	0	9	0	23,275,000	3	33,223,000	89.15%
18	3,317,000	0	9	0	23,275,000	3	33,226,000	89.16%
19	3,318,000	0	9	0	23,275,000	3	33,229,000	89.17%
20	3,319,000	0	9	0	23,275,000	3	33,232,000	89.18%
21	3,320,000	0	9	0	23,275,000	3	33,235,000	89.18%
22	3,321,000	0	9	0	23,275,000	3	33,238,000	89.19%
23	3,322,000	0	9	0	23,275,000	3	33,241,000	89.20%
24	3,323,000	0	9	0	23,275,000	3	33,244,000	89.21%
25	3,324,000	0	9	0	23,275,000	3	33,247,000	89.22%
26	3,325,000	0	9	0	23,275,000	3	33,250,000	89.22%
27	3,326,000	0	9	0	23,275,000	3	33,253,000	89.23%
28	3,327,000	0	9	0	23,275,000	3	33,256,000	89.24%
29	3,328,000	0	9	0	23,275,000	3	33,259,000	89.25%
30	3,329,000	0	9	0	23,275,000	3	33,262,000	89.26%
31	3,330,000	0	9	0	23,275,000	3	33,265,000	89.26%
32	3,331,000	0	9	0	23,275,000	3	33,268,000	89.27%
33	3,332,000	0	9	0	23,275,000	3	33,271,000	89.28%
34	3,333,000	0	9	0	23,275,000	3	33,274,000	89.29%
35	3,334,000	0	9	0	23,275,000	3	33,277,000	89.30%
36	3,335,000	0	9	0	23,275,000	3	33,280,000	89.30%
37	3,336,000	0	9	0	23,275,000	3	33,283,000	89.31%
38	3,337,000	0	9	0	23,275,000	3	33,286,000	89.32%
39	3,338,000	0	9	0	23,275,000	3	33,289,000	89.33%
40	3,339,000	0	9	0	23,275,000	3	33,292,000	89.34%
41	3,340,000	0	9	0	23,275,000	3	33,295,000	89.34%
42	3,341,000	0	9	0	23,275,000	3	33,298,000	89.35%
43	3,342,000	0	9	0	23,275,000	3	33,301,000	89.36%
44	3,343,000	0	9	0	23,275,000	3	33,304,000	89.37%
45	3,344,000	0	9	0	23,275,000	3	33,307,000	89.38%
46	3,345,000	0	9	0	23,275,000	3	33,310,000	89.38%
47	3,346,000	0	9	0	23,275,000	3	33,313,000	89.39%
48	3,347,000	0	9	0	23,275,000	3	33,316,000	89.40%
49	3,348,000	0	9	0	23,275,000	3	33,319,000	89.41%
50	3,349,000	0	9	0	23,275,000	3	33,322,000	89.42%
51	3,350,000	0	9	0	23,275,000	3	33,325,000	89.42%
52	3,351,000	0	9	0	23,275,000	3	33,328,000	89.43%
53	3,352,000	0	9	0	23,275,000	3	33,331,000	89.44%
54	3,353,000	0	9	0	23,275,000	3	33,334,000	89.45%
55	3,354,000	0	9	0	23,275,000	3	33,337,000	89.46%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	3,355,000	0	9	0	23,275,000	3	33,340,000	89.46%
2	3,356,000	0	9	0	23,275,000	3	33,343,000	89.47%
3	3,357,000	0	9	0	23,275,000	3	33,346,000	89.48%
4	3,358,000	0	9	0	23,275,000	3	33,349,000	89.49%
5	3,359,000	0	9	0	23,275,000	3	33,352,000	89.50%
6	3,360,000	0	9	0	23,275,000	3	33,355,000	89.51%
7	3,361,000	0	9	0	23,275,000	3	33,358,000	89.51%
8	3,362,000	0	9	0	23,275,000	3	33,361,000	89.52%
9	3,363,000	0	9	0	23,275,000	3	33,364,000	89.53%
10	3,364,000	0	9	0	23,275,000	3	33,367,000	89.54%
11	3,365,000	0	9	0	23,275,000	3	33,370,000	89.55%
12	3,366,000	0	9	0	23,275,000	3	33,373,000	89.55%
13	3,367,000	0	9	0	23,275,000	3	33,376,000	89.56%
14	3,368,000	0	9	0	23,275,000	3	33,379,000	89.57%
15	3,369,000	0	9	0	23,275,000	3	33,382,000	89.58%
16	3,370,000	0	9	0	23,275,000	3	33,385,000	89.59%
17	3,371,000	0	9	0	23,275,000	3	33,388,000	89.59%
18	3,372,000	0	9	0	23,275,000	3	33,391,000	89.60%
19	3,373,000	0	9	0	23,275,000	3	33,394,000	89.61%
20	3,374,000	0	9	0	23,275,000	3	33,397,000	89.62%
21	3,375,000	0	9	0	23,275,000	3	33,400,000	89.63%
22	3,376,000	0	9	0	23,275,000	3	33,403,000	89.63%
23	3,377,000	0	9	0	23,275,000	3	33,406,000	89.64%
24	3,378,000	0	9	0	23,275,000	3	33,409,000	89.65%
25	3,379,000	0	9	0	23,275,000	3	33,412,000	89.66%
26	3,380,000	0	9	0	23,275,000	3	33,415,000	89.67%
27	3,381,000	0	9	0	23,275,000	3	33,418,000	89.67%
28	3,382,000	0	9	0	23,275,000	3	33,421,000	89.68%
29	3,383,000	0	9	0	23,275,000	3	33,424,000	89.69%
30	3,384,000	0	9	0	23,275,000	3	33,427,000	89.70%
31	3,385,000	0	9	0	23,275,000	3	33,430,000	89.71%
32	3,386,000	0	9	0	23,275,000	3	33,433,000	89.71%
33	3,387,000	0	9	0	23,275,000	3	33,436,000	89.72%
34	3,388,000	0	9	0	23,275,000	3	33,439,000	89.73%
35	3,389,000	0	9	0	23,275,000	3	33,442,000	89.74%
36	3,390,000	0	9	0	23,275,000	3	33,445,000	89.75%
37	3,391,000	0	9	0	23,275,000	3	33,448,000	89.75%
38	3,392,000	0	9	0	23,275,000	3	33,451,000	89.76%
39	3,393,000	0	9	0	23,275,000	3	33,454,000	89.77%
40	3,394,000	0	9	0	23,275,000	3	33,457,000	89.78%
41	3,395,000	0	9	0	23,275,000	3	33,460,000	89.79%
42	3,396,000	0	9	0	23,275,000	3	33,463,000	89.79%
43	3,397,000	0	9	0	23,275,000	3	33,466,000	89.80%
44	3,398,000	0	9	0	23,275,000	3	33,469,000	89.81%
45	3,399,000	0	9	0	23,275,000	3	33,472,000	89.82%
46	3,400,000	0	9	0	23,275,000	3	33,475,000	89.83%
47	3,401,000	0	9	0	23,275,000	3	33,478,000	89.84%
48	3,402,000	0	9	0	23,275,000	3	33,481,000	89.84%
49	3,403,000	0	9	0	23,275,000	3	33,484,000	89.85%
50	3,404,000	0	9	0	23,275,000	3	33,487,000	89.86%
51	3,405,000	0	9	0	23,275,000	3	33,490,000	89.87%
52	3,406,000	0	9	0	23,275,000	3	33,493,000	89.88%
53	3,407,000	0	9	0	23,275,000	3	33,496,000	89.88%
54	3,408,000	0	9	0	23,275,000	3	33,499,000	89.89%
55	3,409,000	0	9	0	23,275,000	3	33,502,000	89.90%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total
1	3,410,000	0	9	0	23,275,000	3	33,505,000	89.91%
2	3,411,000	0	9	0	23,275,000	3	33,508,000	89.92%
3	3,412,000	0	9	0	23,275,000	3	33,511,000	89.92%
4	3,413,000	0	9	0	23,275,000	3	33,514,000	89.93%
5	3,414,000	0	9	0	23,275,000	3	33,517,000	89.94%
6	3,415,000	0	9	0	23,275,000	3	33,520,000	89.95%
7	3,416,000	0	9	0	23,275,000	3	33,523,000	89.96%
8	3,417,000	0	9	0	23,275,000	3	33,526,000	89.96%
9	3,418,000	0	9	0	23,275,000	3	33,529,000	89.97%
10	3,419,000	0	9	0	23,275,000	3	33,532,000	89.98%
11	3,420,000	0	9	0	23,275,000	3	33,535,000	89.99%
12	3,421,000	0	9	0	23,275,000	3	33,538,000	90.00%
13	3,422,000	0	9	0	23,275,000	3	33,541,000	90.00%
14	3,423,000	0	9	0	23,275,000	3	33,544,000	90.01%
15	3,424,000	0	9	0	23,275,000	3	33,547,000	90.02%
16	3,425,000	0	9	0	23,275,000	3	33,550,000	90.03%
17	3,426,000	0	9	0	23,275,000	3	33,553,000	90.04%
18	3,427,000	0	9	0	23,275,000	3	33,556,000	90.04%
19	3,428,000	0	9	0	23,275,000	3	33,559,000	90.05%
20	3,429,000	0	9	0	23,275,000	3	33,562,000	90.06%
21	3,430,000	0	9	0	23,275,000	3	33,565,000	90.07%
22	3,431,000	0	9	0	23,275,000	3	33,568,000	90.08%
23	3,432,000	0	9	0	23,275,000	3	33,571,000	90.08%
24	3,433,000	0	9	0	23,275,000	3	33,574,000	90.09%
25	3,434,000	0	9	0	23,275,000	3	33,577,000	90.10%
26	3,435,000	0	9	0	23,275,000	3	33,580,000	90.11%
27	3,436,000	0	9	0	23,275,000	3	33,583,000	90.12%
28	3,437,000	0	9	0	23,275,000	3	33,586,000	90.13%
29	3,438,000	0	9	0	23,275,000	3	33,589,000	90.13%
30	3,439,000	0	9	0	23,275,000	3	33,592,000	90.14%
31	3,440,000	0	9	0	23,275,000	3	33,595,000	90.15%
32	3,441,000	0	9	0	23,275,000	3	33,598,000	90.16%
33	3,442,000	0	9	0	23,275,000	3	33,601,000	90.17%
34	3,443,000	0	9	0	23,275,000	3	33,604,000	90.17%
35	3,444,000	0	9	0	23,275,000	3	33,607,000	90.18%
36	3,445,000	0	9	0	23,275,000	3	33,610,000	90.19%
37	3,446,000	0	9	0	23,275,000	3	33,613,000	90.20%
38	3,447,000	0	9	0	23,275,000	3	33,616,000	90.21%
39	3,448,000	0	9	0	23,275,000	3	33,619,000	90.21%
40	3,449,000	0	9	0	23,275,000	3	33,622,000	90.22%
41	3,450,000	0	9	0	23,275,000	3	33,625,000	90.23%
42	3,451,000	0	9	0	23,275,000	3	33,628,000	90.24%
43	3,452,000	0	9	0	23,275,000	3	33,631,000	90.25%
44	3,453,000	0	9	0	23,275,000	3	33,634,000	90.25%
45	3,454,000	0	9	0	23,275,000	3	33,637,000	90.26%
46	3,455,000	0	9	0	23,275,000	3	33,640,000	90.27%
47	3,456,000	0	9	0	23,275,000	3	33,643,000	90.28%
48	3,457,000	0	9	0	23,275,000	3	33,646,000	90.29%
49	3,458,000	0	9	0	23,275,000	3	33,649,000	90.29%
50	3,459,000	0	9	0	23,275,000	3	33,652,000	90.30%
51	3,460,000	0	9	0	23,275,000	3	33,655,000	90.31%
52	3,461,000	0	9	0	23,275,000	3	33,658,000	90.32%
53	3,462,000	0	9	0	23,275,000	3	33,661,000	90.33%
54	3,463,000	0	9	0	23,275,000	3	33,664,000	90.33%
55	3,464,000	0	9	0	23,275,000	3	33,667,000	90.34%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor ((1) x (6)) + (5)	Percentage of Total
1	3,465,000	0	9	0	23,275,000	3	33,670,000	90.35%
2	3,466,000	0	9	0	23,275,000	3	33,673,000	90.36%
3	3,467,000	0	9	0	23,275,000	3	33,676,000	90.37%
4	3,468,000	0	9	0	23,275,000	3	33,679,000	90.37%
5	3,469,000	0	9	0	23,275,000	3	33,682,000	90.38%
6	3,470,000	0	9	0	23,275,000	3	33,685,000	90.39%
7	3,471,000	0	9	0	23,275,000	3	33,688,000	90.40%
8	3,472,000	0	9	0	23,275,000	3	33,691,000	90.41%
9	3,473,000	0	9	0	23,275,000	3	33,694,000	90.41%
10	3,474,000	0	9	0	23,275,000	3	33,697,000	90.42%
11	3,475,000	0	9	0	23,275,000	3	33,700,000	90.43%
12	3,476,000	0	9	0	23,275,000	3	33,703,000	90.44%
13	3,477,000	0	9	0	23,275,000	3	33,706,000	90.45%
14	3,478,000	0	9	0	23,275,000	3	33,709,000	90.46%
15	3,479,000	0	9	0	23,275,000	3	33,712,000	90.46%
16	3,480,000	0	9	0	23,275,000	3	33,715,000	90.47%
17	3,481,000	0	9	0	23,275,000	3	33,718,000	90.48%
18	3,482,000	0	9	0	23,275,000	3	33,721,000	90.49%
19	3,483,000	0	9	0	23,275,000	3	33,724,000	90.50%
20	3,484,000	0	9	0	23,275,000	3	33,727,000	90.50%
21	3,485,000	0	9	0	23,275,000	3	33,730,000	90.51%
22	3,486,000	0	9	0	23,275,000	3	33,733,000	90.52%
23	3,487,000	0	9	0	23,275,000	3	33,736,000	90.53%
24	3,488,000	0	9	0	23,275,000	3	33,739,000	90.54%
25	3,489,000	0	9	0	23,275,000	3	33,742,000	90.54%
26	3,490,000	0	9	0	23,275,000	3	33,745,000	90.55%
27	3,491,000	0	9	0	23,275,000	3	33,748,000	90.56%
28	3,492,000	0	9	0	23,275,000	3	33,751,000	90.57%
29	3,493,000	0	9	0	23,275,000	3	33,754,000	90.58%
30	3,494,000	0	9	0	23,275,000	3	33,757,000	90.58%
31	3,495,000	0	9	0	23,275,000	3	33,760,000	90.59%
32	3,496,000	0	9	0	23,275,000	3	33,763,000	90.60%
33	3,497,000	0	9	0	23,275,000	3	33,766,000	90.61%
34	3,498,000	0	9	0	23,275,000	3	33,769,000	90.62%
35	3,499,000	0	9	0	23,275,000	3	33,772,000	90.62%
36	3,500,000	0	9	0	23,275,000	3	33,775,000	90.63%
37	3,501,000	0	9	0	23,275,000	3	33,778,000	90.64%
38	3,502,000	0	9	0	23,275,000	3	33,781,000	90.65%
39	3,503,000	0	9	0	23,275,000	3	33,784,000	90.66%
40	3,504,000	0	9	0	23,275,000	3	33,787,000	90.66%
41	3,505,000	0	9	0	23,275,000	3	33,790,000	90.67%
42	3,506,000	0	9	0	23,275,000	3	33,793,000	90.68%
43	3,507,000	0	9	0	23,275,000	3	33,796,000	90.69%
44	3,508,000	0	9	0	23,275,000	3	33,799,000	90.70%
45	3,509,000	0	9	0	23,275,000	3	33,802,000	90.70%
46	3,510,000	0	9	0	23,275,000	3	33,805,000	90.71%
47	3,511,000	0	9	0	23,275,000	3	33,808,000	90.72%
48	3,512,000	0	9	0	23,275,000	3	33,811,000	90.73%
49	3,513,000	0	9	0	23,275,000	3	33,814,000	90.74%
50	3,514,000	0	9	0	23,275,000	3	33,817,000	90.74%
51	3,515,000	0	9	0	23,275,000	3	33,820,000	90.75%
52	3,516,000	0	9	0	23,275,000	3	33,823,000	90.76%
53	3,517,000	0	9	0	23,275,000	3	33,826,000	90.77%
54	3,518,000	0	9	0	23,275,000	3	33,829,000	90.78%
55	3,519,000	0	9	0	23,275,000	3	33,832,000	90.79%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total
1	3,520,000	0	9	0	23,275,000	3	33,835,000	90.79%
2	3,521,000	0	9	0	23,275,000	3	33,838,000	90.80%
3	3,522,000	0	9	0	23,275,000	3	33,841,000	90.81%
4	3,523,000	0	9	0	23,275,000	3	33,844,000	90.82%
5	3,524,000	0	9	0	23,275,000	3	33,847,000	90.83%
6	3,525,000	0	9	0	23,275,000	3	33,850,000	90.83%
7	3,526,000	0	9	0	23,275,000	3	33,853,000	90.84%
8	3,527,000	0	9	0	23,275,000	3	33,856,000	90.85%
9	3,528,000	0	9	0	23,275,000	3	33,859,000	90.86%
10	3,529,000	0	9	0	23,275,000	3	33,862,000	90.87%
11	3,530,000	0	9	0	23,275,000	3	33,865,000	90.87%
12	3,531,000	0	9	0	23,275,000	3	33,868,000	90.88%
13	3,532,000	0	9	0	23,275,000	3	33,871,000	90.89%
14	3,533,000	0	9	0	23,275,000	3	33,874,000	90.90%
15	3,534,000	0	9	0	23,275,000	3	33,877,000	90.91%
16	3,535,000	0	9	0	23,275,000	3	33,880,000	90.91%
17	3,536,000	0	9	0	23,275,000	3	33,883,000	90.92%
18	3,537,000	0	9	0	23,275,000	3	33,886,000	90.93%
19	3,538,000	0	9	0	23,275,000	3	33,889,000	90.94%
20	3,539,000	0	9	0	23,275,000	3	33,892,000	90.95%
21	3,540,000	0	9	0	23,275,000	3	33,895,000	90.95%
22	3,541,000	0	9	0	23,275,000	3	33,898,000	90.96%
23	3,542,000	0	9	0	23,275,000	3	33,901,000	90.97%
24	3,543,000	0	9	0	23,275,000	3	33,904,000	90.98%
25	3,544,000	0	9	0	23,275,000	3	33,907,000	90.99%
26	3,545,000	0	9	0	23,275,000	3	33,910,000	90.99%
27	3,546,000	0	9	0	23,275,000	3	33,913,000	91.00%
28	3,547,000	0	9	0	23,275,000	3	33,916,000	91.01%
29	3,548,000	0	9	0	23,275,000	3	33,919,000	91.02%
30	3,549,000	0	9	0	23,275,000	3	33,922,000	91.03%
31	3,550,000	0	9	0	23,275,000	3	33,925,000	91.03%
32	3,551,000	0	9	0	23,275,000	3	33,928,000	91.04%
33	3,552,000	0	9	0	23,275,000	3	33,931,000	91.05%
34	3,553,000	0	9	0	23,275,000	3	33,934,000	91.06%
35	3,554,000	0	9	0	23,275,000	3	33,937,000	91.07%
36	3,555,000	0	9	0	23,275,000	3	33,940,000	91.07%
37	3,556,000	0	9	0	23,275,000	3	33,943,000	91.08%
38	3,557,000	0	9	0	23,275,000	3	33,946,000	91.09%
39	3,558,000	0	9	0	23,275,000	3	33,949,000	91.10%
40	3,559,000	0	9	0	23,275,000	3	33,952,000	91.11%
41	3,560,000	0	9	0	23,275,000	3	33,955,000	91.12%
42	3,561,000	0	9	0	23,275,000	3	33,958,000	91.12%
43	3,562,000	0	9	0	23,275,000	3	33,961,000	91.13%
44	3,563,000	0	9	0	23,275,000	3	33,964,000	91.14%
45	3,564,000	0	9	0	23,275,000	3	33,967,000	91.15%
46	3,565,000	0	9	0	23,275,000	3	33,970,000	91.16%
47	3,566,000	0	9	0	23,275,000	3	33,973,000	91.16%
48	3,567,000	0	9	0	23,275,000	3	33,976,000	91.17%
49	3,568,000	0	9	0	23,275,000	3	33,979,000	91.18%
50	3,569,000	0	9	0	23,275,000	3	33,982,000	91.19%
51	3,570,000	0	9	0	23,275,000	3	33,985,000	91.20%
52	3,571,000	0	9	0	23,275,000	3	33,988,000	91.20%
53	3,572,000	0	9	0	23,275,000	3	33,991,000	91.21%
54	3,573,000	0	9	0	23,275,000	3	33,994,000	91.22%
55	3,574,000	0	9	0	23,275,000	3	33,997,000	91.23%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total
1	3,575,000	0	9	0	23,275,000	3	34,000,000	91.24%
2	3,576,000	0	9	0	23,275,000	3	34,003,000	91.24%
3	3,577,000	0	9	0	23,275,000	3	34,006,000	91.25%
4	3,578,000	0	9	0	23,275,000	3	34,009,000	91.26%
5	3,579,000	0	9	0	23,275,000	3	34,012,000	91.27%
6	3,580,000	0	9	0	23,275,000	3	34,015,000	91.28%
7	3,581,000	0	9	0	23,275,000	3	34,018,000	91.28%
8	3,582,000	0	9	0	23,275,000	3	34,021,000	91.29%
9	3,583,000	0	9	0	23,275,000	3	34,024,000	91.30%
10	3,584,000	0	9	0	23,275,000	3	34,027,000	91.31%
11	3,585,000	0	9	0	23,275,000	3	34,030,000	91.32%
12	3,586,000	0	9	0	23,275,000	3	34,033,000	91.32%
13	3,587,000	0	9	0	23,275,000	3	34,036,000	91.33%
14	3,588,000	0	9	0	23,275,000	3	34,039,000	91.34%
15	3,589,000	0	9	0	23,275,000	3	34,042,000	91.35%
16	3,590,000	0	9	0	23,275,000	3	34,045,000	91.36%
17	3,591,000	0	9	0	23,275,000	3	34,048,000	91.36%
18	3,592,000	0	9	0	23,275,000	3	34,051,000	91.37%
19	3,593,000	0	9	0	23,275,000	3	34,054,000	91.38%
20	3,594,000	0	9	0	23,275,000	3	34,057,000	91.39%
21	3,595,000	0	9	0	23,275,000	3	34,060,000	91.40%
22	3,596,000	0	9	0	23,275,000	3	34,063,000	91.41%
23	3,597,000	0	9	0	23,275,000	3	34,066,000	91.41%
24	3,598,000	0	9	0	23,275,000	3	34,069,000	91.42%
25	3,599,000	0	9	0	23,275,000	3	34,072,000	91.43%
26	3,600,000	0	9	0	23,275,000	3	34,075,000	91.44%
27	3,601,000	0	9	0	23,275,000	3	34,078,000	91.45%
28	3,602,000	0	9	0	23,275,000	3	34,081,000	91.45%
29	3,603,000	0	9	0	23,275,000	3	34,084,000	91.46%
30	3,604,000	0	9	0	23,275,000	3	34,087,000	91.47%
31	3,605,000	0	9	0	23,275,000	3	34,090,000	91.48%
32	3,606,000	0	9	0	23,275,000	3	34,093,000	91.49%
33	3,607,000	0	9	0	23,275,000	3	34,096,000	91.49%
34	3,608,000	0	9	0	23,275,000	3	34,099,000	91.50%
35	3,609,000	0	9	0	23,275,000	3	34,102,000	91.51%
36	3,610,000	0	9	0	23,275,000	3	34,105,000	91.52%
37	3,611,000	0	9	0	23,275,000	3	34,108,000	91.53%
38	3,612,000	0	9	0	23,275,000	3	34,111,000	91.53%
39	3,613,000	0	9	0	23,275,000	3	34,114,000	91.54%
40	3,614,000	0	9	0	23,275,000	3	34,117,000	91.55%
41	3,615,000	0	9	0	23,275,000	3	34,120,000	91.56%
42	3,616,000	0	9	0	23,275,000	3	34,123,000	91.57%
43	3,617,000	0	9	0	23,275,000	3	34,126,000	91.57%
44	3,618,000	0	9	0	23,275,000	3	34,129,000	91.58%
45	3,619,000	0	9	0	23,275,000	3	34,132,000	91.59%
46	3,620,000	0	9	0	23,275,000	3	34,135,000	91.60%
47	3,621,000	0	9	0	23,275,000	3	34,138,000	91.61%
48	3,622,000	0	9	0	23,275,000	3	34,141,000	91.61%
49	3,623,000	0	9	0	23,275,000	3	34,144,000	91.62%
50	3,624,000	0	9	0	23,275,000	3	34,147,000	91.63%
51	3,625,000	0	9	0	23,275,000	3	34,150,000	91.64%
52	3,626,000	0	9	0	23,275,000	3	34,153,000	91.65%
53	3,627,000	0	9	0	23,275,000	3	34,156,000	91.65%
54	3,628,000	0	9	0	23,275,000	3	34,159,000	91.66%
55	3,629,000	0	9	0	23,275,000	3	34,162,000	91.67%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total
1	3,630,000	0	9	0	23,275,000	3	34,165,000	91.68%
2	3,631,000	0	9	0	23,275,000	3	34,168,000	91.69%
3	3,632,000	0	9	0	23,275,000	3	34,171,000	91.69%
4	3,633,000	0	9	0	23,275,000	3	34,174,000	91.70%
5	3,634,000	0	9	0	23,275,000	3	34,177,000	91.71%
6	3,635,000	0	9	0	23,275,000	3	34,180,000	91.72%
7	3,636,000	0	9	0	23,275,000	3	34,183,000	91.73%
8	3,637,000	0	9	0	23,275,000	3	34,186,000	91.74%
9	3,638,000	0	9	0	23,275,000	3	34,189,000	91.74%
10	3,639,000	0	9	0	23,275,000	3	34,192,000	91.75%
11	3,640,000	0	9	0	23,275,000	3	34,195,000	91.76%
12	3,641,000	0	9	0	23,275,000	3	34,198,000	91.77%
13	3,642,000	0	9	0	23,275,000	3	34,201,000	91.78%
14	3,643,000	0	9	0	23,275,000	3	34,204,000	91.78%
15	3,644,000	0	9	0	23,275,000	3	34,207,000	91.79%
16	3,645,000	0	9	0	23,275,000	3	34,210,000	91.80%
17	3,646,000	0	9	0	23,275,000	3	34,213,000	91.81%
18	3,647,000	0	9	0	23,275,000	3	34,216,000	91.82%
19	3,648,000	0	9	0	23,275,000	3	34,219,000	91.82%
20	3,649,000	0	9	0	23,275,000	3	34,222,000	91.83%
21	3,650,000	0	9	0	23,275,000	3	34,225,000	91.84%
22	3,651,000	0	9	0	23,275,000	3	34,228,000	91.85%
23	3,652,000	0	9	0	23,275,000	3	34,231,000	91.86%
24	3,653,000	0	9	0	23,275,000	3	34,234,000	91.86%
25	3,654,000	0	9	0	23,275,000	3	34,237,000	91.87%
26	3,655,000	0	9	0	23,275,000	3	34,240,000	91.88%
27	3,656,000	0	9	0	23,275,000	3	34,243,000	91.89%
28	3,657,000	0	9	0	23,275,000	3	34,246,000	91.90%
29	3,658,000	0	9	0	23,275,000	3	34,249,000	91.90%
30	3,659,000	0	9	0	23,275,000	3	34,252,000	91.91%
31	3,660,000	0	9	0	23,275,000	3	34,255,000	91.92%
32	3,661,000	0	9	0	23,275,000	3	34,258,000	91.93%
33	3,662,000	0	9	0	23,275,000	3	34,261,000	91.94%
34	3,663,000	0	9	0	23,275,000	3	34,264,000	91.94%
35	3,664,000	0	9	0	23,275,000	3	34,267,000	91.95%
36	3,665,000	0	9	0	23,275,000	3	34,270,000	91.96%
37	3,666,000	0	9	0	23,275,000	3	34,273,000	91.97%
38	3,667,000	0	9	0	23,275,000	3	34,276,000	91.98%
39	3,668,000	0	9	0	23,275,000	3	34,279,000	91.98%
40	3,669,000	0	9	0	23,275,000	3	34,282,000	91.99%
41	3,670,000	0	9	0	23,275,000	3	34,285,000	92.00%
42	3,671,000	0	9	0	23,275,000	3	34,288,000	92.01%
43	3,672,000	0	9	0	23,275,000	3	34,291,000	92.02%
44	3,673,000	0	9	0	23,275,000	3	34,294,000	92.02%
45	3,674,000	0	9	0	23,275,000	3	34,297,000	92.03%
46	3,675,000	0	9	0	23,275,000	3	34,300,000	92.04%
47	3,676,000	0	9	0	23,275,000	3	34,303,000	92.05%
48	3,677,000	0	9	0	23,275,000	3	34,306,000	92.06%
49	3,678,000	0	9	0	23,275,000	3	34,309,000	92.07%
50	3,679,000	0	9	0	23,275,000	3	34,312,000	92.07%
51	3,680,000	0	9	0	23,275,000	3	34,315,000	92.08%
52	3,681,000	0	9	0	23,275,000	3	34,318,000	92.09%
53	3,682,000	0	9	0	23,275,000	3	34,321,000	92.10%
54	3,683,000	0	9	0	23,275,000	3	34,324,000	92.11%
55	3,684,000	0	9	0	23,275,000	3	34,327,000	92.11%

Analysis Schedules

Florida Public S

City of Miami Florida, LLC
 Meter No.: 130010-WS
 Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donal

or Sewer
 October to September
 Service: General Service

Meter Size: 4"

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	3,685,000	0	9	0	23,275,000	3	34,330,000	92.12%
2	3,686,000	0	9	0	23,275,000	3	34,333,000	92.13%
3	3,687,000	0	9	0	23,275,000	3	34,336,000	92.14%
4	3,688,000	0	9	0	23,275,000	3	34,339,000	92.15%
5	3,689,000	0	9	0	23,275,000	3	34,342,000	92.15%
6	3,690,000	0	9	0	23,275,000	3	34,345,000	92.16%
7	3,691,000	0	9	0	23,275,000	3	34,348,000	92.17%
8	3,692,000	0	9	0	23,275,000	3	34,351,000	92.18%
9	3,693,000	0	9	0	23,275,000	3	34,354,000	92.19%
10	3,694,000	0	9	0	23,275,000	3	34,357,000	92.19%
11	3,695,000	0	9	0	23,275,000	3	34,360,000	92.20%
12	3,696,000	0	9	0	23,275,000	3	34,363,000	92.21%
13	3,697,000	0	9	0	23,275,000	3	34,366,000	92.22%
14	3,698,000	0	9	0	23,275,000	3	34,369,000	92.23%
15	3,699,000	0	9	0	23,275,000	3	34,372,000	92.23%
16	3,700,000	0	9	0	23,275,000	3	34,375,000	92.24%
17	3,701,000	0	9	0	23,275,000	3	34,378,000	92.25%
18	3,702,000	0	9	0	23,275,000	3	34,381,000	92.26%
19	3,703,000	0	9	0	23,275,000	3	34,384,000	92.27%
20	3,704,000	0	9	0	23,275,000	3	34,387,000	92.27%
21	3,705,000	0	9	0	23,275,000	3	34,390,000	92.28%
22	3,706,000	0	9	0	23,275,000	3	34,393,000	92.29%
23	3,707,000	0	9	0	23,275,000	3	34,396,000	92.30%
24	3,708,000	0	9	0	23,275,000	3	34,399,000	92.31%
25	3,709,000	0	9	0	23,275,000	3	34,402,000	92.31%
26	3,710,000	0	9	0	23,275,000	3	34,405,000	92.32%
27	3,711,000	0	9	0	23,275,000	3	34,408,000	92.33%
28	3,712,000	0	9	0	23,275,000	3	34,411,000	92.34%
29	3,713,000	0	9	0	23,275,000	3	34,414,000	92.35%
30	3,714,000	0	9	0	23,275,000	3	34,417,000	92.35%
31	3,715,000	0	9	0	23,275,000	3	34,420,000	92.36%
32	3,716,000	0	9	0	23,275,000	3	34,423,000	92.37%
33	3,717,000	0	9	0	23,275,000	3	34,426,000	92.38%
34	3,718,000	0	9	0	23,275,000	3	34,429,000	92.39%
35	3,719,000	0	9	0	23,275,000	3	34,432,000	92.40%
36	3,720,000	0	9	0	23,275,000	3	34,435,000	92.40%
37	3,721,000	0	9	0	23,275,000	3	34,438,000	92.41%
38	3,722,000	0	9	0	23,275,000	3	34,441,000	92.42%
39	3,723,000	0	9	0	23,275,000	3	34,444,000	92.43%
40	3,724,000	0	9	0	23,275,000	3	34,447,000	92.44%
41	3,725,000	0	9	0	23,275,000	3	34,450,000	92.44%
42	3,726,000	0	9	0	23,275,000	3	34,453,000	92.45%
43	3,727,000	0	9	0	23,275,000	3	34,456,000	92.46%
44	3,728,000	0	9	0	23,275,000	3	34,459,000	92.47%
45	3,729,000	0	9	0	23,275,000	3	34,462,000	92.48%
46	3,730,000	0	9	0	23,275,000	3	34,465,000	92.48%
47	3,731,000	0	9	0	23,275,000	3	34,468,000	92.49%
48	3,732,000	0	9	0	23,275,000	3	34,471,000	92.50%
49	3,733,000	0	9	0	23,275,000	3	34,474,000	92.51%
50	3,734,000	0	9	0	23,275,000	3	34,477,000	92.52%
51	3,735,000	0	9	0	23,275,000	3	34,480,000	92.52%
52	3,736,000	0	9	0	23,275,000	3	34,483,000	92.53%
53	3,737,000	0	9	0	23,275,000	3	34,486,000	92.54%
54	3,738,000	0	9	0	23,275,000	3	34,489,000	92.55%
55	3,739,000	0	9	0	23,275,000	3	34,492,000	92.56%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total
1	3,740,000	0	9	0	23,275,000	3	34,495,000	92.56%
2	3,741,000	0	9	0	23,275,000	3	34,498,000	92.57%
3	3,742,000	0	9	0	23,275,000	3	34,501,000	92.58%
4	3,743,000	0	9	0	23,275,000	3	34,504,000	92.59%
5	3,744,000	0	9	0	23,275,000	3	34,507,000	92.60%
6	3,745,000	0	9	0	23,275,000	3	34,510,000	92.60%
7	3,746,000	0	9	0	23,275,000	3	34,513,000	92.61%
8	3,747,000	0	9	0	23,275,000	3	34,516,000	92.62%
9	3,748,000	0	9	0	23,275,000	3	34,519,000	92.63%
10	3,749,000	0	9	0	23,275,000	3	34,522,000	92.64%
11	3,750,000	0	9	0	23,275,000	3	34,525,000	92.64%
12	3,751,000	0	9	0	23,275,000	3	34,528,000	92.65%
13	3,752,000	0	9	0	23,275,000	3	34,531,000	92.66%
14	3,753,000	0	9	0	23,275,000	3	34,534,000	92.67%
15	3,754,000	0	9	0	23,275,000	3	34,537,000	92.68%
16	3,755,000	0	9	0	23,275,000	3	34,540,000	92.69%
17	3,756,000	0	9	0	23,275,000	3	34,543,000	92.69%
18	3,757,000	0	9	0	23,275,000	3	34,546,000	92.70%
19	3,758,000	0	9	0	23,275,000	3	34,549,000	92.71%
20	3,759,000	0	9	0	23,275,000	3	34,552,000	92.72%
21	3,760,000	0	9	0	23,275,000	3	34,555,000	92.73%
22	3,761,000	0	9	0	23,275,000	3	34,558,000	92.73%
23	3,762,000	0	9	0	23,275,000	3	34,561,000	92.74%
24	3,763,000	1	10	3,763,000	27,038,000	2	34,564,000	92.75%
25	3,764,000	0	10	0	27,038,000	2	34,566,000	92.75%
26	3,765,000	0	10	0	27,038,000	2	34,568,000	92.76%
27	3,766,000	0	10	0	27,038,000	2	34,570,000	92.77%
28	3,767,000	0	10	0	27,038,000	2	34,572,000	92.77%
29	3,768,000	0	10	0	27,038,000	2	34,574,000	92.78%
30	3,769,000	0	10	0	27,038,000	2	34,576,000	92.78%
31	3,770,000	0	10	0	27,038,000	2	34,578,000	92.79%
32	3,771,000	0	10	0	27,038,000	2	34,580,000	92.79%
33	3,772,000	0	10	0	27,038,000	2	34,582,000	92.80%
34	3,773,000	0	10	0	27,038,000	2	34,584,000	92.80%
35	3,774,000	0	10	0	27,038,000	2	34,586,000	92.81%
36	3,775,000	0	10	0	27,038,000	2	34,588,000	92.81%
37	3,776,000	0	10	0	27,038,000	2	34,590,000	92.82%
38	3,777,000	0	10	0	27,038,000	2	34,592,000	92.82%
39	3,778,000	0	10	0	27,038,000	2	34,594,000	92.83%
40	3,779,000	0	10	0	27,038,000	2	34,596,000	92.84%
41	3,780,000	0	10	0	27,038,000	2	34,598,000	92.84%
42	3,781,000	0	10	0	27,038,000	2	34,600,000	92.85%
43	3,782,000	0	10	0	27,038,000	2	34,602,000	92.85%
44	3,783,000	0	10	0	27,038,000	2	34,604,000	92.86%
45	3,784,000	0	10	0	27,038,000	2	34,606,000	92.86%
46	3,785,000	0	10	0	27,038,000	2	34,608,000	92.87%
47	3,786,000	0	10	0	27,038,000	2	34,610,000	92.87%
48	3,787,000	0	10	0	27,038,000	2	34,612,000	92.88%
49	3,788,000	0	10	0	27,038,000	2	34,614,000	92.88%
50	3,789,000	0	10	0	27,038,000	2	34,616,000	92.89%
51	3,790,000	0	10	0	27,038,000	2	34,618,000	92.89%
52	3,791,000	0	10	0	27,038,000	2	34,620,000	92.90%
53	3,792,000	0	10	0	27,038,000	2	34,622,000	92.91%
54	3,793,000	0	10	0	27,038,000	2	34,624,000	92.91%
55	3,794,000	0	10	0	27,038,000	2	34,626,000	92.92%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total
1	3,795,000	0	10	0	27,038,000	2	34,628,000	92.92%
2	3,796,000	0	10	0	27,038,000	2	34,630,000	92.93%
3	3,797,000	0	10	0	27,038,000	2	34,632,000	92.93%
4	3,798,000	0	10	0	27,038,000	2	34,634,000	92.94%
5	3,799,000	0	10	0	27,038,000	2	34,636,000	92.94%
6	3,800,000	0	10	0	27,038,000	2	34,638,000	92.95%
7	3,801,000	0	10	0	27,038,000	2	34,640,000	92.95%
8	3,802,000	0	10	0	27,038,000	2	34,642,000	92.96%
9	3,803,000	0	10	0	27,038,000	2	34,644,000	92.96%
10	3,804,000	0	10	0	27,038,000	2	34,646,000	92.97%
11	3,805,000	0	10	0	27,038,000	2	34,648,000	92.97%
12	3,806,000	0	10	0	27,038,000	2	34,650,000	92.98%
13	3,807,000	0	10	0	27,038,000	2	34,652,000	92.99%
14	3,808,000	0	10	0	27,038,000	2	34,654,000	92.99%
15	3,809,000	0	10	0	27,038,000	2	34,656,000	93.00%
16	3,810,000	0	10	0	27,038,000	2	34,658,000	93.00%
17	3,811,000	0	10	0	27,038,000	2	34,660,000	93.01%
18	3,812,000	0	10	0	27,038,000	2	34,662,000	93.01%
19	3,813,000	0	10	0	27,038,000	2	34,664,000	93.02%
20	3,814,000	0	10	0	27,038,000	2	34,666,000	93.02%
21	3,815,000	0	10	0	27,038,000	2	34,668,000	93.03%
22	3,816,000	0	10	0	27,038,000	2	34,670,000	93.03%
23	3,817,000	0	10	0	27,038,000	2	34,672,000	93.04%
24	3,818,000	0	10	0	27,038,000	2	34,674,000	93.04%
25	3,819,000	0	10	0	27,038,000	2	34,676,000	93.05%
26	3,820,000	0	10	0	27,038,000	2	34,678,000	93.06%
27	3,821,000	0	10	0	27,038,000	2	34,680,000	93.06%
28	3,822,000	0	10	0	27,038,000	2	34,682,000	93.07%
29	3,823,000	0	10	0	27,038,000	2	34,684,000	93.07%
30	3,824,000	0	10	0	27,038,000	2	34,686,000	93.08%
31	3,825,000	0	10	0	27,038,000	2	34,688,000	93.08%
32	3,826,000	0	10	0	27,038,000	2	34,690,000	93.09%
33	3,827,000	0	10	0	27,038,000	2	34,692,000	93.09%
34	3,828,000	0	10	0	27,038,000	2	34,694,000	93.10%
35	3,829,000	0	10	0	27,038,000	2	34,696,000	93.10%
36	3,830,000	0	10	0	27,038,000	2	34,698,000	93.11%
37	3,831,000	0	10	0	27,038,000	2	34,700,000	93.11%
38	3,832,000	0	10	0	27,038,000	2	34,702,000	93.12%
39	3,833,000	0	10	0	27,038,000	2	34,704,000	93.13%
40	3,834,000	0	10	0	27,038,000	2	34,706,000	93.13%
41	3,835,000	0	10	0	27,038,000	2	34,708,000	93.14%
42	3,836,000	0	10	0	27,038,000	2	34,710,000	93.14%
43	3,837,000	0	10	0	27,038,000	2	34,712,000	93.15%
44	3,838,000	0	10	0	27,038,000	2	34,714,000	93.15%
45	3,839,000	0	10	0	27,038,000	2	34,716,000	93.16%
46	3,840,000	0	10	0	27,038,000	2	34,718,000	93.16%
47	3,841,000	0	10	0	27,038,000	2	34,720,000	93.17%
48	3,842,000	0	10	0	27,038,000	2	34,722,000	93.17%
49	3,843,000	0	10	0	27,038,000	2	34,724,000	93.18%
50	3,844,000	0	10	0	27,038,000	2	34,726,000	93.18%
51	3,845,000	0	10	0	27,038,000	2	34,728,000	93.19%
52	3,846,000	0	10	0	27,038,000	2	34,730,000	93.19%
53	3,847,000	0	10	0	27,038,000	2	34,732,000	93.20%
54	3,848,000	0	10	0	27,038,000	2	34,734,000	93.21%
55	3,849,000	0	10	0	27,038,000	2	34,736,000	93.21%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water or Sewer
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total
1	3,850,000	0	10	0	27,038,000	2	34,738,000	93.22%
2	3,851,000	0	10	0	27,038,000	2	34,740,000	93.22%
3	3,852,000	0	10	0	27,038,000	2	34,742,000	93.23%
4	3,853,000	0	10	0	27,038,000	2	34,744,000	93.23%
5	3,854,000	0	10	0	27,038,000	2	34,746,000	93.24%
6	3,855,000	0	10	0	27,038,000	2	34,748,000	93.24%
7	3,856,000	0	10	0	27,038,000	2	34,750,000	93.25%
8	3,857,000	0	10	0	27,038,000	2	34,752,000	93.25%
9	3,858,000	0	10	0	27,038,000	2	34,754,000	93.26%
10	3,859,000	0	10	0	27,038,000	2	34,756,000	93.26%
11	3,860,000	0	10	0	27,038,000	2	34,758,000	93.27%
12	3,861,000	0	10	0	27,038,000	2	34,760,000	93.28%
13	3,862,000	0	10	0	27,038,000	2	34,762,000	93.28%
14	3,863,000	0	10	0	27,038,000	2	34,764,000	93.29%
15	3,864,000	0	10	0	27,038,000	2	34,766,000	93.29%
16	3,865,000	0	10	0	27,038,000	2	34,768,000	93.30%
17	3,866,000	0	10	0	27,038,000	2	34,770,000	93.30%
18	3,867,000	0	10	0	27,038,000	2	34,772,000	93.31%
19	3,868,000	0	10	0	27,038,000	2	34,774,000	93.31%
20	3,869,000	0	10	0	27,038,000	2	34,776,000	93.32%
21	3,870,000	0	10	0	27,038,000	2	34,778,000	93.32%
22	3,871,000	0	10	0	27,038,000	2	34,780,000	93.33%
23	3,872,000	0	10	0	27,038,000	2	34,782,000	93.33%
24	3,873,000	0	10	0	27,038,000	2	34,784,000	93.34%
25	3,874,000	0	10	0	27,038,000	2	34,786,000	93.35%
26	3,875,000	0	10	0	27,038,000	2	34,788,000	93.35%
27	3,876,000	0	10	0	27,038,000	2	34,790,000	93.36%
28	3,877,000	0	10	0	27,038,000	2	34,792,000	93.36%
29	3,878,000	0	10	0	27,038,000	2	34,794,000	93.37%
30	3,879,000	0	10	0	27,038,000	2	34,796,000	93.37%
31	3,880,000	0	10	0	27,038,000	2	34,798,000	93.38%
32	3,881,000	0	10	0	27,038,000	2	34,800,000	93.38%
33	3,882,000	0	10	0	27,038,000	2	34,802,000	93.39%
34	3,883,000	0	10	0	27,038,000	2	34,804,000	93.39%
35	3,884,000	0	10	0	27,038,000	2	34,806,000	93.40%
36	3,885,000	0	10	0	27,038,000	2	34,808,000	93.40%
37	3,886,000	0	10	0	27,038,000	2	34,810,000	93.41%
38	3,887,000	0	10	0	27,038,000	2	34,812,000	93.41%
39	3,888,000	0	10	0	27,038,000	2	34,814,000	93.42%
40	3,889,000	0	10	0	27,038,000	2	34,816,000	93.43%
41	3,890,000	0	10	0	27,038,000	2	34,818,000	93.43%
42	3,891,000	0	10	0	27,038,000	2	34,820,000	93.44%
43	3,892,000	0	10	0	27,038,000	2	34,822,000	93.44%
44	3,893,000	0	10	0	27,038,000	2	34,824,000	93.45%
45	3,894,000	0	10	0	27,038,000	2	34,826,000	93.45%
46	3,895,000	0	10	0	27,038,000	2	34,828,000	93.46%
47	3,896,000	0	10	0	27,038,000	2	34,830,000	93.46%
48	3,897,000	0	10	0	27,038,000	2	34,832,000	93.47%
49	3,898,000	0	10	0	27,038,000	2	34,834,000	93.47%
50	3,899,000	0	10	0	27,038,000	2	34,836,000	93.48%
51	3,900,000	0	10	0	27,038,000	2	34,838,000	93.48%
52	3,901,000	0	10	0	27,038,000	2	34,840,000	93.49%
53	3,902,000	0	10	0	27,038,000	2	34,842,000	93.50%
54	3,903,000	0	10	0	27,038,000	2	34,844,000	93.50%
55	3,904,000	0	10	0	27,038,000	2	34,846,000	93.51%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] ÷ (5)	Percentage of Total
1	3,905,000	0	10	0	27,038,000	2	34,848,000	93.51%
2	3,906,000	0	10	0	27,038,000	2	34,850,000	93.52%
3	3,907,000	0	10	0	27,038,000	2	34,852,000	93.52%
4	3,908,000	0	10	0	27,038,000	2	34,854,000	93.53%
5	3,909,000	0	10	0	27,038,000	2	34,856,000	93.53%
6	3,910,000	0	10	0	27,038,000	2	34,858,000	93.54%
7	3,911,000	0	10	0	27,038,000	2	34,860,000	93.54%
8	3,912,000	0	10	0	27,038,000	2	34,862,000	93.55%
9	3,913,000	0	10	0	27,038,000	2	34,864,000	93.55%
10	3,914,000	0	10	0	27,038,000	2	34,866,000	93.56%
11	3,915,000	0	10	0	27,038,000	2	34,868,000	93.57%
12	3,916,000	0	10	0	27,038,000	2	34,870,000	93.57%
13	3,917,000	0	10	0	27,038,000	2	34,872,000	93.58%
14	3,918,000	0	10	0	27,038,000	2	34,874,000	93.58%
15	3,919,000	0	10	0	27,038,000	2	34,876,000	93.59%
16	3,920,000	0	10	0	27,038,000	2	34,878,000	93.59%
17	3,921,000	0	10	0	27,038,000	2	34,880,000	93.60%
18	3,922,000	0	10	0	27,038,000	2	34,882,000	93.60%
19	3,923,000	0	10	0	27,038,000	2	34,884,000	93.61%
20	3,924,000	0	10	0	27,038,000	2	34,886,000	93.61%
21	3,925,000	0	10	0	27,038,000	2	34,888,000	93.62%
22	3,926,000	0	10	0	27,038,000	2	34,890,000	93.62%
23	3,927,000	0	10	0	27,038,000	2	34,892,000	93.63%
24	3,928,000	0	10	0	27,038,000	2	34,894,000	93.63%
25	3,929,000	0	10	0	27,038,000	2	34,896,000	93.64%
26	3,930,000	0	10	0	27,038,000	2	34,898,000	93.65%
27	3,931,000	0	10	0	27,038,000	2	34,900,000	93.65%
28	3,932,000	0	10	0	27,038,000	2	34,902,000	93.66%
29	3,933,000	0	10	0	27,038,000	2	34,904,000	93.66%
30	3,934,000	0	10	0	27,038,000	2	34,906,000	93.67%
31	3,935,000	0	10	0	27,038,000	2	34,908,000	93.67%
32	3,936,000	0	10	0	27,038,000	2	34,910,000	93.68%
33	3,937,000	0	10	0	27,038,000	2	34,912,000	93.68%
34	3,938,000	0	10	0	27,038,000	2	34,914,000	93.69%
35	3,939,000	0	10	0	27,038,000	2	34,916,000	93.69%
36	3,940,000	0	10	0	27,038,000	2	34,918,000	93.70%
37	3,941,000	0	10	0	27,038,000	2	34,920,000	93.70%
38	3,942,000	0	10	0	27,038,000	2	34,922,000	93.71%
39	3,943,000	0	10	0	27,038,000	2	34,924,000	93.72%
40	3,944,000	0	10	0	27,038,000	2	34,926,000	93.72%
41	3,945,000	0	10	0	27,038,000	2	34,928,000	93.73%
42	3,946,000	0	10	0	27,038,000	2	34,930,000	93.73%
43	3,947,000	0	10	0	27,038,000	2	34,932,000	93.74%
44	3,948,000	0	10	0	27,038,000	2	34,934,000	93.74%
45	3,949,000	0	10	0	27,038,000	2	34,936,000	93.75%
46	3,950,000	0	10	0	27,038,000	2	34,938,000	93.75%
47	3,951,000	0	10	0	27,038,000	2	34,940,000	93.76%
48	3,952,000	0	10	0	27,038,000	2	34,942,000	93.76%
49	3,953,000	0	10	0	27,038,000	2	34,944,000	93.77%
50	3,954,000	0	10	0	27,038,000	2	34,946,000	93.77%
51	3,955,000	0	10	0	27,038,000	2	34,948,000	93.78%
52	3,956,000	0	10	0	27,038,000	2	34,950,000	93.79%
53	3,957,000	0	10	0	27,038,000	2	34,952,000	93.79%
54	3,958,000	0	10	0	27,038,000	2	34,954,000	93.80%
55	3,959,000	0	10	0	27,038,000	2	34,956,000	93.80%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total
1	3,960,000	0	10	0	27,038,000	2	34,958,000	93.81%
2	3,961,000	0	10	0	27,038,000	2	34,960,000	93.81%
3	3,962,000	0	10	0	27,038,000	2	34,962,000	93.82%
4	3,963,000	0	10	0	27,038,000	2	34,964,000	93.82%
5	3,964,000	0	10	0	27,038,000	2	34,966,000	93.83%
6	3,965,000	0	10	0	27,038,000	2	34,968,000	93.83%
7	3,966,000	0	10	0	27,038,000	2	34,970,000	93.84%
8	3,967,000	0	10	0	27,038,000	2	34,972,000	93.84%
9	3,968,000	0	10	0	27,038,000	2	34,974,000	93.85%
10	3,969,000	0	10	0	27,038,000	2	34,976,000	93.85%
11	3,970,000	0	10	0	27,038,000	2	34,978,000	93.86%
12	3,971,000	0	10	0	27,038,000	2	34,980,000	93.87%
13	3,972,000	0	10	0	27,038,000	2	34,982,000	93.87%
14	3,973,000	0	10	0	27,038,000	2	34,984,000	93.88%
15	3,974,000	0	10	0	27,038,000	2	34,986,000	93.88%
16	3,975,000	0	10	0	27,038,000	2	34,988,000	93.89%
17	3,976,000	0	10	0	27,038,000	2	34,990,000	93.89%
18	3,977,000	0	10	0	27,038,000	2	34,992,000	93.90%
19	3,978,000	0	10	0	27,038,000	2	34,994,000	93.90%
20	3,979,000	0	10	0	27,038,000	2	34,996,000	93.91%
21	3,980,000	0	10	0	27,038,000	2	34,998,000	93.91%
22	3,981,000	0	10	0	27,038,000	2	35,000,000	93.92%
23	3,982,000	0	10	0	27,038,000	2	35,002,000	93.92%
24	3,983,000	0	10	0	27,038,000	2	35,004,000	93.93%
25	3,984,000	0	10	0	27,038,000	2	35,006,000	93.94%
26	3,985,000	0	10	0	27,038,000	2	35,008,000	93.94%
27	3,986,000	0	10	0	27,038,000	2	35,010,000	93.95%
28	3,987,000	0	10	0	27,038,000	2	35,012,000	93.95%
29	3,988,000	0	10	0	27,038,000	2	35,014,000	93.96%
30	3,989,000	0	10	0	27,038,000	2	35,016,000	93.96%
31	3,990,000	0	10	0	27,038,000	2	35,018,000	93.97%
32	3,991,000	0	10	0	27,038,000	2	35,020,000	93.97%
33	3,992,000	0	10	0	27,038,000	2	35,022,000	93.98%
34	3,993,000	0	10	0	27,038,000	2	35,024,000	93.98%
35	3,994,000	0	10	0	27,038,000	2	35,026,000	93.99%
36	3,995,000	0	10	0	27,038,000	2	35,028,000	93.99%
37	3,996,000	0	10	0	27,038,000	2	35,030,000	94.00%
38	3,997,000	0	10	0	27,038,000	2	35,032,000	94.01%
39	3,998,000	0	10	0	27,038,000	2	35,034,000	94.01%
40	3,999,000	0	10	0	27,038,000	2	35,036,000	94.02%
41	4,000,000	0	10	0	27,038,000	2	35,038,000	94.02%
42	4,001,000	0	10	0	27,038,000	2	35,040,000	94.03%
43	4,002,000	0	10	0	27,038,000	2	35,042,000	94.03%
44	4,003,000	0	10	0	27,038,000	2	35,044,000	94.04%
45	4,004,000	0	10	0	27,038,000	2	35,046,000	94.04%
46	4,005,000	0	10	0	27,038,000	2	35,048,000	94.05%
47	4,006,000	0	10	0	27,038,000	2	35,050,000	94.05%
48	4,007,000	0	10	0	27,038,000	2	35,052,000	94.06%
49	4,008,000	0	10	0	27,038,000	2	35,054,000	94.06%
50	4,009,000	0	10	0	27,038,000	2	35,056,000	94.07%
51	4,010,000	0	10	0	27,038,000	2	35,058,000	94.08%
52	4,011,000	0	10	0	27,038,000	2	35,060,000	94.08%
53	4,012,000	0	10	0	27,038,000	2	35,062,000	94.09%
54	4,013,000	0	10	0	27,038,000	2	35,064,000	94.09%
55	4,014,000	0	10	0	27,038,000	2	35,066,000	94.10%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	4,015,000	0	10	0	27,038,000	2	35,068,000	94.10%
2	4,016,000	0	10	0	27,038,000	2	35,070,000	94.11%
3	4,017,000	0	10	0	27,038,000	2	35,072,000	94.11%
4	4,018,000	0	10	0	27,038,000	2	35,074,000	94.12%
5	4,019,000	0	10	0	27,038,000	2	35,076,000	94.12%
6	4,020,000	0	10	0	27,038,000	2	35,078,000	94.13%
7	4,021,000	0	10	0	27,038,000	2	35,080,000	94.13%
8	4,022,000	0	10	0	27,038,000	2	35,082,000	94.14%
9	4,023,000	0	10	0	27,038,000	2	35,084,000	94.14%
10	4,024,000	0	10	0	27,038,000	2	35,086,000	94.15%
11	4,025,000	0	10	0	27,038,000	2	35,088,000	94.16%
12	4,026,000	0	10	0	27,038,000	2	35,090,000	94.16%
13	4,027,000	0	10	0	27,038,000	2	35,092,000	94.17%
14	4,028,000	0	10	0	27,038,000	2	35,094,000	94.17%
15	4,029,000	0	10	0	27,038,000	2	35,096,000	94.18%
16	4,030,000	0	10	0	27,038,000	2	35,098,000	94.18%
17	4,031,000	0	10	0	27,038,000	2	35,100,000	94.19%
18	4,032,000	0	10	0	27,038,000	2	35,102,000	94.19%
19	4,033,000	0	10	0	27,038,000	2	35,104,000	94.20%
20	4,034,000	0	10	0	27,038,000	2	35,106,000	94.20%
21	4,035,000	0	10	0	27,038,000	2	35,108,000	94.21%
22	4,036,000	0	10	0	27,038,000	2	35,110,000	94.21%
23	4,037,000	0	10	0	27,038,000	2	35,112,000	94.22%
24	4,038,000	0	10	0	27,038,000	2	35,114,000	94.23%
25	4,039,000	0	10	0	27,038,000	2	35,116,000	94.23%
26	4,040,000	0	10	0	27,038,000	2	35,118,000	94.24%
27	4,041,000	0	10	0	27,038,000	2	35,120,000	94.24%
28	4,042,000	0	10	0	27,038,000	2	35,122,000	94.25%
29	4,043,000	0	10	0	27,038,000	2	35,124,000	94.25%
30	4,044,000	0	10	0	27,038,000	2	35,126,000	94.26%
31	4,045,000	0	10	0	27,038,000	2	35,128,000	94.26%
32	4,046,000	0	10	0	27,038,000	2	35,130,000	94.27%
33	4,047,000	0	10	0	27,038,000	2	35,132,000	94.27%
34	4,048,000	0	10	0	27,038,000	2	35,134,000	94.28%
35	4,049,000	0	10	0	27,038,000	2	35,136,000	94.28%
36	4,050,000	0	10	0	27,038,000	2	35,138,000	94.29%
37	4,051,000	0	10	0	27,038,000	2	35,140,000	94.30%
38	4,052,000	0	10	0	27,038,000	2	35,142,000	94.30%
39	4,053,000	0	10	0	27,038,000	2	35,144,000	94.31%
40	4,054,000	0	10	0	27,038,000	2	35,146,000	94.31%
41	4,055,000	0	10	0	27,038,000	2	35,148,000	94.32%
42	4,056,000	0	10	0	27,038,000	2	35,150,000	94.32%
43	4,057,000	0	10	0	27,038,000	2	35,152,000	94.33%
44	4,058,000	0	10	0	27,038,000	2	35,154,000	94.33%
45	4,059,000	0	10	0	27,038,000	2	35,156,000	94.34%
46	4,060,000	0	10	0	27,038,000	2	35,158,000	94.34%
47	4,061,000	0	10	0	27,038,000	2	35,160,000	94.35%
48	4,062,000	0	10	0	27,038,000	2	35,162,000	94.35%
49	4,063,000	0	10	0	27,038,000	2	35,164,000	94.36%
50	4,064,000	0	10	0	27,038,000	2	35,166,000	94.36%
51	4,065,000	0	10	0	27,038,000	2	35,168,000	94.37%
52	4,066,000	0	10	0	27,038,000	2	35,170,000	94.38%
53	4,067,000	0	10	0	27,038,000	2	35,172,000	94.38%
54	4,068,000	0	10	0	27,038,000	2	35,174,000	94.39%
55	4,069,000	0	10	0	27,038,000	2	35,176,000	94.39%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	4,070,000	0	10	0	27,038,000	2	35,178,000	94.40%
2	4,071,000	0	10	0	27,038,000	2	35,180,000	94.40%
3	4,072,000	0	10	0	27,038,000	2	35,182,000	94.41%
4	4,073,000	0	10	0	27,038,000	2	35,184,000	94.41%
5	4,074,000	0	10	0	27,038,000	2	35,186,000	94.42%
6	4,075,000	0	10	0	27,038,000	2	35,188,000	94.42%
7	4,076,000	0	10	0	27,038,000	2	35,190,000	94.43%
8	4,077,000	0	10	0	27,038,000	2	35,192,000	94.43%
9	4,078,000	0	10	0	27,038,000	2	35,194,000	94.44%
10	4,079,000	0	10	0	27,038,000	2	35,196,000	94.45%
11	4,080,000	0	10	0	27,038,000	2	35,198,000	94.45%
12	4,081,000	0	10	0	27,038,000	2	35,200,000	94.46%
13	4,082,000	0	10	0	27,038,000	2	35,202,000	94.46%
14	4,083,000	0	10	0	27,038,000	2	35,204,000	94.47%
15	4,084,000	0	10	0	27,038,000	2	35,206,000	94.47%
16	4,085,000	0	10	0	27,038,000	2	35,208,000	94.48%
17	4,086,000	0	10	0	27,038,000	2	35,210,000	94.48%
18	4,087,000	0	10	0	27,038,000	2	35,212,000	94.49%
19	4,088,000	0	10	0	27,038,000	2	35,214,000	94.49%
20	4,089,000	0	10	0	27,038,000	2	35,216,000	94.50%
21	4,090,000	0	10	0	27,038,000	2	35,218,000	94.50%
22	4,091,000	0	10	0	27,038,000	2	35,220,000	94.51%
23	4,092,000	0	10	0	27,038,000	2	35,222,000	94.52%
24	4,093,000	0	10	0	27,038,000	2	35,224,000	94.52%
25	4,094,000	0	10	0	27,038,000	2	35,226,000	94.53%
26	4,095,000	0	10	0	27,038,000	2	35,228,000	94.53%
27	4,096,000	0	10	0	27,038,000	2	35,230,000	94.54%
28	4,097,000	0	10	0	27,038,000	2	35,232,000	94.54%
29	4,098,000	0	10	0	27,038,000	2	35,234,000	94.55%
30	4,099,000	0	10	0	27,038,000	2	35,236,000	94.55%
31	4,100,000	0	10	0	27,038,000	2	35,238,000	94.56%
32	4,101,000	0	10	0	27,038,000	2	35,240,000	94.56%
33	4,102,000	0	10	0	27,038,000	2	35,242,000	94.57%
34	4,103,000	0	10	0	27,038,000	2	35,244,000	94.57%
35	4,104,000	0	10	0	27,038,000	2	35,246,000	94.58%
36	4,105,000	0	10	0	27,038,000	2	35,248,000	94.58%
37	4,106,000	0	10	0	27,038,000	2	35,250,000	94.59%
38	4,107,000	0	10	0	27,038,000	2	35,252,000	94.60%
39	4,108,000	0	10	0	27,038,000	2	35,254,000	94.60%
40	4,109,000	0	10	0	27,038,000	2	35,256,000	94.61%
41	4,110,000	0	10	0	27,038,000	2	35,258,000	94.61%
42	4,111,000	0	10	0	27,038,000	2	35,260,000	94.62%
43	4,112,000	0	10	0	27,038,000	2	35,262,000	94.62%
44	4,113,000	0	10	0	27,038,000	2	35,264,000	94.63%
45	4,114,000	0	10	0	27,038,000	2	35,266,000	94.63%
46	4,115,000	0	10	0	27,038,000	2	35,268,000	94.64%
47	4,116,000	0	10	0	27,038,000	2	35,270,000	94.64%
48	4,117,000	0	10	0	27,038,000	2	35,272,000	94.65%
49	4,118,000	0	10	0	27,038,000	2	35,274,000	94.65%
50	4,119,000	0	10	0	27,038,000	2	35,276,000	94.66%
51	4,120,000	0	10	0	27,038,000	2	35,278,000	94.67%
52	4,121,000	0	10	0	27,038,000	2	35,280,000	94.67%
53	4,122,000	0	10	0	27,038,000	2	35,282,000	94.68%
54	4,123,000	0	10	0	27,038,000	2	35,284,000	94.68%
55	4,124,000	0	10	0	27,038,000	2	35,286,000	94.69%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	4,125,000	0	10	0	27,038,000	2	35,288,000	94.69%
2	4,126,000	0	10	0	27,038,000	2	35,290,000	94.70%
3	4,127,000	0	10	0	27,038,000	2	35,292,000	94.70%
4	4,128,000	0	10	0	27,038,000	2	35,294,000	94.71%
5	4,129,000	0	10	0	27,038,000	2	35,296,000	94.71%
6	4,130,000	0	10	0	27,038,000	2	35,298,000	94.72%
7	4,131,000	0	10	0	27,038,000	2	35,300,000	94.72%
8	4,132,000	0	10	0	27,038,000	2	35,302,000	94.73%
9	4,133,000	0	10	0	27,038,000	2	35,304,000	94.74%
10	4,134,000	0	10	0	27,038,000	2	35,306,000	94.74%
11	4,135,000	0	10	0	27,038,000	2	35,308,000	94.75%
12	4,136,000	0	10	0	27,038,000	2	35,310,000	94.75%
13	4,137,000	0	10	0	27,038,000	2	35,312,000	94.76%
14	4,138,000	0	10	0	27,038,000	2	35,314,000	94.76%
15	4,139,000	0	10	0	27,038,000	2	35,316,000	94.77%
16	4,140,000	0	10	0	27,038,000	2	35,318,000	94.77%
17	4,141,000	0	10	0	27,038,000	2	35,320,000	94.78%
18	4,142,000	0	10	0	27,038,000	2	35,322,000	94.78%
19	4,143,000	0	10	0	27,038,000	2	35,324,000	94.79%
20	4,144,000	0	10	0	27,038,000	2	35,326,000	94.79%
21	4,145,000	0	10	0	27,038,000	2	35,328,000	94.80%
22	4,146,000	0	10	0	27,038,000	2	35,330,000	94.80%
23	4,147,000	0	10	0	27,038,000	2	35,332,000	94.81%
24	4,148,000	0	10	0	27,038,000	2	35,334,000	94.82%
25	4,149,000	0	10	0	27,038,000	2	35,336,000	94.82%
26	4,150,000	0	10	0	27,038,000	2	35,338,000	94.83%
27	4,151,000	0	10	0	27,038,000	2	35,340,000	94.83%
28	4,152,000	0	10	0	27,038,000	2	35,342,000	94.84%
29	4,153,000	0	10	0	27,038,000	2	35,344,000	94.84%
30	4,154,000	0	10	0	27,038,000	2	35,346,000	94.85%
31	4,155,000	0	10	0	27,038,000	2	35,348,000	94.85%
32	4,156,000	0	10	0	27,038,000	2	35,350,000	94.86%
33	4,157,000	0	10	0	27,038,000	2	35,352,000	94.86%
34	4,158,000	0	10	0	27,038,000	2	35,354,000	94.87%
35	4,159,000	0	10	0	27,038,000	2	35,356,000	94.87%
36	4,160,000	0	10	0	27,038,000	2	35,358,000	94.88%
37	4,161,000	0	10	0	27,038,000	2	35,360,000	94.89%
38	4,162,000	0	10	0	27,038,000	2	35,362,000	94.89%
39	4,163,000	0	10	0	27,038,000	2	35,364,000	94.90%
40	4,164,000	0	10	0	27,038,000	2	35,366,000	94.90%
41	4,165,000	0	10	0	27,038,000	2	35,368,000	94.91%
42	4,166,000	0	10	0	27,038,000	2	35,370,000	94.91%
43	4,167,000	0	10	0	27,038,000	2	35,372,000	94.92%
44	4,168,000	0	10	0	27,038,000	2	35,374,000	94.92%
45	4,169,000	0	10	0	27,038,000	2	35,376,000	94.93%
46	4,170,000	0	10	0	27,038,000	2	35,378,000	94.93%
47	4,171,000	0	10	0	27,038,000	2	35,380,000	94.94%
48	4,172,000	0	10	0	27,038,000	2	35,382,000	94.94%
49	4,173,000	0	10	0	27,038,000	2	35,384,000	94.95%
50	4,174,000	0	10	0	27,038,000	2	35,386,000	94.96%
51	4,175,000	0	10	0	27,038,000	2	35,388,000	94.96%
52	4,176,000	0	10	0	27,038,000	2	35,390,000	94.97%
53	4,177,000	0	10	0	27,038,000	2	35,392,000	94.97%
54	4,178,000	0	10	0	27,038,000	2	35,394,000	94.98%
55	4,179,000	0	10	0	27,038,000	2	35,396,000	94.98%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total
1	4,180,000	0	10	0	27,038,000	2	35,398,000	94.99%
2	4,181,000	0	10	0	27,038,000	2	35,400,000	94.99%
3	4,182,000	0	10	0	27,038,000	2	35,402,000	95.00%
4	4,183,000	0	10	0	27,038,000	2	35,404,000	95.00%
5	4,184,000	0	10	0	27,038,000	2	35,406,000	95.01%
6	4,185,000	0	10	0	27,038,000	2	35,408,000	95.01%
7	4,186,000	0	10	0	27,038,000	2	35,410,000	95.02%
8	4,187,000	0	10	0	27,038,000	2	35,412,000	95.02%
9	4,188,000	0	10	0	27,038,000	2	35,414,000	95.03%
10	4,189,000	0	10	0	27,038,000	2	35,416,000	95.04%
11	4,190,000	0	10	0	27,038,000	2	35,418,000	95.04%
12	4,191,000	0	10	0	27,038,000	2	35,420,000	95.05%
13	4,192,000	0	10	0	27,038,000	2	35,422,000	95.05%
14	4,193,000	0	10	0	27,038,000	2	35,424,000	95.06%
15	4,194,000	0	10	0	27,038,000	2	35,426,000	95.06%
16	4,195,000	0	10	0	27,038,000	2	35,428,000	95.07%
17	4,196,000	0	10	0	27,038,000	2	35,430,000	95.07%
18	4,197,000	0	10	0	27,038,000	2	35,432,000	95.08%
19	4,198,000	0	10	0	27,038,000	2	35,434,000	95.08%
20	4,199,000	0	10	0	27,038,000	2	35,436,000	95.09%
21	4,200,000	0	10	0	27,038,000	2	35,438,000	95.09%
22	4,201,000	0	10	0	27,038,000	2	35,440,000	95.10%
23	4,202,000	0	10	0	27,038,000	2	35,442,000	95.11%
24	4,203,000	0	10	0	27,038,000	2	35,444,000	95.11%
25	4,204,000	0	10	0	27,038,000	2	35,446,000	95.12%
26	4,205,000	0	10	0	27,038,000	2	35,448,000	95.12%
27	4,206,000	0	10	0	27,038,000	2	35,450,000	95.13%
28	4,207,000	0	10	0	27,038,000	2	35,452,000	95.13%
29	4,208,000	0	10	0	27,038,000	2	35,454,000	95.14%
30	4,209,000	0	10	0	27,038,000	2	35,456,000	95.14%
31	4,210,000	0	10	0	27,038,000	2	35,458,000	95.15%
32	4,211,000	0	10	0	27,038,000	2	35,460,000	95.15%
33	4,212,000	0	10	0	27,038,000	2	35,462,000	95.16%
34	4,213,000	0	10	0	27,038,000	2	35,464,000	95.16%
35	4,214,000	0	10	0	27,038,000	2	35,466,000	95.17%
36	4,215,000	0	10	0	27,038,000	2	35,468,000	95.18%
37	4,216,000	0	10	0	27,038,000	2	35,470,000	95.18%
38	4,217,000	0	10	0	27,038,000	2	35,472,000	95.19%
39	4,218,000	0	10	0	27,038,000	2	35,474,000	95.19%
40	4,219,000	0	10	0	27,038,000	2	35,476,000	95.20%
41	4,220,000	0	10	0	27,038,000	2	35,478,000	95.20%
42	4,221,000	0	10	0	27,038,000	2	35,480,000	95.21%
43	4,222,000	0	10	0	27,038,000	2	35,482,000	95.21%
44	4,223,000	0	10	0	27,038,000	2	35,484,000	95.22%
45	4,224,000	0	10	0	27,038,000	2	35,486,000	95.22%
46	4,225,000	0	10	0	27,038,000	2	35,488,000	95.23%
47	4,226,000	0	10	0	27,038,000	2	35,490,000	95.23%
48	4,227,000	0	10	0	27,038,000	2	35,492,000	95.24%
49	4,228,000	0	10	0	27,038,000	2	35,494,000	95.24%
50	4,229,000	0	10	0	27,038,000	2	35,496,000	95.25%
51	4,230,000	0	10	0	27,038,000	2	35,498,000	95.26%
52	4,231,000	0	10	0	27,038,000	2	35,500,000	95.26%
53	4,232,000	0	10	0	27,038,000	2	35,502,000	95.27%
54	4,233,000	0	10	0	27,038,000	2	35,504,000	95.27%
55	4,234,000	0	10	0	27,038,000	2	35,506,000	95.28%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total
1	4,235,000	0	10	0	27,038,000	2	35,508,000	95.28%
2	4,236,000	0	10	0	27,038,000	2	35,510,000	95.29%
3	4,237,000	0	10	0	27,038,000	2	35,512,000	95.29%
4	4,238,000	0	10	0	27,038,000	2	35,514,000	95.30%
5	4,239,000	0	10	0	27,038,000	2	35,516,000	95.30%
6	4,240,000	0	10	0	27,038,000	2	35,518,000	95.31%
7	4,241,000	0	10	0	27,038,000	2	35,520,000	95.31%
8	4,242,000	0	10	0	27,038,000	2	35,522,000	95.32%
9	4,243,000	0	10	0	27,038,000	2	35,524,000	95.33%
10	4,244,000	0	10	0	27,038,000	2	35,526,000	95.33%
11	4,245,000	0	10	0	27,038,000	2	35,528,000	95.34%
12	4,246,000	0	10	0	27,038,000	2	35,530,000	95.34%
13	4,247,000	0	10	0	27,038,000	2	35,532,000	95.35%
14	4,248,000	0	10	0	27,038,000	2	35,534,000	95.35%
15	4,249,000	0	10	0	27,038,000	2	35,536,000	95.36%
16	4,250,000	0	10	0	27,038,000	2	35,538,000	95.36%
17	4,251,000	0	10	0	27,038,000	2	35,540,000	95.37%
18	4,252,000	0	10	0	27,038,000	2	35,542,000	95.37%
19	4,253,000	0	10	0	27,038,000	2	35,544,000	95.38%
20	4,254,000	0	10	0	27,038,000	2	35,546,000	95.38%
21	4,255,000	0	10	0	27,038,000	2	35,548,000	95.39%
22	4,256,000	1	11	4,256,000	31,294,000	1	35,550,000	95.40%
23	4,257,000	0	11	0	31,294,000	1	35,551,000	95.40%
24	4,258,000	0	11	0	31,294,000	1	35,552,000	95.40%
25	4,259,000	0	11	0	31,294,000	1	35,553,000	95.40%
26	4,260,000	0	11	0	31,294,000	1	35,554,000	95.41%
27	4,261,000	0	11	0	31,294,000	1	35,555,000	95.41%
28	4,262,000	0	11	0	31,294,000	1	35,556,000	95.41%
29	4,263,000	0	11	0	31,294,000	1	35,557,000	95.41%
30	4,264,000	0	11	0	31,294,000	1	35,558,000	95.42%
31	4,265,000	0	11	0	31,294,000	1	35,559,000	95.42%
32	4,266,000	0	11	0	31,294,000	1	35,560,000	95.42%
33	4,267,000	0	11	0	31,294,000	1	35,561,000	95.42%
34	4,268,000	0	11	0	31,294,000	1	35,562,000	95.43%
35	4,269,000	0	11	0	31,294,000	1	35,563,000	95.43%
36	4,270,000	0	11	0	31,294,000	1	35,564,000	95.43%
37	4,271,000	0	11	0	31,294,000	1	35,565,000	95.44%
38	4,272,000	0	11	0	31,294,000	1	35,566,000	95.44%
39	4,273,000	0	11	0	31,294,000	1	35,567,000	95.44%
40	4,274,000	0	11	0	31,294,000	1	35,568,000	95.44%
41	4,275,000	0	11	0	31,294,000	1	35,569,000	95.45%
42	4,276,000	0	11	0	31,294,000	1	35,570,000	95.45%
43	4,277,000	0	11	0	31,294,000	1	35,571,000	95.45%
44	4,278,000	0	11	0	31,294,000	1	35,572,000	95.45%
45	4,279,000	0	11	0	31,294,000	1	35,573,000	95.46%
46	4,280,000	0	11	0	31,294,000	1	35,574,000	95.46%
47	4,281,000	0	11	0	31,294,000	1	35,575,000	95.46%
48	4,282,000	0	11	0	31,294,000	1	35,576,000	95.47%
49	4,283,000	0	11	0	31,294,000	1	35,577,000	95.47%
50	4,284,000	0	11	0	31,294,000	1	35,578,000	95.47%
51	4,285,000	0	11	0	31,294,000	1	35,579,000	95.47%
52	4,286,000	0	11	0	31,294,000	1	35,580,000	95.48%
53	4,287,000	0	11	0	31,294,000	1	35,581,000	95.48%
54	4,288,000	0	11	0	31,294,000	1	35,582,000	95.48%
55	4,289,000	0	11	0	31,294,000	1	35,583,000	95.48%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water or Sewer
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total
1	4,290,000	0	11	0	31,294,000	1	35,584,000	95.49%
2	4,291,000	0	11	0	31,294,000	1	35,585,000	95.49%
3	4,292,000	0	11	0	31,294,000	1	35,586,000	95.49%
4	4,293,000	0	11	0	31,294,000	1	35,587,000	95.49%
5	4,294,000	0	11	0	31,294,000	1	35,588,000	95.50%
6	4,295,000	0	11	0	31,294,000	1	35,589,000	95.50%
7	4,296,000	0	11	0	31,294,000	1	35,590,000	95.50%
8	4,297,000	0	11	0	31,294,000	1	35,591,000	95.51%
9	4,298,000	0	11	0	31,294,000	1	35,592,000	95.51%
10	4,299,000	0	11	0	31,294,000	1	35,593,000	95.51%
11	4,300,000	0	11	0	31,294,000	1	35,594,000	95.51%
12	4,301,000	0	11	0	31,294,000	1	35,595,000	95.52%
13	4,302,000	0	11	0	31,294,000	1	35,596,000	95.52%
14	4,303,000	0	11	0	31,294,000	1	35,597,000	95.52%
15	4,304,000	0	11	0	31,294,000	1	35,598,000	95.52%
16	4,305,000	0	11	0	31,294,000	1	35,599,000	95.53%
17	4,306,000	0	11	0	31,294,000	1	35,600,000	95.53%
18	4,307,000	0	11	0	31,294,000	1	35,601,000	95.53%
19	4,308,000	0	11	0	31,294,000	1	35,602,000	95.53%
20	4,309,000	0	11	0	31,294,000	1	35,603,000	95.54%
21	4,310,000	0	11	0	31,294,000	1	35,604,000	95.54%
22	4,311,000	0	11	0	31,294,000	1	35,605,000	95.54%
23	4,312,000	0	11	0	31,294,000	1	35,606,000	95.55%
24	4,313,000	0	11	0	31,294,000	1	35,607,000	95.55%
25	4,314,000	0	11	0	31,294,000	1	35,608,000	95.55%
26	4,315,000	0	11	0	31,294,000	1	35,609,000	95.55%
27	4,316,000	0	11	0	31,294,000	1	35,610,000	95.56%
28	4,317,000	0	11	0	31,294,000	1	35,611,000	95.56%
29	4,318,000	0	11	0	31,294,000	1	35,612,000	95.56%
30	4,319,000	0	11	0	31,294,000	1	35,613,000	95.56%
31	4,320,000	0	11	0	31,294,000	1	35,614,000	95.57%
32	4,321,000	0	11	0	31,294,000	1	35,615,000	95.57%
33	4,322,000	0	11	0	31,294,000	1	35,616,000	95.57%
34	4,323,000	0	11	0	31,294,000	1	35,617,000	95.58%
35	4,324,000	0	11	0	31,294,000	1	35,618,000	95.58%
36	4,325,000	0	11	0	31,294,000	1	35,619,000	95.58%
37	4,326,000	0	11	0	31,294,000	1	35,620,000	95.58%
38	4,327,000	0	11	0	31,294,000	1	35,621,000	95.59%
39	4,328,000	0	11	0	31,294,000	1	35,622,000	95.59%
40	4,329,000	0	11	0	31,294,000	1	35,623,000	95.59%
41	4,330,000	0	11	0	31,294,000	1	35,624,000	95.59%
42	4,331,000	0	11	0	31,294,000	1	35,625,000	95.60%
43	4,332,000	0	11	0	31,294,000	1	35,626,000	95.60%
44	4,333,000	0	11	0	31,294,000	1	35,627,000	95.60%
45	4,334,000	0	11	0	31,294,000	1	35,628,000	95.60%
46	4,335,000	0	11	0	31,294,000	1	35,629,000	95.61%
47	4,336,000	0	11	0	31,294,000	1	35,630,000	95.61%
48	4,337,000	0	11	0	31,294,000	1	35,631,000	95.61%
49	4,338,000	0	11	0	31,294,000	1	35,632,000	95.62%
50	4,339,000	0	11	0	31,294,000	1	35,633,000	95.62%
51	4,340,000	0	11	0	31,294,000	1	35,634,000	95.62%
52	4,341,000	0	11	0	31,294,000	1	35,635,000	95.62%
53	4,342,000	0	11	0	31,294,000	1	35,636,000	95.63%
54	4,343,000	0	11	0	31,294,000	1	35,637,000	95.63%
55	4,344,000	0	11	0	31,294,000	1	35,638,000	95.63%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] ÷ (5)	(8) Percentage of Total
1	4,345,000	0	11	0	31,294,000	1	35,639,000	95.63%
2	4,346,000	0	11	0	31,294,000	1	35,640,000	95.64%
3	4,347,000	0	11	0	31,294,000	1	35,641,000	95.64%
4	4,348,000	0	11	0	31,294,000	1	35,642,000	95.64%
5	4,349,000	0	11	0	31,294,000	1	35,643,000	95.64%
6	4,350,000	0	11	0	31,294,000	1	35,644,000	95.65%
7	4,351,000	0	11	0	31,294,000	1	35,645,000	95.65%
8	4,352,000	0	11	0	31,294,000	1	35,646,000	95.65%
9	4,353,000	0	11	0	31,294,000	1	35,647,000	95.66%
10	4,354,000	0	11	0	31,294,000	1	35,648,000	95.66%
11	4,355,000	0	11	0	31,294,000	1	35,649,000	95.66%
12	4,356,000	0	11	0	31,294,000	1	35,650,000	95.66%
13	4,357,000	0	11	0	31,294,000	1	35,651,000	95.67%
14	4,358,000	0	11	0	31,294,000	1	35,652,000	95.67%
15	4,359,000	0	11	0	31,294,000	1	35,653,000	95.67%
16	4,360,000	0	11	0	31,294,000	1	35,654,000	95.67%
17	4,361,000	0	11	0	31,294,000	1	35,655,000	95.68%
18	4,362,000	0	11	0	31,294,000	1	35,656,000	95.68%
19	4,363,000	0	11	0	31,294,000	1	35,657,000	95.68%
20	4,364,000	0	11	0	31,294,000	1	35,658,000	95.69%
21	4,365,000	0	11	0	31,294,000	1	35,659,000	95.69%
22	4,366,000	0	11	0	31,294,000	1	35,660,000	95.69%
23	4,367,000	0	11	0	31,294,000	1	35,661,000	95.69%
24	4,368,000	0	11	0	31,294,000	1	35,662,000	95.70%
25	4,369,000	0	11	0	31,294,000	1	35,663,000	95.70%
26	4,370,000	0	11	0	31,294,000	1	35,664,000	95.70%
27	4,371,000	0	11	0	31,294,000	1	35,665,000	95.70%
28	4,372,000	0	11	0	31,294,000	1	35,666,000	95.71%
29	4,373,000	0	11	0	31,294,000	1	35,667,000	95.71%
30	4,374,000	0	11	0	31,294,000	1	35,668,000	95.71%
31	4,375,000	0	11	0	31,294,000	1	35,669,000	95.71%
32	4,376,000	0	11	0	31,294,000	1	35,670,000	95.72%
33	4,377,000	0	11	0	31,294,000	1	35,671,000	95.72%
34	4,378,000	0	11	0	31,294,000	1	35,672,000	95.72%
35	4,379,000	0	11	0	31,294,000	1	35,673,000	95.73%
36	4,380,000	0	11	0	31,294,000	1	35,674,000	95.73%
37	4,381,000	0	11	0	31,294,000	1	35,675,000	95.73%
38	4,382,000	0	11	0	31,294,000	1	35,676,000	95.73%
39	4,383,000	0	11	0	31,294,000	1	35,677,000	95.74%
40	4,384,000	0	11	0	31,294,000	1	35,678,000	95.74%
41	4,385,000	0	11	0	31,294,000	1	35,679,000	95.74%
42	4,386,000	0	11	0	31,294,000	1	35,680,000	95.74%
43	4,387,000	0	11	0	31,294,000	1	35,681,000	95.75%
44	4,388,000	0	11	0	31,294,000	1	35,682,000	95.75%
45	4,389,000	0	11	0	31,294,000	1	35,683,000	95.75%
46	4,390,000	0	11	0	31,294,000	1	35,684,000	95.75%
47	4,391,000	0	11	0	31,294,000	1	35,685,000	95.76%
48	4,392,000	0	11	0	31,294,000	1	35,686,000	95.76%
49	4,393,000	0	11	0	31,294,000	1	35,687,000	95.76%
50	4,394,000	0	11	0	31,294,000	1	35,688,000	95.77%
51	4,395,000	0	11	0	31,294,000	1	35,689,000	95.77%
52	4,396,000	0	11	0	31,294,000	1	35,690,000	95.77%
53	4,397,000	0	11	0	31,294,000	1	35,691,000	95.77%
54	4,398,000	0	11	0	31,294,000	1	35,692,000	95.78%
55	4,399,000	0	11	0	31,294,000	1	35,693,000	95.78%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor ((1) x (6)) + (5)	Percentage of Total
1	4,400,000	0	11	0	31,294,000	1	35,694,000	95.78%
2	4,401,000	0	11	0	31,294,000	1	35,695,000	95.78%
3	4,402,000	0	11	0	31,294,000	1	35,696,000	95.79%
4	4,403,000	0	11	0	31,294,000	1	35,697,000	95.79%
5	4,404,000	0	11	0	31,294,000	1	35,698,000	95.79%
6	4,405,000	0	11	0	31,294,000	1	35,699,000	95.80%
7	4,406,000	0	11	0	31,294,000	1	35,700,000	95.80%
8	4,407,000	0	11	0	31,294,000	1	35,701,000	95.80%
9	4,408,000	0	11	0	31,294,000	1	35,702,000	95.80%
10	4,409,000	0	11	0	31,294,000	1	35,703,000	95.81%
11	4,410,000	0	11	0	31,294,000	1	35,704,000	95.81%
12	4,411,000	0	11	0	31,294,000	1	35,705,000	95.81%
13	4,412,000	0	11	0	31,294,000	1	35,706,000	95.81%
14	4,413,000	0	11	0	31,294,000	1	35,707,000	95.82%
15	4,414,000	0	11	0	31,294,000	1	35,708,000	95.82%
16	4,415,000	0	11	0	31,294,000	1	35,709,000	95.82%
17	4,416,000	0	11	0	31,294,000	1	35,710,000	95.82%
18	4,417,000	0	11	0	31,294,000	1	35,711,000	95.83%
19	4,418,000	0	11	0	31,294,000	1	35,712,000	95.83%
20	4,419,000	0	11	0	31,294,000	1	35,713,000	95.83%
21	4,420,000	0	11	0	31,294,000	1	35,714,000	95.84%
22	4,421,000	0	11	0	31,294,000	1	35,715,000	95.84%
23	4,422,000	0	11	0	31,294,000	1	35,716,000	95.84%
24	4,423,000	0	11	0	31,294,000	1	35,717,000	95.84%
25	4,424,000	0	11	0	31,294,000	1	35,718,000	95.85%
26	4,425,000	0	11	0	31,294,000	1	35,719,000	95.85%
27	4,426,000	0	11	0	31,294,000	1	35,720,000	95.85%
28	4,427,000	0	11	0	31,294,000	1	35,721,000	95.85%
29	4,428,000	0	11	0	31,294,000	1	35,722,000	95.86%
30	4,429,000	0	11	0	31,294,000	1	35,723,000	95.86%
31	4,430,000	0	11	0	31,294,000	1	35,724,000	95.86%
32	4,431,000	0	11	0	31,294,000	1	35,725,000	95.86%
33	4,432,000	0	11	0	31,294,000	1	35,726,000	95.87%
34	4,433,000	0	11	0	31,294,000	1	35,727,000	95.87%
35	4,434,000	0	11	0	31,294,000	1	35,728,000	95.87%
36	4,435,000	0	11	0	31,294,000	1	35,729,000	95.88%
37	4,436,000	0	11	0	31,294,000	1	35,730,000	95.88%
38	4,437,000	0	11	0	31,294,000	1	35,731,000	95.88%
39	4,438,000	0	11	0	31,294,000	1	35,732,000	95.88%
40	4,439,000	0	11	0	31,294,000	1	35,733,000	95.89%
41	4,440,000	0	11	0	31,294,000	1	35,734,000	95.89%
42	4,441,000	0	11	0	31,294,000	1	35,735,000	95.89%
43	4,442,000	0	11	0	31,294,000	1	35,736,000	95.89%
44	4,443,000	0	11	0	31,294,000	1	35,737,000	95.90%
45	4,444,000	0	11	0	31,294,000	1	35,738,000	95.90%
46	4,445,000	0	11	0	31,294,000	1	35,739,000	95.90%
47	4,446,000	0	11	0	31,294,000	1	35,740,000	95.91%
48	4,447,000	0	11	0	31,294,000	1	35,741,000	95.91%
49	4,448,000	0	11	0	31,294,000	1	35,742,000	95.91%
50	4,449,000	0	11	0	31,294,000	1	35,743,000	95.91%
51	4,450,000	0	11	0	31,294,000	1	35,744,000	95.92%
52	4,451,000	0	11	0	31,294,000	1	35,745,000	95.92%
53	4,452,000	0	11	0	31,294,000	1	35,746,000	95.92%
54	4,453,000	0	11	0	31,294,000	1	35,747,000	95.92%
55	4,454,000	0	11	0	31,294,000	1	35,748,000	95.93%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total
1	4,455,000	0	11	0	31,294,000	1	35,749,000	95.93%
2	4,456,000	0	11	0	31,294,000	1	35,750,000	95.93%
3	4,457,000	0	11	0	31,294,000	1	35,751,000	95.93%
4	4,458,000	0	11	0	31,294,000	1	35,752,000	95.94%
5	4,459,000	0	11	0	31,294,000	1	35,753,000	95.94%
6	4,460,000	0	11	0	31,294,000	1	35,754,000	95.94%
7	4,461,000	0	11	0	31,294,000	1	35,755,000	95.95%
8	4,462,000	0	11	0	31,294,000	1	35,756,000	95.95%
9	4,463,000	0	11	0	31,294,000	1	35,757,000	95.95%
10	4,464,000	0	11	0	31,294,000	1	35,758,000	95.95%
11	4,465,000	0	11	0	31,294,000	1	35,759,000	95.96%
12	4,466,000	0	11	0	31,294,000	1	35,760,000	95.96%
13	4,467,000	0	11	0	31,294,000	1	35,761,000	95.96%
14	4,468,000	0	11	0	31,294,000	1	35,762,000	95.96%
15	4,469,000	0	11	0	31,294,000	1	35,763,000	95.97%
16	4,470,000	0	11	0	31,294,000	1	35,764,000	95.97%
17	4,471,000	0	11	0	31,294,000	1	35,765,000	95.97%
18	4,472,000	0	11	0	31,294,000	1	35,766,000	95.97%
19	4,473,000	0	11	0	31,294,000	1	35,767,000	95.98%
20	4,474,000	0	11	0	31,294,000	1	35,768,000	95.98%
21	4,475,000	0	11	0	31,294,000	1	35,769,000	95.98%
22	4,476,000	0	11	0	31,294,000	1	35,770,000	95.99%
23	4,477,000	0	11	0	31,294,000	1	35,771,000	95.99%
24	4,478,000	0	11	0	31,294,000	1	35,772,000	95.99%
25	4,479,000	0	11	0	31,294,000	1	35,773,000	95.99%
26	4,480,000	0	11	0	31,294,000	1	35,774,000	96.00%
27	4,481,000	0	11	0	31,294,000	1	35,775,000	96.00%
28	4,482,000	0	11	0	31,294,000	1	35,776,000	96.00%
29	4,483,000	0	11	0	31,294,000	1	35,777,000	96.00%
30	4,484,000	0	11	0	31,294,000	1	35,778,000	96.01%
31	4,485,000	0	11	0	31,294,000	1	35,779,000	96.01%
32	4,486,000	0	11	0	31,294,000	1	35,780,000	96.01%
33	4,487,000	0	11	0	31,294,000	1	35,781,000	96.02%
34	4,488,000	0	11	0	31,294,000	1	35,782,000	96.02%
35	4,489,000	0	11	0	31,294,000	1	35,783,000	96.02%
36	4,490,000	0	11	0	31,294,000	1	35,784,000	96.02%
37	4,491,000	0	11	0	31,294,000	1	35,785,000	96.03%
38	4,492,000	0	11	0	31,294,000	1	35,786,000	96.03%
39	4,493,000	0	11	0	31,294,000	1	35,787,000	96.03%
40	4,494,000	0	11	0	31,294,000	1	35,788,000	96.03%
41	4,495,000	0	11	0	31,294,000	1	35,789,000	96.04%
42	4,496,000	0	11	0	31,294,000	1	35,790,000	96.04%
43	4,497,000	0	11	0	31,294,000	1	35,791,000	96.04%
44	4,498,000	0	11	0	31,294,000	1	35,792,000	96.04%
45	4,499,000	0	11	0	31,294,000	1	35,793,000	96.05%
46	4,500,000	0	11	0	31,294,000	1	35,794,000	96.05%
47	4,501,000	0	11	0	31,294,000	1	35,795,000	96.05%
48	4,502,000	0	11	0	31,294,000	1	35,796,000	96.06%
49	4,503,000	0	11	0	31,294,000	1	35,797,000	96.06%
50	4,504,000	0	11	0	31,294,000	1	35,798,000	96.06%
51	4,505,000	0	11	0	31,294,000	1	35,799,000	96.06%
52	4,506,000	0	11	0	31,294,000	1	35,800,000	96.07%
53	4,507,000	0	11	0	31,294,000	1	35,801,000	96.07%
54	4,508,000	0	11	0	31,294,000	1	35,802,000	96.07%
55	4,509,000	0	11	0	31,294,000	1	35,803,000	96.07%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total
1	4,510,000	0	11	0	31,294,000	1	35,804,000	96.08%
2	4,511,000	0	11	0	31,294,000	1	35,805,000	96.08%
3	4,512,000	0	11	0	31,294,000	1	35,806,000	96.08%
4	4,513,000	0	11	0	31,294,000	1	35,807,000	96.08%
5	4,514,000	0	11	0	31,294,000	1	35,808,000	96.09%
6	4,515,000	0	11	0	31,294,000	1	35,809,000	96.09%
7	4,516,000	0	11	0	31,294,000	1	35,810,000	96.09%
8	4,517,000	0	11	0	31,294,000	1	35,811,000	96.10%
9	4,518,000	0	11	0	31,294,000	1	35,812,000	96.10%
10	4,519,000	0	11	0	31,294,000	1	35,813,000	96.10%
11	4,520,000	0	11	0	31,294,000	1	35,814,000	96.10%
12	4,521,000	0	11	0	31,294,000	1	35,815,000	96.11%
13	4,522,000	0	11	0	31,294,000	1	35,816,000	96.11%
14	4,523,000	0	11	0	31,294,000	1	35,817,000	96.11%
15	4,524,000	0	11	0	31,294,000	1	35,818,000	96.11%
16	4,525,000	0	11	0	31,294,000	1	35,819,000	96.12%
17	4,526,000	0	11	0	31,294,000	1	35,820,000	96.12%
18	4,527,000	0	11	0	31,294,000	1	35,821,000	96.12%
19	4,528,000	0	11	0	31,294,000	1	35,822,000	96.13%
20	4,529,000	0	11	0	31,294,000	1	35,823,000	96.13%
21	4,530,000	0	11	0	31,294,000	1	35,824,000	96.13%
22	4,531,000	0	11	0	31,294,000	1	35,825,000	96.13%
23	4,532,000	0	11	0	31,294,000	1	35,826,000	96.14%
24	4,533,000	0	11	0	31,294,000	1	35,827,000	96.14%
25	4,534,000	0	11	0	31,294,000	1	35,828,000	96.14%
26	4,535,000	0	11	0	31,294,000	1	35,829,000	96.14%
27	4,536,000	0	11	0	31,294,000	1	35,830,000	96.15%
28	4,537,000	0	11	0	31,294,000	1	35,831,000	96.15%
29	4,538,000	0	11	0	31,294,000	1	35,832,000	96.15%
30	4,539,000	0	11	0	31,294,000	1	35,833,000	96.15%
31	4,540,000	0	11	0	31,294,000	1	35,834,000	96.16%
32	4,541,000	0	11	0	31,294,000	1	35,835,000	96.16%
33	4,542,000	0	11	0	31,294,000	1	35,836,000	96.16%
34	4,543,000	0	11	0	31,294,000	1	35,837,000	96.17%
35	4,544,000	0	11	0	31,294,000	1	35,838,000	96.17%
36	4,545,000	0	11	0	31,294,000	1	35,839,000	96.17%
37	4,546,000	0	11	0	31,294,000	1	35,840,000	96.17%
38	4,547,000	0	11	0	31,294,000	1	35,841,000	96.18%
39	4,548,000	0	11	0	31,294,000	1	35,842,000	96.18%
40	4,549,000	0	11	0	31,294,000	1	35,843,000	96.18%
41	4,550,000	0	11	0	31,294,000	1	35,844,000	96.18%
42	4,551,000	0	11	0	31,294,000	1	35,845,000	96.19%
43	4,552,000	0	11	0	31,294,000	1	35,846,000	96.19%
44	4,553,000	0	11	0	31,294,000	1	35,847,000	96.19%
45	4,554,000	0	11	0	31,294,000	1	35,848,000	96.19%
46	4,555,000	0	11	0	31,294,000	1	35,849,000	96.20%
47	4,556,000	0	11	0	31,294,000	1	35,850,000	96.20%
48	4,557,000	0	11	0	31,294,000	1	35,851,000	96.20%
49	4,558,000	0	11	0	31,294,000	1	35,852,000	96.21%
50	4,559,000	0	11	0	31,294,000	1	35,853,000	96.21%
51	4,560,000	0	11	0	31,294,000	1	35,854,000	96.21%
52	4,561,000	0	11	0	31,294,000	1	35,855,000	96.21%
53	4,562,000	0	11	0	31,294,000	1	35,856,000	96.22%
54	4,563,000	0	11	0	31,294,000	1	35,857,000	96.22%
55	4,564,000	0	11	0	31,294,000	1	35,858,000	96.22%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total
1	4,565,000	0	11	0	31,294,000	1	35,859,000	96.22%
2	4,566,000	0	11	0	31,294,000	1	35,860,000	96.23%
3	4,567,000	0	11	0	31,294,000	1	35,861,000	96.23%
4	4,568,000	0	11	0	31,294,000	1	35,862,000	96.23%
5	4,569,000	0	11	0	31,294,000	1	35,863,000	96.24%
6	4,570,000	0	11	0	31,294,000	1	35,864,000	96.24%
7	4,571,000	0	11	0	31,294,000	1	35,865,000	96.24%
8	4,572,000	0	11	0	31,294,000	1	35,866,000	96.24%
9	4,573,000	0	11	0	31,294,000	1	35,867,000	96.25%
10	4,574,000	0	11	0	31,294,000	1	35,868,000	96.25%
11	4,575,000	0	11	0	31,294,000	1	35,869,000	96.25%
12	4,576,000	0	11	0	31,294,000	1	35,870,000	96.25%
13	4,577,000	0	11	0	31,294,000	1	35,871,000	96.26%
14	4,578,000	0	11	0	31,294,000	1	35,872,000	96.26%
15	4,579,000	0	11	0	31,294,000	1	35,873,000	96.26%
16	4,580,000	0	11	0	31,294,000	1	35,874,000	96.26%
17	4,581,000	0	11	0	31,294,000	1	35,875,000	96.27%
18	4,582,000	0	11	0	31,294,000	1	35,876,000	96.27%
19	4,583,000	0	11	0	31,294,000	1	35,877,000	96.27%
20	4,584,000	0	11	0	31,294,000	1	35,878,000	96.28%
21	4,585,000	0	11	0	31,294,000	1	35,879,000	96.28%
22	4,586,000	0	11	0	31,294,000	1	35,880,000	96.28%
23	4,587,000	0	11	0	31,294,000	1	35,881,000	96.28%
24	4,588,000	0	11	0	31,294,000	1	35,882,000	96.29%
25	4,589,000	0	11	0	31,294,000	1	35,883,000	96.29%
26	4,590,000	0	11	0	31,294,000	1	35,884,000	96.29%
27	4,591,000	0	11	0	31,294,000	1	35,885,000	96.29%
28	4,592,000	0	11	0	31,294,000	1	35,886,000	96.30%
29	4,593,000	0	11	0	31,294,000	1	35,887,000	96.30%
30	4,594,000	0	11	0	31,294,000	1	35,888,000	96.30%
31	4,595,000	0	11	0	31,294,000	1	35,889,000	96.30%
32	4,596,000	0	11	0	31,294,000	1	35,890,000	96.31%
33	4,597,000	0	11	0	31,294,000	1	35,891,000	96.31%
34	4,598,000	0	11	0	31,294,000	1	35,892,000	96.31%
35	4,599,000	0	11	0	31,294,000	1	35,893,000	96.32%
36	4,600,000	0	11	0	31,294,000	1	35,894,000	96.32%
37	4,601,000	0	11	0	31,294,000	1	35,895,000	96.32%
38	4,602,000	0	11	0	31,294,000	1	35,896,000	96.32%
39	4,603,000	0	11	0	31,294,000	1	35,897,000	96.33%
40	4,604,000	0	11	0	31,294,000	1	35,898,000	96.33%
41	4,605,000	0	11	0	31,294,000	1	35,899,000	96.33%
42	4,606,000	0	11	0	31,294,000	1	35,900,000	96.33%
43	4,607,000	0	11	0	31,294,000	1	35,901,000	96.34%
44	4,608,000	0	11	0	31,294,000	1	35,902,000	96.34%
45	4,609,000	0	11	0	31,294,000	1	35,903,000	96.34%
46	4,610,000	0	11	0	31,294,000	1	35,904,000	96.35%
47	4,611,000	0	11	0	31,294,000	1	35,905,000	96.35%
48	4,612,000	0	11	0	31,294,000	1	35,906,000	96.35%
49	4,613,000	0	11	0	31,294,000	1	35,907,000	96.35%
50	4,614,000	0	11	0	31,294,000	1	35,908,000	96.36%
51	4,615,000	0	11	0	31,294,000	1	35,909,000	96.36%
52	4,616,000	0	11	0	31,294,000	1	35,910,000	96.36%
53	4,617,000	0	11	0	31,294,000	1	35,911,000	96.36%
54	4,618,000	0	11	0	31,294,000	1	35,912,000	96.37%
55	4,619,000	0	11	0	31,294,000	1	35,913,000	96.37%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	4,620,000	0	11	0	31,294,000	1	35,914,000	96.37%
2	4,621,000	0	11	0	31,294,000	1	35,915,000	96.37%
3	4,622,000	0	11	0	31,294,000	1	35,916,000	96.38%
4	4,623,000	0	11	0	31,294,000	1	35,917,000	96.38%
5	4,624,000	0	11	0	31,294,000	1	35,918,000	96.38%
6	4,625,000	0	11	0	31,294,000	1	35,919,000	96.39%
7	4,626,000	0	11	0	31,294,000	1	35,920,000	96.39%
8	4,627,000	0	11	0	31,294,000	1	35,921,000	96.39%
9	4,628,000	0	11	0	31,294,000	1	35,922,000	96.39%
10	4,629,000	0	11	0	31,294,000	1	35,923,000	96.40%
11	4,630,000	0	11	0	31,294,000	1	35,924,000	96.40%
12	4,631,000	0	11	0	31,294,000	1	35,925,000	96.40%
13	4,632,000	0	11	0	31,294,000	1	35,926,000	96.40%
14	4,633,000	0	11	0	31,294,000	1	35,927,000	96.41%
15	4,634,000	0	11	0	31,294,000	1	35,928,000	96.41%
16	4,635,000	0	11	0	31,294,000	1	35,929,000	96.41%
17	4,636,000	0	11	0	31,294,000	1	35,930,000	96.41%
18	4,637,000	0	11	0	31,294,000	1	35,931,000	96.42%
19	4,638,000	0	11	0	31,294,000	1	35,932,000	96.42%
20	4,639,000	0	11	0	31,294,000	1	35,933,000	96.42%
21	4,640,000	0	11	0	31,294,000	1	35,934,000	96.43%
22	4,641,000	0	11	0	31,294,000	1	35,935,000	96.43%
23	4,642,000	0	11	0	31,294,000	1	35,936,000	96.43%
24	4,643,000	0	11	0	31,294,000	1	35,937,000	96.43%
25	4,644,000	0	11	0	31,294,000	1	35,938,000	96.44%
26	4,645,000	0	11	0	31,294,000	1	35,939,000	96.44%
27	4,646,000	0	11	0	31,294,000	1	35,940,000	96.44%
28	4,647,000	0	11	0	31,294,000	1	35,941,000	96.44%
29	4,648,000	0	11	0	31,294,000	1	35,942,000	96.45%
30	4,649,000	0	11	0	31,294,000	1	35,943,000	96.45%
31	4,650,000	0	11	0	31,294,000	1	35,944,000	96.45%
32	4,651,000	0	11	0	31,294,000	1	35,945,000	96.46%
33	4,652,000	0	11	0	31,294,000	1	35,946,000	96.46%
34	4,653,000	0	11	0	31,294,000	1	35,947,000	96.46%
35	4,654,000	0	11	0	31,294,000	1	35,948,000	96.46%
36	4,655,000	0	11	0	31,294,000	1	35,949,000	96.47%
37	4,656,000	0	11	0	31,294,000	1	35,950,000	96.47%
38	4,657,000	0	11	0	31,294,000	1	35,951,000	96.47%
39	4,658,000	0	11	0	31,294,000	1	35,952,000	96.47%
40	4,659,000	0	11	0	31,294,000	1	35,953,000	96.48%
41	4,660,000	0	11	0	31,294,000	1	35,954,000	96.48%
42	4,661,000	0	11	0	31,294,000	1	35,955,000	96.48%
43	4,662,000	0	11	0	31,294,000	1	35,956,000	96.48%
44	4,663,000	0	11	0	31,294,000	1	35,957,000	96.49%
45	4,664,000	0	11	0	31,294,000	1	35,958,000	96.49%
46	4,665,000	0	11	0	31,294,000	1	35,959,000	96.49%
47	4,666,000	0	11	0	31,294,000	1	35,960,000	96.50%
48	4,667,000	0	11	0	31,294,000	1	35,961,000	96.50%
49	4,668,000	0	11	0	31,294,000	1	35,962,000	96.50%
50	4,669,000	0	11	0	31,294,000	1	35,963,000	96.50%
51	4,670,000	0	11	0	31,294,000	1	35,964,000	96.51%
52	4,671,000	0	11	0	31,294,000	1	35,965,000	96.51%
53	4,672,000	0	11	0	31,294,000	1	35,966,000	96.51%
54	4,673,000	0	11	0	31,294,000	1	35,967,000	96.51%
55	4,674,000	0	11	0	31,294,000	1	35,968,000	96.52%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	4,675,000	0	11	0	31,294,000	1	35,969,000	96.52%
2	4,676,000	0	11	0	31,294,000	1	35,970,000	96.52%
3	4,677,000	0	11	0	31,294,000	1	35,971,000	96.52%
4	4,678,000	0	11	0	31,294,000	1	35,972,000	96.53%
5	4,679,000	0	11	0	31,294,000	1	35,973,000	96.53%
6	4,680,000	0	11	0	31,294,000	1	35,974,000	96.53%
7	4,681,000	0	11	0	31,294,000	1	35,975,000	96.54%
8	4,682,000	0	11	0	31,294,000	1	35,976,000	96.54%
9	4,683,000	0	11	0	31,294,000	1	35,977,000	96.54%
10	4,684,000	0	11	0	31,294,000	1	35,978,000	96.54%
11	4,685,000	0	11	0	31,294,000	1	35,979,000	96.55%
12	4,686,000	0	11	0	31,294,000	1	35,980,000	96.55%
13	4,687,000	0	11	0	31,294,000	1	35,981,000	96.55%
14	4,688,000	0	11	0	31,294,000	1	35,982,000	96.55%
15	4,689,000	0	11	0	31,294,000	1	35,983,000	96.56%
16	4,690,000	0	11	0	31,294,000	1	35,984,000	96.56%
17	4,691,000	0	11	0	31,294,000	1	35,985,000	96.56%
18	4,692,000	0	11	0	31,294,000	1	35,986,000	96.57%
19	4,693,000	0	11	0	31,294,000	1	35,987,000	96.57%
20	4,694,000	0	11	0	31,294,000	1	35,988,000	96.57%
21	4,695,000	0	11	0	31,294,000	1	35,989,000	96.57%
22	4,696,000	0	11	0	31,294,000	1	35,990,000	96.58%
23	4,697,000	0	11	0	31,294,000	1	35,991,000	96.58%
24	4,698,000	0	11	0	31,294,000	1	35,992,000	96.58%
25	4,699,000	0	11	0	31,294,000	1	35,993,000	96.58%
26	4,700,000	0	11	0	31,294,000	1	35,994,000	96.59%
27	4,701,000	0	11	0	31,294,000	1	35,995,000	96.59%
28	4,702,000	0	11	0	31,294,000	1	35,996,000	96.59%
29	4,703,000	0	11	0	31,294,000	1	35,997,000	96.59%
30	4,704,000	0	11	0	31,294,000	1	35,998,000	96.60%
31	4,705,000	0	11	0	31,294,000	1	35,999,000	96.60%
32	4,706,000	0	11	0	31,294,000	1	36,000,000	96.60%
33	4,707,000	0	11	0	31,294,000	1	36,001,000	96.61%
34	4,708,000	0	11	0	31,294,000	1	36,002,000	96.61%
35	4,709,000	0	11	0	31,294,000	1	36,003,000	96.61%
36	4,710,000	0	11	0	31,294,000	1	36,004,000	96.61%
37	4,711,000	0	11	0	31,294,000	1	36,005,000	96.62%
38	4,712,000	0	11	0	31,294,000	1	36,006,000	96.62%
39	4,713,000	0	11	0	31,294,000	1	36,007,000	96.62%
40	4,714,000	0	11	0	31,294,000	1	36,008,000	96.62%
41	4,715,000	0	11	0	31,294,000	1	36,009,000	96.63%
42	4,716,000	0	11	0	31,294,000	1	36,010,000	96.63%
43	4,717,000	0	11	0	31,294,000	1	36,011,000	96.63%
44	4,718,000	0	11	0	31,294,000	1	36,012,000	96.64%
45	4,719,000	0	11	0	31,294,000	1	36,013,000	96.64%
46	4,720,000	0	11	0	31,294,000	1	36,014,000	96.64%
47	4,721,000	0	11	0	31,294,000	1	36,015,000	96.64%
48	4,722,000	0	11	0	31,294,000	1	36,016,000	96.65%
49	4,723,000	0	11	0	31,294,000	1	36,017,000	96.65%
50	4,724,000	0	11	0	31,294,000	1	36,018,000	96.65%
51	4,725,000	0	11	0	31,294,000	1	36,019,000	96.65%
52	4,726,000	0	11	0	31,294,000	1	36,020,000	96.66%
53	4,727,000	0	11	0	31,294,000	1	36,021,000	96.66%
54	4,728,000	0	11	0	31,294,000	1	36,022,000	96.66%
55	4,729,000	0	11	0	31,294,000	1	36,023,000	96.66%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total
1	4,730,000	0	11	0	31,294,000	1	36,024,000	96.67%
2	4,731,000	0	11	0	31,294,000	1	36,025,000	96.67%
3	4,732,000	0	11	0	31,294,000	1	36,026,000	96.67%
4	4,733,000	0	11	0	31,294,000	1	36,027,000	96.68%
5	4,734,000	0	11	0	31,294,000	1	36,028,000	96.68%
6	4,735,000	0	11	0	31,294,000	1	36,029,000	96.68%
7	4,736,000	0	11	0	31,294,000	1	36,030,000	96.68%
8	4,737,000	0	11	0	31,294,000	1	36,031,000	96.69%
9	4,738,000	0	11	0	31,294,000	1	36,032,000	96.69%
10	4,739,000	0	11	0	31,294,000	1	36,033,000	96.69%
11	4,740,000	0	11	0	31,294,000	1	36,034,000	96.69%
12	4,741,000	0	11	0	31,294,000	1	36,035,000	96.70%
13	4,742,000	0	11	0	31,294,000	1	36,036,000	96.70%
14	4,743,000	0	11	0	31,294,000	1	36,037,000	96.70%
15	4,744,000	0	11	0	31,294,000	1	36,038,000	96.70%
16	4,745,000	0	11	0	31,294,000	1	36,039,000	96.71%
17	4,746,000	0	11	0	31,294,000	1	36,040,000	96.71%
18	4,747,000	0	11	0	31,294,000	1	36,041,000	96.71%
19	4,748,000	0	11	0	31,294,000	1	36,042,000	96.72%
20	4,749,000	0	11	0	31,294,000	1	36,043,000	96.72%
21	4,750,000	0	11	0	31,294,000	1	36,044,000	96.72%
22	4,751,000	0	11	0	31,294,000	1	36,045,000	96.72%
23	4,752,000	0	11	0	31,294,000	1	36,046,000	96.73%
24	4,753,000	0	11	0	31,294,000	1	36,047,000	96.73%
25	4,754,000	0	11	0	31,294,000	1	36,048,000	96.73%
26	4,755,000	0	11	0	31,294,000	1	36,049,000	96.73%
27	4,756,000	0	11	0	31,294,000	1	36,050,000	96.74%
28	4,757,000	0	11	0	31,294,000	1	36,051,000	96.74%
29	4,758,000	0	11	0	31,294,000	1	36,052,000	96.74%
30	4,759,000	0	11	0	31,294,000	1	36,053,000	96.75%
31	4,760,000	0	11	0	31,294,000	1	36,054,000	96.75%
32	4,761,000	0	11	0	31,294,000	1	36,055,000	96.75%
33	4,762,000	0	11	0	31,294,000	1	36,056,000	96.75%
34	4,763,000	0	11	0	31,294,000	1	36,057,000	96.76%
35	4,764,000	0	11	0	31,294,000	1	36,058,000	96.76%
36	4,765,000	0	11	0	31,294,000	1	36,059,000	96.76%
37	4,766,000	0	11	0	31,294,000	1	36,060,000	96.76%
38	4,767,000	0	11	0	31,294,000	1	36,061,000	96.77%
39	4,768,000	0	11	0	31,294,000	1	36,062,000	96.77%
40	4,769,000	0	11	0	31,294,000	1	36,063,000	96.77%
41	4,770,000	0	11	0	31,294,000	1	36,064,000	96.77%
42	4,771,000	0	11	0	31,294,000	1	36,065,000	96.78%
43	4,772,000	0	11	0	31,294,000	1	36,066,000	96.78%
44	4,773,000	0	11	0	31,294,000	1	36,067,000	96.78%
45	4,774,000	0	11	0	31,294,000	1	36,068,000	96.79%
46	4,775,000	0	11	0	31,294,000	1	36,069,000	96.79%
47	4,776,000	0	11	0	31,294,000	1	36,070,000	96.79%
48	4,777,000	0	11	0	31,294,000	1	36,071,000	96.79%
49	4,778,000	0	11	0	31,294,000	1	36,072,000	96.80%
50	4,779,000	0	11	0	31,294,000	1	36,073,000	96.80%
51	4,780,000	0	11	0	31,294,000	1	36,074,000	96.80%
52	4,781,000	0	11	0	31,294,000	1	36,075,000	96.80%
53	4,782,000	0	11	0	31,294,000	1	36,076,000	96.81%
54	4,783,000	0	11	0	31,294,000	1	36,077,000	96.81%
55	4,784,000	0	11	0	31,294,000	1	36,078,000	96.81%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total
1	4,785,000	0	11	0	31,294,000	1	36,079,000	96.81%
2	4,786,000	0	11	0	31,294,000	1	36,080,000	96.82%
3	4,787,000	0	11	0	31,294,000	1	36,081,000	96.82%
4	4,788,000	0	11	0	31,294,000	1	36,082,000	96.82%
5	4,789,000	0	11	0	31,294,000	1	36,083,000	96.83%
6	4,790,000	0	11	0	31,294,000	1	36,084,000	96.83%
7	4,791,000	0	11	0	31,294,000	1	36,085,000	96.83%
8	4,792,000	0	11	0	31,294,000	1	36,086,000	96.83%
9	4,793,000	0	11	0	31,294,000	1	36,087,000	96.84%
10	4,794,000	0	11	0	31,294,000	1	36,088,000	96.84%
11	4,795,000	0	11	0	31,294,000	1	36,089,000	96.84%
12	4,796,000	0	11	0	31,294,000	1	36,090,000	96.84%
13	4,797,000	0	11	0	31,294,000	1	36,091,000	96.85%
14	4,798,000	0	11	0	31,294,000	1	36,092,000	96.85%
15	4,799,000	0	11	0	31,294,000	1	36,093,000	96.85%
16	4,800,000	0	11	0	31,294,000	1	36,094,000	96.86%
17	4,801,000	0	11	0	31,294,000	1	36,095,000	96.86%
18	4,802,000	0	11	0	31,294,000	1	36,096,000	96.86%
19	4,803,000	0	11	0	31,294,000	1	36,097,000	96.86%
20	4,804,000	0	11	0	31,294,000	1	36,098,000	96.87%
21	4,805,000	0	11	0	31,294,000	1	36,099,000	96.87%
22	4,806,000	0	11	0	31,294,000	1	36,100,000	96.87%
23	4,807,000	0	11	0	31,294,000	1	36,101,000	96.87%
24	4,808,000	0	11	0	31,294,000	1	36,102,000	96.88%
25	4,809,000	0	11	0	31,294,000	1	36,103,000	96.88%
26	4,810,000	0	11	0	31,294,000	1	36,104,000	96.88%
27	4,811,000	0	11	0	31,294,000	1	36,105,000	96.88%
28	4,812,000	0	11	0	31,294,000	1	36,106,000	96.89%
29	4,813,000	0	11	0	31,294,000	1	36,107,000	96.89%
30	4,814,000	0	11	0	31,294,000	1	36,108,000	96.89%
31	4,815,000	0	11	0	31,294,000	1	36,109,000	96.90%
32	4,816,000	0	11	0	31,294,000	1	36,110,000	96.90%
33	4,817,000	0	11	0	31,294,000	1	36,111,000	96.90%
34	4,818,000	0	11	0	31,294,000	1	36,112,000	96.90%
35	4,819,000	0	11	0	31,294,000	1	36,113,000	96.91%
36	4,820,000	0	11	0	31,294,000	1	36,114,000	96.91%
37	4,821,000	0	11	0	31,294,000	1	36,115,000	96.91%
38	4,822,000	0	11	0	31,294,000	1	36,116,000	96.91%
39	4,823,000	0	11	0	31,294,000	1	36,117,000	96.92%
40	4,824,000	0	11	0	31,294,000	1	36,118,000	96.92%
41	4,825,000	0	11	0	31,294,000	1	36,119,000	96.92%
42	4,826,000	0	11	0	31,294,000	1	36,120,000	96.92%
43	4,827,000	0	11	0	31,294,000	1	36,121,000	96.93%
44	4,828,000	0	11	0	31,294,000	1	36,122,000	96.93%
45	4,829,000	0	11	0	31,294,000	1	36,123,000	96.93%
46	4,830,000	0	11	0	31,294,000	1	36,124,000	96.94%
47	4,831,000	0	11	0	31,294,000	1	36,125,000	96.94%
48	4,832,000	0	11	0	31,294,000	1	36,126,000	96.94%
49	4,833,000	0	11	0	31,294,000	1	36,127,000	96.94%
50	4,834,000	0	11	0	31,294,000	1	36,128,000	96.95%
51	4,835,000	0	11	0	31,294,000	1	36,129,000	96.95%
52	4,836,000	0	11	0	31,294,000	1	36,130,000	96.95%
53	4,837,000	0	11	0	31,294,000	1	36,131,000	96.95%
54	4,838,000	0	11	0	31,294,000	1	36,132,000	96.96%
55	4,839,000	0	11	0	31,294,000	1	36,133,000	96.96%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	4,840,000	0	11	0	31,294,000	1	36,134,000	96.96%
2	4,841,000	0	11	0	31,294,000	1	36,135,000	96.97%
3	4,842,000	0	11	0	31,294,000	1	36,136,000	96.97%
4	4,843,000	0	11	0	31,294,000	1	36,137,000	96.97%
5	4,844,000	0	11	0	31,294,000	1	36,138,000	96.97%
6	4,845,000	0	11	0	31,294,000	1	36,139,000	96.98%
7	4,846,000	0	11	0	31,294,000	1	36,140,000	96.98%
8	4,847,000	0	11	0	31,294,000	1	36,141,000	96.98%
9	4,848,000	0	11	0	31,294,000	1	36,142,000	96.98%
10	4,849,000	0	11	0	31,294,000	1	36,143,000	96.99%
11	4,850,000	0	11	0	31,294,000	1	36,144,000	96.99%
12	4,851,000	0	11	0	31,294,000	1	36,145,000	96.99%
13	4,852,000	0	11	0	31,294,000	1	36,146,000	96.99%
14	4,853,000	0	11	0	31,294,000	1	36,147,000	97.00%
15	4,854,000	0	11	0	31,294,000	1	36,148,000	97.00%
16	4,855,000	0	11	0	31,294,000	1	36,149,000	97.00%
17	4,856,000	0	11	0	31,294,000	1	36,150,000	97.01%
18	4,857,000	0	11	0	31,294,000	1	36,151,000	97.01%
19	4,858,000	0	11	0	31,294,000	1	36,152,000	97.01%
20	4,859,000	0	11	0	31,294,000	1	36,153,000	97.01%
21	4,860,000	0	11	0	31,294,000	1	36,154,000	97.02%
22	4,861,000	0	11	0	31,294,000	1	36,155,000	97.02%
23	4,862,000	0	11	0	31,294,000	1	36,156,000	97.02%
24	4,863,000	0	11	0	31,294,000	1	36,157,000	97.02%
25	4,864,000	0	11	0	31,294,000	1	36,158,000	97.03%
26	4,865,000	0	11	0	31,294,000	1	36,159,000	97.03%
27	4,866,000	0	11	0	31,294,000	1	36,160,000	97.03%
28	4,867,000	0	11	0	31,294,000	1	36,161,000	97.03%
29	4,868,000	0	11	0	31,294,000	1	36,162,000	97.04%
30	4,869,000	0	11	0	31,294,000	1	36,163,000	97.04%
31	4,870,000	0	11	0	31,294,000	1	36,164,000	97.04%
32	4,871,000	0	11	0	31,294,000	1	36,165,000	97.05%
33	4,872,000	0	11	0	31,294,000	1	36,166,000	97.05%
34	4,873,000	0	11	0	31,294,000	1	36,167,000	97.05%
35	4,874,000	0	11	0	31,294,000	1	36,168,000	97.05%
36	4,875,000	0	11	0	31,294,000	1	36,169,000	97.06%
37	4,876,000	0	11	0	31,294,000	1	36,170,000	97.06%
38	4,877,000	0	11	0	31,294,000	1	36,171,000	97.06%
39	4,878,000	0	11	0	31,294,000	1	36,172,000	97.06%
40	4,879,000	0	11	0	31,294,000	1	36,173,000	97.07%
41	4,880,000	0	11	0	31,294,000	1	36,174,000	97.07%
42	4,881,000	0	11	0	31,294,000	1	36,175,000	97.07%
43	4,882,000	0	11	0	31,294,000	1	36,176,000	97.08%
44	4,883,000	0	11	0	31,294,000	1	36,177,000	97.08%
45	4,884,000	0	11	0	31,294,000	1	36,178,000	97.08%
46	4,885,000	0	11	0	31,294,000	1	36,179,000	97.08%
47	4,886,000	0	11	0	31,294,000	1	36,180,000	97.09%
48	4,887,000	0	11	0	31,294,000	1	36,181,000	97.09%
49	4,888,000	0	11	0	31,294,000	1	36,182,000	97.09%
50	4,889,000	0	11	0	31,294,000	1	36,183,000	97.09%
51	4,890,000	0	11	0	31,294,000	1	36,184,000	97.10%
52	4,891,000	0	11	0	31,294,000	1	36,185,000	97.10%
53	4,892,000	0	11	0	31,294,000	1	36,186,000	97.10%
54	4,893,000	0	11	0	31,294,000	1	36,187,000	97.10%
55	4,894,000	0	11	0	31,294,000	1	36,188,000	97.11%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	4,895,000	0	11	0	31,294,000	1	36,189,000	97.11%
2	4,896,000	0	11	0	31,294,000	1	36,190,000	97.11%
3	4,897,000	0	11	0	31,294,000	1	36,191,000	97.12%
4	4,898,000	0	11	0	31,294,000	1	36,192,000	97.12%
5	4,899,000	0	11	0	31,294,000	1	36,193,000	97.12%
6	4,900,000	0	11	0	31,294,000	1	36,194,000	97.12%
7	4,901,000	0	11	0	31,294,000	1	36,195,000	97.13%
8	4,902,000	0	11	0	31,294,000	1	36,196,000	97.13%
9	4,903,000	0	11	0	31,294,000	1	36,197,000	97.13%
10	4,904,000	0	11	0	31,294,000	1	36,198,000	97.13%
11	4,905,000	0	11	0	31,294,000	1	36,199,000	97.14%
12	4,906,000	0	11	0	31,294,000	1	36,200,000	97.14%
13	4,907,000	0	11	0	31,294,000	1	36,201,000	97.14%
14	4,908,000	0	11	0	31,294,000	1	36,202,000	97.14%
15	4,909,000	0	11	0	31,294,000	1	36,203,000	97.15%
16	4,910,000	0	11	0	31,294,000	1	36,204,000	97.15%
17	4,911,000	0	11	0	31,294,000	1	36,205,000	97.15%
18	4,912,000	0	11	0	31,294,000	1	36,206,000	97.16%
19	4,913,000	0	11	0	31,294,000	1	36,207,000	97.16%
20	4,914,000	0	11	0	31,294,000	1	36,208,000	97.16%
21	4,915,000	0	11	0	31,294,000	1	36,209,000	97.16%
22	4,916,000	0	11	0	31,294,000	1	36,210,000	97.17%
23	4,917,000	0	11	0	31,294,000	1	36,211,000	97.17%
24	4,918,000	0	11	0	31,294,000	1	36,212,000	97.17%
25	4,919,000	0	11	0	31,294,000	1	36,213,000	97.17%
26	4,920,000	0	11	0	31,294,000	1	36,214,000	97.18%
27	4,921,000	0	11	0	31,294,000	1	36,215,000	97.18%
28	4,922,000	0	11	0	31,294,000	1	36,216,000	97.18%
29	4,923,000	0	11	0	31,294,000	1	36,217,000	97.19%
30	4,924,000	0	11	0	31,294,000	1	36,218,000	97.19%
31	4,925,000	0	11	0	31,294,000	1	36,219,000	97.19%
32	4,926,000	0	11	0	31,294,000	1	36,220,000	97.19%
33	4,927,000	0	11	0	31,294,000	1	36,221,000	97.20%
34	4,928,000	0	11	0	31,294,000	1	36,222,000	97.20%
35	4,929,000	0	11	0	31,294,000	1	36,223,000	97.20%
36	4,930,000	0	11	0	31,294,000	1	36,224,000	97.20%
37	4,931,000	0	11	0	31,294,000	1	36,225,000	97.21%
38	4,932,000	0	11	0	31,294,000	1	36,226,000	97.21%
39	4,933,000	0	11	0	31,294,000	1	36,227,000	97.21%
40	4,934,000	0	11	0	31,294,000	1	36,228,000	97.21%
41	4,935,000	0	11	0	31,294,000	1	36,229,000	97.22%
42	4,936,000	0	11	0	31,294,000	1	36,230,000	97.22%
43	4,937,000	0	11	0	31,294,000	1	36,231,000	97.22%
44	4,938,000	0	11	0	31,294,000	1	36,232,000	97.23%
45	4,939,000	0	11	0	31,294,000	1	36,233,000	97.23%
46	4,940,000	0	11	0	31,294,000	1	36,234,000	97.23%
47	4,941,000	0	11	0	31,294,000	1	36,235,000	97.23%
48	4,942,000	0	11	0	31,294,000	1	36,236,000	97.24%
49	4,943,000	0	11	0	31,294,000	1	36,237,000	97.24%
50	4,944,000	0	11	0	31,294,000	1	36,238,000	97.24%
51	4,945,000	0	11	0	31,294,000	1	36,239,000	97.24%
52	4,946,000	0	11	0	31,294,000	1	36,240,000	97.25%
53	4,947,000	0	11	0	31,294,000	1	36,241,000	97.25%
54	4,948,000	0	11	0	31,294,000	1	36,242,000	97.25%
55	4,949,000	0	11	0	31,294,000	1	36,243,000	97.25%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total
1	4,950,000	0	11	0	31,294,000	1	36,244,000	97.26%
2	4,951,000	0	11	0	31,294,000	1	36,245,000	97.26%
3	4,952,000	0	11	0	31,294,000	1	36,246,000	97.26%
4	4,953,000	0	11	0	31,294,000	1	36,247,000	97.27%
5	4,954,000	0	11	0	31,294,000	1	36,248,000	97.27%
6	4,955,000	0	11	0	31,294,000	1	36,249,000	97.27%
7	4,956,000	0	11	0	31,294,000	1	36,250,000	97.27%
8	4,957,000	0	11	0	31,294,000	1	36,251,000	97.28%
9	4,958,000	0	11	0	31,294,000	1	36,252,000	97.28%
10	4,959,000	0	11	0	31,294,000	1	36,253,000	97.28%
11	4,960,000	0	11	0	31,294,000	1	36,254,000	97.28%
12	4,961,000	0	11	0	31,294,000	1	36,255,000	97.29%
13	4,962,000	0	11	0	31,294,000	1	36,256,000	97.29%
14	4,963,000	0	11	0	31,294,000	1	36,257,000	97.29%
15	4,964,000	0	11	0	31,294,000	1	36,258,000	97.30%
16	4,965,000	0	11	0	31,294,000	1	36,259,000	97.30%
17	4,966,000	0	11	0	31,294,000	1	36,260,000	97.30%
18	4,967,000	0	11	0	31,294,000	1	36,261,000	97.30%
19	4,968,000	0	11	0	31,294,000	1	36,262,000	97.31%
20	4,969,000	0	11	0	31,294,000	1	36,263,000	97.31%
21	4,970,000	0	11	0	31,294,000	1	36,264,000	97.31%
22	4,971,000	0	11	0	31,294,000	1	36,265,000	97.31%
23	4,972,000	0	11	0	31,294,000	1	36,266,000	97.32%
24	4,973,000	0	11	0	31,294,000	1	36,267,000	97.32%
25	4,974,000	0	11	0	31,294,000	1	36,268,000	97.32%
26	4,975,000	0	11	0	31,294,000	1	36,269,000	97.32%
27	4,976,000	0	11	0	31,294,000	1	36,270,000	97.33%
28	4,977,000	0	11	0	31,294,000	1	36,271,000	97.33%
29	4,978,000	0	11	0	31,294,000	1	36,272,000	97.33%
30	4,979,000	0	11	0	31,294,000	1	36,273,000	97.34%
31	4,980,000	0	11	0	31,294,000	1	36,274,000	97.34%
32	4,981,000	0	11	0	31,294,000	1	36,275,000	97.34%
33	4,982,000	0	11	0	31,294,000	1	36,276,000	97.34%
34	4,983,000	0	11	0	31,294,000	1	36,277,000	97.35%
35	4,984,000	0	11	0	31,294,000	1	36,278,000	97.35%
36	4,985,000	0	11	0	31,294,000	1	36,279,000	97.35%
37	4,986,000	0	11	0	31,294,000	1	36,280,000	97.35%
38	4,987,000	0	11	0	31,294,000	1	36,281,000	97.36%
39	4,988,000	0	11	0	31,294,000	1	36,282,000	97.36%
40	4,989,000	0	11	0	31,294,000	1	36,283,000	97.36%
41	4,990,000	0	11	0	31,294,000	1	36,284,000	97.36%
42	4,991,000	0	11	0	31,294,000	1	36,285,000	97.37%
43	4,992,000	0	11	0	31,294,000	1	36,286,000	97.37%
44	4,993,000	0	11	0	31,294,000	1	36,287,000	97.37%
45	4,994,000	0	11	0	31,294,000	1	36,288,000	97.38%
46	4,995,000	0	11	0	31,294,000	1	36,289,000	97.38%
47	4,996,000	0	11	0	31,294,000	1	36,290,000	97.38%
48	4,997,000	0	11	0	31,294,000	1	36,291,000	97.38%
49	4,998,000	0	11	0	31,294,000	1	36,292,000	97.39%
50	4,999,000	0	11	0	31,294,000	1	36,293,000	97.39%
51	5,000,000	0	11	0	31,294,000	1	36,294,000	97.39%
52	5,001,000	0	11	0	31,294,000	1	36,295,000	97.39%
53	5,002,000	0	11	0	31,294,000	1	36,296,000	97.40%
54	5,003,000	0	11	0	31,294,000	1	36,297,000	97.40%
55	5,004,000	0	11	0	31,294,000	1	36,298,000	97.40%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total
1	5,005,000	0	11	0	31,294,000	1	36,299,000	97.41%
2	5,006,000	0	11	0	31,294,000	1	36,300,000	97.41%
3	5,007,000	0	11	0	31,294,000	1	36,301,000	97.41%
4	5,008,000	0	11	0	31,294,000	1	36,302,000	97.41%
5	5,009,000	0	11	0	31,294,000	1	36,303,000	97.42%
6	5,010,000	0	11	0	31,294,000	1	36,304,000	97.42%
7	5,011,000	0	11	0	31,294,000	1	36,305,000	97.42%
8	5,012,000	0	11	0	31,294,000	1	36,306,000	97.42%
9	5,013,000	0	11	0	31,294,000	1	36,307,000	97.43%
10	5,014,000	0	11	0	31,294,000	1	36,308,000	97.43%
11	5,015,000	0	11	0	31,294,000	1	36,309,000	97.43%
12	5,016,000	0	11	0	31,294,000	1	36,310,000	97.43%
13	5,017,000	0	11	0	31,294,000	1	36,311,000	97.44%
14	5,018,000	0	11	0	31,294,000	1	36,312,000	97.44%
15	5,019,000	0	11	0	31,294,000	1	36,313,000	97.44%
16	5,020,000	0	11	0	31,294,000	1	36,314,000	97.45%
17	5,021,000	0	11	0	31,294,000	1	36,315,000	97.45%
18	5,022,000	0	11	0	31,294,000	1	36,316,000	97.45%
19	5,023,000	0	11	0	31,294,000	1	36,317,000	97.45%
20	5,024,000	0	11	0	31,294,000	1	36,318,000	97.46%
21	5,025,000	0	11	0	31,294,000	1	36,319,000	97.46%
22	5,026,000	0	11	0	31,294,000	1	36,320,000	97.46%
23	5,027,000	0	11	0	31,294,000	1	36,321,000	97.46%
24	5,028,000	0	11	0	31,294,000	1	36,322,000	97.47%
25	5,029,000	0	11	0	31,294,000	1	36,323,000	97.47%
26	5,030,000	0	11	0	31,294,000	1	36,324,000	97.47%
27	5,031,000	0	11	0	31,294,000	1	36,325,000	97.47%
28	5,032,000	0	11	0	31,294,000	1	36,326,000	97.48%
29	5,033,000	0	11	0	31,294,000	1	36,327,000	97.48%
30	5,034,000	0	11	0	31,294,000	1	36,328,000	97.48%
31	5,035,000	0	11	0	31,294,000	1	36,329,000	97.49%
32	5,036,000	0	11	0	31,294,000	1	36,330,000	97.49%
33	5,037,000	0	11	0	31,294,000	1	36,331,000	97.49%
34	5,038,000	0	11	0	31,294,000	1	36,332,000	97.49%
35	5,039,000	0	11	0	31,294,000	1	36,333,000	97.50%
36	5,040,000	0	11	0	31,294,000	1	36,334,000	97.50%
37	5,041,000	0	11	0	31,294,000	1	36,335,000	97.50%
38	5,042,000	0	11	0	31,294,000	1	36,336,000	97.50%
39	5,043,000	0	11	0	31,294,000	1	36,337,000	97.51%
40	5,044,000	0	11	0	31,294,000	1	36,338,000	97.51%
41	5,045,000	0	11	0	31,294,000	1	36,339,000	97.51%
42	5,046,000	0	11	0	31,294,000	1	36,340,000	97.52%
43	5,047,000	0	11	0	31,294,000	1	36,341,000	97.52%
44	5,048,000	0	11	0	31,294,000	1	36,342,000	97.52%
45	5,049,000	0	11	0	31,294,000	1	36,343,000	97.52%
46	5,050,000	0	11	0	31,294,000	1	36,344,000	97.53%
47	5,051,000	0	11	0	31,294,000	1	36,345,000	97.53%
48	5,052,000	0	11	0	31,294,000	1	36,346,000	97.53%
49	5,053,000	0	11	0	31,294,000	1	36,347,000	97.53%
50	5,054,000	0	11	0	31,294,000	1	36,348,000	97.54%
51	5,055,000	0	11	0	31,294,000	1	36,349,000	97.54%
52	5,056,000	0	11	0	31,294,000	1	36,350,000	97.54%
53	5,057,000	0	11	0	31,294,000	1	36,351,000	97.54%
54	5,058,000	0	11	0	31,294,000	1	36,352,000	97.55%
55	5,059,000	0	11	0	31,294,000	1	36,353,000	97.55%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	5,060,000	0	11	0	31,294,000	1	36,354,000	97.55%
2	5,061,000	0	11	0	31,294,000	1	36,355,000	97.56%
3	5,062,000	0	11	0	31,294,000	1	36,356,000	97.56%
4	5,063,000	0	11	0	31,294,000	1	36,357,000	97.56%
5	5,064,000	0	11	0	31,294,000	1	36,358,000	97.56%
6	5,065,000	0	11	0	31,294,000	1	36,359,000	97.57%
7	5,066,000	0	11	0	31,294,000	1	36,360,000	97.57%
8	5,067,000	0	11	0	31,294,000	1	36,361,000	97.57%
9	5,068,000	0	11	0	31,294,000	1	36,362,000	97.57%
10	5,069,000	0	11	0	31,294,000	1	36,363,000	97.58%
11	5,070,000	0	11	0	31,294,000	1	36,364,000	97.58%
12	5,071,000	0	11	0	31,294,000	1	36,365,000	97.58%
13	5,072,000	0	11	0	31,294,000	1	36,366,000	97.58%
14	5,073,000	0	11	0	31,294,000	1	36,367,000	97.59%
15	5,074,000	0	11	0	31,294,000	1	36,368,000	97.59%
16	5,075,000	0	11	0	31,294,000	1	36,369,000	97.59%
17	5,076,000	0	11	0	31,294,000	1	36,370,000	97.60%
18	5,077,000	0	11	0	31,294,000	1	36,371,000	97.60%
19	5,078,000	0	11	0	31,294,000	1	36,372,000	97.60%
20	5,079,000	0	11	0	31,294,000	1	36,373,000	97.60%
21	5,080,000	0	11	0	31,294,000	1	36,374,000	97.61%
22	5,081,000	0	11	0	31,294,000	1	36,375,000	97.61%
23	5,082,000	0	11	0	31,294,000	1	36,376,000	97.61%
24	5,083,000	0	11	0	31,294,000	1	36,377,000	97.61%
25	5,084,000	0	11	0	31,294,000	1	36,378,000	97.62%
26	5,085,000	0	11	0	31,294,000	1	36,379,000	97.62%
27	5,086,000	0	11	0	31,294,000	1	36,380,000	97.62%
28	5,087,000	0	11	0	31,294,000	1	36,381,000	97.63%
29	5,088,000	0	11	0	31,294,000	1	36,382,000	97.63%
30	5,089,000	0	11	0	31,294,000	1	36,383,000	97.63%
31	5,090,000	0	11	0	31,294,000	1	36,384,000	97.63%
32	5,091,000	0	11	0	31,294,000	1	36,385,000	97.64%
33	5,092,000	0	11	0	31,294,000	1	36,386,000	97.64%
34	5,093,000	0	11	0	31,294,000	1	36,387,000	97.64%
35	5,094,000	0	11	0	31,294,000	1	36,388,000	97.64%
36	5,095,000	0	11	0	31,294,000	1	36,389,000	97.65%
37	5,096,000	0	11	0	31,294,000	1	36,390,000	97.65%
38	5,097,000	0	11	0	31,294,000	1	36,391,000	97.65%
39	5,098,000	0	11	0	31,294,000	1	36,392,000	97.65%
40	5,099,000	0	11	0	31,294,000	1	36,393,000	97.66%
41	5,100,000	0	11	0	31,294,000	1	36,394,000	97.66%
42	5,101,000	0	11	0	31,294,000	1	36,395,000	97.66%
43	5,102,000	0	11	0	31,294,000	1	36,396,000	97.67%
44	5,103,000	0	11	0	31,294,000	1	36,397,000	97.67%
45	5,104,000	0	11	0	31,294,000	1	36,398,000	97.67%
46	5,105,000	0	11	0	31,294,000	1	36,399,000	97.67%
47	5,106,000	0	11	0	31,294,000	1	36,400,000	97.68%
48	5,107,000	0	11	0	31,294,000	1	36,401,000	97.68%
49	5,108,000	0	11	0	31,294,000	1	36,402,000	97.68%
50	5,109,000	0	11	0	31,294,000	1	36,403,000	97.68%
51	5,110,000	0	11	0	31,294,000	1	36,404,000	97.69%
52	5,111,000	0	11	0	31,294,000	1	36,405,000	97.69%
53	5,112,000	0	11	0	31,294,000	1	36,406,000	97.69%
54	5,113,000	0	11	0	31,294,000	1	36,407,000	97.69%
55	5,114,000	0	11	0	31,294,000	1	36,408,000	97.70%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	5,115,000	0	11	0	31,294,000	1	36,409,000	97.70%
2	5,116,000	0	11	0	31,294,000	1	36,410,000	97.70%
3	5,117,000	0	11	0	31,294,000	1	36,411,000	97.71%
4	5,118,000	0	11	0	31,294,000	1	36,412,000	97.71%
5	5,119,000	0	11	0	31,294,000	1	36,413,000	97.71%
6	5,120,000	0	11	0	31,294,000	1	36,414,000	97.71%
7	5,121,000	0	11	0	31,294,000	1	36,415,000	97.72%
8	5,122,000	0	11	0	31,294,000	1	36,416,000	97.72%
9	5,123,000	0	11	0	31,294,000	1	36,417,000	97.72%
10	5,124,000	0	11	0	31,294,000	1	36,418,000	97.72%
11	5,125,000	0	11	0	31,294,000	1	36,419,000	97.73%
12	5,126,000	0	11	0	31,294,000	1	36,420,000	97.73%
13	5,127,000	0	11	0	31,294,000	1	36,421,000	97.73%
14	5,128,000	0	11	0	31,294,000	1	36,422,000	97.74%
15	5,129,000	0	11	0	31,294,000	1	36,423,000	97.74%
16	5,130,000	0	11	0	31,294,000	1	36,424,000	97.74%
17	5,131,000	0	11	0	31,294,000	1	36,425,000	97.74%
18	5,132,000	0	11	0	31,294,000	1	36,426,000	97.75%
19	5,133,000	0	11	0	31,294,000	1	36,427,000	97.75%
20	5,134,000	0	11	0	31,294,000	1	36,428,000	97.75%
21	5,135,000	0	11	0	31,294,000	1	36,429,000	97.75%
22	5,136,000	0	11	0	31,294,000	1	36,430,000	97.76%
23	5,137,000	0	11	0	31,294,000	1	36,431,000	97.76%
24	5,138,000	0	11	0	31,294,000	1	36,432,000	97.76%
25	5,139,000	0	11	0	31,294,000	1	36,433,000	97.76%
26	5,140,000	0	11	0	31,294,000	1	36,434,000	97.77%
27	5,141,000	0	11	0	31,294,000	1	36,435,000	97.77%
28	5,142,000	0	11	0	31,294,000	1	36,436,000	97.77%
29	5,143,000	0	11	0	31,294,000	1	36,437,000	97.78%
30	5,144,000	0	11	0	31,294,000	1	36,438,000	97.78%
31	5,145,000	0	11	0	31,294,000	1	36,439,000	97.78%
32	5,146,000	0	11	0	31,294,000	1	36,440,000	97.78%
33	5,147,000	0	11	0	31,294,000	1	36,441,000	97.79%
34	5,148,000	0	11	0	31,294,000	1	36,442,000	97.79%
35	5,149,000	0	11	0	31,294,000	1	36,443,000	97.79%
36	5,150,000	0	11	0	31,294,000	1	36,444,000	97.79%
37	5,151,000	0	11	0	31,294,000	1	36,445,000	97.80%
38	5,152,000	0	11	0	31,294,000	1	36,446,000	97.80%
39	5,153,000	0	11	0	31,294,000	1	36,447,000	97.80%
40	5,154,000	0	11	0	31,294,000	1	36,448,000	97.80%
41	5,155,000	0	11	0	31,294,000	1	36,449,000	97.81%
42	5,156,000	0	11	0	31,294,000	1	36,450,000	97.81%
43	5,157,000	0	11	0	31,294,000	1	36,451,000	97.81%
44	5,158,000	0	11	0	31,294,000	1	36,452,000	97.82%
45	5,159,000	0	11	0	31,294,000	1	36,453,000	97.82%
46	5,160,000	0	11	0	31,294,000	1	36,454,000	97.82%
47	5,161,000	0	11	0	31,294,000	1	36,455,000	97.82%
48	5,162,000	0	11	0	31,294,000	1	36,456,000	97.83%
49	5,163,000	0	11	0	31,294,000	1	36,457,000	97.83%
50	5,164,000	0	11	0	31,294,000	1	36,458,000	97.83%
51	5,165,000	0	11	0	31,294,000	1	36,459,000	97.83%
52	5,166,000	0	11	0	31,294,000	1	36,460,000	97.84%
53	5,167,000	0	11	0	31,294,000	1	36,461,000	97.84%
54	5,168,000	0	11	0	31,294,000	1	36,462,000	97.84%
55	5,169,000	0	11	0	31,294,000	1	36,463,000	97.85%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] ÷ (5)	Percentage of Total
1	5,170,000	0	11	0	31,294,000	1	36,464,000	97.85%
2	5,171,000	0	11	0	31,294,000	1	36,465,000	97.85%
3	5,172,000	0	11	0	31,294,000	1	36,466,000	97.85%
4	5,173,000	0	11	0	31,294,000	1	36,467,000	97.86%
5	5,174,000	0	11	0	31,294,000	1	36,468,000	97.86%
6	5,175,000	0	11	0	31,294,000	1	36,469,000	97.86%
7	5,176,000	0	11	0	31,294,000	1	36,470,000	97.86%
8	5,177,000	0	11	0	31,294,000	1	36,471,000	97.87%
9	5,178,000	0	11	0	31,294,000	1	36,472,000	97.87%
10	5,179,000	0	11	0	31,294,000	1	36,473,000	97.87%
11	5,180,000	0	11	0	31,294,000	1	36,474,000	97.87%
12	5,181,000	0	11	0	31,294,000	1	36,475,000	97.88%
13	5,182,000	0	11	0	31,294,000	1	36,476,000	97.88%
14	5,183,000	0	11	0	31,294,000	1	36,477,000	97.88%
15	5,184,000	0	11	0	31,294,000	1	36,478,000	97.89%
16	5,185,000	0	11	0	31,294,000	1	36,479,000	97.89%
17	5,186,000	0	11	0	31,294,000	1	36,480,000	97.89%
18	5,187,000	0	11	0	31,294,000	1	36,481,000	97.89%
19	5,188,000	0	11	0	31,294,000	1	36,482,000	97.90%
20	5,189,000	0	11	0	31,294,000	1	36,483,000	97.90%
21	5,190,000	0	11	0	31,294,000	1	36,484,000	97.90%
22	5,191,000	0	11	0	31,294,000	1	36,485,000	97.90%
23	5,192,000	0	11	0	31,294,000	1	36,486,000	97.91%
24	5,193,000	0	11	0	31,294,000	1	36,487,000	97.91%
25	5,194,000	0	11	0	31,294,000	1	36,488,000	97.91%
26	5,195,000	0	11	0	31,294,000	1	36,489,000	97.91%
27	5,196,000	0	11	0	31,294,000	1	36,490,000	97.92%
28	5,197,000	0	11	0	31,294,000	1	36,491,000	97.92%
29	5,198,000	0	11	0	31,294,000	1	36,492,000	97.92%
30	5,199,000	0	11	0	31,294,000	1	36,493,000	97.93%
31	5,200,000	0	11	0	31,294,000	1	36,494,000	97.93%
32	5,201,000	0	11	0	31,294,000	1	36,495,000	97.93%
33	5,202,000	0	11	0	31,294,000	1	36,496,000	97.93%
34	5,203,000	0	11	0	31,294,000	1	36,497,000	97.94%
35	5,204,000	0	11	0	31,294,000	1	36,498,000	97.94%
36	5,205,000	0	11	0	31,294,000	1	36,499,000	97.94%
37	5,206,000	0	11	0	31,294,000	1	36,500,000	97.94%
38	5,207,000	0	11	0	31,294,000	1	36,501,000	97.95%
39	5,208,000	0	11	0	31,294,000	1	36,502,000	97.95%
40	5,209,000	0	11	0	31,294,000	1	36,503,000	97.95%
41	5,210,000	0	11	0	31,294,000	1	36,504,000	97.96%
42	5,211,000	0	11	0	31,294,000	1	36,505,000	97.96%
43	5,212,000	0	11	0	31,294,000	1	36,506,000	97.96%
44	5,213,000	0	11	0	31,294,000	1	36,507,000	97.96%
45	5,214,000	0	11	0	31,294,000	1	36,508,000	97.97%
46	5,215,000	0	11	0	31,294,000	1	36,509,000	97.97%
47	5,216,000	0	11	0	31,294,000	1	36,510,000	97.97%
48	5,217,000	0	11	0	31,294,000	1	36,511,000	97.97%
49	5,218,000	0	11	0	31,294,000	1	36,512,000	97.98%
50	5,219,000	0	11	0	31,294,000	1	36,513,000	97.98%
51	5,220,000	0	11	0	31,294,000	1	36,514,000	97.98%
52	5,221,000	0	11	0	31,294,000	1	36,515,000	97.98%
53	5,222,000	0	11	0	31,294,000	1	36,516,000	97.99%
54	5,223,000	0	11	0	31,294,000	1	36,517,000	97.99%
55	5,224,000	0	11	0	31,294,000	1	36,518,000	97.99%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] ÷ (5)	Percentage of Total
1	5,225,000	0	11	0	31,294,000	1	36,519,000	98.00%
2	5,226,000	0	11	0	31,294,000	1	36,520,000	98.00%
3	5,227,000	0	11	0	31,294,000	1	36,521,000	98.00%
4	5,228,000	0	11	0	31,294,000	1	36,522,000	98.00%
5	5,229,000	0	11	0	31,294,000	1	36,523,000	98.01%
6	5,230,000	0	11	0	31,294,000	1	36,524,000	98.01%
7	5,231,000	0	11	0	31,294,000	1	36,525,000	98.01%
8	5,232,000	0	11	0	31,294,000	1	36,526,000	98.01%
9	5,233,000	0	11	0	31,294,000	1	36,527,000	98.02%
10	5,234,000	0	11	0	31,294,000	1	36,528,000	98.02%
11	5,235,000	0	11	0	31,294,000	1	36,529,000	98.02%
12	5,236,000	0	11	0	31,294,000	1	36,530,000	98.03%
13	5,237,000	0	11	0	31,294,000	1	36,531,000	98.03%
14	5,238,000	0	11	0	31,294,000	1	36,532,000	98.03%
15	5,239,000	0	11	0	31,294,000	1	36,533,000	98.03%
16	5,240,000	0	11	0	31,294,000	1	36,534,000	98.04%
17	5,241,000	0	11	0	31,294,000	1	36,535,000	98.04%
18	5,242,000	0	11	0	31,294,000	1	36,536,000	98.04%
19	5,243,000	0	11	0	31,294,000	1	36,537,000	98.04%
20	5,244,000	0	11	0	31,294,000	1	36,538,000	98.05%
21	5,245,000	0	11	0	31,294,000	1	36,539,000	98.05%
22	5,246,000	0	11	0	31,294,000	1	36,540,000	98.05%
23	5,247,000	0	11	0	31,294,000	1	36,541,000	98.05%
24	5,248,000	0	11	0	31,294,000	1	36,542,000	98.06%
25	5,249,000	0	11	0	31,294,000	1	36,543,000	98.06%
26	5,250,000	0	11	0	31,294,000	1	36,544,000	98.06%
27	5,251,000	0	11	0	31,294,000	1	36,545,000	98.07%
28	5,252,000	0	11	0	31,294,000	1	36,546,000	98.07%
29	5,253,000	0	11	0	31,294,000	1	36,547,000	98.07%
30	5,254,000	0	11	0	31,294,000	1	36,548,000	98.07%
31	5,255,000	0	11	0	31,294,000	1	36,549,000	98.08%
32	5,256,000	0	11	0	31,294,000	1	36,550,000	98.08%
33	5,257,000	0	11	0	31,294,000	1	36,551,000	98.08%
34	5,258,000	0	11	0	31,294,000	1	36,552,000	98.08%
35	5,259,000	0	11	0	31,294,000	1	36,553,000	98.09%
36	5,260,000	0	11	0	31,294,000	1	36,554,000	98.09%
37	5,261,000	0	11	0	31,294,000	1	36,555,000	98.09%
38	5,262,000	0	11	0	31,294,000	1	36,556,000	98.09%
39	5,263,000	0	11	0	31,294,000	1	36,557,000	98.10%
40	5,264,000	0	11	0	31,294,000	1	36,558,000	98.10%
41	5,265,000	0	11	0	31,294,000	1	36,559,000	98.10%
42	5,266,000	0	11	0	31,294,000	1	36,560,000	98.11%
43	5,267,000	0	11	0	31,294,000	1	36,561,000	98.11%
44	5,268,000	0	11	0	31,294,000	1	36,562,000	98.11%
45	5,269,000	0	11	0	31,294,000	1	36,563,000	98.11%
46	5,270,000	0	11	0	31,294,000	1	36,564,000	98.12%
47	5,271,000	0	11	0	31,294,000	1	36,565,000	98.12%
48	5,272,000	0	11	0	31,294,000	1	36,566,000	98.12%
49	5,273,000	0	11	0	31,294,000	1	36,567,000	98.12%
50	5,274,000	0	11	0	31,294,000	1	36,568,000	98.13%
51	5,275,000	0	11	0	31,294,000	1	36,569,000	98.13%
52	5,276,000	0	11	0	31,294,000	1	36,570,000	98.13%
53	5,277,000	0	11	0	31,294,000	1	36,571,000	98.14%
54	5,278,000	0	11	0	31,294,000	1	36,572,000	98.14%
55	5,279,000	0	11	0	31,294,000	1	36,573,000	98.14%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (8)] + (5)	Percentage of Total
1	5,280,000	0	11	0	31,294,000	1	36,574,000	98.14%
2	5,281,000	0	11	0	31,294,000	1	36,575,000	98.15%
3	5,282,000	0	11	0	31,294,000	1	36,576,000	98.15%
4	5,283,000	0	11	0	31,294,000	1	36,577,000	98.15%
5	5,284,000	0	11	0	31,294,000	1	36,578,000	98.15%
6	5,285,000	0	11	0	31,294,000	1	36,579,000	98.16%
7	5,286,000	0	11	0	31,294,000	1	36,580,000	98.16%
8	5,287,000	0	11	0	31,294,000	1	36,581,000	98.16%
9	5,288,000	0	11	0	31,294,000	1	36,582,000	98.16%
10	5,289,000	0	11	0	31,294,000	1	36,583,000	98.17%
11	5,290,000	0	11	0	31,294,000	1	36,584,000	98.17%
12	5,291,000	0	11	0	31,294,000	1	36,585,000	98.17%
13	5,292,000	0	11	0	31,294,000	1	36,586,000	98.18%
14	5,293,000	0	11	0	31,294,000	1	36,587,000	98.18%
15	5,294,000	0	11	0	31,294,000	1	36,588,000	98.18%
16	5,295,000	0	11	0	31,294,000	1	36,589,000	98.18%
17	5,296,000	0	11	0	31,294,000	1	36,590,000	98.19%
18	5,297,000	0	11	0	31,294,000	1	36,591,000	98.19%
19	5,298,000	0	11	0	31,294,000	1	36,592,000	98.19%
20	5,299,000	0	11	0	31,294,000	1	36,593,000	98.19%
21	5,300,000	0	11	0	31,294,000	1	36,594,000	98.20%
22	5,301,000	0	11	0	31,294,000	1	36,595,000	98.20%
23	5,302,000	0	11	0	31,294,000	1	36,596,000	98.20%
24	5,303,000	0	11	0	31,294,000	1	36,597,000	98.20%
25	5,304,000	0	11	0	31,294,000	1	36,598,000	98.21%
26	5,305,000	0	11	0	31,294,000	1	36,599,000	98.21%
27	5,306,000	0	11	0	31,294,000	1	36,600,000	98.21%
28	5,307,000	0	11	0	31,294,000	1	36,601,000	98.22%
29	5,308,000	0	11	0	31,294,000	1	36,602,000	98.22%
30	5,309,000	0	11	0	31,294,000	1	36,603,000	98.22%
31	5,310,000	0	11	0	31,294,000	1	36,604,000	98.22%
32	5,311,000	0	11	0	31,294,000	1	36,605,000	98.23%
33	5,312,000	0	11	0	31,294,000	1	36,606,000	98.23%
34	5,313,000	0	11	0	31,294,000	1	36,607,000	98.23%
35	5,314,000	0	11	0	31,294,000	1	36,608,000	98.23%
36	5,315,000	0	11	0	31,294,000	1	36,609,000	98.24%
37	5,316,000	0	11	0	31,294,000	1	36,610,000	98.24%
38	5,317,000	0	11	0	31,294,000	1	36,611,000	98.24%
39	5,318,000	0	11	0	31,294,000	1	36,612,000	98.25%
40	5,319,000	0	11	0	31,294,000	1	36,613,000	98.25%
41	5,320,000	0	11	0	31,294,000	1	36,614,000	98.25%
42	5,321,000	0	11	0	31,294,000	1	36,615,000	98.25%
43	5,322,000	0	11	0	31,294,000	1	36,616,000	98.26%
44	5,323,000	0	11	0	31,294,000	1	36,617,000	98.26%
45	5,324,000	0	11	0	31,294,000	1	36,618,000	98.26%
46	5,325,000	0	11	0	31,294,000	1	36,619,000	98.26%
47	5,326,000	0	11	0	31,294,000	1	36,620,000	98.27%
48	5,327,000	0	11	0	31,294,000	1	36,621,000	98.27%
49	5,328,000	0	11	0	31,294,000	1	36,622,000	98.27%
50	5,329,000	0	11	0	31,294,000	1	36,623,000	98.27%
51	5,330,000	0	11	0	31,294,000	1	36,624,000	98.28%
52	5,331,000	0	11	0	31,294,000	1	36,625,000	98.28%
53	5,332,000	0	11	0	31,294,000	1	36,626,000	98.28%
54	5,333,000	0	11	0	31,294,000	1	36,627,000	98.29%
55	5,334,000	0	11	0	31,294,000	1	36,628,000	98.29%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (8)] + (5)	Percentage of Total
1	5,335,000	0	11	0	31,294,000	1	36,629,000	98.29%
2	5,336,000	0	11	0	31,294,000	1	36,630,000	98.29%
3	5,337,000	0	11	0	31,294,000	1	36,631,000	98.30%
4	5,338,000	0	11	0	31,294,000	1	36,632,000	98.30%
5	5,339,000	0	11	0	31,294,000	1	36,633,000	98.30%
6	5,340,000	0	11	0	31,294,000	1	36,634,000	98.30%
7	5,341,000	0	11	0	31,294,000	1	36,635,000	98.31%
8	5,342,000	0	11	0	31,294,000	1	36,636,000	98.31%
9	5,343,000	0	11	0	31,294,000	1	36,637,000	98.31%
10	5,344,000	0	11	0	31,294,000	1	36,638,000	98.31%
11	5,345,000	0	11	0	31,294,000	1	36,639,000	98.32%
12	5,346,000	0	11	0	31,294,000	1	36,640,000	98.32%
13	5,347,000	0	11	0	31,294,000	1	36,641,000	98.32%
14	5,348,000	0	11	0	31,294,000	1	36,642,000	98.33%
15	5,349,000	0	11	0	31,294,000	1	36,643,000	98.33%
16	5,350,000	0	11	0	31,294,000	1	36,644,000	98.33%
17	5,351,000	0	11	0	31,294,000	1	36,645,000	98.33%
18	5,352,000	0	11	0	31,294,000	1	36,646,000	98.34%
19	5,353,000	0	11	0	31,294,000	1	36,647,000	98.34%
20	5,354,000	0	11	0	31,294,000	1	36,648,000	98.34%
21	5,355,000	0	11	0	31,294,000	1	36,649,000	98.34%
22	5,356,000	0	11	0	31,294,000	1	36,650,000	98.35%
23	5,357,000	0	11	0	31,294,000	1	36,651,000	98.35%
24	5,358,000	0	11	0	31,294,000	1	36,652,000	98.35%
25	5,359,000	0	11	0	31,294,000	1	36,653,000	98.36%
26	5,360,000	0	11	0	31,294,000	1	36,654,000	98.36%
27	5,361,000	0	11	0	31,294,000	1	36,655,000	98.36%
28	5,362,000	0	11	0	31,294,000	1	36,656,000	98.36%
29	5,363,000	0	11	0	31,294,000	1	36,657,000	98.37%
30	5,364,000	0	11	0	31,294,000	1	36,658,000	98.37%
31	5,365,000	0	11	0	31,294,000	1	36,659,000	98.37%
32	5,366,000	0	11	0	31,294,000	1	36,660,000	98.37%
33	5,367,000	0	11	0	31,294,000	1	36,661,000	98.38%
34	5,368,000	0	11	0	31,294,000	1	36,662,000	98.38%
35	5,369,000	0	11	0	31,294,000	1	36,663,000	98.38%
36	5,370,000	0	11	0	31,294,000	1	36,664,000	98.38%
37	5,371,000	0	11	0	31,294,000	1	36,665,000	98.39%
38	5,372,000	0	11	0	31,294,000	1	36,666,000	98.39%
39	5,373,000	0	11	0	31,294,000	1	36,667,000	98.39%
40	5,374,000	0	11	0	31,294,000	1	36,668,000	98.40%
41	5,375,000	0	11	0	31,294,000	1	36,669,000	98.40%
42	5,376,000	0	11	0	31,294,000	1	36,670,000	98.40%
43	5,377,000	0	11	0	31,294,000	1	36,671,000	98.40%
44	5,378,000	0	11	0	31,294,000	1	36,672,000	98.41%
45	5,379,000	0	11	0	31,294,000	1	36,673,000	98.41%
46	5,380,000	0	11	0	31,294,000	1	36,674,000	98.41%
47	5,381,000	0	11	0	31,294,000	1	36,675,000	98.41%
48	5,382,000	0	11	0	31,294,000	1	36,676,000	98.42%
49	5,383,000	0	11	0	31,294,000	1	36,677,000	98.42%
50	5,384,000	0	11	0	31,294,000	1	36,678,000	98.42%
51	5,385,000	0	11	0	31,294,000	1	36,679,000	98.42%
52	5,386,000	0	11	0	31,294,000	1	36,680,000	98.43%
53	5,387,000	0	11	0	31,294,000	1	36,681,000	98.43%
54	5,388,000	0	11	0	31,294,000	1	36,682,000	98.43%
55	5,389,000	0	11	0	31,294,000	1	36,683,000	98.44%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total
1	5,390,000	0	11	0	31,294,000	1	36,684,000	98.44%
2	5,391,000	0	11	0	31,294,000	1	36,685,000	98.44%
3	5,392,000	0	11	0	31,294,000	1	36,686,000	98.44%
4	5,393,000	0	11	0	31,294,000	1	36,687,000	98.45%
5	5,394,000	0	11	0	31,294,000	1	36,688,000	98.45%
6	5,395,000	0	11	0	31,294,000	1	36,689,000	98.45%
7	5,396,000	0	11	0	31,294,000	1	36,690,000	98.45%
8	5,397,000	0	11	0	31,294,000	1	36,691,000	98.46%
9	5,398,000	0	11	0	31,294,000	1	36,692,000	98.46%
10	5,399,000	0	11	0	31,294,000	1	36,693,000	98.46%
11	5,400,000	0	11	0	31,294,000	1	36,694,000	98.47%
12	5,401,000	0	11	0	31,294,000	1	36,695,000	98.47%
13	5,402,000	0	11	0	31,294,000	1	36,696,000	98.47%
14	5,403,000	0	11	0	31,294,000	1	36,697,000	98.47%
15	5,404,000	0	11	0	31,294,000	1	36,698,000	98.48%
16	5,405,000	0	11	0	31,294,000	1	36,699,000	98.48%
17	5,406,000	0	11	0	31,294,000	1	36,700,000	98.48%
18	5,407,000	0	11	0	31,294,000	1	36,701,000	98.48%
19	5,408,000	0	11	0	31,294,000	1	36,702,000	98.49%
20	5,409,000	0	11	0	31,294,000	1	36,703,000	98.49%
21	5,410,000	0	11	0	31,294,000	1	36,704,000	98.49%
22	5,411,000	0	11	0	31,294,000	1	36,705,000	98.49%
23	5,412,000	0	11	0	31,294,000	1	36,706,000	98.50%
24	5,413,000	0	11	0	31,294,000	1	36,707,000	98.50%
25	5,414,000	0	11	0	31,294,000	1	36,708,000	98.50%
26	5,415,000	0	11	0	31,294,000	1	36,709,000	98.51%
27	5,416,000	0	11	0	31,294,000	1	36,710,000	98.51%
28	5,417,000	0	11	0	31,294,000	1	36,711,000	98.51%
29	5,418,000	0	11	0	31,294,000	1	36,712,000	98.51%
30	5,419,000	0	11	0	31,294,000	1	36,713,000	98.52%
31	5,420,000	0	11	0	31,294,000	1	36,714,000	98.52%
32	5,421,000	0	11	0	31,294,000	1	36,715,000	98.52%
33	5,422,000	0	11	0	31,294,000	1	36,716,000	98.52%
34	5,423,000	0	11	0	31,294,000	1	36,717,000	98.53%
35	5,424,000	0	11	0	31,294,000	1	36,718,000	98.53%
36	5,425,000	0	11	0	31,294,000	1	36,719,000	98.53%
37	5,426,000	0	11	0	31,294,000	1	36,720,000	98.53%
38	5,427,000	0	11	0	31,294,000	1	36,721,000	98.54%
39	5,428,000	0	11	0	31,294,000	1	36,722,000	98.54%
40	5,429,000	0	11	0	31,294,000	1	36,723,000	98.54%
41	5,430,000	0	11	0	31,294,000	1	36,724,000	98.55%
42	5,431,000	0	11	0	31,294,000	1	36,725,000	98.55%
43	5,432,000	0	11	0	31,294,000	1	36,726,000	98.55%
44	5,433,000	0	11	0	31,294,000	1	36,727,000	98.55%
45	5,434,000	0	11	0	31,294,000	1	36,728,000	98.56%
46	5,435,000	0	11	0	31,294,000	1	36,729,000	98.56%
47	5,436,000	0	11	0	31,294,000	1	36,730,000	98.56%
48	5,437,000	0	11	0	31,294,000	1	36,731,000	98.56%
49	5,438,000	0	11	0	31,294,000	1	36,732,000	98.57%
50	5,439,000	0	11	0	31,294,000	1	36,733,000	98.57%
51	5,440,000	0	11	0	31,294,000	1	36,734,000	98.57%
52	5,441,000	0	11	0	31,294,000	1	36,735,000	98.58%
53	5,442,000	0	11	0	31,294,000	1	36,736,000	98.58%
54	5,443,000	0	11	0	31,294,000	1	36,737,000	98.58%
55	5,444,000	0	11	0	31,294,000	1	36,738,000	98.58%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	5,445,000	0	11	0	31,294,000	1	36,739,000	98.59%
2	5,446,000	0	11	0	31,294,000	1	36,740,000	98.59%
3	5,447,000	0	11	0	31,294,000	1	36,741,000	98.59%
4	5,448,000	0	11	0	31,294,000	1	36,742,000	98.59%
5	5,449,000	0	11	0	31,294,000	1	36,743,000	98.60%
6	5,450,000	0	11	0	31,294,000	1	36,744,000	98.60%
7	5,451,000	0	11	0	31,294,000	1	36,745,000	98.60%
8	5,452,000	0	11	0	31,294,000	1	36,746,000	98.60%
9	5,453,000	0	11	0	31,294,000	1	36,747,000	98.61%
10	5,454,000	0	11	0	31,294,000	1	36,748,000	98.61%
11	5,455,000	0	11	0	31,294,000	1	36,749,000	98.61%
12	5,456,000	0	11	0	31,294,000	1	36,750,000	98.62%
13	5,457,000	0	11	0	31,294,000	1	36,751,000	98.62%
14	5,458,000	0	11	0	31,294,000	1	36,752,000	98.62%
15	5,459,000	0	11	0	31,294,000	1	36,753,000	98.62%
16	5,460,000	0	11	0	31,294,000	1	36,754,000	98.63%
17	5,461,000	0	11	0	31,294,000	1	36,755,000	98.63%
18	5,462,000	0	11	0	31,294,000	1	36,756,000	98.63%
19	5,463,000	0	11	0	31,294,000	1	36,757,000	98.63%
20	5,464,000	0	11	0	31,294,000	1	36,758,000	98.64%
21	5,465,000	0	11	0	31,294,000	1	36,759,000	98.64%
22	5,466,000	0	11	0	31,294,000	1	36,760,000	98.64%
23	5,467,000	0	11	0	31,294,000	1	36,761,000	98.64%
24	5,468,000	0	11	0	31,294,000	1	36,762,000	98.65%
25	5,469,000	0	11	0	31,294,000	1	36,763,000	98.65%
26	5,470,000	0	11	0	31,294,000	1	36,764,000	98.65%
27	5,471,000	0	11	0	31,294,000	1	36,765,000	98.66%
28	5,472,000	0	11	0	31,294,000	1	36,766,000	98.66%
29	5,473,000	0	11	0	31,294,000	1	36,767,000	98.66%
30	5,474,000	0	11	0	31,294,000	1	36,768,000	98.66%
31	5,475,000	0	11	0	31,294,000	1	36,769,000	98.67%
32	5,476,000	0	11	0	31,294,000	1	36,770,000	98.67%
33	5,477,000	0	11	0	31,294,000	1	36,771,000	98.67%
34	5,478,000	0	11	0	31,294,000	1	36,772,000	98.67%
35	5,479,000	0	11	0	31,294,000	1	36,773,000	98.68%
36	5,480,000	0	11	0	31,294,000	1	36,774,000	98.68%
37	5,481,000	0	11	0	31,294,000	1	36,775,000	98.68%
38	5,482,000	0	11	0	31,294,000	1	36,776,000	98.69%
39	5,483,000	0	11	0	31,294,000	1	36,777,000	98.69%
40	5,484,000	0	11	0	31,294,000	1	36,778,000	98.69%
41	5,485,000	0	11	0	31,294,000	1	36,779,000	98.69%
42	5,486,000	0	11	0	31,294,000	1	36,780,000	98.70%
43	5,487,000	0	11	0	31,294,000	1	36,781,000	98.70%
44	5,488,000	0	11	0	31,294,000	1	36,782,000	98.70%
45	5,489,000	0	11	0	31,294,000	1	36,783,000	98.70%
46	5,490,000	0	11	0	31,294,000	1	36,784,000	98.71%
47	5,491,000	0	11	0	31,294,000	1	36,785,000	98.71%
48	5,492,000	0	11	0	31,294,000	1	36,786,000	98.71%
49	5,493,000	0	11	0	31,294,000	1	36,787,000	98.71%
50	5,494,000	0	11	0	31,294,000	1	36,788,000	98.72%
51	5,495,000	0	11	0	31,294,000	1	36,789,000	98.72%
52	5,496,000	0	11	0	31,294,000	1	36,790,000	98.72%
53	5,497,000	0	11	0	31,294,000	1	36,791,000	98.73%
54	5,498,000	0	11	0	31,294,000	1	36,792,000	98.73%
55	5,499,000	0	11	0	31,294,000	1	36,793,000	98.73%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total
1	5,500,000	0	11	0	31,294,000	1	36,794,000	98.73%
2	5,501,000	0	11	0	31,294,000	1	36,795,000	98.74%
3	5,502,000	0	11	0	31,294,000	1	36,796,000	98.74%
4	5,503,000	0	11	0	31,294,000	1	36,797,000	98.74%
5	5,504,000	0	11	0	31,294,000	1	36,798,000	98.74%
6	5,505,000	0	11	0	31,294,000	1	36,799,000	98.75%
7	5,506,000	0	11	0	31,294,000	1	36,800,000	98.75%
8	5,507,000	0	11	0	31,294,000	1	36,801,000	98.75%
9	5,508,000	0	11	0	31,294,000	1	36,802,000	98.75%
10	5,509,000	0	11	0	31,294,000	1	36,803,000	98.76%
11	5,510,000	0	11	0	31,294,000	1	36,804,000	98.76%
12	5,511,000	0	11	0	31,294,000	1	36,805,000	98.76%
13	5,512,000	0	11	0	31,294,000	1	36,806,000	98.77%
14	5,513,000	0	11	0	31,294,000	1	36,807,000	98.77%
15	5,514,000	0	11	0	31,294,000	1	36,808,000	98.77%
16	5,515,000	0	11	0	31,294,000	1	36,809,000	98.77%
17	5,516,000	0	11	0	31,294,000	1	36,810,000	98.78%
18	5,517,000	0	11	0	31,294,000	1	36,811,000	98.78%
19	5,518,000	0	11	0	31,294,000	1	36,812,000	98.78%
20	5,519,000	0	11	0	31,294,000	1	36,813,000	98.78%
21	5,520,000	0	11	0	31,294,000	1	36,814,000	98.79%
22	5,521,000	0	11	0	31,294,000	1	36,815,000	98.79%
23	5,522,000	0	11	0	31,294,000	1	36,816,000	98.79%
24	5,523,000	0	11	0	31,294,000	1	36,817,000	98.80%
25	5,524,000	0	11	0	31,294,000	1	36,818,000	98.80%
26	5,525,000	0	11	0	31,294,000	1	36,819,000	98.80%
27	5,526,000	0	11	0	31,294,000	1	36,820,000	98.80%
28	5,527,000	0	11	0	31,294,000	1	36,821,000	98.81%
29	5,528,000	0	11	0	31,294,000	1	36,822,000	98.81%
30	5,529,000	0	11	0	31,294,000	1	36,823,000	98.81%
31	5,530,000	0	11	0	31,294,000	1	36,824,000	98.81%
32	5,531,000	0	11	0	31,294,000	1	36,825,000	98.82%
33	5,532,000	0	11	0	31,294,000	1	36,826,000	98.82%
34	5,533,000	0	11	0	31,294,000	1	36,827,000	98.82%
35	5,534,000	0	11	0	31,294,000	1	36,828,000	98.82%
36	5,535,000	0	11	0	31,294,000	1	36,829,000	98.83%
37	5,536,000	0	11	0	31,294,000	1	36,830,000	98.83%
38	5,537,000	0	11	0	31,294,000	1	36,831,000	98.83%
39	5,538,000	0	11	0	31,294,000	1	36,832,000	98.84%
40	5,539,000	0	11	0	31,294,000	1	36,833,000	98.84%
41	5,540,000	0	11	0	31,294,000	1	36,834,000	98.84%
42	5,541,000	0	11	0	31,294,000	1	36,835,000	98.84%
43	5,542,000	0	11	0	31,294,000	1	36,836,000	98.85%
44	5,543,000	0	11	0	31,294,000	1	36,837,000	98.85%
45	5,544,000	0	11	0	31,294,000	1	36,838,000	98.85%
46	5,545,000	0	11	0	31,294,000	1	36,839,000	98.85%
47	5,546,000	0	11	0	31,294,000	1	36,840,000	98.86%
48	5,547,000	0	11	0	31,294,000	1	36,841,000	98.86%
49	5,548,000	0	11	0	31,294,000	1	36,842,000	98.86%
50	5,549,000	0	11	0	31,294,000	1	36,843,000	98.86%
51	5,550,000	0	11	0	31,294,000	1	36,844,000	98.87%
52	5,551,000	0	11	0	31,294,000	1	36,845,000	98.87%
53	5,552,000	0	11	0	31,294,000	1	36,846,000	98.87%
54	5,553,000	0	11	0	31,294,000	1	36,847,000	98.88%
55	5,554,000	0	11	0	31,294,000	1	36,848,000	98.88%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total
1	5,555,000	0	11	0	31,294,000	1	36,849,000	98.88%
2	5,556,000	0	11	0	31,294,000	1	36,850,000	98.88%
3	5,557,000	0	11	0	31,294,000	1	36,851,000	98.89%
4	5,558,000	0	11	0	31,294,000	1	36,852,000	98.89%
5	5,559,000	0	11	0	31,294,000	1	36,853,000	98.89%
6	5,560,000	0	11	0	31,294,000	1	36,854,000	98.89%
7	5,561,000	0	11	0	31,294,000	1	36,855,000	98.90%
8	5,562,000	0	11	0	31,294,000	1	36,856,000	98.90%
9	5,563,000	0	11	0	31,294,000	1	36,857,000	98.90%
10	5,564,000	0	11	0	31,294,000	1	36,858,000	98.91%
11	5,565,000	0	11	0	31,294,000	1	36,859,000	98.91%
12	5,566,000	0	11	0	31,294,000	1	36,860,000	98.91%
13	5,567,000	0	11	0	31,294,000	1	36,861,000	98.91%
14	5,568,000	0	11	0	31,294,000	1	36,862,000	98.92%
15	5,569,000	0	11	0	31,294,000	1	36,863,000	98.92%
16	5,570,000	0	11	0	31,294,000	1	36,864,000	98.92%
17	5,571,000	0	11	0	31,294,000	1	36,865,000	98.92%
18	5,572,000	0	11	0	31,294,000	1	36,866,000	98.93%
19	5,573,000	0	11	0	31,294,000	1	36,867,000	98.93%
20	5,574,000	0	11	0	31,294,000	1	36,868,000	98.93%
21	5,575,000	0	11	0	31,294,000	1	36,869,000	98.93%
22	5,576,000	0	11	0	31,294,000	1	36,870,000	98.94%
23	5,577,000	0	11	0	31,294,000	1	36,871,000	98.94%
24	5,578,000	0	11	0	31,294,000	1	36,872,000	98.94%
25	5,579,000	0	11	0	31,294,000	1	36,873,000	98.95%
26	5,580,000	0	11	0	31,294,000	1	36,874,000	98.95%
27	5,581,000	0	11	0	31,294,000	1	36,875,000	98.95%
28	5,582,000	0	11	0	31,294,000	1	36,876,000	98.95%
29	5,583,000	0	11	0	31,294,000	1	36,877,000	98.96%
30	5,584,000	0	11	0	31,294,000	1	36,878,000	98.96%
31	5,585,000	0	11	0	31,294,000	1	36,879,000	98.96%
32	5,586,000	0	11	0	31,294,000	1	36,880,000	98.96%
33	5,587,000	0	11	0	31,294,000	1	36,881,000	98.97%
34	5,588,000	0	11	0	31,294,000	1	36,882,000	98.97%
35	5,589,000	0	11	0	31,294,000	1	36,883,000	98.97%
36	5,590,000	0	11	0	31,294,000	1	36,884,000	98.97%
37	5,591,000	0	11	0	31,294,000	1	36,885,000	98.98%
38	5,592,000	0	11	0	31,294,000	1	36,886,000	98.98%
39	5,593,000	0	11	0	31,294,000	1	36,887,000	98.98%
40	5,594,000	0	11	0	31,294,000	1	36,888,000	98.99%
41	5,595,000	0	11	0	31,294,000	1	36,889,000	98.99%
42	5,596,000	0	11	0	31,294,000	1	36,890,000	98.99%
43	5,597,000	0	11	0	31,294,000	1	36,891,000	98.99%
44	5,598,000	0	11	0	31,294,000	1	36,892,000	99.00%
45	5,599,000	0	11	0	31,294,000	1	36,893,000	99.00%
46	5,600,000	0	11	0	31,294,000	1	36,894,000	99.00%
47	5,601,000	0	11	0	31,294,000	1	36,895,000	99.00%
48	5,602,000	0	11	0	31,294,000	1	36,896,000	99.01%
49	5,603,000	0	11	0	31,294,000	1	36,897,000	99.01%
50	5,604,000	0	11	0	31,294,000	1	36,898,000	99.01%
51	5,605,000	0	11	0	31,294,000	1	36,899,000	99.02%
52	5,606,000	0	11	0	31,294,000	1	36,900,000	99.02%
53	5,607,000	0	11	0	31,294,000	1	36,901,000	99.02%
54	5,608,000	0	11	0	31,294,000	1	36,902,000	99.02%
55	5,609,000	0	11	0	31,294,000	1	36,903,000	99.03%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	5,610,000	0	11	0	31,294,000	1	36,904,000	99.03%
2	5,611,000	0	11	0	31,294,000	1	36,905,000	99.03%
3	5,612,000	0	11	0	31,294,000	1	36,906,000	99.03%
4	5,613,000	0	11	0	31,294,000	1	36,907,000	99.04%
5	5,614,000	0	11	0	31,294,000	1	36,908,000	99.04%
6	5,615,000	0	11	0	31,294,000	1	36,909,000	99.04%
7	5,616,000	0	11	0	31,294,000	1	36,910,000	99.04%
8	5,617,000	0	11	0	31,294,000	1	36,911,000	99.05%
9	5,618,000	0	11	0	31,294,000	1	36,912,000	99.05%
10	5,619,000	0	11	0	31,294,000	1	36,913,000	99.05%
11	5,620,000	0	11	0	31,294,000	1	36,914,000	99.06%
12	5,621,000	0	11	0	31,294,000	1	36,915,000	99.06%
13	5,622,000	0	11	0	31,294,000	1	36,916,000	99.06%
14	5,623,000	0	11	0	31,294,000	1	36,917,000	99.06%
15	5,624,000	0	11	0	31,294,000	1	36,918,000	99.07%
16	5,625,000	0	11	0	31,294,000	1	36,919,000	99.07%
17	5,626,000	0	11	0	31,294,000	1	36,920,000	99.07%
18	5,627,000	0	11	0	31,294,000	1	36,921,000	99.07%
19	5,628,000	0	11	0	31,294,000	1	36,922,000	99.08%
20	5,629,000	0	11	0	31,294,000	1	36,923,000	99.08%
21	5,630,000	0	11	0	31,294,000	1	36,924,000	99.08%
22	5,631,000	0	11	0	31,294,000	1	36,925,000	99.08%
23	5,632,000	0	11	0	31,294,000	1	36,926,000	99.09%
24	5,633,000	0	11	0	31,294,000	1	36,927,000	99.09%
25	5,634,000	0	11	0	31,294,000	1	36,928,000	99.09%
26	5,635,000	0	11	0	31,294,000	1	36,929,000	99.10%
27	5,636,000	0	11	0	31,294,000	1	36,930,000	99.10%
28	5,637,000	0	11	0	31,294,000	1	36,931,000	99.10%
29	5,638,000	0	11	0	31,294,000	1	36,932,000	99.10%
30	5,639,000	0	11	0	31,294,000	1	36,933,000	99.11%
31	5,640,000	0	11	0	31,294,000	1	36,934,000	99.11%
32	5,641,000	0	11	0	31,294,000	1	36,935,000	99.11%
33	5,642,000	0	11	0	31,294,000	1	36,936,000	99.11%
34	5,643,000	0	11	0	31,294,000	1	36,937,000	99.12%
35	5,644,000	0	11	0	31,294,000	1	36,938,000	99.12%
36	5,645,000	0	11	0	31,294,000	1	36,939,000	99.12%
37	5,646,000	0	11	0	31,294,000	1	36,940,000	99.13%
38	5,647,000	0	11	0	31,294,000	1	36,941,000	99.13%
39	5,648,000	0	11	0	31,294,000	1	36,942,000	99.13%
40	5,649,000	0	11	0	31,294,000	1	36,943,000	99.13%
41	5,650,000	0	11	0	31,294,000	1	36,944,000	99.14%
42	5,651,000	0	11	0	31,294,000	1	36,945,000	99.14%
43	5,652,000	0	11	0	31,294,000	1	36,946,000	99.14%
44	5,653,000	0	11	0	31,294,000	1	36,947,000	99.14%
45	5,654,000	0	11	0	31,294,000	1	36,948,000	99.15%
46	5,655,000	0	11	0	31,294,000	1	36,949,000	99.15%
47	5,656,000	0	11	0	31,294,000	1	36,950,000	99.15%
48	5,657,000	0	11	0	31,294,000	1	36,951,000	99.15%
49	5,658,000	0	11	0	31,294,000	1	36,952,000	99.16%
50	5,659,000	0	11	0	31,294,000	1	36,953,000	99.16%
51	5,660,000	0	11	0	31,294,000	1	36,954,000	99.16%
52	5,661,000	0	11	0	31,294,000	1	36,955,000	99.17%
53	5,662,000	0	11	0	31,294,000	1	36,956,000	99.17%
54	5,663,000	0	11	0	31,294,000	1	36,957,000	99.17%
55	5,664,000	0	11	0	31,294,000	1	36,958,000	99.17%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	5,665,000	0	11	0	31,294,000	1	36,959,000	99.18%
2	5,666,000	0	11	0	31,294,000	1	36,960,000	99.18%
3	5,667,000	0	11	0	31,294,000	1	36,961,000	99.18%
4	5,668,000	0	11	0	31,294,000	1	36,962,000	99.18%
5	5,669,000	0	11	0	31,294,000	1	36,963,000	99.19%
6	5,670,000	0	11	0	31,294,000	1	36,964,000	99.19%
7	5,671,000	0	11	0	31,294,000	1	36,965,000	99.19%
8	5,672,000	0	11	0	31,294,000	1	36,966,000	99.19%
9	5,673,000	0	11	0	31,294,000	1	36,967,000	99.20%
10	5,674,000	0	11	0	31,294,000	1	36,968,000	99.20%
11	5,675,000	0	11	0	31,294,000	1	36,969,000	99.20%
12	5,676,000	0	11	0	31,294,000	1	36,970,000	99.21%
13	5,677,000	0	11	0	31,294,000	1	36,971,000	99.21%
14	5,678,000	0	11	0	31,294,000	1	36,972,000	99.21%
15	5,679,000	0	11	0	31,294,000	1	36,973,000	99.21%
16	5,680,000	0	11	0	31,294,000	1	36,974,000	99.22%
17	5,681,000	0	11	0	31,294,000	1	36,975,000	99.22%
18	5,682,000	0	11	0	31,294,000	1	36,976,000	99.22%
19	5,683,000	0	11	0	31,294,000	1	36,977,000	99.22%
20	5,684,000	0	11	0	31,294,000	1	36,978,000	99.23%
21	5,685,000	0	11	0	31,294,000	1	36,979,000	99.23%
22	5,686,000	0	11	0	31,294,000	1	36,980,000	99.23%
23	5,687,000	0	11	0	31,294,000	1	36,981,000	99.24%
24	5,688,000	0	11	0	31,294,000	1	36,982,000	99.24%
25	5,689,000	0	11	0	31,294,000	1	36,983,000	99.24%
26	5,690,000	0	11	0	31,294,000	1	36,984,000	99.24%
27	5,691,000	0	11	0	31,294,000	1	36,985,000	99.25%
28	5,692,000	0	11	0	31,294,000	1	36,986,000	99.25%
29	5,693,000	0	11	0	31,294,000	1	36,987,000	99.25%
30	5,694,000	0	11	0	31,294,000	1	36,988,000	99.25%
31	5,695,000	0	11	0	31,294,000	1	36,989,000	99.26%
32	5,696,000	0	11	0	31,294,000	1	36,990,000	99.26%
33	5,697,000	0	11	0	31,294,000	1	36,991,000	99.26%
34	5,698,000	0	11	0	31,294,000	1	36,992,000	99.26%
35	5,699,000	0	11	0	31,294,000	1	36,993,000	99.27%
36	5,700,000	0	11	0	31,294,000	1	36,994,000	99.27%
37	5,701,000	0	11	0	31,294,000	1	36,995,000	99.27%
38	5,702,000	0	11	0	31,294,000	1	36,996,000	99.28%
39	5,703,000	0	11	0	31,294,000	1	36,997,000	99.28%
40	5,704,000	0	11	0	31,294,000	1	36,998,000	99.28%
41	5,705,000	0	11	0	31,294,000	1	36,999,000	99.28%
42	5,706,000	0	11	0	31,294,000	1	37,000,000	99.29%
43	5,707,000	0	11	0	31,294,000	1	37,001,000	99.29%
44	5,708,000	0	11	0	31,294,000	1	37,002,000	99.29%
45	5,709,000	0	11	0	31,294,000	1	37,003,000	99.29%
46	5,710,000	0	11	0	31,294,000	1	37,004,000	99.30%
47	5,711,000	0	11	0	31,294,000	1	37,005,000	99.30%
48	5,712,000	0	11	0	31,294,000	1	37,006,000	99.30%
49	5,713,000	0	11	0	31,294,000	1	37,007,000	99.30%
50	5,714,000	0	11	0	31,294,000	1	37,008,000	99.31%
51	5,715,000	0	11	0	31,294,000	1	37,009,000	99.31%
52	5,716,000	0	11	0	31,294,000	1	37,010,000	99.31%
53	5,717,000	0	11	0	31,294,000	1	37,011,000	99.32%
54	5,718,000	0	11	0	31,294,000	1	37,012,000	99.32%
55	5,719,000	0	11	0	31,294,000	1	37,013,000	99.32%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule E-14 Revised May 22, 2013

Docket No.: 130010-WS

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Historical Test Year Ended: September 30, 2012

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]

For Billing October to September

Customer Class: General Service

Meter Size: 4"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	5,720,000	0	11	0	31,294,000	1	37,014,000	99.32%
2	5,721,000	0	11	0	31,294,000	1	37,015,000	99.33%
3	5,722,000	0	11	0	31,294,000	1	37,016,000	99.33%
4	5,723,000	0	11	0	31,294,000	1	37,017,000	99.33%
5	5,724,000	0	11	0	31,294,000	1	37,018,000	99.33%
6	5,725,000	0	11	0	31,294,000	1	37,019,000	99.34%
7	5,726,000	0	11	0	31,294,000	1	37,020,000	99.34%
8	5,727,000	0	11	0	31,294,000	1	37,021,000	99.34%
9	5,728,000	0	11	0	31,294,000	1	37,022,000	99.35%
10	5,729,000	0	11	0	31,294,000	1	37,023,000	99.35%
11	5,730,000	0	11	0	31,294,000	1	37,024,000	99.35%
12	5,731,000	0	11	0	31,294,000	1	37,025,000	99.35%
13	5,732,000	0	11	0	31,294,000	1	37,026,000	99.36%
14	5,733,000	0	11	0	31,294,000	1	37,027,000	99.36%
15	5,734,000	0	11	0	31,294,000	1	37,028,000	99.36%
16	5,735,000	0	11	0	31,294,000	1	37,029,000	99.36%
17	5,736,000	0	11	0	31,294,000	1	37,030,000	99.37%
18	5,737,000	0	11	0	31,294,000	1	37,031,000	99.37%
19	5,738,000	0	11	0	31,294,000	1	37,032,000	99.37%
20	5,739,000	0	11	0	31,294,000	1	37,033,000	99.37%
21	5,740,000	0	11	0	31,294,000	1	37,034,000	99.38%
22	5,741,000	0	11	0	31,294,000	1	37,035,000	99.38%
23	5,742,000	0	11	0	31,294,000	1	37,036,000	99.38%
24	5,743,000	0	11	0	31,294,000	1	37,037,000	99.39%
25	5,744,000	0	11	0	31,294,000	1	37,038,000	99.39%
26	5,745,000	0	11	0	31,294,000	1	37,039,000	99.39%
27	5,746,000	0	11	0	31,294,000	1	37,040,000	99.39%
28	5,747,000	0	11	0	31,294,000	1	37,041,000	99.40%
29	5,748,000	0	11	0	31,294,000	1	37,042,000	99.40%
30	5,749,000	0	11	0	31,294,000	1	37,043,000	99.40%
31	5,750,000	0	11	0	31,294,000	1	37,044,000	99.40%
32	5,751,000	0	11	0	31,294,000	1	37,045,000	99.41%
33	5,752,000	0	11	0	31,294,000	1	37,046,000	99.41%
34	5,753,000	0	11	0	31,294,000	1	37,047,000	99.41%
35	5,754,000	0	11	0	31,294,000	1	37,048,000	99.42%
36	5,755,000	0	11	0	31,294,000	1	37,049,000	99.42%
37	5,756,000	0	11	0	31,294,000	1	37,050,000	99.42%
38	5,757,000	0	11	0	31,294,000	1	37,051,000	99.42%
39	5,758,000	0	11	0	31,294,000	1	37,052,000	99.43%
40	5,759,000	0	11	0	31,294,000	1	37,053,000	99.43%
41	5,760,000	0	11	0	31,294,000	1	37,054,000	99.43%
42	5,761,000	0	11	0	31,294,000	1	37,055,000	99.43%
43	5,762,000	0	11	0	31,294,000	1	37,056,000	99.44%
44	5,763,000	0	11	0	31,294,000	1	37,057,000	99.44%
45	5,764,000	0	11	0	31,294,000	1	37,058,000	99.44%
46	5,765,000	0	11	0	31,294,000	1	37,059,000	99.44%
47	5,766,000	0	11	0	31,294,000	1	37,060,000	99.45%
48	5,767,000	0	11	0	31,294,000	1	37,061,000	99.45%
49	5,768,000	0	11	0	31,294,000	1	37,062,000	99.45%
50	5,769,000	0	11	0	31,294,000	1	37,063,000	99.46%
51	5,770,000	0	11	0	31,294,000	1	37,064,000	99.46%
52	5,771,000	0	11	0	31,294,000	1	37,065,000	99.46%
53	5,772,000	0	11	0	31,294,000	1	37,066,000	99.46%
54	5,773,000	0	11	0	31,294,000	1	37,067,000	99.47%
55	5,774,000	0	11	0	31,294,000	1	37,068,000	99.47%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14
 Schedule E-14 Revised May 22, 2013

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	5,775,000	0	11	0	31,294,000	1	37,069,000	99.47%
2	5,776,000	0	11	0	31,294,000	1	37,070,000	99.47%
3	5,777,000	0	11	0	31,294,000	1	37,071,000	99.48%
4	5,778,000	0	11	0	31,294,000	1	37,072,000	99.48%
5	5,779,000	0	11	0	31,294,000	1	37,073,000	99.48%
6	5,780,000	0	11	0	31,294,000	1	37,074,000	99.48%
7	5,781,000	0	11	0	31,294,000	1	37,075,000	99.49%
8	5,782,000	0	11	0	31,294,000	1	37,076,000	99.49%
9	5,783,000	0	11	0	31,294,000	1	37,077,000	99.49%
10	5,784,000	0	11	0	31,294,000	1	37,078,000	99.50%
11	5,785,000	0	11	0	31,294,000	1	37,079,000	99.50%
12	5,786,000	0	11	0	31,294,000	1	37,080,000	99.50%
13	5,787,000	0	11	0	31,294,000	1	37,081,000	99.50%
14	5,788,000	0	11	0	31,294,000	1	37,082,000	99.51%
15	5,789,000	0	11	0	31,294,000	1	37,083,000	99.51%
16	5,790,000	0	11	0	31,294,000	1	37,084,000	99.51%
17	5,791,000	0	11	0	31,294,000	1	37,085,000	99.51%
18	5,792,000	0	11	0	31,294,000	1	37,086,000	99.52%
19	5,793,000	0	11	0	31,294,000	1	37,087,000	99.52%
20	5,794,000	0	11	0	31,294,000	1	37,088,000	99.52%
21	5,795,000	0	11	0	31,294,000	1	37,089,000	99.53%
22	5,796,000	0	11	0	31,294,000	1	37,090,000	99.53%
23	5,797,000	0	11	0	31,294,000	1	37,091,000	99.53%
24	5,798,000	0	11	0	31,294,000	1	37,092,000	99.53%
25	5,799,000	0	11	0	31,294,000	1	37,093,000	99.54%
26	5,800,000	0	11	0	31,294,000	1	37,094,000	99.54%
27	5,801,000	0	11	0	31,294,000	1	37,095,000	99.54%
28	5,802,000	0	11	0	31,294,000	1	37,096,000	99.54%
29	5,803,000	0	11	0	31,294,000	1	37,097,000	99.55%
30	5,804,000	0	11	0	31,294,000	1	37,098,000	99.55%
31	5,805,000	0	11	0	31,294,000	1	37,099,000	99.55%
32	5,806,000	0	11	0	31,294,000	1	37,100,000	99.55%
33	5,807,000	0	11	0	31,294,000	1	37,101,000	99.56%
34	5,808,000	0	11	0	31,294,000	1	37,102,000	99.56%
35	5,809,000	0	11	0	31,294,000	1	37,103,000	99.56%
36	5,810,000	0	11	0	31,294,000	1	37,104,000	99.57%
37	5,811,000	0	11	0	31,294,000	1	37,105,000	99.57%
38	5,812,000	0	11	0	31,294,000	1	37,106,000	99.57%
39	5,813,000	0	11	0	31,294,000	1	37,107,000	99.57%
40	5,814,000	0	11	0	31,294,000	1	37,108,000	99.58%
41	5,815,000	0	11	0	31,294,000	1	37,109,000	99.58%
42	5,816,000	0	11	0	31,294,000	1	37,110,000	99.58%
43	5,817,000	0	11	0	31,294,000	1	37,111,000	99.58%
44	5,818,000	0	11	0	31,294,000	1	37,112,000	99.59%
45	5,819,000	0	11	0	31,294,000	1	37,113,000	99.59%
46	5,820,000	0	11	0	31,294,000	1	37,114,000	99.59%
47	5,821,000	0	11	0	31,294,000	1	37,115,000	99.59%
48	5,822,000	0	11	0	31,294,000	1	37,116,000	99.60%
49	5,823,000	0	11	0	31,294,000	1	37,117,000	99.60%
50	5,824,000	0	11	0	31,294,000	1	37,118,000	99.60%
51	5,825,000	0	11	0	31,294,000	1	37,119,000	99.61%
52	5,826,000	0	11	0	31,294,000	1	37,120,000	99.61%
53	5,827,000	0	11	0	31,294,000	1	37,121,000	99.61%
54	5,828,000	0	11	0	31,294,000	1	37,122,000	99.61%
55	5,829,000	0	11	0	31,294,000	1	37,123,000	99.62%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor ((1) x (6)) + (5)	Percentage of Total
1	5,830,000	0	11	0	31,294,000	1	37,124,000	99.62%
2	5,831,000	0	11	0	31,294,000	1	37,125,000	99.62%
3	5,832,000	0	11	0	31,294,000	1	37,126,000	99.62%
4	5,833,000	0	11	0	31,294,000	1	37,127,000	99.63%
5	5,834,000	0	11	0	31,294,000	1	37,128,000	99.63%
6	5,835,000	0	11	0	31,294,000	1	37,129,000	99.63%
7	5,836,000	0	11	0	31,294,000	1	37,130,000	99.64%
8	5,837,000	0	11	0	31,294,000	1	37,131,000	99.64%
9	5,838,000	0	11	0	31,294,000	1	37,132,000	99.64%
10	5,839,000	0	11	0	31,294,000	1	37,133,000	99.64%
11	5,840,000	0	11	0	31,294,000	1	37,134,000	99.65%
12	5,841,000	0	11	0	31,294,000	1	37,135,000	99.65%
13	5,842,000	0	11	0	31,294,000	1	37,136,000	99.65%
14	5,843,000	0	11	0	31,294,000	1	37,137,000	99.65%
15	5,844,000	0	11	0	31,294,000	1	37,138,000	99.66%
16	5,845,000	0	11	0	31,294,000	1	37,139,000	99.66%
17	5,846,000	0	11	0	31,294,000	1	37,140,000	99.66%
18	5,847,000	0	11	0	31,294,000	1	37,141,000	99.66%
19	5,848,000	0	11	0	31,294,000	1	37,142,000	99.67%
20	5,849,000	0	11	0	31,294,000	1	37,143,000	99.67%
21	5,850,000	0	11	0	31,294,000	1	37,144,000	99.67%
22	5,851,000	0	11	0	31,294,000	1	37,145,000	99.68%
23	5,852,000	0	11	0	31,294,000	1	37,146,000	99.68%
24	5,853,000	0	11	0	31,294,000	1	37,147,000	99.68%
25	5,854,000	0	11	0	31,294,000	1	37,148,000	99.68%
26	5,855,000	0	11	0	31,294,000	1	37,149,000	99.69%
27	5,856,000	0	11	0	31,294,000	1	37,150,000	99.69%
28	5,857,000	0	11	0	31,294,000	1	37,151,000	99.69%
29	5,858,000	0	11	0	31,294,000	1	37,152,000	99.69%
30	5,859,000	0	11	0	31,294,000	1	37,153,000	99.70%
31	5,860,000	0	11	0	31,294,000	1	37,154,000	99.70%
32	5,861,000	0	11	0	31,294,000	1	37,155,000	99.70%
33	5,862,000	0	11	0	31,294,000	1	37,156,000	99.70%
34	5,863,000	0	11	0	31,294,000	1	37,157,000	99.71%
35	5,864,000	0	11	0	31,294,000	1	37,158,000	99.71%
36	5,865,000	0	11	0	31,294,000	1	37,159,000	99.71%
37	5,866,000	0	11	0	31,294,000	1	37,160,000	99.72%
38	5,867,000	0	11	0	31,294,000	1	37,161,000	99.72%
39	5,868,000	0	11	0	31,294,000	1	37,162,000	99.72%
40	5,869,000	0	11	0	31,294,000	1	37,163,000	99.72%
41	5,870,000	0	11	0	31,294,000	1	37,164,000	99.73%
42	5,871,000	0	11	0	31,294,000	1	37,165,000	99.73%
43	5,872,000	0	11	0	31,294,000	1	37,166,000	99.73%
44	5,873,000	0	11	0	31,294,000	1	37,167,000	99.73%
45	5,874,000	0	11	0	31,294,000	1	37,168,000	99.74%
46	5,875,000	0	11	0	31,294,000	1	37,169,000	99.74%
47	5,876,000	0	11	0	31,294,000	1	37,170,000	99.74%
48	5,877,000	0	11	0	31,294,000	1	37,171,000	99.75%
49	5,878,000	0	11	0	31,294,000	1	37,172,000	99.75%
50	5,879,000	0	11	0	31,294,000	1	37,173,000	99.75%
51	5,880,000	0	11	0	31,294,000	1	37,174,000	99.75%
52	5,881,000	0	11	0	31,294,000	1	37,175,000	99.76%
53	5,882,000	0	11	0	31,294,000	1	37,176,000	99.76%
54	5,883,000	0	11	0	31,294,000	1	37,177,000	99.76%
55	5,884,000	0	11	0	31,294,000	1	37,178,000	99.76%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	5,885,000	0	11	0	31,294,000	1	37,179,000	99.77%
2	5,886,000	0	11	0	31,294,000	1	37,180,000	99.77%
3	5,887,000	0	11	0	31,294,000	1	37,181,000	99.77%
4	5,888,000	0	11	0	31,294,000	1	37,182,000	99.77%
5	5,889,000	0	11	0	31,294,000	1	37,183,000	99.78%
6	5,890,000	0	11	0	31,294,000	1	37,184,000	99.78%
7	5,891,000	0	11	0	31,294,000	1	37,185,000	99.78%
8	5,892,000	0	11	0	31,294,000	1	37,186,000	99.79%
9	5,893,000	0	11	0	31,294,000	1	37,187,000	99.79%
10	5,894,000	0	11	0	31,294,000	1	37,188,000	99.79%
11	5,895,000	0	11	0	31,294,000	1	37,189,000	99.79%
12	5,896,000	0	11	0	31,294,000	1	37,190,000	99.80%
13	5,897,000	0	11	0	31,294,000	1	37,191,000	99.80%
14	5,898,000	0	11	0	31,294,000	1	37,192,000	99.80%
15	5,899,000	0	11	0	31,294,000	1	37,193,000	99.80%
16	5,900,000	0	11	0	31,294,000	1	37,194,000	99.81%
17	5,901,000	0	11	0	31,294,000	1	37,195,000	99.81%
18	5,902,000	0	11	0	31,294,000	1	37,196,000	99.81%
19	5,903,000	0	11	0	31,294,000	1	37,197,000	99.81%
20	5,904,000	0	11	0	31,294,000	1	37,198,000	99.82%
21	5,905,000	0	11	0	31,294,000	1	37,199,000	99.82%
22	5,906,000	0	11	0	31,294,000	1	37,200,000	99.82%
23	5,907,000	0	11	0	31,294,000	1	37,201,000	99.83%
24	5,908,000	0	11	0	31,294,000	1	37,202,000	99.83%
25	5,909,000	0	11	0	31,294,000	1	37,203,000	99.83%
26	5,910,000	0	11	0	31,294,000	1	37,204,000	99.83%
27	5,911,000	0	11	0	31,294,000	1	37,205,000	99.84%
28	5,912,000	0	11	0	31,294,000	1	37,206,000	99.84%
29	5,913,000	0	11	0	31,294,000	1	37,207,000	99.84%
30	5,914,000	0	11	0	31,294,000	1	37,208,000	99.84%
31	5,915,000	0	11	0	31,294,000	1	37,209,000	99.85%
32	5,916,000	0	11	0	31,294,000	1	37,210,000	99.85%
33	5,917,000	0	11	0	31,294,000	1	37,211,000	99.85%
34	5,918,000	0	11	0	31,294,000	1	37,212,000	99.86%
35	5,919,000	0	11	0	31,294,000	1	37,213,000	99.86%
36	5,920,000	0	11	0	31,294,000	1	37,214,000	99.86%
37	5,921,000	0	11	0	31,294,000	1	37,215,000	99.86%
38	5,922,000	0	11	0	31,294,000	1	37,216,000	99.87%
39	5,923,000	0	11	0	31,294,000	1	37,217,000	99.87%
40	5,924,000	0	11	0	31,294,000	1	37,218,000	99.87%
41	5,925,000	0	11	0	31,294,000	1	37,219,000	99.87%
42	5,926,000	0	11	0	31,294,000	1	37,220,000	99.88%
43	5,927,000	0	11	0	31,294,000	1	37,221,000	99.88%
44	5,928,000	0	11	0	31,294,000	1	37,222,000	99.88%
45	5,929,000	0	11	0	31,294,000	1	37,223,000	99.88%
46	5,930,000	0	11	0	31,294,000	1	37,224,000	99.89%
47	5,931,000	0	11	0	31,294,000	1	37,225,000	99.89%
48	5,932,000	0	11	0	31,294,000	1	37,226,000	99.89%
49	5,933,000	0	11	0	31,294,000	1	37,227,000	99.90%
50	5,934,000	0	11	0	31,294,000	1	37,228,000	99.90%
51	5,935,000	0	11	0	31,294,000	1	37,229,000	99.90%
52	5,936,000	0	11	0	31,294,000	1	37,230,000	99.90%
53	5,937,000	0	11	0	31,294,000	1	37,231,000	99.91%
54	5,938,000	0	11	0	31,294,000	1	37,232,000	99.91%
55	5,939,000	0	11	0	31,294,000	1	37,233,000	99.91%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 130010-WS
 Historical Test Year Ended: September 30, 2012

Schedule E-14 Revised May 22, 2013
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Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Meter Size: 4"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	5,940,000	0	11	0	31,294,000	1	37,234,000	99.91%
2	5,941,000	0	11	0	31,294,000	1	37,235,000	99.92%
3	5,942,000	0	11	0	31,294,000	1	37,236,000	99.92%
4	5,943,000	0	11	0	31,294,000	1	37,237,000	99.92%
5	5,944,000	0	11	0	31,294,000	1	37,238,000	99.92%
6	5,945,000	0	11	0	31,294,000	1	37,239,000	99.93%
7	5,946,000	0	11	0	31,294,000	1	37,240,000	99.93%
8	5,947,000	0	11	0	31,294,000	1	37,241,000	99.93%
9	5,948,000	0	11	0	31,294,000	1	37,242,000	99.94%
10	5,949,000	0	11	0	31,294,000	1	37,243,000	99.94%
11	5,950,000	0	11	0	31,294,000	1	37,244,000	99.94%
12	5,951,000	0	11	0	31,294,000	1	37,245,000	99.94%
13	5,952,000	0	11	0	31,294,000	1	37,246,000	99.95%
14	5,953,000	0	11	0	31,294,000	1	37,247,000	99.95%
15	5,954,000	0	11	0	31,294,000	1	37,248,000	99.95%
16	5,955,000	0	11	0	31,294,000	1	37,249,000	99.95%
17	5,956,000	0	11	0	31,294,000	1	37,250,000	99.96%
18	5,957,000	0	11	0	31,294,000	1	37,251,000	99.96%
19	5,958,000	0	11	0	31,294,000	1	37,252,000	99.96%
20	5,959,000	0	11	0	31,294,000	1	37,253,000	99.97%
21	5,960,000	0	11	0	31,294,000	1	37,254,000	99.97%
22	5,961,000	0	11	0	31,294,000	1	37,255,000	99.97%
23	5,962,000	0	11	0	31,294,000	1	37,256,000	99.97%
24	5,963,000	0	11	0	31,294,000	1	37,257,000	99.98%
25	5,964,000	0	11	0	31,294,000	1	37,258,000	99.98%
26	5,965,000	0	11	0	31,294,000	1	37,259,000	99.98%
27	5,966,000	0	11	0	31,294,000	1	37,260,000	99.98%
28	5,967,000	0	11	0	31,294,000	1	37,261,000	99.99%
29	5,968,000	0	11	0	31,294,000	1	37,262,000	99.99%
30	5,969,000	0	11	0	31,294,000	1	37,263,000	99.99%
31	5,970,000	0	11	0	31,294,000	1	37,264,000	99.99%
32	5,971,000	0	11	0	31,294,000	1	37,265,000	100.00%
33	5,972,000	1	12	5,972,000	37,266,000	0	37,266,000	100.00%

* Actual gallons.