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March 14, 2017

VIA ELECTRONIC FILING

Carlotta Stauffer, Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

Re: Ni Florida, LLC; Application for a Rate Increase in Pasco & Lee Counties, Florida
Docket No. 160030-WS

Dear Ms. Stauffer,

Pursuant to Commission Order No. PSC-16-0525-PAA-WS, attached is a description of the bookkeeping entry made to the books and records of Ni Florida, LLC. The only adjustment required was to account for a change in accumulated amortization of CIAC.

Should you or any members of the staff have any questions in this regard or need any further information concerning compliance with the above-referenced Order, please do not hesitate to contact me.

Sincerely,

F. Marshall Deterding
Of Counsel

FMD/brf

cc: Sonica Bruce
Todd Brown
Kyesha Mapp, Esquire
Shannon Hudson
Cheryl Bulecza-Banks
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Ni Florida, LLC
PSC Docket No. 160030-WS
Adjustment to books required by Order No. PSC-16-0525-PAA-WS

As a result of the rate order in the Ni Florida rate case, Hudson's Accumulated Amortization of CIAC was deemed to be too low and should be adjusted by \$7,852. The Journal Entry below was made to the books of the utility for the Hudson system as follows:

Debit	Acct. 272	Accum. Amort. of CIAC	\$7,852
Credit	Acct. 403	Amort. CIAC Expense	\$7,852