

Ruth Nettles

From: Trina Collins [TCollins@RSBattorneys.com]
Sent: Wednesday, October 01, 2008 5:01 PM
To: Filings@psc.state.fl.us
Cc: jphoy@uiwater.com; pcflynn@uiwater.com; dswain@milianswain.com; Frankden@nettally.com; Rick Wright; Jan Kyle; Jared Deason; kyoung@psc.state.fl.us.; kelly.jr@leg.state.fl.us; Martin Friedman; Christian W. Marcelli; Trina Collins
Subject: Filing in Three Dockets - DOCKET NOS.: 1) 070693-WS; Lake Utility Services, Inc.; 2) Docket No.: 070694-WS; Wedgefield Utilities, Inc. and 3) Docket No.: 070695-WS; Miles Grant Water and Sewer Company
Importance: High
Attachments: PSC Clerk 19 (Response to Affiliate Audit).ltr.pdf

- a. Martin S. Friedman, Esq.
Christian W. Marcelli, Esq.
Rose, Sundstrom & Bentley, LLP
Sanlando Center
2180 W. State Road 434, Suite 2118
Longwood, FL 32779
Phone: (407) 830-6331
Fax: (407) 830-8522
Email: mfriedman@rsbattorneys.com
cmarcelli@rsbattorneys.com
- b. DOCKET NOS.: 1) 070693-WS; Lake Utility Services, Inc.'s Application for Water and Wastewater Rate Increase in Lake County, Florida; 2) Docket No.: 070694-WS; Wedgefield Utilities, Inc.'s Application for Increase in Water Rates in Orange County, Florida; and 3) Docket No.: 070695-WS; Miles Grant Water and Sewer Company's 2007 General Rate Increase Application - Filing Response Staff's Audit of Headquarters Plant Accounts report dated September 18, 2008
- c. Three Dockets: Lake Utility Services, Inc.; Wedgefield Utilities, Inc.; and Miles Grant Water and Sewer Company.
- d. 11 Pages.
- e. Letter to Commission Clerk - 1 page; Response to Affiliate Audit Report - 10 pages.

10/2/2008

DOCUMENT NUMBER-DATE

09321 OCT-2 8

FPSC-COMMISSION CLERK

LAW OFFICES
ROSE, SUNDBSTROM & BENTLEY, LLP
2548 BLAIRSTONE PINES DRIVE
TALLAHASSEE, FLORIDA 32301

FREDERICK L. ASCHAUER, JR.
CHRIS H. BENTLEY, P.A.
ROBERT C. BRANNAN
F. MARSHALL DETERDING
JOHN R. JENKINS, P.A.
KYLE L. KEMPER
STEVEN T. MINDLIN, P.A.
CLASITY H. O'STEEN
DAREN L. SHIPPY
WILLIAM E. SUNDBSTROM, P.A.
DIANE D. TREMOR, P.A.
JOHN L. WHARTON
ROBERT M. C. ROSE (1924-2006)

(850) 877-6555
FAX (850) 656-4029
www.rsbatorneys.com

REPLY TO CENTRAL FLORIDA OFFICE

October 1, 2008

E-FILING

CENTRAL FLORIDA OFFICE
SANLANDO CENTER
2180 W. STATE ROAD 434, SUITE 2118
LONGWOOD, FLORIDA 32779
(407) 830-6331
FAX (407) 830-8522

MARTIN S. FRIEDMAN, P.A.
BRIAN J. STREET

CHRISTIAN W. MARCELLI, OF COUNSEL
(LICENSED IN NEW YORK ONLY)

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

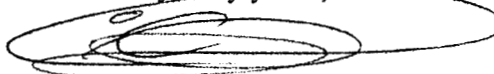
RE: Docket No. 070693-WS; Lake Utility Services, Inc.'s Application for Water and Wastewater Rate Increase in Lake County, Florida; Docket No. 070694-WS; Wedgefield Utilities, Inc.'s Application for Increase in Water Rates in Orange County, Florida; and Docket No. 070695-WS; Miles Grant Water and Sewer Company's 2007 General Rate Increase Application
Our File Nos.: 30057.148; 30057.151; and 30057.149

Dear Ms. Cole:

Enclosed for filing in the three above-referenced dockets is the response of Lake Utility Services, Inc., Wedgefield Utilities, Inc. and Miles Grant Water and Sewer Company to Staff's Audit of Headquarters Plant Accounts report dated September 18, 2008.

Feel free to contact us if you have any questions or concerns.

Very truly yours,



CHRISTIAN W. MARCELLI
Of Counsel

CM/tlc
Enclosures

cc: John Hoy, Chief Regulatory Officer (w/enclosures) (via e-mail)
Patrick C. Flynn, Regional Director (w/enclosures) (via e-mail)
Ms. Deborah Swain (w/enclosures) (via e-mail)
Mr. Frank Seidman (w/enclosures) (via e-mail)
Richard Wright, Division of Economic Regulation (w/enclosures) (via e-mail)
Jan Kyle, Division of Economic Regulation (w/enclosures) (via e-mail)
Jared Deason, Division of Economic Regulation (w/enclosures) (via e-mail)
Keino Young, Esquire, Office of General Counsel (w/enclosures) (via e-mail)
J.R. Kelly, Esquire, Office of Public Counsel (w/enclosures) (via e-mail)

DOCUMENT NUMBER - DATE
09321 OCT-28
PSC - COMMISSION CLERK

COMPANY RESPONSE TO AUDIT REPORT IN:

Docket No. 070693-WS; Company Name: Lake Utility Services, Inc.; Audit Purpose: Audit allocations to Utilities, Inc. of Lake Utility Services, Inc., Wedgefield Utilities, Inc. Inc., and Miles Grant Water and Sewer Company; Company Code: WS641, WS759, and WS433; Audit Control No. 08-2314-2

Audit Finding No. 1

The Company agrees to the auditor's adjustments in Audit Finding No. 1 with respect to WSC and regional Florida plant and accumulated depreciation balances prior to allocation for Lake Utility Services, Inc. ("LUSI") and for Wedgefield Utilities, Inc. ("Wedgefield"). However, the Company notes that, as a Class B Utility, Miles Grant Water and Sewer Company's plant and accumulated depreciation balances should be calculated using a simple average, and not a 13 month average. A simple average of WSC and regional Florida plant and accumulated depreciation balances should be retrievable from the auditor's workpapers. Since the Company accepts the 13 month average for LUSI and Wedgefield, it is highly likely that the simple average for Miles Grant is acceptable as well, sans any error in the average calculation.

Audit Finding No. 2

The Company disagrees with the auditor's adjustments in Audit Finding No. 2. Please see the attached spreadsheet and the following comments:

As noted, Miles Grant should be calculated on a simple average, as it is a Class B utility. A simple average of WSC and regional Florida plant and accumulated depreciation balances should be retrievable from the auditor's workpapers. Since the Company accepts the 13 month average for LUSI and Wedgefield, it is highly likely that the simple average for Miles Grant is acceptable as well, sans any error in the average calculation.

Workpaper named "Test Year Ended June 30, 2008"

The June 2007 column, plant totals, in the audit staff version is actually the June 2007 13 month average. It should be the June 2007 balance, as the column indicates. The Company's version is the correct June 2007 balance.

The adjusted June 2007 column, plant totals, in the audit staff version is actually the June 2007 13 month average minus the adjustment for the last audit. It should be the June 2007 adjusted balance, as the column indicates. The Company's version is the correct June 2007 adjusted balance.

The June 2007 column, transportation equipment in the audit staff version is actually the June 2006 balance, not the June 2007 as the column indicates. It should be the June 2007 balance, as the column indicates. The Company's version is the correct June 2007 balance.

The June 2007 through June 2008 balances for transportation equipment in the audit staff's version is actually the June 2006 through June 2007

DOCUMENT NUMBER - DATE

0932 | OCT-28

FPSC-COMMISSION CLERK

balances. It should be the June 2007 through June 2008 balances. The Company's version reflects the correct balances.

The balances for general plant for March 2008 through June 2008 are incorrectly summed in the audit staff's version. The Company's version reflects the correct balances.

Workpaper named "Test Year Ended June 30, 2009"

The plant total balances in the audit staff's version are incorrect. Except for the Mainframe Computer, all the other balances are still 2007 average balances as opposed to June 08 balances as the title indicates. Additionally, the sum is incorrect.

The transportation balances in the audit staff's version are incorrect. Their June 2008 balance is actually June 2006, not June 2008. The columns that follow are 7/2006 thru 6/2007, not 2008 thru 2009 as they should be. The Company version reflects the correct balances.

The Company notes that accumulated depreciation is a fall out issue, based on the decisions made by Staff.

UTILITIES INC.
 ALLOCATED PLANT BY COMPANY
 TEST YEAR ENDED JUNE 30, 2007
 SEPTEMBER 8, 2008

WSC-Company 2 Chicago office Account	June-06 Balance	July-06 Balance	August-06 Balance	Sept. 06 Balance	Oct. 06 Balance	Nov. 06 Balance	Dec. 06 Balance	Jan. 07 Balance	Feb. 07 Balance	March-07 Balance	April-07 Balance	May-07 Balance	June-07 Balance	13-Month Average	ADJ. LAST AUDIT	NET TO ALLOCATE	NOTE A LUSI ERC %	NOTE A WEDGEFIELD ERC %	NOTE A MILES GRANT ERC %		
3036088 L & L RIGHTS (GEN PLT)	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000		95,000	3.676	1.004	705		
3406090 OFF STRUCT & IMPRV	2,883,306	2,883,306	2,883,306	2,883,306	2,883,306	2,701,901	2,715,701	2,715,701	2,715,701	2,715,701	2,715,701	2,715,701	2,715,701	2,715,701		2,703,260	104,580	28,573	20,067		
3406091 OFF FURN & EQPT	1,189,367	1,209,781	1,212,024	1,212,571	1,218,871	1,224,416	1,237,810	1,247,770	1,286,746	1,277,192	1,280,418	1,283,598	1,287,548	1,242,162		1,242,162	48,060	13,129	9,221		
3406010 Mainframe Computer	564,790	564,790	564,790	564,790	564,790	564,790	830,599	830,599	830,599	830,599	830,599	830,599	830,599	830,599		707,918	(377,085)	330,833	12,800	3,497	2,456
3406020 Mini Computer	868,833	900,017	904,242	912,961	941,646	942,942	1,305,178	1,305,302	1,310,317	1,314,177	1,318,949	1,322,897	1,328,667	1,129,010		(556,012)	572,988	22,170	6,057	4,254	
3406110 Comp System Cost	836,988	836,988	836,988	836,988	836,988	836,988	1,345,710	1,345,710	1,373,335	1,373,335	1,373,335	1,373,335	1,373,335	1,121,540		(816,836)	304,704	11,789	3,221	2,262	
3406120 Micro System Cost	168,967	176,335	176,953	178,417	178,805	179,187	180,335	180,335	187,759	366,099	367,105	368,005	368,723	236,694		(96,621)	138,073	5,342	1,459	1,025	
3466093 TELEPHONES	120,696	120,696	120,696	120,696	120,696	120,696	120,696	120,696	120,696	120,696	120,696	120,696	120,696	120,696		120,696	4,670	1,276	896		
3466094 TOOLS SHOP & MISC EQPT	20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986		20,986	812	222	156		
3466097 COMMUNICATION EQPT	257,505	257,505	257,505	257,505	266,074	280,284	281,159	281,159	281,159	237,660	237,660	239,663	239,663	259,577		259,577	10,043	2,744	1,927		
101.1 Total	6,806,437	6,865,402	6,872,489	6,883,219	6,934,160	6,967,190	8,133,173	8,143,256	8,202,296	8,351,444	8,362,798	8,372,829	8,384,266	7,636,843		(1,848,554)	5,788,289	223,952	61,181	42,968	
3917050 TRANSPORTATION-WSC	-	68,905.38	68,905.38	269,536.14	269,536.14	269,536.14	311,072.65	311,072.65	311,072.65	311,072.65	311,072.65	275,177.56	275,177.56	234,780		234,780	9,084	2,482	1,743		
Division 600 UIF																	NOTE B	NOTE B	NOTE B		
3406090 OFF STRUCT & IMPRV	137,954	137,954	137,954	137,954	155,909	155,909	155,909	186,311	186,311	186,311	186,311	186,311	186,311	164,416		164,416	0.1322	0.8386	0.8259		
3406091 OFF FURN & EQPT	42,565	42,565	42,565	42,565	55,311	55,311	55,311	55,311	55,311	55,311	55,311	55,311	55,311	51,389		51,389	6,794	1,881	1,331		
3466097 COMMUNICATION EQPT	65,807	65,807	65,807	65,807	65,807	65,807	65,807	65,807	65,807	65,807	65,807	66,052	66,110	65,849		65,849	8,705	2,410	1,705		
3406020 MINI COMPUTERS	136,276	138,107	153,731	161,771	162,758	164,043	175,067	175,067	178,163	182,510	182,718	182,718	182,718	167,435		167,435	22,135	6,128	4,337		
	382,602	385,433	400,056	408,097	438,786	441,070	452,095	482,496	485,592	489,838	490,147	490,392	490,451	449,089		0	449,089	59,370	16,437	11,631	
Division 601 UIF																					
3406090 OFF STRUCT & IMPRV	709,875	713,415	713,415	713,415	713,415	713,415	713,415	713,415	713,415	713,415	713,415	713,415	713,415	713,143		713,143	94,278	26,101	18,470		
3406091 OFF FURN & EQPT	117,989	117,989	117,989	117,989	119,938	120,813	123,301	124,092	124,306	133,233	133,233	133,233	134,887	124,538		124,538	16,464	4,558	3,226		
3466094 TOOLS SHOP & MISC EQPT	72,201	72,201	72,201	72,201	72,201	72,201	72,201	72,201	72,201	72,201	72,201	72,201	72,201	72,201		72,201	9,545	2,643	1,870		
	900,065	903,605	903,605	903,605	905,554	906,429	908,917	909,709	909,922	918,849	918,849	918,849	920,503	909,882		0	909,882	120,286	33,302	23,566	
3917050 TRANSPORTATION UIF	705,165	2,454,982	2,405,575	2,415,403	2,422,906	2,422,869	2,447,331	2,447,331	2,464,039	2,496,888	2,484,503	2,496,513	2,420,752	2,314,174		2,314,174	305,934	84,699	59,937		
TOTAL ALLOCATED PER STAFF	8,794,270	10,678,327	10,650,631	10,679,861	10,971,943	11,007,094	12,252,589	12,293,865	12,372,921	12,568,192	12,567,370	12,553,761	12,491,150	11,544,767		(1,848,554)	9,696,213	718,625	198,100	139,845	
TOTAL PER FILINGS																	696,495	80,172	25,679		
DIFFERENCE																	19,130	117,928	114,168		

	June-06	July-06	August-06	Sept-06	Oct-06	Nov-06	Dec-06	Jan-07	Feb-07	March-07	April-07	May-07	June-07	13-Month	ADJ. LAST	NET TO	NOTE A	NOTE A	NOTE A	
	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Average	AUDIT	ALLOCATE	LUSI	WEDGEFIELD	MILES GRANT	
																	0.0386905	0.010569888	0.007423267	
WSC Company 2 Accumulated Deprec. Chicago																				
1083090	A/D - Office Structures	(1,153,330)	(1,158,920)	(1,164,510)	(1,170,100)	(1,175,764)	(1,181,493)	(1,187,276)	(1,192,933)	(1,198,591)	(1,204,249)	(1,209,928)	(1,215,589)	(1,221,251)	(1,187,225)	(1,187,225)	(45,934)	(12,549)	(8,813)	
1083091	A/D - Office Furniture & Equip	(1,080,073)	(1,062,218)	(1,063,928)	(1,065,594)	(1,067,108)	(1,069,036)	(1,071,401)	(1,073,931)	(1,076,619)	(1,079,227)	(1,082,064)	(1,084,796)	(1,087,573)	(1,072,582)	(1,072,582)	(41,499)	(11,337)	(7,962)	
1081010	A/D - Mainframe Computer	(485,947)	(489,102)	(492,257)	(495,412)	(498,567)	(501,723)	(504,878)	(507,986)	(511,095)	(514,203)	(517,312)	(520,420)	(523,529)	(504,802)	377,085	(127,717)	(4,941)	(1,350)	
1081020	A/D - Mini Computer	(793,349)	(796,279)	(799,856)	(804,113)	(811,385)	(815,270)	(819,677)	(824,720)	(830,043)	(835,547)	(841,368)	(847,339)	(853,529)	(840,487)	556,015	(316,095)	(12,230)	(3,341)	
3406150	Comp System Amortization	(829,939)	(830,950)	(831,961)	(832,971)	(833,982)	(834,993)	(836,004)	(839,653)	(843,589)	(847,382)	(851,175)	(854,967)	(858,760)	(840,487)	816,836	(23,651)	(915)	(250)	
3406180	Microsystem Amortization	(136,741)	(138,896)	(140,106)	(141,639)	(143,063)	(144,487)	(146,069)	(147,351)	(148,632)	(149,914)	(149,830)	(150,770)	(151,710)	(145,309)	98,621	(46,688)	(1,808)	(493)	
1083093	A/D - Telephones	(102,828)	(103,055)	(103,282)	(103,509)	(103,736)	(103,963)	(104,190)	(104,417)	(104,644)	(104,871)	(105,098)	(105,325)	(105,552)	(104,190)		(104,190)	(4,031)	(1,101)	
1083084	A/D - Tools Shop & Misc. Equip	(20,191)	(20,194)	(20,197)	(20,201)	(20,204)	(20,208)	(20,211)	(20,218)	(20,225)	(20,231)	(20,236)	(20,239)	(20,244)	(20,224)		(20,224)	(782)	(214)	
1083097	A/D - Communication Equip	(236,933)	(238,829)	(240,326)	(242,022)	(244,433)	(247,503)	(249,476)	(250,024)	(250,571)	(251,118)	(250,215)	(250,483)	(250,685)	(248,340)		(248,340)	(9,531)	(2,604)	
108.3	Total	(4,819,330)	(4,838,043)	(4,856,423)	(4,875,561)	(4,898,243)	(4,918,686)	(4,939,183)	(4,961,233)	(4,984,008)	(5,006,743)	(5,027,252)	(5,049,968)	(5,072,841)	(4,993,270)	1,848,557	(3,144,713)	(121,671)	(33,239)	(23,344)
3917050	TRANSPORTATION-WSC			(9,187.39)	(15,670.86)	(17,412.09)	(52,054.54)	(65,094.07)	(72,441.22)	(79,788.38)	(87,135.53)	(94,482.68)	(86,035.99)	(92,425.94)	(51,671)		(51,671)	(1,999)	(546)	(384)
																	NOTE B	NOTE B	NOTE B	
																	0.1322	0.0366	0.0259	
Division 800 UIF																				
1081020	ACCUM DEPR-MINI COMP	(116,268)	(117,774)	(120,510)	(122,830)	(124,394)	(126,030)	(129,325)	(131,107)	(132,888)	(136,451)	(138,232)	(138,232)	(141,795)	(126,910)		(128,910)	(17,042)	(4,718)	(3,339)
1083090	ACCUM DEPR.-3406090	(41,933)	(42,163)	(42,393)	(42,623)	(42,883)	(43,142)	(43,402)	(43,713)	(44,023)	(44,644)	(44,955)	(45,265)	(45,576)	(43,593)		(43,593)	(5,763)	(1,596)	(1,129)
1083091	ACCUM DEPR.-3406091	(33,128)	(33,365)	(33,601)	(33,838)	(34,145)	(34,453)	(34,760)	(35,067)	(35,375)	(35,990)	(36,297)	(36,605)	(36,912)	(34,887)		(34,887)	(4,612)	(1,277)	(904)
1083097	ACCUM DEPR.-3406097	(55,182)	(55,730)	(56,278)	(56,827)	(57,375)	(57,924)	(58,472)	(59,020)	(59,569)	(60,666)	(61,214)	(61,764)	(62,315)	(58,641)		(58,641)	(7,752)	(2,146)	(1,519)
		(246,511)	(249,031)	(252,782)	(256,117)	(259,797)	(261,549)	(265,359)	(268,907)	(271,855)	(277,750)	(280,698)	(281,867)	(286,598)	(266,032)	0	(266,032)	(35,169)	(9,737)	(6,890)
Division 801 UIF																				
1083090	ACCUM DEPR.-3406090	(119,155)	(120,338)	(121,527)	(122,716)	(123,905)	(125,094)	(126,283)	(127,472)	(128,661)	(131,039)	(132,228)	(133,417)	(134,606)	(126,649)		(126,649)	(16,743)	(4,635)	(3,280)
1083091	ACCUM DEPR.-3406091	(40,456)	(41,112)	(41,767)	(42,423)	(43,080)	(43,761)	(44,447)	(45,137)	(45,828)	(47,299)	(48,039)	(48,780)	(49,520)	(44,744)		(44,744)	(5,815)	(1,638)	(1,159)
1083094	ACCUM DEPR.-3406094	(17,247)	(17,623)	(17,999)	(18,375)	(18,751)	(19,127)	(19,503)	(19,879)	(20,255)	(21,008)	(21,384)	(21,760)	(22,136)	(19,619)		(19,619)	(2,594)	(718)	(508)
		(176,858)	(179,073)	(181,293)	(183,514)	(185,746)	(187,983)	(190,233)	(192,488)	(194,744)	(199,346)	(201,851)	(203,957)	(206,272)	(191,012)	0	(191,012)	(25,262)	(6,991)	(4,947)
3917050	TRANSPORTATION UIF	(450,659.03)	(1,793,033.89)	(1,835,993.89)	(1,856,674.66)	(1,856,674.66)	(1,856,674.66)	(1,777,160.87)	(1,777,160.87)	(1,777,160.87)	(1,845,644.85)	(1,857,347.83)	(1,852,876.67)	(1,802,056.86)	(1,718,394)		(1,718,394)	(227,172)	(62,893)	(44,506)
TOTAL		(5,693,357)	(7,059,181)	(7,135,681)	(7,187,536)	(7,218,873)	(7,276,947)	(7,297,630)	(7,342,230)	(7,387,556)	(7,506,619)	(7,561,432)	(7,584,704)	(7,615,193)	(7,220,380)	1,848,557	(5,371,823)	(411,263)	(113,406)	(80,071)
																	PER FILING			
																	DIFFERENCE	(321,758)	(74,052)	(33,042)
																	NET EFFECT ON RATE BASE	(88,505)	(39,354)	(47,029)
																		(70,374)	78,574	67,137

NOTE A: BASED ON ERC'S AT 6/07

NOTE B: BASED ON ERC'S AT 6/07 FOR UIF-co. used customer equivalents for this and transportation

NOTE C: CHANGED DEPRECIATION ADJUSTMENT TO ACCOUNT FOR INCREASES IN DEPRECIATION DURING THE YEAR.

UTILITIES INC.
 ALLOCATED PLANT BY COMPANY
 TEST YEAR ENDED JUNE 30, 2008

NOTE A

AUDIT STAFF VERSION (PREPARED BY AUDIT STAFF)

WSC-Company 2 Chicago office		June-07	Adj. Last	Adjusted	July-07	August-07	Sept. 07	Oct. 07	Nov. 07	Dec. 07	Jan. 08	Feb. 08	March-08	April-08	May-08	June-08	13-Month	LUSI
Account	Number Account Name	Balance	Audit	6/2007 Bal.	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Average	ERC %
				95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	3,676
3036089	L & L RIGHTS (GEN PLT)			95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	3,676
3406090	OFF STRUCT & IMPRV	2,703,260		2,703,260	2,703,260	2,703,260	2,703,260	2,703,260	2,703,260	2,703,260	2,703,260	2,703,260	2,703,260	2,703,260	2,703,260	2,703,260	2,703,260	104,590
3406091	OFF FURN & EQPT	1,242,162		1,242,162	1,242,162	1,242,162	1,242,162	1,242,162	1,242,162	1,242,162	1,242,162	1,242,162	1,242,162	1,242,162	1,242,162	1,242,162	1,242,162	48,060
3406010	Mainframe Computer	707,918	(377,085)	330,833	330,833	330,833	330,833	330,833	330,833	330,833	330,833	330,833	13,755,094	13,755,094	13,755,094	13,755,094	13,755,094	4,461,375
3406020	Mini Computer	1,129,010	(556,012)	572,998	572,998	572,998	572,998	572,998	572,998	572,998	572,998	572,998	572,998	572,998	572,998	572,998	572,998	22,170
3406110	Comp System Cost	1,121,540	(816,836)	304,704	304,704	304,704	304,704	304,704	304,704	304,704	304,704	304,704	304,704	304,704	304,704	304,704	304,704	11,789
3406120	Micro System Cost	236,694	(98,621)	138,073	138,073	138,073	138,073	138,073	138,073	138,073	138,073	138,073	138,073	138,073	138,073	138,073	138,073	5,342
3466093	TELEPHONES	120,696		120,696	120,696	120,696	120,696	120,696	120,696	120,696	120,696	120,696	120,696	120,696	120,696	120,696	120,696	4,670
3466094	TOOLS SHOP & MISC EQPT	20,986		20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	812
3466097	COMMUNICATION EQPT	259,577		259,577	259,577	259,577	259,577	259,577	259,577	259,577	259,577	259,577	259,577	259,577	259,577	259,577	259,577	10,043
101.1	Total	7,636,843	(1,848,554)	5,788,289	5,788,289	5,788,289	5,788,289	5,788,289	5,788,289	5,788,289	5,788,289	5,788,289	5,788,289	5,788,289	5,788,289	5,788,289	9,918,831	383,765

3917050	TRANSPORTATION-WSC	-		-	68,905.38	68,905.38	269,536.14	269,536.14	269,536.14	311,072.65	311,072.65	311,072.65	311,072.65	311,072.65	275,177.56	275,177.56	234,780	9,084
---------	--------------------	---	--	---	-----------	-----------	------------	------------	------------	------------	------------	------------	------------	------------	------------	------------	---------	-------

COMPANY VERSION

3036089	L & L RIGHTS (GEN PLT)			95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	3,676
3406090	OFF STRUCT & IMPRV	2,718,051		2,718,051	2,718,051	2,718,051	2,718,051	2,718,051	2,718,051	2,718,051	2,718,051	2,718,051	2,718,051	2,718,051	2,718,051	2,718,051	2,718,051	105,163
3406091	OFF FURN & EQPT	1,287,548		1,287,548	1,287,548	1,287,548	1,287,548	1,287,548	1,287,548	1,287,548	1,287,548	1,287,548	1,287,548	1,287,548	1,287,548	1,287,548	1,287,548	49,816
3406010	Mainframe Computer	830,599	(377,085)	453,514	453,514	453,514	453,514	453,514	453,514	453,514	453,514	453,514	13,877,775	13,877,775	13,877,775	13,877,775	13,877,775	4,584,056
3406020	Mini Computer	1,329,667	(556,012)	773,655	773,655	773,655	773,655	773,655	773,655	773,655	773,655	773,655	773,655	773,655	773,655	773,655	773,655	29,933
3406110	Comp System Cost	1,373,335	(816,836)	556,499	556,499	556,499	556,499	556,499	556,499	556,499	556,499	556,499	556,499	556,499	556,499	556,499	556,499	21,531
3406120	Micro System Cost	368,723	(98,621)	270,102	270,102	270,102	270,102	270,102	270,102	270,102	270,102	270,102	270,102	270,102	270,102	270,102	270,102	10,450
3466093	TELEPHONES	120,696		120,696	120,696	120,696	120,696	120,696	120,696	120,696	120,696	120,696	120,696	120,696	120,696	120,696	120,696	4,670
3466094	TOOLS SHOP & MISC EQPT	20,986		20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	812
3466097	COMMUNICATION EQPT	239,663		239,663	239,663	239,663	239,663	239,663	239,663	239,663	239,663	239,663	239,663	239,663	239,663	239,663	239,663	9,273
101.1	Total	8,384,286	(1,848,554)	6,535,712	6,535,712	6,535,712	6,535,712	6,535,712	6,535,712	6,535,712	6,535,712	6,535,712	19,959,973	19,959,973	19,959,973	19,959,973	10,666,254	412,683

3917050	TRANSPORTATION-WSC	275,178	0	275,178	275,178	275,178	275,178	275,178	275,178	275,178	275,178	275,178	275,178	275,178	275,178	275,178	275,178	10,647
---------	--------------------	---------	---	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	--------

NOTE A: BASED ON ERC'S AT 6/07

NOTE B: BASED ON ERC'S AT 6/07

	June-07 Balance	Adj. Last Audit	Adjusted 6/2007 Bal.	July-07 Balance	August-07 Balance	Sept. 07 Balance	Oct. 07 Balance	Nov. 07 Balance	Dec. 07 Balance	Jan. 08 Balance	Feb. 08 Balance	March-08 Balance	April-08 Balance	May-08 Balance	June-08 Balance	13-Month Average	NOTE B
AUDIT STAFF VERSION (PREPARED BY AUDIT STAFF)																	
Division 600 UIF																	
3406090 OFF STRUCT & IMPRV	137,954			137,954	137,954	137,954	155,909	155,909	155,909	186,311	186,311	186,311	186,311	186,311	186,311	164,416	21,736
3406091 OFF FURN & EQPT	42,565			42,565	42,565	42,565	55,311	55,311	55,311	55,311	55,311	55,311	55,311	55,311	55,311	51,389	6,794
3466097 COMMUNICATION EQPT	65,807			65,807	65,807	65,807	65,807	65,807	65,807	65,807	65,807	65,807	65,807	65,807	66,052	65,849	8,705
3406020 MINI COMPUTERS	136,276			139,107	153,731	161,771	162,758	164,043	175,067	175,067	178,163	182,510	182,718	182,718	182,718	167,435	22,135
	382,602			385,433	400,058	408,097	439,786	441,070	452,095	482,496	485,592	489,938	490,147	490,392	490,451	449,089	59,370
Division 601 UIF																	
3406090 OFF STRUCT & IMPRV	709,875			713,415	713,415	713,415	713,415	713,415	713,415	713,415	713,415	713,415	713,415	713,415	713,415	713,143	94,278
3406091 OFF FURN & EQPT	117,989			117,989	117,989	117,989	119,938	120,813	123,301	124,092	124,306	133,233	133,233	133,233	134,887	124,538	16,464
3466094 TOOLS SHOP & MISC EQPT	72,201			72,201	72,201	72,201	72,201	72,201	72,201	72,201	72,201	72,201	72,201	72,201	72,201	72,201	9,545
	900,065			903,605	903,605	903,605	905,554	906,429	908,917	909,709	909,922	918,849	918,849	918,849	920,503	909,882	120,286
3917050 TRANSPORTATION UIF	705,165		2,454,982	2,405,575	2,415,403	2,422,906	2,422,869	2,447,331	2,447,331	2,464,039	2,496,888	2,496,888	2,484,503	2,496,513	2,420,752	2,314,174	305,934
TOTAL	9,624,675		9,601,214	9,566,432	9,784,931	9,826,072	9,828,194	9,907,705	9,938,898	9,958,914	10,005,037	9,992,861	9,969,221	9,895,173	13,826,755		878,438
PER FILING																	1,538,629
DIFFERENCE																	(660,191)

COMPANY VERSION

Division 600 UIF																		
3406090 OFF STRUCT & IMPRV	186,311		186,311	186,311	186,311	186,311	186,311	186,311	186,311	186,311	186,311	186,311	186,311	186,311	186,311	186,311	186,311	24,977
3406091 OFF FURN & EQPT	55,311		55,311	55,311	55,311	55,311	55,311	55,311	55,311	55,311	55,311	55,311	55,311	55,311	55,311	55,311	55,311	7,415
3466097 COMMUNICATION EQPT	66,110		66,110	66,110	66,110	66,110	66,110	66,110	66,110	66,110	66,110	66,110	66,110	66,110	66,110	66,110	66,110	8,863
3406020 MINI COMPUTERS	182,718		182,718	182,718	182,718	182,718	182,718	182,718	182,718	182,718	182,718	182,718	182,718	182,718	182,718	182,718	182,718	24,496
	490,451	0	490,451	490,451	490,451	490,451	490,451	490,451	490,451	490,451	490,451	490,451	490,451	490,451	490,451	490,451	490,451	65,751
Division 601 UIF																		
3406090 OFF STRUCT & IMPRV	713,415		713,415	713,415	713,415	713,415	713,415	713,415	713,415	713,415	713,415	713,415	713,415	713,415	713,415	713,415	713,415	95,643
3406091 OFF FURN & EQPT	134,887		134,887	134,887	134,887	134,887	134,887	134,887	134,887	134,887	134,887	134,887	134,887	134,887	134,887	134,887	134,887	18,083
3466094 TOOLS SHOP & MISC EQPT	72,201		72,201	72,201	72,201	72,201	72,201	72,201	72,201	72,201	72,201	72,201	72,201	72,201	72,201	72,201	72,201	9,679
	920,503	0	920,503	920,503	920,503	920,503	920,503	920,503	920,503	920,503	920,503	920,503	920,503	920,503	920,503	920,503	920,503	123,405
3917050 TRANSPORTATION UIF	2,420,752	0	2,420,752	2,420,752	2,420,752	2,420,752	2,420,752	2,420,752	2,420,752	2,420,752	2,420,752	2,420,752	2,420,752	2,420,752	2,420,752	2,420,752	2,420,752	324,533
TOTAL	12,491,150	(1,848,554)	10,642,596	10,642,596	10,642,596	10,642,596	10,642,596	10,642,596	10,642,596	10,642,596	10,642,596	24,066,857	24,066,857	24,066,857	24,066,857	24,066,857	14,773,138	937,019
PER FILING																		1,538,629
DIFFERENCE																		(601,610)

NOTE A: BASED ON ERC'S AT 6/07

NOTE B: BASED ON ERC'S AT 6/07

* BASED ON ERC'S AT 6/07 AS ADJUSTED PER PAGE 5 OF AUDIT REPORT

	June-07 Balance	July-07 Balance	August-07 Balance	Sept. 07 Balance	Oct. 07 Balance	Nov. 07 Balance	Dec. 07 Balance	Jan. 08 Balance	Feb. 08 Balance	March-08 Balance	April-08 Balance	May-08 Balance	June-08 Balance	13-Month Average	NOTE A LUSI ERC % 0.0386905
WSC-Company 2 Chicago office															
1083090 A/D - Office Structures	(1,187,225)	(1,192,908)	(1,198,591)	(1,204,274)	(1,209,957)	(1,215,640)	(1,221,323)	(1,227,006)	(1,232,689)	(1,238,372)	(1,244,055)	(1,249,738)	(1,255,421)	(1,221,323)	(47,254)
1083091 A/D - Office Furniture & Equip	(1,072,582)	(1,075,093)	(1,077,605)	(1,080,116)	(1,082,627)	(1,085,138)	(1,087,649)	(1,090,160)	(1,092,671)	(1,095,183)	(1,097,694)	(1,100,205)	(1,102,716)	(1,087,649)	(42,082)
1081010 A/D - Mainframe Computer	(1,187,225)	(1,188,225)	(1,189,224)	(1,190,223)	(1,191,222)	(1,192,221)	(1,193,220)	(1,194,219)	(1,195,218)	(1,335,054)	(1,474,890)	(1,614,726)	(1,754,562)	(1,300,018)	(50,298)
1081020 A/D - Mini Computer	(316,095)	(317,035)	(317,975)	(318,915)	(319,855)	(320,795)	(321,735)	(322,675)	(323,615)	(324,555)	(325,495)	(326,435)	(327,375)	(321,735)	(12,448)
3406150 Comp System Amortization	(23,651)	(24,372)	(25,094)	(25,816)	(26,538)	(27,260)	(27,982)	(28,703)	(29,425)	(30,147)	(30,869)	(31,591)	(32,312)	(27,982)	(1,083)
3406160 Microsystem Amortization	(46,688)	(48,111)	(49,533)	(50,956)	(52,379)	(53,801)	(55,224)	(56,647)	(58,069)	(59,492)	(60,915)	(62,337)	(63,760)	(55,224)	(2,137)
1083093 A/D - Telephones	(104,190)	(104,418)	(104,647)	(104,875)	(105,104)	(105,332)	(105,561)	(105,789)	(106,018)	(106,246)	(106,475)	(106,703)	(106,932)	(105,561)	(4,084)
1083094 A/D - Tools Shop & Misc. Equip	(20,224)	(20,329)	(20,434)	(20,538)	(20,643)	(20,747)	(20,852)	(20,957)	(20,986)	(20,986)	(20,986)	(20,986)	(20,986)	(20,743)	(803)
1083097 A/D - Communication Equip	(246,340)	(246,285)	(246,230)	(246,175)	(246,120)	(246,065)	(246,010)	(245,955)	(245,900)	(245,845)	(245,790)	(245,735)	(245,680)	(246,010)	(9,518)
108.3 Total	(3,144,713)	(3,144,713)	(3,144,713)	(3,144,713)	(3,144,713)	(3,144,713)	(3,144,713)	(3,144,713)	(3,144,713)	(3,144,713)	(3,144,713)	(3,144,713)	(3,144,713)	(4,386,244)	(169,706)
3917050 TRANSPORTATION-WSC	(92,425.94)	(98,816)	(105,206)	(111,596)	(117,986)	(124,376)	(130,766)	(137,156)	(143,546)	(149,935)	(156,325)	(162,715)	(169,105)	(130,766)	(5,059)
															NOTE B
Division 600 UIF															
1081020 ACCUM DEPR-MINI COMP	(119,155)	(120,338)	(121,527)	(122,716)	(123,905)	(125,094)	(126,283)	(127,472)	(128,661)	(131,039)	(132,228)	(133,417)	(134,606)	(126,649)	(16,743)
1083090 ACCUM DEPR.-3406090	(40,456)	(41,112)	(41,767)	(42,423)	(43,080)	(43,761)	(44,447)	(45,137)	(45,828)	(47,299)	(48,039)	(48,780)	(49,530)	(44,744)	(5,915)
1083091 ACCUM DEPR.-3406091	(17,247)	(17,623)	(17,999)	(18,375)	(18,751)	(19,127)	(19,503)	(19,879)	(20,255)	(21,008)	(21,384)	(21,760)	(22,136)	(19,619)	(2,594)
1083097 ACCUM DEPR.-3466097	(55,182)	(55,733)	(56,283)	(56,834)	(57,385)	(57,936)	(58,487)	(59,038)	(59,589)	(60,140)	(60,691)	(61,242)	(61,793)	(58,487)	(7,732)
	(232,039)	(234,805)	(237,577)	(240,349)	(243,131)	(245,919)	(248,720)	(251,526)	(254,333)	(259,485)	(262,342)	(265,199)	(268,064)	(249,499)	(32,984)
Division 601 UIF															
1083090 ACCUM DEPR.-3406090	(119,155)	(120,344)	(121,533)	(122,722)	(123,911)	(125,100)	(126,289)	(127,478)	(128,667)	(129,856)	(131,045)	(132,234)	(133,423)	(126,289)	(16,695)
1083091 ACCUM DEPR.-3406091	(40,456)	(41,212)	(41,968)	(42,724)	(43,480)	(44,235)	(44,991)	(45,747)	(46,503)	(47,259)	(48,015)	(48,771)	(49,527)	(44,991)	(5,948)
1083094 ACCUM DEPR.-3466094	(17,247)	(17,623)	(17,999)	(18,375)	(18,751)	(19,127)	(19,503)	(19,879)	(20,255)	(20,632)	(21,008)	(21,384)	(21,760)	(19,503)	(2,578)
	(176,858)	(179,179)	(181,500)	(183,821)	(186,142)	(188,463)	(190,784)	(193,105)	(195,426)	(197,747)	(200,068)	(202,389)	(204,710)	(190,784)	(25,222)
3917050 TRANSPORTATION UIF	(1,802,057)	(1,814,889)	(1,827,720)	(1,840,552)	(1,853,384)	(1,866,215)	(1,879,047)	(1,891,879)	(1,904,710)	(1,917,542)	(1,930,374)	(1,943,205)	(1,956,037)	(1,879,047)	(248,410)
TOTAL	(5,448,093)	(5,472,401)	(5,496,716)	(5,521,030)	(5,545,356)	(5,569,686)	(5,594,030)	(5,618,378)	(5,642,728)	(5,669,423)	(5,693,822)	(5,718,221)	(5,742,630)	(6,836,340)	(481,381)
PER FILING															(331,399)
DIFFERENCE															(149,982)

NOTE A: BASED ON ERC'S AT 6/07

NOTE B: BASED ON ERC'S AT 6/07

NOTE C: CHANGED CO. ACC. DEP. BASED ON NEW COMPUTER EQUIPMENT

UTILITIES INC.
 ALLOCATED PLANT BY COMPANY
 TEST YEAR ENDED JUNE 30, 2009

AUDIT STAFF VERSION (PREPARED BY AUDIT STAFF)

WSC-Company 2 Chicago office		June-08	July-08	August-08	Sept. 08	Oct. 08	Nov. 08	Dec. 08	Jan. 09	Feb. 09	March-09	April-09	May-09	June-09	13-Month	NOTE A
Account		Balance	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Average	LUSI ERC %
Number	Account Name															0.0386905
3036089	L & L RIGHTS (GEN PLT)	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	3,676
3406090	OFF STRUCT & IMPRV	2,703,260	2,703,260	2,703,260	2,703,260	2,703,260	2,703,260	2,703,260	2,703,260	2,703,260	2,703,260	2,703,260	2,703,260	2,703,260	2,703,260	104,590
3406091	OFF FURN & EQPT	1,242,162	1,242,162	1,242,162	1,242,162	1,242,162	1,242,162	1,242,162	1,242,162	1,242,162	1,242,162	1,242,162	1,242,162	1,242,162	1,242,162	48,060
3406010	Mainframe Computer	13,755,094	21,407,773	21,407,773	21,407,773	21,407,773	21,407,773	21,407,773	21,407,773	21,407,773	21,407,773	21,407,773	21,407,773	21,407,773	20,819,105	805,502
3406020	Mini Computer	572,998	572,998	572,998	572,998	572,998	572,998	572,998	572,998	572,998	572,998	572,998	572,998	572,998	572,998	22,170
3406110	Comp System Cost	304,704	304,704	304,704	304,704	304,704	304,704	304,704	304,704	304,704	304,704	304,704	304,704	304,704	304,704	11,789
3406120	Micro System Cost	138,073	138,073	138,073	138,073	138,073	138,073	138,073	138,073	138,073	138,073	138,073	138,073	138,073	138,073	5,342
3466093	TELEPHONES	120,696	120,696	120,696	120,696	120,696	120,696	120,696	120,696	120,696	120,696	120,696	120,696	120,696	120,696	4,670
3466094	TOOLS SHOP & MISC EQPT	20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	812
3466097	COMMUNICATION EQPT	259,577	259,577	259,577	259,577	259,577	259,577	259,577	259,577	259,577	259,577	259,577	259,577	259,577	259,577	10,043
101.1	Total	5,788,289	5,788,289	5,788,289	5,788,289	5,788,289	5,788,289	5,788,289	5,788,289	5,788,289	5,788,289	5,788,289	5,788,289	5,788,289	26,276,562	1,016,653
3917050	TRANSPORTATION-WSC	-	68,905.38	68,905.38	269,536.14	269,536.14	269,536.14	311,072.65	311,072.65	311,072.65	311,072.65	311,072.65	275,177.56	275,177.56	234,780	9,084

COMPANY VERSION

3036089	L & L RIGHTS (GEN PLT)	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	3,676
3406090	OFF STRUCT & IMPRV	2,718,051	2,718,051	2,718,051	2,718,051	2,718,051	2,718,051	2,718,051	2,718,051	2,718,051	2,718,051	2,718,051	2,718,051	2,718,051	2,718,051	105,163
3406091	OFF FURN & EQPT	1,287,548	1,287,548	1,287,548	1,287,548	1,287,548	1,287,548	1,287,548	1,287,548	1,287,548	1,287,548	1,287,548	1,287,548	1,287,548	1,287,548	49,816
3406010	Mainframe Computer	13,877,775	21,530,454	21,530,454	21,530,454	21,530,454	21,530,454	21,530,454	21,530,454	21,530,454	21,530,454	21,530,454	21,530,454	21,530,454	20,941,786	810,248
3406020	Mini Computer	773,655	773,655	773,655	773,655	773,655	773,655	773,655	773,655	773,655	773,655	773,655	773,655	773,655	773,655	29,933
3406110	Comp System Cost	556,499	556,499	556,499	556,499	556,499	556,499	556,499	556,499	556,499	556,499	556,499	556,499	556,499	556,499	21,531
3406120	Micro System Cost	270,102	270,102	270,102	270,102	270,102	270,102	270,102	270,102	270,102	270,102	270,102	270,102	270,102	270,102	10,450
3466093	TELEPHONES	120,696	120,696	120,696	120,696	120,696	120,696	120,696	120,696	120,696	120,696	120,696	120,696	120,696	120,696	4,670
3466094	TOOLS SHOP & MISC EQPT	20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	812
3466097	COMMUNICATION EQPT	239,663	239,663	239,663	239,663	239,663	239,663	239,663	239,663	239,663	239,663	239,663	239,663	239,663	239,663	9,273
	Total	19,959,973	27,612,652	27,612,652	27,612,652	27,612,652	27,612,652	27,612,652	27,612,652	27,612,652	27,612,652	27,612,652	27,612,652	27,612,652	27,023,984	1,045,571
3917050	TRANSPORTATION-WSC	275,178	275,178	275,178	275,178	275,178	275,178	275,178	275,178	275,178	275,178	275,178	275,178	275,178	275,178	10,647

NOTE A: BASED ON ERC'S AT 6/07

NOTE B: BASED ON ERC'S AT 6/07

	June-08 Balance	July-08 Balance	August-08 Balance	Sept. 08 Balance	Oct. 08 Balance	Nov. 08 Balance	Dec. 08 Balance	Jan. 09 Balance	Feb. 09 Balance	March-09 Balance	April-09 Balance	May-09 Balance	June-09 Balance	13-Month Average	NOTE B
AUDIT STAFF VERSION (PREPARED BY AUDIT STAFF)															
Division 600 UIF															0.1322
3406090 OFF STRUCT & IMPRV	137,954	137,954	137,954	137,954	155,909	155,909	155,909	186,311	186,311	186,311	186,311	186,311	186,311	164,416	21,736
3406091 OFF FURN & EQPT	42,565	42,565	42,565	42,565	55,311	55,311	55,311	55,311	55,311	55,311	55,311	55,311	55,311	51,389	6,794
3466097 COMMUNICATION EQPT	65,807	65,807	65,807	65,807	65,807	65,807	65,807	65,807	65,807	65,807	65,807	66,052	66,110	65,849	8,705
3406020 MINI COMPUTERS	136,276	139,107	153,731	161,771	162,758	164,043	175,067	175,067	178,163	182,510	182,718	182,718	182,718	167,435	22,135
	<u>382,602</u>	<u>385,433</u>	<u>400,058</u>	<u>408,097</u>	<u>439,786</u>	<u>441,070</u>	<u>452,095</u>	<u>482,496</u>	<u>485,592</u>	<u>489,938</u>	<u>490,147</u>	<u>490,392</u>	<u>490,451</u>	<u>449,089</u>	<u>59,370</u>
Division 601 UIF															
3406090 OFF STRUCT & IMPRV	709,875	713,415	713,415	713,415	713,415	713,415	713,415	713,415	713,415	713,415	713,415	713,415	713,415	713,143	94,278
3406091 OFF FURN & EQPT	117,989	117,989	117,989	117,989	119,938	120,813	123,301	124,092	124,306	133,233	133,233	133,233	134,887	124,538	16,464
3466094 TOOLS SHOP & MISC EQPT	72,201	72,201	72,201	72,201	72,201	72,201	72,201	72,201	72,201	72,201	72,201	72,201	72,201	72,201	9,545
	<u>900,065</u>	<u>903,605</u>	<u>903,605</u>	<u>903,605</u>	<u>905,554</u>	<u>906,429</u>	<u>908,917</u>	<u>909,709</u>	<u>909,922</u>	<u>918,849</u>	<u>918,849</u>	<u>918,849</u>	<u>920,503</u>	<u>909,882</u>	<u>120,286</u>
3917050 TRANSPORTATION UIF	705,165	2,454,982	2,405,575	2,415,403	2,422,906	2,422,869	2,447,331	2,447,331	2,464,039	2,496,888	2,484,503	2,496,513	2,420,752	2,314,174	305,934
TOTAL	<u>7,776,121</u>	<u>9,601,214</u>	<u>9,566,432</u>	<u>9,784,931</u>	<u>9,826,072</u>	<u>9,828,194</u>	<u>9,907,705</u>	<u>9,938,898</u>	<u>9,958,914</u>	<u>10,005,037</u>	<u>9,992,861</u>	<u>9,969,221</u>	<u>9,895,173</u>	<u>30,184,486</u>	<u>1,511,327</u>
PER FILING DIFFERENCE															<u>1,897,859</u> <u>(386,532)</u>

COMPANY VERSION

Division 600 UIF															0.13406297 *
3406090 OFF STRUCT & IMPRV	186,311	186,311	186,311	186,311	186,311	186,311	186,311	186,311	186,311	186,311	186,311	186,311	186,311	186,311	24,977
3406091 OFF FURN & EQPT	55,311	55,311	55,311	55,311	55,311	55,311	55,311	55,311	55,311	55,311	55,311	55,311	55,311	55,311	7,415
3466097 COMMUNICATION EQPT	66,110	66,110	66,110	66,110	66,110	66,110	66,110	66,110	66,110	66,110	66,110	66,110	66,110	66,110	8,863
3406020 MINI COMPUTERS	182,718	182,718	182,718	182,718	182,718	182,718	182,718	182,718	182,718	182,718	182,718	182,718	182,718	182,718	24,496
	<u>490,451</u>	<u>490,451</u>	<u>490,451</u>	<u>490,451</u>	<u>490,451</u>	<u>490,451</u>	<u>490,451</u>	<u>490,451</u>	<u>490,451</u>	<u>490,451</u>	<u>490,451</u>	<u>490,451</u>	<u>490,451</u>	<u>490,451</u>	<u>65,751</u>
Division 601 UIF															
3406090 OFF STRUCT & IMPRV	713,415	713,415	713,415	713,415	713,415	713,415	713,415	713,415	713,415	713,415	713,415	713,415	713,415	713,415	95,643
3406091 OFF FURN & EQPT	134,887	134,887	134,887	134,887	134,887	134,887	134,887	134,887	134,887	134,887	134,887	134,887	134,887	134,887	18,083
3466094 TOOLS SHOP & MISC EQPT	72,201	72,201	72,201	72,201	72,201	72,201	72,201	72,201	72,201	72,201	72,201	72,201	72,201	72,201	9,679
	<u>920,503</u>	<u>920,503</u>	<u>920,503</u>	<u>920,503</u>	<u>920,503</u>	<u>920,503</u>	<u>920,503</u>	<u>920,503</u>	<u>920,503</u>	<u>920,503</u>	<u>920,503</u>	<u>920,503</u>	<u>920,503</u>	<u>920,503</u>	<u>123,405</u>
3917050 TRANSPORTATION UIF	2,420,752	2,420,752	2,420,752	2,420,752	2,420,752	2,420,752	2,420,752	2,420,752	2,420,752	2,420,752	2,420,752	2,420,752	2,420,752	2,420,752	324,533
TOTAL	<u>24,066,857</u>	<u>31,719,536</u>	<u>31,719,536</u>	<u>31,719,536</u>	<u>31,719,536</u>	<u>31,719,536</u>	<u>31,719,536</u>	<u>31,719,536</u>	<u>31,719,536</u>	<u>31,719,536</u>	<u>31,719,536</u>	<u>31,719,536</u>	<u>31,719,536</u>	<u>31,130,868</u>	<u>1,569,908</u>
PER FILING DIFFERENCE															<u>1,895,859</u> <u>(325,951)</u>

NOTE A: BASED ON ERC'S AT 6/07

NOTE B: BASED ON ERC'S AT 6/07

* BASED ON ERC'S AT 6/07 AS ADJUSTED PER PAGE 5 OF AUDIT REPORT

	June-08 Balance	July-08 Balance	August-08 Balance	Sept. 08 Balance	Oct. 08 Balance	Nov. 08 Balance	Dec. 08 Balance	Jan. 09 Balance	Feb. 09 Balance	March-09 Balance	April-09 Balance	May-09 Balance	June-09 Balance	13-Month Average	NOTE A LUSI ERC % 0.0386905
WSC-Company 2 Chicago office															
1083090 A/D - Office Structures	(1,255,421)	(1,261,104)	(1,266,787)	(1,272,470)	(1,278,153)	(1,283,836)	(1,289,519)	(1,295,202)	(1,300,885)	(1,306,568)	(1,312,251)	(1,317,934)	(1,323,617)	(1,289,519)	(49,892)
1083091 A/D - Office Furniture & Equip	(1,102,716)	(1,104,944)	(1,107,171)	(1,109,398)	(1,111,626)	(1,113,853)	(1,116,080)	(1,118,308)	(1,120,535)	(1,122,763)	(1,124,990)	(1,127,217)	(1,129,445)	(1,116,080)	(43,182)
1081010 A/D - Mainframe Computer	(1,195,218)	(1,415,769)	(1,636,319)	(1,856,870)	(2,077,420)	(2,297,971)	(2,518,521)	(2,739,072)	(2,959,623)	(3,180,173)	(3,400,724)	(3,621,274)	(3,841,825)	(2,518,521)	(97,443)
1081020 A/D - Mini Computer	(327,375)	(328,315)	(329,255)	(330,195)	(331,135)	(332,075)	(333,015)	(333,955)	(334,895)	(335,835)	(336,775)	(337,715)	(338,655)	(333,015)	(12,885)
3406150 Comp System Amortization	(32,312)	(33,034)	(33,756)	(34,478)	(35,200)	(35,922)	(36,643)	(37,365)	(38,087)	(38,809)	(39,531)	(40,252)	(40,974)	(36,643)	(1,418)
3406160 Microsystem Amortization	(63,760)	(65,183)	(66,605)	(68,028)	(69,451)	(70,873)	(72,296)	(73,718)	(75,141)	(76,564)	(77,986)	(79,409)	(80,832)	(72,296)	(2,797)
1083093 A/D - Telephones	(106,932)	(107,160)	(107,389)	(107,617)	(107,846)	(108,074)	(108,303)	(108,531)	(108,760)	(108,988)	(109,217)	(109,445)	(109,674)	(108,303)	(4,190)
1083094 A/D - Tools Shop & Misc. Equip	(20,986)	(20,986)	(20,986)	(20,986)	(20,986)	(20,986)	(20,986)	(20,986)	(20,986)	(20,986)	(20,986)	(20,986)	(20,986)	(20,986)	(812)
1083097 A/D - Communication Equip	(245,680)	(246,055)	(246,431)	(246,807)	(247,182)	(247,558)	(247,934)	(248,309)	(248,685)	(249,060)	(249,436)	(249,812)	(250,187)	(247,934)	(9,593)
108.3 Total	(3,144,713)	(3,144,713)	(3,144,713)	(3,144,713)	(3,144,713)	(3,144,713)	(3,144,713)	(3,144,713)	(3,144,713)	(3,144,713)	(3,144,713)	(3,144,713)	(3,144,713)	(5,743,298)	(222,211)
3917050 TRANSPORTATION-WSC	(92,425.94)	(98,816)	(105,206)	(111,596)	(117,986)	(124,376)	(130,766)	(137,156)	(143,546)	(149,935)	(156,325)	(162,715)	(169,105)	(130,766)	(5,059)
NOTE B															
0.1322															
Division 600 UIF															
1081020 ACCUM DEPR-MINI COMP	(134,606)	(120,338)	(121,527)	(122,716)	(123,905)	(125,094)	(126,283)	(127,472)	(128,661)	(131,039)	(132,228)	(133,417)	(134,606)	(127,838)	(16,900)
1083090 ACCUM DEPR.-3406090	(49,530)	(41,112)	(41,767)	(42,423)	(43,090)	(43,761)	(44,447)	(45,137)	(45,828)	(47,299)	(48,039)	(48,780)	(49,530)	(45,442)	(6,007)
1083091 ACCUM DEPR.-3406091	(22,136)	(17,623)	(17,999)	(18,375)	(18,751)	(19,127)	(19,503)	(19,879)	(20,255)	(21,008)	(21,384)	(21,760)	(22,136)	(19,995)	(2,643)
1083097 ACCUM DEPR.-3466097	(61,793)	(62,344)	(62,895)	(63,445)	(63,996)	(64,547)	(65,098)	(65,649)	(66,200)	(66,751)	(67,302)	(67,853)	(68,404)	(65,098)	(8,606)
	(268,064)	(241,416)	(244,188)	(246,960)	(249,742)	(252,530)	(255,331)	(258,137)	(260,944)	(266,097)	(268,953)	(271,810)	(274,675)	(258,373)	(34,157)
Division 601 UIF															
1083090 ACCUM DEPR.-3406090	(133,423)	(134,612)	(135,801)	(136,990)	(138,179)	(139,368)	(140,557)	(141,746)	(142,935)	(144,124)	(145,313)	(146,502)	(147,691)	(140,557)	(18,582)
1083091 ACCUM DEPR.-3406091	(49,527)	(50,283)	(51,039)	(51,795)	(52,551)	(53,307)	(54,063)	(54,819)	(55,574)	(56,330)	(57,086)	(57,842)	(58,598)	(54,063)	(7,147)
1083094 ACCUM DEPR.-3466094	(21,780)	(22,136)	(22,512)	(22,888)	(23,264)	(23,640)	(24,016)	(24,392)	(24,768)	(25,144)	(25,520)	(25,896)	(26,272)	(24,016)	(3,175)
	(204,710)	(207,031)	(209,352)	(211,673)	(213,994)	(216,315)	(218,636)	(220,957)	(223,278)	(225,599)	(227,920)	(230,241)	(232,562)	(218,636)	(28,904)
3917050 TRANSPORTATION UIF	(1,802,057)	(1,814,889)	(1,827,720)	(1,840,552)	(1,853,384)	(1,866,215)	(1,879,047)	(1,891,879)	(1,904,710)	(1,917,542)	(1,930,374)	(1,943,205)	(1,956,037)	(1,879,047)	(248,410)
TOTAL	(5,511,970)	(5,506,865)	(5,531,179)	(5,555,494)	(5,579,819)	(5,604,149)	(5,628,493)	(5,652,841)	(5,677,191)	(5,703,886)	(5,728,285)	(5,752,685)	(5,777,093)	(8,230,120)	(538,741)
PER FILING															(563,291)
DIFFERENCE															24,550

NOTE A: BASED ON ERC'S AT 6/07
NOTE B: BASED ON ERC'S AT 6/07