LAW OFFICES

Rose, Sundstrom & 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. Chasity H. O'Steen Daren L. Shippy William E. Sundstrom, P.A. Diane D. Tremor, P.A. John L. Wharton

ROBERT M. C. ROSE (1924-2006)

(850) 877-6555 Fax (850) 656-4029 www.rsbattorneys.com

REPLY TO CENTRAL FLORIDA OFFICE

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)

November 10, 2008

E-FILING

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

RE: Docket No. 080249-WS; Labrador Utilities, Inc.'s Application for an Increase in

Water and Wastewater Rates in Pasco County, Florida

Our File No.: 30057.157

Dear Ms. Cole:

The following are the Utility's responses to the Commission Staff's October 10, 2008 correspondence identifying deficiencies in the MFRs filed in the above-referenced proceeding:

Rule 25-30.110(2), Florida Administrative Code (F.A.C.), requires that a utility furnish the Commission with any information concerning the utility's facilities or operations that the Commission may request and require for determining rates or judging the practices of the utility. All such data, unless otherwise specified, shall be consistent with and reconcilable with the utility's annual report to the Commission. The following schedules are deficient pursuant to this rule:

1. Schedule A-1, Schedule of Water Rate Base
The Accumulated Depreciation Balance Per Books for 2007 does not match
the balance recorded in the 2007 Annual Report. Pursuant to Rule 2530.110, F.A.C., please provide the reconciliation of balances in the 2007
Annual Report and MFR Schedule A-1.

RESPONSE: Please see the attached schedule, "Response to Item 1."

2. Schedule A-1, Schedule of Wastewater Rate Base

The Accumulated Depreciation Balance Per Books for 2007 does not match the balance recorded in the 2007 Annual Report. Pursuant to Rule 25-30.110, F.A.C., please provide the reconciliation of balances in the 2007 Annual Report and MFR Schedule A-1.

RESPONSE: Please see the attached schedule, "Response to Item 2."

3. Schedule B-1, Schedule of Water Net Operating Income

The Depreciation Expense in this schedule does not match the expense recorded in the 2007 Annual Report. Pursuant to Rule 25-30.110, F.A.C., please provide the reconciliation of the balances in the 2007 Annual Report with Depreciation Expense shown in Schedule B-1.

RESPONSE: Please see the attached schedule, "Response to Item 3."

4. Schedule B-1, Schedule of Water Net Operating Income

The Taxes Other Than Income in this schedule does not match the balance recorded in the 2007 Annual Report. Pursuant to Rule 25-30.110, F.A.C., please provide the reconciliation of the balances in the 2007 Annual Report with the balance shown in Schedule B-1.

RESPONSE: Please see the attached schedule, "Response to Items 4 and 7."

5. Schedule B-1, Schedule of Water Net Operating Income

The Provision for Income Taxes in this schedule does not match the balance recorded in the 2007 Annual Report. Pursuant to Rule 25-30.110, F.A.C., please provide the reconciliation of the balances in the 2007 Annual Report with the balance shown in Schedule B-1.

<u>RESPONSE:</u> The Company acknowledges that these balances do not match. The annual report was prepared with the most recent data available at the time, however, the books

were yet to be closed, and taxes had not been prepared. The tax balance in the MFR is correct. The annual report will be refiled to reflect the correct balance.

6. Schedule B-2, Schedule of Wastewater Net Operating Income

The Depreciation Expense in this schedule does not match the balance recorded in the 2007 Annual Report. Pursuant to Rule 25-30.110, F.A.C., please provide the reconciliation of the balances in the 2007 Annual Report with the balance shown in Schedule B-1.

RESPONSE: Please see the attached schedule, "Response to Item 6."

7. Schedule B-2, Schedule of Wastewater Net Operating Income

The Taxes Other Than Income in this schedule does not match the balance recorded in the 2007 Annual Report. Pursuant to Rule 25-30.110, F.A.C., please provide the reconciliation of the balances in the 2007 Annual Report with the balance shown in Schedule B-1.

RESPONSE: Please see the attached schedule, "Response to Items 4 and 7."

8. Schedule B-2, Schedule of Wastewater Net Operating Income

The Provision for Income Taxes in this schedule does not match the balance recorded in the 2007 Annual Report. Pursuant to Rule 25-30.110, F.A.C., please provide the reconciliation of the balances in the 2007 Annual Report with the balance shown in Schedule B-1.

<u>RESPONSE:</u> The Company acknowledges that these balances do not match. The annual report was prepared with the most recent data available at the time, however, the books were yet to be closed, and taxes had not been prepared. The tax balance in the MFR is correct. The annual report will be refiled to reflect the correct balance.

9. Schedule C-6, Schedule of Accumulated Deferred Income Taxes – Summary

The 2006 and 2007 totals for Net Deferred Income Taxes in this schedule do not match the totals shown on Schedule D-2. Pursuant to Rule 25-30.110, F.A.C., please provide the reconciliation of the balances in the 2007 Annual Report with the balance shown in Schedule B-1.

<u>RESPONSE:</u> The Company acknowledges that these balances do not match. The annual report was prepared with the most recent data available at the time, however, the books were yet to be closed, and taxes had not been prepared. The tax balance in the MFR is correct. The annual report will be refiled to reflect the correct balance. The Company has also prepared a revised C-6 schedule, which is attached hereto.

Rule 25-30.437, F.A.C., requires that each applicant for a rate increase provide a calculation of revenues at present and proposed rates using the billing analysis (Schedule E-14). In addition, if a rate change occurred during the test year, a revenue calculation must be made for each period.

10. Schedule E-2, Revenue Schedule at Present and Proposed Rates

Based on a review of the number of rate changes during the test year, there should be eight E-2 pages: four for the water system, and four for the wastewater system. However, the E-2 as filed contains only three pages per system. Although not a deficiency by rule, the utility utilized the incorrect residential wastewater gallonage cap. Please make the necessary corrections and refile all required pages of Schedule E-2. Please ensure the corrections to (1) and (2) above are reflected on each page, and also ensure that all fallout calculations are correct.

Rule 25-30.440(8), F.A.C., requires that each applicant for a rate increase shall provide the Commission one copy of a list of all field employees, their duties, responsibilities, and certificates held, and an explanation of each employee's salary allocation method to the utility's capital or expense accounts.

RESPONSE: This issue has been resolved with Staff and is not deficient.

11. MFR Schedules B-5 and B-6 reflect total salaries for employees of \$46,701 for water and \$45,699 for wastewater respectively. MFR Schedule B-12

reflects total salaries of \$48,850 for water and \$47,802 for wastewater. Staff believes the difference between them may have been capitalized by the utility, However, the utility's cost allocation manuals, MFRs, and the list provided by the utility do not reflect which employees' salaries were capitalized. Please provide a list detailing each employee's salary allocation method used in allocating the salaries of each employee.

In addition, given the number of adjustments made to reconcile the per books balances in the MFRs to the 2007 Annual Report the cite errors in the Annual Report as the explanation, we ask that you amend the 2007 Annual Report to reflect accurate balances.

RESPONSE: In response to the deficiency letter, the utility submits the document, "Employee Titles and Job Descriptions and Test Year Employees." The utility also submits the document, "Labrador B-12 to GL tie out for deficiency 11." This document shows the amount of allocated salaries shown on the original filed B-12, the Revised B-12 filed on 11/07/08, and the general ledger. It also shows any difference between the original filed B-12 and the general ledger. These differences all have explanations; many of the explanations were supported by the Revised B-12 filed on 11/07/08. There were however, differences that could not be traced back to the allocation workpapers. Since these could not be traced back as a proper allocation, the utility did not include them on the B-12.

As in the revised B-12 filed on 11/07/08 (attached hereto), the total allocation of salaries is \$98,829, an increase of \$2,177 compared to the original total allocation of \$96,652. This difference is attributable to:

\$ 541	Additional allocation in June in a/c 6120
	not picked up on the original B 12
(\$1,637)	Additional allocation in September in a/c
	6120 not picked up on the original B 12
(\$ 7)	Additional allocation in December in a/c
	6155 not picked up on the original B 12
\$ 2	Additional allocation in December in a/c
	6135 not picked up on the original B 12

\$1,703	Additional allocation in December in a/c
	6160 not picked up on the original B 12
\$1,575	Incorrect allocation made and reversed in
	December in a/c 6165; the reversal was not
	picked up on the original B 12
\$2,177	Total difference between original B-12 and
To the second se	revised B-12 filed on 11/10/08

Mentioned in Staff's deficiency letter is the total of B-5 and B-6 salaries of \$92,400. This is the total salaries reflected on the general ledger. The difference between the salaries reflected on the general ledger (\$92,400) and the salaries reflected on the Revised B-12 filed on 11/07/08 (\$98,829) is \$6,429. This difference is comprised of:

	Amount of allocated capitalized time in								
\$1,099	March booked to the GL and not picked up								
	on the revised B-12 filed on 11/10/08								
	because it was untraceable								
(\$ 828)	Additional allocation of executive salaries in								
-	March, but not picked up on the original B-								
	12 or the revised B-12 filed on 11/10/08								
	because it was untraceable								
\$6,158	Actual capitalized time directly booked to								
	Labrador								
\$6,429	Total difference between revised B-12 filed								
	on 11/10/08 and B-6								

This capitalized time of \$6,158 is provided in the attached document, "Salary Allocation of Field Employees."

Each employee's salary is calculated in the manner below. The only difference for each employee is the denominator, which varies depending on the specific systems for which each employee works. The salary allocation was calculated for per books purposes based on equivalent residential customers (ERCs), converted into customer equivalents (CEs). The allocation was then calculated as follows:

Labrador CEs at 12/31/07

Total CEs at 12/31/07 for systems where employee performs duties

The salary allocation for each employee for each of the four quarters can be found on each employee's salary sheet from "Salary Allocation of Field Employees," under the section, "Salary Allocation". For example, John Bonagura's salary allocation for the first quarter shows the following, which shows that Labrador receives 1.72% (1.167 CEs / 67.898 CEs) of John Bonagura's first quarter salary (1.72% = 1.72% = 1.72% = 1.72%).

SALARY	
ALLOCATION	

, de	-	(a) 1Q Systems	(b) 1Q Systems	(c) 1Q Systems	(d) <u>Allocation</u>	(e) 1Q Salary
<u>Line</u> <u>No.</u>	<u>Employee</u> <u>Name</u>	Assigned	<u>Customer</u> <u>Equivalents</u>	% Assigned	Method	Allocated
	Bonagura, John					
1		Tierra Verde	1,205	1.77%	line 1/line 23	288
2		Lake Placid	240	0.35%	line 2/line 23	57
3		East Lake	909	1.34%	line 3/line 23	218
4		Pebble Creek	2,211	3.26%	line 4/line 23	529
5		Alafaya	7,319	10.78%	line 5/line 23	1,752
6		Longwood	1,806	2.66%	line 6/line 23	432
7		Wedgefield	2,313	3.41%	line 7/line 23	554
8		Cypress Lakes	1,773	2.61%	line 8/line 23	424
9		Eagle Ridge	2,532	3.73%	line 9/line 23	606

		0.050	4.0.407	line 10/line	000
10	Mid-County	3,352	4.94%	23 line 11/line	802
11	11101	9,912	14.60%	23	2,372
11	LUSI	9,914	14.0070	line 12/line	4,0/4
12	UIF	8,123	11.96%	23	1,944
12	C11	0,10	111,010	line 13/line	3.
13	Miles Grant	1,642	2.42%	23	393
,-					
				line 14/line	
14	Sanlando	16,463	24.25%	23	3,940
				line 15/line	
15	Pennbrooke	2,082	3.07%	23	498
			1 450/	line 16/line	226
16	Sandalhaven	985	1.45%	23	236
4.77	D = -11-	0.4.4	0.36%	line 17/line 23	58
17	Bayside	244	0.36%	line 18/line	30
10	South Gate	2,883	4.25%	23	690
18	South Gate	۵,003	7.2370	line 19/line	0,0
19	Labrador	1,167	1.72%	23	279
17	Labrador	2,207		line 20/line	
20	Acme	161	0.24%	23	39
	Hutchinson			line 21/line	
21	Island	294	0.43%	23	70
				line 22/line	
22	Sandy Creek	282	0.42%	_ 23	67
			100.000/		16.050
23		67,898	100.00%	=	16,250

The allocation applies to the employee's total salary expense. Any capitalized portion is then credited directly to Labrador's salary expense, and debited to the proper capital account, as shown by employee on the attached, "Salary Allocation of Field Employees." The personnel who have capitalized time to Labrador's are as follows:

- Daniel Anderson
- Jeffrey Finehirsh
- Bob Gilroy

- Scott Harper
- Shantavious Rainey
- Keith Schneider
- John Hoy
- Patrick Flynn
- Tony Wierzbicki
- Michael Wilson

Should you or the Staff have any questions regarding this filing, please do not hesitate to give me a call.

Very truly yours,

CHRISTIAN W. MARCELLI

Of Counsel

CWM/tlc Enclosures

cc: Curt Mouring, Division of Economic Regulation (w/enclosures) (via email)
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)

M:\1 ALTAMONTE\UTILITIES INC\LABRADOR UTILITIES\(.157) 2008 RATE CASE\PSC Clerk 04 (Response to Deficiencies).ltr.doc

LABRADOR UTILITIES, INC. DOCKET NO. 080249-WS DEFICIENCY RESPONSES

Response to Item 1

Reconciliation: Accumulated Depreciation Balance per W-6(b) - 2007 Annual Report	199,463
	100, 100
Account Balance not included on Page W-6B of Annual Report:	
301.1 Organization	2,820
302.1 Franchises	1,008
Re-Allocations of General Plant to/from Wastewater:	
304.5 Structures & Improvements - General Plant	(3,110)
340.5 Office Furniture & Equipment	(9,400)
341.5 Transportation Equipment	(11,300)
343.5 Tools, Shop & Garage Equipment 344.5 Laboratory Equipment	(4,494)
346.5 Communication Equipment	(46) (1,171)
348.5 Other Tangible Plant	(4,286)
Total Accumulated Depreciation 12/31/07 per A-9, Col. (3)	169,484
Reconciliation: Accumulated Depreciation Balance per S-6(b) - 2007 Annual Report	471,437
Account Balance not included on Page S-6B of Annual Report:	
351.1 Organization	(10)
352.1 Franchises	2,330
Re-Allocations of General Plant Depreciation from/to Water:	
354.7 Structures & Improvements - General Plant	4,704
390.7 Office Furniture & Equipment	11,360
391.7 Transportation Equipment	11,300
393.7 Tools, Shop & Garage Equipment	4,678
394.7 Laboratory Equipment 396.7 Communication Equipment	46 1,720
Rounding	2
Total Accumulated Depreciation 12/31/07 per A-10, Col. (3)	507,567
	22.,001

Amortization Balance for this account is not included in the Schedule on Page W-6(b) of the Annual Report. This balance is reported on page F-8 of the Annual Reports.

Amortization Balance for this account is not included in the Schedule on Page W-6(b) of the Annual Report. This balance is reported on page F-8 of the Annual Reports.

Amortization Balance for this account is not included in the Schedule on Page W-6(b) of the Annual Report. This balance is reported on page F-8 of the Annual Reports.

Amortization Balance for this account is not included in the Schedule on Page W-6(b) of the Annual Report. This balance is reported on page F-8 of the Annual Reports.

LABRADOR UTILITIES, INC. DOCKET NO. 080249-WS DEFICIENCY RESPONSES

Response to Item 3

Reconciliation: Depreciation Expense per W-3 - 2007 Annual Report	22,933
Re-Allocations of General Plant Depreciation to/from Wastewater:	
304.5 Structures & Improvements - General Plant	(247)
340.5 Office Furniture & Equipment	(370)
341.5 Transportation Equipment	(198)
343.5 Tools, Shop & Garage Equipment	(1,136)
Less: Amortization of CIAC	(9)
Total Net Depreciation Expense 12/31/07 per B-1 Col. (2)	20,973

Response to Items 4 and 7

The company does not maintain separate water and wastewater accounts for the various taxes other than income taxes. As a result, the sum of the balances in those accounts were reflected in Schedule B-1, Column (2) - Water Balance per Books . As noted in column 3 of Schedules B-1 and B-2, adjustments to allocate to wastewater were made as well as any necessary corrections to the test year balance. Below is the detailed breakdown for water and wastewater reported in the 2007 Annual Report.

		Water	Wastewater
	Total TOTI	TOTI per W-3	TOTI per S-3
		Annual Report	Annual Report
Payroll Taxes	8,272	4,182	4,090
Utility Regulatory Assessment Fee	22,769	6,529	16,240
Property Taxes	30,246	15,287	14,959
Other Taxes and Licenses	268	135	133
Total Taxes Other Than Income per Schedule B-1 Col, (2)	61,555	26,133	35,422

Response to Item 6

Total Net Depreciation Expense 12/31/07 per B-2 col. (2)	50,966
393.7 Tools, Shop & Garage Equipment	1,137
391.7 Transportation Equipment	198
390.7 Office Furniture & Equipment	370
354.7 Structures & Improvements - General Plant	247
Re-Allocations of General Plant Depreciation to/from Water:	
351.1 Amortization of Organization Expense	198
Reconciliation: Depreciation Expense per S-3 - 2007 Annual Report	48,816

Accumulated Deferred Income Taxes - Summary

Company: Labrador Utilities, Inc.

Docket No.: 080249-WS

Schedule Year Ended: December 31, 2007

Historic [X] Projected []

Florida Public Service Commission

Schedule: C-6 - REVISED 11-06-08

Page 1 of 3

Preparer: John Hoy

Explanation: For each of the accumulated deferred tax accounts provide a summary of the ending balances as reported on pages 2 & 3 of this schedule. The same annual balances should be shown.

Line		Accou	nt No. 190.1011 /	2011	Accoun	nt No. 190.1012 / 2	012	Net Deferr	ed Income Taxes -	TOTAL
No.	Year	State	Federal	Total	State	Federal	Total	190.2 State	190.1 Federal	Total
1	2003	-	-	-	-	-	-	842	24,328	25,170
2	2004	-	-	-	-	196	196	4,611	38,752	43,363
3	2005	-	-	-	-	196	196	4,425	37,669	42,094
4	2006	-	-	-	19	110	129	(8,696)	(63,459)	(72,155)
5	2007	-	-	-	19	110	129	(2,922)	(31,919)	(34,841)
6										
7										
8										
9		_			_					
10			nt No. 190.1020 /			it No. 190.1021 / 2	-			
11	Year	State	Federal	Total	State	Federal	Total			
12	2003	842	4,922	5,764	-	-	-			
13	2004	4,533	26,485	31,018	78	456	534			
14	2005	3,933	22,980	26,913	288	1,682	1,970			
15	2006	(6,854)	(40,042)	(46,896)	(2,549)	(14,889)	(17,438)			
16	2007	(1,402)	(8,187)	(9,589)	(1,964)	(11,472)	(13,436)			
17										
18										
19										
20		Accou	ınt No. 190.1024 /:	2024	Accoun	nt No. 190.1031 / 2	031			
21	Year	State	Federal	Total	State	Federal	Total			
22	2003	-	3,247	3,247	-	16,159	16,159			
23	2004	-	6,268	6,268	-	5,347	5,347			
24	2005	489	9,126	9,615	(285)	3,685	3,400			
25	2006	(978)	(11,984)	(12,962)	1,666	3,346	5,012			
26	2007	(1,467)	(14,842)	(16,309)	1,892	2,472	4,364			

Supporting Schedules: C-7, Pg 2 & 3 Recap Schedules: A-18, A-19, D-2

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Company: Labrador Utilities, Inc.

Schedule Year Ended: December 31, 2007

Historic [X] Projected []

Schedule: C-6 - REVISED 11-06-08

Page 2 of 3 Preparer: John Hoy

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

		Account N	lo. (190.2011) De	ferred State Tax	- Tap Fees		Account No. 4421 (190.2012) - Deferred State Tax - Tap Fees					
			Current	Flowback	Adjust.				Current	Flowback	Adjust.	
Line		Beginning	Year	To Curr.	Debit	Ending		Beginning	Year	To Curr.	Debit	Ending
No.	Year	Balance	Deferral	Year	(Credit)	Balance	Year	Balance	Deferral	Year	(Credit)	Balance
1	2003	-				-	2003					-
2	2004	-				-	2004	-				-
3	2005	-				-	2005	-				-
4	2006	-				-	2006	-	19			19
5	2007	-				-	2007	19	-			19
6												
7												
8												
9_		Account No.	4425 (190.2020) [Deferred State Ta	ax - Rate Case			Account No. 4	427 (190.2021) D	eferred StateTax	- Maint Fee	
10			Current	Flowback	Adjust.				Current	Flowback	Adjust.	
11		Beginning	Year	To Curr.	Debit	Ending		Beginning	Year	To Curr.	Debit	Ending
12	Year	Balance	Deferral	Year	(Credit)	Balance	Year	Balance	Deferral	Year	(Credit)	Balance
13	2003	-				842	2003	-				-
14	2004	842	3,691			4,533	2004	-	85	(7)		78
15	2005	4,533	553	(1,153)		3,933	2005	78	276	(47)	(19)	288
16	2006	3,933	(10,787)			(6,854)	2006	288	(2,837)			(2,549)
17	2007	(6,854)	5,452			(1,402)	2007	(2,549)	585			(1,964)
18												
19												
20												
21 _		Account N	lo. 4433 (190.202					Account No. 443	•	ferred State Tax -		
22			Current	Flowback	Adjust.				Current	Flowback	Adjust.	
23		Beginning	Year	To Curr.	Debit	Ending		Beginning	Year	To Curr.	Debit	Ending
24	Year	Balance	Deferral	Year	(Credit)	Balance	Year	Balance	Deferral	Year	(Credit)	Balance
25	2003	-				-	2003	-				-
26	2004	-				-	2004	-				-
27	2005	-	489			489	2005	-		(285)		(285)
28	2006	489	(1,467)			(978)	2006	(285)	1,951			1,666
29	2007	(978)	(489)			(1,467)	2007	1,666	226			1,892

Supporting Schedules: None Recap Schedules: C-6

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Company: Labrador Utilities, Inc.

Schedule Year Ended: December 31, 2007

Historic [X] Projected []

Schedule: C-6 - REVISED 11-06-08

Page 3 of 3 Preparer: John Hoy

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

		Account No	o. (190.1011) Defe	erred Federal Tax	x - Tap Fees			Account No. 43	67 (190.1012) De	ferred Federal Tax	k - Tap Fees	
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1	2003	-				-	2003					-
2	2004	-				-	2004	196				196
3	2005	-				-	2005	196			(86)	110
4	2006	-				-	2006	110				110
5	2007	-				-	2007	110				110
6												
7												
8												
9 _		Account No. 4	371 (190.1020) De					Account No. 43	77 (190.1021) De	ferred Federal Tax		
10			Current	Flowback	Adjust.				Current	Flowback	Adjust.	
11		Beginning	Year	To Curr.	Debit	Ending		Beginning	Year	To Curr.	Debit	Ending
12 _	Year	Balance	Deferral	Year	(Credit)	Balance	Year	Balance	Deferral	Year	(Credit)	Balance
13	2003					4,922	2003					-
14	2004	4,922	21,563			26,485	2004	-	497	(41)		456
15	2005	26,485	3,232	(6,737)		22,980	2005	456	1,610	(274)	(110)	1,682
16	2006	22,980	(63,022)			(40,042)	2006	1,682	(16,571)			(14,889)
17	2007	(40,042)	31,855			(8,187)	2007	(14,889)	3,417			(11,472)
18												
19												
20												
21 _		Account No. 4	1383 (190.1024) D	eferred Federal	Tax - Org. Exp.			Account No.	4387 (190.1031)	Deferred Federal	Tax - Depr	
22			Current	Flowback	Adjust.				Current	Flowback	Adjust.	
23		Beginning	Year	To Curr.	Debit	Ending		Beginning	Year	To Curr.	Debit	Ending
24	Year	Balance	Deferral	Year	(Credit)	Balance	Year	Balance	Deferral	Year	(Credit)	Balance
25	2003					3,247	2003					16,159
26	2004	3,247	3,021			6,268	2004	16,159	22,726	(33,538)		5,347
27	2005	6,268	2,858			9,126	2005	5,347	75,779	(77,441)		3,685
28	2006	9,126	(21,110)			(11,984)	2006	3,685	(339)			3,346
29	2007	(11,984)	-2858			(14,842)	2007	3,346	(874)			2,472

Supporting Schedules: None Recap Schedules: C-6

LABRADOR UTILTIES, INC.
DOCKET NO. 080249-WS
DEFICIENCY RESPONSES, ITEM (11)
EMPLOYEE TITLES AND JOB DESCRIPTIONS

Current Plant Managerial Employees

Rick Durham, Regional Vice President: Position is responsible for directing the safe, efficient and profitable operation of the company's assets.

Patrick Flynn, Regional Director: Oversees all operations and employees in Florida.

Mike Wilson, Regional Manager: Manages operations and employees for all West Coast, North and South Florida operations. Mike Wilson oversees the day-to-day operations within the West Coast, North and South Florida areas.

Lee Neal, Area Manager: Supervises the day-to-day operations of the facilities on the West Coast and North Florida.

Haws, Scotty, Safety and Compliance Manager: Assists the Regional Directors and Regional Managers in maintaining compliance and safe work practices while also acting as liaison to the Corporate Compliance and Safety Coordinator. This also includes staying abreast of the latest rules and regulations and updating and implementing current and future sampling plans as required by the states and EPA.

John Bonagura, Business Manager: Directs the budgeting process and five year capital planning process, performs variance analysis for budgeted, forecasted, and actual items, prepares monthly spending and budgeting reports, and helps operations maintain maintenance tracking schedules.

Current Plant Operation Employees

Jason Wright, Lead Operator: Jason holds *Class C drinking water treatment plant operator* and *Class C wastewater treatment plant operator* licenses and is responsible for overseeing the day-to-day operations of the Labrador water and wastewater facilities.

Kennedy Franklin, Field Technician: Kennedy holds no licensure and assists in completion of daily service orders, customer service response and after-hours emergency response.

David Worrell, Operator: David holds *Class C drinking water treatment plant operator* water and *Class B wastewater treatment plant operator* licenses and is responsible for overseeing the day-to-day operations of the plant.

Ronald Chard, Cross Connection Specialist: Robert is a *certified backflow device tester* and is responsible for protecting the public water supply from actual or potential contamination sources by ensuring appropriate backflow prevention devices are properly in use by residential, commercial, and industrial customers.

Previous Plant and Management Employees

John Hoy, Regional Vice President: Position is responsible for directing the safe, efficient and profitable operation of the company's assets.

Shantavious Rainey, Lead Operator: Shantavious holds *Class C water treatment plant operator* and *Class C wastewater treatment plant operator* licenses and was responsible for overseeing the day-today operations of the Labrador water and wastewater facilities.

Scott Harper, Field Technician: Scott holds no licensure and assisted with the completion of daily service orders, customer service response and after-hours emergency response..

Facilities

The minimum staffing requirement at the wastewater plant is 6 hours per day, 7 days per week, by a minimum Class C wastewater operator. The water plant must be staffed daily for 6 hours per day Monday through Friday and once each weekend by a minimum Class C water operator.

Duties and Responsibilities

- a) Responsible for performing treatment plant, collection system and transmission system operation and maintenance. Duties are to be completed in a reasonable and professional manner consistent with standard operating practices in order to comply with state and local regulatory rules and requirements. Must perform duties consistent with the protection of the public health and the environment.
- b) Perform responsible, efficient, and effective on-site management and supervision of all system functions.
- c) Submit complete, accurate and timely periodic plant operating reports.
- d) Report to the Permittee and the Department of Environmental Protection any serious plant or system breakdown or condition causing or likely to cause serious, inefficient or unsafe treatment or discharge of water or wastewater in a manner not authorized by the current permit.
- e) Submit accurate reports relative to treatment plant, collection system, and transmission system operation, including sampling and laboratory analysis.
- f) Maintain an operation and maintenance log for each plant, current to the last operation and maintenance task performed.
- g) Perform required preventative maintenance in conformance with equipment manufacturer recommendations. Repair or replace equipment or distribution and collection system components as needed to keep the facilities operating as permitted.
- h) Perform various service order functions including but not limited to the following: customer complaints; reading and checking meters; cross-connection inspections; installing or repairing the distribution, collection and disposal systems; installation of water meters.
- i) Maintain the visual aesthetics of the facilities in compliance with company standards, including grounds maintenance, fence repairs, site security, lighting fixtures, and general building upkeep.

LABRADOR UTILITIES, INC. DOCKET NO. 080249-SU DEFICIENCY RESPONSES, ITEM (2) TEST YEAR EMPLOYEES

<u>Name</u>	<u>Position</u>	Certification WW Treatment	Assigned <u>During TY</u>	Currently Assigned
Bonagura, John	Business Manager		1Q, 2Q, 3Q, 4Q	Yes
Chard, Ronald	Cross Connection Specialist	Certified backflow device tester	No quarters	Yes
Durham, Rick	Regional Vice President		3Q, 4Q	Yes
Flynn, Patrick	Regional Director		1Q, 2Q, 3Q, 4Q	Yes
Franklin, Kennedy	Field Technician		No quarters	Yes
Harper, Scott	Field Technician		1Q, 2Q, 3Q, 4Q	No
Haws, Scotty	Compliance & Safety Manager	A	1Q, 2Q, 3Q, 4Q	Yes
Hoy, John	Regional Vice President		1Q	No
Neal, William	Area Manager	A	1Q, 2Q, 3Q, 4Q	Yes
Rainey, Shantavious	Lead Operator	C	1Q, 2Q	No
Wilson, Michael	Regional Manager		No quarters	Yes
Worrell, David	Operator	C	No quarters	Yes
Wright, Jason	Lead Operator	C	No quarters	Yes

Account	Description	Period	Per Original Filed B-12			Original Filed B-12 and GL	<u>Explanation</u>
6150	Solonias Onemations Field	Man 07	20.936	20,936	20.026		NI/A
0130	Salaries - Operations Field B-12, page 1, line 2	Mar-07	20,936	20,936	20,936 20,936	-	_IV/A
							=
6155	Salaries - Operations Office B-12, page 1, line 3	Mar-07	2,075	2,075 2,075	2,075 2,075		_N/A
	B-12, page 1, fine 5		2,073	2,073	2,073		-
6105	Salaries - System Project	Mar-07		406	406	-	N/A
6110 6115	Salaries - Acctg/Finance Salaries - Admin	Mar-07 Mar-07		1,257 384	1,257 384	-	N/A N/A
0113	Salaries - Admini	Mai-07	364	364	364	•	\$828 was booked as an additional allocation of executive
							salaries. However, this amount cannot be traced back to the
6120 6125	Salaries - Officres/Stkhldr Salaries - HR	Mar-07 Mar-07		1,109 462	1,937 462	828	allocation workpapers, and therefore is not included in B-12. N/A
6130	Salaries - MIS	Mar-07		468	468	-	N/A
6135	Salaries - Leadership Ops	Mar-07		432	432	-	N/A
6140 6145	Salaries - Regulatory Salaries - Customer Service	Mar-07 Mar-07		1,011 32	1,011 32	-	N/A N/A
6160	Salaries - Chgd To Plt - WSC	Mar-07				-	N/A
							\$(356) was booked as an allocation of capitalized time. However, this amount cannot be traced back to the allocation
6165	Capitalized Time Adjustment	Mar-07	-	-	(1,099)	(1,099)	workpapers, and therefore is not included in B-12.
	B-12, page 1, line 4		5,561	5,561	5,290	(271)	
6150	Salaries - Operations Field	Jun-07	21,397	21,397	21,397		N/A
	B-12, page 2, line 2		21,397	21,397	21,397	-	=
6155	Salaries - Operations Office	Jun-07	2,295	2,295	2,295		N/A
0133	B-12, page 2, line 3	Juli-07	2,295	2,295	2,295		IV/A
							=
6105 6110	Salaries - System Project Salaries - Acctg/Finance	Jun-07 Jun-07		507 1,387	507 1,387	-	N/A N/A
6115	Salaries - Acctg/Finance Salaries - Admin	Jun-07 Jun-07		263	263	-	N/A N/A
							An additional allocation of \$541 was made to capture
6120	a		1.160			541	amounts booked after the original allocation. A revised B-12
6120 6125	Salaries - Officers/Stkhldr Salaries - HR	Jun-07 Jun-07		1,701 495	1,701 495	541	was submitted on 11/07/08. N/A
6130	Salaries - MIS	Jun-07		340	340	-	N/A
6135	Salaries - Leadership Ops Salaries - Regulatory	Jun-07 Jun-07		265 1,048	265 1,048	-	N/A N/A
6140 6145	Salaries - Regulatory Salaries - Customer Service	Jun-07		1,048	1,046	-	N/A N/A
6160	Salaries - Chgd To Plt - WSC	Jun-07		-	-	-	N/A
6165	Capitalized Time Adjustment B-12, page 2, line 4	Jun-07	5,465	6,006	6,006	541	_
	B=12, page 2, nne 4		3,403	0,000	0,000	341	=
6150	Salaries - Operations Field B-12, page 3, line 2	Sep-07	11,744 11,744	11,744	11,744	-	_N/A
	71.0						=
6155	Salaries - Operations Office	Sep-07	2,505 2,505	2,505 2,505	2,505 2,505	-	_N/A
	B-12, page 3, line 3		2,303	2,303	2,303		=
6105	Salaries - System Project	Sep-07		531	531	-	N/A
6110 6115	Salaries - Acctg/Finance Salaries - Admin	Sep-07 Sep-07		1,125 295	1,125 295	-	N/A N/A
0113	Salaries - Admini	Sep-07	293	293	293	-	An additional allocation of (\$1,637) was made to capture
							amounts booked after the original allocation. A revised B-12
6120 6125	Salaries - Officers/Stkhldr Salaries - HR	Sep-07 Sep-07		55 538	55 538	(1,637)) was submitted on 11/07/08. N/A
6130	Salaries - MIS	Sep-07		453	453	-	N/A N/A
6135	Salaries - Leadership Ops	Sep-07	481	481	481	-	N/A
6140 6145	Salaries - Regulatory Salaries - Customer Service	Sep-07 Sep-07		1,056	1,056	-	N/A N/A
6160	Salaries - Chgd To Plt - WSC	Sep-07					N/A
6165	Capitalized Time Adjustment	Sep-07				-	_N/A
	B-12, page 3, line 4		6,171	4,534	4,534	(1,637)	<u>-</u>
6150	Salaries - Operations Field	Dec-07	11,032	11,032	11,032		N/A
0150	B-12, page 4, line 2	Dec-07	11,032	11,032	11,032		_IVA
							=
							An additional allocation of (\$7) was made to capture amounts
6155	Salaries - Operations Office	Dec-07	2,555	2,548	2,548	(7	booked after the original allocation. A revised B-12 was submitted on 11/07/08.
	B-12, page 4, line 3		2,555	2,548	2,548	(7)	
6105	61 . 6 . B	D 05					-
6105 6110	Salaries - System Project Salaries - Acctg/Finance	Dec-07 Dec-07		663 1,391	663 1,391	-	N/A N/A
6115	Salaries - Admin	Dec-07	308	308	308	-	N/A
6120	Salaries - Officers/Stkhldr	Dec-07		1,631	1,631	-	N/A N/A
6125 6130	Salaries - HR Salaries - MIS	Dec-07 Dec-07		547 448	547 448	-	N/A N/A
							An additional allocation of \$2 was made to capture amounts
6135	Salaries - Leadership Ops	Dec-07	481	483	483	2	booked after the original allocation. A revised B-12 was submitted on 11/07/08.
6140	Salaries - Leadership Ops Salaries - Regulatory	Dec-07		1,022	1,022	- 2	submitted on 11/07/08. N/A
6145	Salaries - Customer Service	Dec-07		-	-	-	N/A
							An additional allocation of \$1,703 was made to capture amounts booked after the original allocation. A revised B-12
6160	Salaries - Chgd To Plt - WSC	Dec-07	-	1,703	1,703	1,703	
							An incorrect allocation was originally made in this account,
6165	Capitalized Time Adjustment	Dec-07	(1,575)		_	1,575	and then reversed. The reversal was not captured in the original B-12. A revised B-12 was submitted on 11/07/08.
	B-12, page 4, line 4		4,916	8,196	8,196	3,280	

Company: Labrador Utilities, Inc.
Docket No.: 080249-WS
Schedule Year Ended: 12/31/07
Interim [] Final [x]

Interim [] Final [x] Historical [x] Projected []

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Schedule B-12 (revised)

Page 1 of 5

Preparer: Erin Povich

										Anocation i	
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
									uarter Ending March	31, 2007	
		<u>-</u>	Allo	cation Percentages				Amounts Allocated	đ		
	G/L			Other		Description		Other			
Line	Acct.			Companies/		of Allocation		Companies/		50.54%	49.46%
No.	No.	Description	Labrador	Systems	Total	Method	Labrador	Systems	Total	Water	Sewer
1	Water Service Cor	rp. Allocated Expenses (SE.50):									
2	601	Salaries - Operations	0.50%	99.5%	100.0%	ERC	\$20,936	\$4,197,776	\$4,218,712	\$10,582	\$10,354
3	601	Salaries - Office	0.35%	99.7%	100.0%	ERC	2,075	596,381	598,456	1,049	1,026
4	601	Salaries - Northbrook	0.52%	99.5%	100.0%	ERC	5,561	1,065,110	1,070,671	2,811	2,750
5	604	Pension & Benefits (All UI employees)	0.44%	99.6%	100.0%	ERC	4,656	1,047,506	1,052,162	2,353	2,303
6	408	Taxes Other Than Income	0.51%	99.5%	100.0%	ERC	3,170	615,035	618,205	1,602	1,568
7	100	raxes other man meome	0.0170	33.370	100.070	Lite	\$36,398	\$7,521,808	\$7,558,206	\$18,396	\$18,002
8							ψ30,398	ψ1,321,000	ψ1,336,200	ψ10,390	ψ10,002
9	Water Service Cor	p. Allocated Expenses (SE.51):									
10	403	Depreciation Expense	0.52%	99.5%	100.0%	ERC	\$289	\$54,907	\$55,196	\$146	\$143
11	620	Materials and Supplies	0.66%	99.3%	100.0%	ERC	102	15,342	15,444	52	50
12	636	Contractual Services Other	0.66%	99.3%	100.0%	ERC	1,226	184,727	185,953	620	606
13	675	Miscellaneous Expenses	0.66%	99.3%	100.0%	ERC	169	25,431	25,600	85	84
14		•					\$1,786	\$280,407	\$282,193	\$903	\$883
15											
16	Water Service Cor	p. Allocated Expenses (SE.60):									
17	403	Depreciation Expense	0.52%	99.5%	100.0%	ERC	\$255	\$48,928	\$49,183	\$129	\$126
18	408	Taxes Other than Income	0.53%	99.5%	100.0%	ERC	94	17,743	17,837	48	46
19	419	Interest and Dividend Income	0.00%	0.0%	0.0%	ERC	-	-	-	-	-
20	427	Interest Expense	0.60%	99.4%	100.0%	ERC	427	70,831	71,258	216	211
21	604	Employee Benefits	0.52%	99.5%	100.0%	ERC	182	34,503	34,685	92	90
22	620	Materials and Supplies	0.54%	99.5%	100.0%	ERC	330	60,686	61,016	167	163
23	632	Contractual Services - Accounting	0.51%	99.5%	100.0%	ERC	843	164,632	165,475	426	417
24	633	Contractual Services - Legal	0.51%	99.5%	100.0%	ERC	37	7,260	7,297	19	18
25	636	Contractual Services - Other	0.51%	99.5%	100.0%	ERC	229	44,794	45,023	116	113
26	650	Transportation Expenses	0.50%	99.5%	100.0%	ERC	18	3,587	3,605	9	9
27	670	Bad Debt Expense	0.51%	99.5%	100.0%	ERC	31	6,107	6,138	16	15
28	675	Miscellaneous Expenses	0.52%	99.5%	100.0%	ERC	1,087	208,638	209,725	549	538
29	659	Other Insurance	0.14%	99.9%	100.0%	ERC	773	565,248	566,021	391	382
30							\$4,306	\$1,232,959	\$1,237,265	\$2,176	\$2,130
31											
32		p. Allocated Expenses (SE.90):									
33	Regional Office Al										
34	403	Depreciation Expenses	1.70%	98.30%	100.00%	ERC	\$116	\$6,691	\$6,807	\$59	\$57
35	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	=	=	=	=	=
36	412.11	Investment Tax Credit	0.00%	0.00%	0.00%	ERC	-	-	=	-	=
37	414	Gain (Losses) from Disposition	0.00%	0.00%	0.00%	ERC	=	=	=	=	=
38	420	AFUDC	0.00%	0.00%	0.00%	ERC	-	-	=	-	-
39	421	Non-Utility Income	0.00%	0.00%	0.00%	ERC	-	-	=	-	=
40	620	Materials and Supplies	1.72%	98.28%	100.00%	ERC	169	9,659	9,828	85	84
41	633	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	=	=		=	=
42	636	Contractual Services - Other	1.72%	98.28%	100.00%	ERC	183	10,444	10,627	92	91
43	650	Transportation Expense	0.00%	0.00%	0.00%	ERC		=		=	=
44	659	Other Insurance	0.00%	0.00%	0.00%	ERC		=		=	=
45	666	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC		=		=	=
46	675	Miscellaneous Expenses	1.72%	98.28%	100.00%	ERC	994	56,767	57,761	502	994
47							\$ 1,462	\$ 83,560	\$ 85,022	\$739	\$ 1,225

Schedule B-12

Schedule B-12 (revised)

Preparer: Erin Povich

Allocation of Expenses

Company: Labrador Utilities, Inc. Docket No.: 080249-WS

Schedule Year Ended: 12/31/07

Interim [] Final [x] Historical [x] Projected []

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Labrador Utilities, Inc.

										Allocation F	ercentage
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8))
			(-)	(-)	(-)	(-)	(=)	` '	Quarter Ending Jun	• • •	,
			Alloc	ation Percentages				Amounts Allocat			
	G/L	-	Timot	Other		Description		Other	-	-	
Line	Acct.			Companies/		of Allocation		Companies/		50.54%	49.46%
No.	No.	Description	Labrador	Systems	Total	Method	Labrador	Systems	Total	Water	Sewer
		·									
1	Water Service Cor	p. Allocated Expenses (SE.50):									
2	601	Salaries - Operations	2.16%	97.84%	100.00%	ERC	\$21,397	\$969,903	\$991,300	\$10,815	\$10,582
3	601	Salaries - Office	1.79%	98.21%	100.00%	ERC	2,295	126,099	128,394	1,160	1,135
4	601	Salaries - Northbrook	0.56%	99.44%	100.00%	ERC	6,006	1,057,778	1,063,784	3,036	2,970
5	604	Pension & Benefits (All UI employees)	0.49%	99.51%	100.00%	ERC	5,429	1,106,405	1,111,834	2,744	2,685
6	408	Taxes Other Than Income	0.49%	99.51%	100.00%	ERC	2,232	454,961	457,193	1,128	1,104
7							\$37,359	\$3,715,145	\$3,752,504	\$18,882	\$18,477
8											
9		p. Allocated Expenses (SE.51):									
10	403	Depreciation Expense	0.51%	99.49%	100.00%	ERC	\$474	\$91,792	\$92,266	\$240	\$234
11	620	Materials and Supplies	0.53%	99.47%	100.00%	ERC	110	20,624	20,734	56	54
12	636	Contractual Services Other	0.53%	99.47%	100.00%	ERC	1,502	281,753	283,255	759	743
13	675	Miscellaneous Expenses	0.52%	99.48%	100.00%	ERC	14	2,670	2,684	7	7
14							\$2,100	\$396,839	\$398,939	\$1,061	\$1,039
15											
16		p. Allocated Expenses (SE.60):									
17	403	Depreciation Expense	0.51%	99.49%	100.00%	ERC	\$216	\$41,740	\$41,956	\$109	\$107
18	408	Taxes Other than Income	0.52%	99.48%	100.00%	ERC	92	17,745	17,837	46	46
19	419	Interest and Dividend Income	0.00%	0.00%	0.00%	ERC	-				-
20	427	Interest Expense	0.52%	99.48%	100.00%	ERC	390	74,354	74,744	197	193
21	604	Employee Benefits	0.51%	0.00%	100.00%	ERC	100	E0 00E	19,546	51	
22	620	Materials and Supplies	0.52%	99.48%	100.00%	ERC	308	59,335	59,643	156	152
23	632	Contractual Services - Accounting	0.51%	99.49%	100.00%	ERC ERC	(108)	(20,928)	(21,036)	(55)	(53)
24	633	Contractual Services - Legal	0.51%	99.49%	100.00%		133	25,745	25,878	67	66
25 26	636 650	Contractual Services - Other	0.51%	99.49% 99.50%	100.00% 100.00%	ERC ERC	1,178 25	228,643 4,930	229,821 4,955	595 13	583 12
27	670	Transportation Expenses Bad Debt Expense	0.50% 0.49%	99.51%	100.00%	ERC	25 8	1,636	1,644	13	4
28	675	Miscellaneous Expenses	0.49%	99.49%	100.00%	ERC	998	193,527	194,525	504	494
29	659	Other Insurance	0.14%	99.49%	100.00%	ERC	773	551,255	552,028	391	382
30	039	Other insurance	0.1470	99.80%	100.00%	EKC	\$4,113	\$1,177,982	\$1,201,541	\$2,079	\$1,985
31							Ψ1,110	Ψ1,177,302	Ψ1,201,011	Ψ2,013	Ψ1,500
32	Water Service Cor	p. Allocated Expenses (SE.90):									
33	Regional Office All										
34	403	Depreciation Expenses	1.79%	98.21%	100.00%	ERC	\$122	\$6,685	\$6,807	\$62	60
35	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	Ψ122	ψο,οοο	φο,σσ7	Ψ02 -	-
36	412.11	Investment Tax Credit	0.00%	0.00%	0.00%	ERC	_	_	_	_	_
37	414	Gain (Losses) from Disposition	0.00%	0.00%	0.00%	ERC	_	_	_	_	_
38	420	AFUDC	0.00%	0.00%	0.00%	ERC	_	_	_	_	_
39	421	Non-Utility Income	0.00%	0.00%	0.00%	ERC	-	_	_	-	-
40	620	Materials and Supplies	1.79%	98.21%	100.00%	ERC	176	9,652	9,828	89	87
41	633	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	-		- /	-	-
42	636	Contractual Services - Other	1.79%	98.21%	100.00%	ERC	190	10,437	10,627	96	94
43	650	Transportation Expenses	0.00%	0.00%	0.00%	ERC	-	-,	- /	-	-
44	659	Other Insurance	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
45	666	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
46	675	Miscellaneous Expenses	1.79%	98.21%	100.00%	ERC	1,034	56,727	57,761	523	511
47							\$ 1,522	\$ 83,500	\$ 85,022	\$ 769	\$ 753

Company: Labrador Utilities, Inc.
Docket No.: 080249-WS
Schedule Year Ended: 12/31/07
Interim [] Final [x]

Interim [] Final [x]
Historical [x] Projected []

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Schedule B-12 (revised) Page 3 of 5

Preparer: Erin Povich

											Anocation i	
			(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)	
			` '	. ,	` '	. ,	. ,	Historical Quarter I	` '	r 30, 2		
			Allo	cation Percentages			-	Amounts Allocated	8 - P	, -		
	G/L			Other		Description		Other				
Line	Acct.			Companies/		of Allocation		Companies/		5	0.54%	49.46%
No.	No.	Description	Labrador	Systems	Total	Method	Labrador	Systems	Total		Water	Sewer
				•								
1		p. Allocated Expenses (SE.50):										
2	601	Salaries - Operations	1.19%	98.81%	100.00%	ERC	\$11,744	\$975,353	\$987,097	\$	5,936	\$5,808
3	601	Salaries - Office	1.74%	98.26%	100.00%	ERC	2,505	141,688	144,193		1,266	1,239
4	601	Salaries - Northbrook	0.37%	99.63%	100.00%	ERC	4,534	1,208,520	1,213,054		2,292	2,242
5	604	Pension & Benefits (All UI employees)	0.42%	99.58%	100.00%	ERC	5,401	1,283,087	1,288,488		2,730	2,671
6	408	Taxes Other Than Income	0.32%	99.68%	100.00%	ERC	1,482	460,436	461,918		749	733
7							\$25,666	\$4,069,085	\$4,094,751		\$12,972	\$12,694
8												
9		rp. Allocated Expenses (SE.51):										
10	403	Depreciation Expense	0.51%	99.49%	100.00%	ERC	(\$451)	(\$88,140)	(\$88,591)	\$	(228)	(\$223
11	620	Materials and Supplies	0.51%	99.49%	100.00%	ERC	98	19,087	19,185		50	48
12	636	Contractual Services Other	0.51%	99.49%	100.00%	ERC	1,467	286,242	287,709		741	726
13	675	Miscellaneous Expenses	0.50%	99.50%	100.00%	ERC	14	2,779	2,793		7	7
14							\$1,128	\$219,968	\$221,096		\$570	\$558
15												
16		p. Allocated Expenses (SE.60):										
17	403	Depreciation Expense	0.51%	99.49%	100.00%	ERC	\$188	\$36,979	\$37,167	\$	95	\$93
18	408	Taxes Other than Income	0.51%	99.49%	100.00%	ERC	91	17,746	17,837		46	45
19	419	Interest and Dividend Income	0.00%	0.00%	0.00%	ERC	-	-	-		-	-
20	427	Interest Expense	0.51%	99.49%	100.00%	ERC	(1,045)	(204,248)	(205,293)		(528)	(517
21	604	Employee Benefits	0.51%	99.49%	100.00%	ERC	78	15,194	15,272		39	39
22	620	Materials and Supplies	0.51%	99.49%	100.00%	ERC	395	77,158	77,553		200	195
23	632	Contractual Services - Accounting	0.51%	99.49%	100.00%	ERC	391	76,424	76,815		198	193
24	633	Contractual Services - Legal	0.51%	99.49%	100.00%	ERC	114	22,335	22,449		58	56
25	636	Contractual Services - Other	0.51%	99.49%	100.00%	ERC	954	186,826	187,780		482	472
26	650	Transportation Expenses	0.51%	99.49%	100.00%	ERC	33	6,477	6,510		17	16
27	670	Bad Debt Expense	0.52%	99.48%	100.00%	ERC	26	5,012	5,038		13	13
28	675	Miscellaneous Expenses	0.51%	99.49%	100.00%	ERC	2,251	439,550	441,801		1,138	1,113
29	659	Other Insurance	0.10%	99.90%	100.00%	ERC	615	590,489	591,104		311	304
30							\$4,091	\$1,269,941	\$1,274,032		\$2,068	\$2,023
31		47 47 (27.00)										
32		p. Allocated Expenses (SE.90):										
33	Regional Office Al		1.7750/	00.05%	100.000/	PPO	#110	# C COO	φc 007	ф	60	450
34 35	403 408	Depreciation Expenses	1.75% 0.00%	98.25% 0.00%	100.00% 0.00%	ERC ERC	\$119	\$6,688	\$6,807	\$	60	\$59
35 36	412.11	Taxes Other than Income Investment Tax Credit	0.00%	0.00%	0.00%	ERC	-	-	-		-	-
36	412.11		0.00%	0.00%	0.00%	ERC	-	-	-		-	-
38	420	Gain (Losses) from Disposition AFUDC	0.00%	0.00%	0.00%	ERC	-	-	-		-	-
39					0.00%	ERC	-	-	-		-	-
39 40	421 620	Non-Utility Income Materials and Supplies	0.00% 1.74%	0.00% 98.26%	100.00%	ERC	171	9,657	9.828		86	85
41	633	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	1/1	9,657	9,048		00	85
42	636	Contractual Services - Legal Contractual Services - Other	1.74%	98.26%	100.00%	ERC	185	10,442	10,627		94	91
43	650	Transportation Expenses	0.00%	0.00%	0.00%	ERC	103	10,742	10,027		27	91
44	659	Other Insurance	0.00%	0.00%	0.00%	ERC	-	-	-		_	-
45	666	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	-	-	=		_	_
46	675	Miscellaneous Expenses	1.74%	98.26%	100.00%	ERC	1,004	56,757	57,761		507	497
47	010		2.7 170	55.2070	100.0070	Ditto.		\$ 83,543	\$ 85,022		\$748	\$ 731
71							Ψ 1,719	ψ 05,043	ψ 00,044		ΨΙΤΟ	ψ 131

Company: Labrador Utilities, Inc. Docket No.: 080249-WS Schedule Year Ended: 12/31/07

Interim [] Final [x] Historical [x] Projected []

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Schedule B-12 (revised)

Page 4 of 5

Preparer: Erin Povich

											Allocation Po	rcentage
			(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)	
			(-)	(-)	(-)	(- /	(-)		ter Ending Decen	nher 31		
			Alloc	ation Percentages				Amounts Allocate		1001 31	, 2007	
	G/L	-	711100	Other		Description	-	Other	···			
Line	Acct.			Companies/		of Allocation		Companies/		5/	0.54%	49.46%
No.	No.	Description	Labrador	Systems	Total	Method	Labrador	Systems	Total		Water	Sewer
110.	110.	Везсправн	Dabrador	Systems	Total	wethod	Babrador	Dystems	Total		water	Dewer
1	Water Service Cor	p. Allocated Expenses (SE.50):										
2	601	Salaries - Operations	0.95%	99.05%	100.00%	ERC	\$11.032	\$1,151,514	\$1,162,546	\$	5,576	\$5.456
3	601	Salaries - Office	1.74%	98.26%	100.00%	ERC	2,548	143,636	146,184	-	1,288	1,260
4	601	Salaries - Northbrook	0.85%	99.15%	100.00%	ERC	8,196	951,924	960,120		4,142	4,054
5	604	Pension & Benefits (All UI employees)	0.40%	99.60%	100.00%	ERC	5,660	1,398,478	1,404,138		2,861	2,799
6	408	Taxes Other Than Income	0.30%	99.70%	100.00%	ERC	1,390	459,889	461,279		703	687
7							\$28,826	\$4,105,442	\$4,134,268		\$14,569	\$14,257
8												
9	Water Service Cor	p. Allocated Expenses (SE.51):										
10	403	Depreciation Expense	0.51%	99.49%	100.00%	ERC	\$72	\$13,998	\$14,070	\$	36	\$36
11	620	Materials and Supplies	0.50%	99.50%	100.00%	ERC	\$22	\$4,341	4,363	~	11	11
12	636	Contractual Services Other	0.51%	99.49%	100.00%	ERC	1,684	328,514	330,198		851	833
13	675	Miscellaneous Expenses	0.48%	99.52%	100.00%	ERC	7	1,466	1,473		4	3
14	0.0	Milocolatico do Estpolico	0.1070	33.0270	100.0070	Litto	\$1,785	\$348,318	\$350,103		\$902	\$883
15							\$1,700	\$0.10,010	\$000,100		4702	
16	Water Service Cor	p. Allocated Expenses (SE.60):										
17	403	Depreciation Expense	0.52%	99.48%	100.00%	ERC	\$83	\$15,948	\$16,031	\$	42	\$41
18	408	Taxes Other than Income	0.52%	99.48%	100.00%	ERC	ф63 92	17,745	17,837	ф	46	46
19	419	Interest and Dividend Income	0.00%	0.00%	0.00%	ERC	92	17,743	17,007		40	
20	427	Interest Expense	0.51%	99.49%	100.00%	ERC	(1,138)	(220,754)	(221,892)		(575)	(563
21	604	Employee Benefits	0.51%	0.00%	100.00%	ERC	(1,138)	(220,734)	19,024		(373)	(303
22	620	Materials and Supplies	0.51%	99.49%	100.00%	ERC	749	145,623	146,372		379	370
23	632	Contractual Services - Accounting	0.51%	99.49%	100.00%	ERC	1,058	205,725	206,783		535	523
24	633	Contractual Services - Accounting	0.51%	99.49%	100.00%	ERC	246	47,754	48,000		124	122
25	636	Contractual Services - Other	0.51%	99.49%	100.00%	ERC	1,011	196,295	197,306		511	500
26	650	Transportation Expenses	0.51%	99.49%	100.00%	ERC	40	7,840	7,880		20	20
27	670	Bad Debt Expense	0.53%	99.47%	100.00%	ERC	8	1,499	1,507		4	4
28	675	Miscellaneous Expenses	0.51%	99.47%	100.00%	ERC	2,118	411,976	414,094		1,070	1,048
29	659	Other Insurance	0.31%	99.69%	100.00%	ERC	1,881	597,284	599,165		951	930
30	039	Other histratice	0.3170	99.0970	100.00%	EKC	\$6,245	\$1,426,936	\$1,452,108		\$3,156	\$3,041
31							ψ0,2+3	φ1,+20,930	ψ1,+32,100		ψ5,150	ψ3,0+1
32	W-+ C C	- Allt-d E (SE 00).										
33	Regional Office All	p. Allocated Expenses (SE.90):										
34	403	Depreciation Expenses	2.04%	97.96%	100.00%	ERC	\$139	\$6,668	\$6,807	\$	70	\$69
35	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	ф139	Φ0,00δ	\$0,007	Φ	70	\$05
36	412.11	Investment Tax Credit	0.00%	0.00%	0.00%	ERC	=	-	-		-	•
37	412.11	Gain (Losses) from Disposition	0.00%	0.00%	0.00%	ERC	-	-	-		-	•
38	420	AFUDC	0.00%	0.00%	0.00%	ERC	=	-	-		-	•
39				0.00%	0.00%	ERC	-	-	-		-	-
39 40	421 620	Non-Utility Income Materials and Supplies	0.00% 1.75%	98.25%	100.00%	ERC	172	9,656	9,828		87	85
41	633		0.00%	0.00%	0.00%	ERC	1/2	9,656	9,028		01	63
41 42		Contractual Services - Legal			0.00% 100.00%	ERC ERC	186		10.607		94	92
42	636	Contractual Services - Other	1.75% 0.00%	98.25% 0.00%	0.00%	ERC	190	10,441	10,627		94	92
43 44	650	Transportation Expenses		0.00%	0.00%	ERC ERC	-	-	-		-	•
44	659	Other Insurance	0.00%		0.00%	ERC	-	-	-		-	
45 46	666 675	Reg. Commission Exp.	0.00%	0.00%		ERC ERC	1.011	E6 7E0	E7 761		511	500
	6/5	Miscellaneous Expenses	1.75%	98.25%	100.00%	DRC	1,011	56,750	57,761		\$762	\$746
47							\$1,508	\$83,514	\$85,022		\$762	\$746

Company: Labrador Utilities, Inc.
Docket No.: 080249-WS
Schedule Year Ended: 12/31/07
Interim [1 Final [x]

Interim [] Final [x] Historical [x] Projected []

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Schedule B-12 (revised)

Page 5 of 5

Preparer: Erin Povich

			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
									ar Ending Decembe	r 31, 2007	
			Alloc	cation Percentages				Amounts Allocate	ed		
	G/L			Other		Description		Other			
Line	Acct.			Companies/		of Allocation		Companies/		50.54%	49.46%
No.	No.	Description	Labrador	Systems	Total	Method	Labrador	Systems	Total	Water	Sewer
1	Water Service Cor	p. Allocated Expenses (SE.50):									
2	601	Salaries - Operations	0.88%	99.12%	100.00%	ERC	\$65,109	\$7,294,546	\$7,359,655	\$32,908	\$32,20
3	601	Salaries - Office	0.93%	99.07%	100.00%	ERC	9,423	1,007,804	1,017,227	4,763	4,66
4	601	Salaries - Northbrook	0.56%	99.44%	100.00%	ERC	24,297	4,283,332	4,307,629	12,280	12,01
5	604	Pension & Benefits (All UI employees)	0.44%	99.56%	100.00%	ERC	21,146	4,835,476	4,856,622	10,688	10,45
6	408	Taxes Other Than Income	0.41%	99.59%	100.00%	ERC	8,274	1,990,322	1,998,596	4,182	4,09
7	100	Tables office Than meeting	0.1170	33.0370	100.0070	Dito	\$128,249	\$19,411,480	\$19,539,729	\$64,820	\$63,42
8											
9		p. Allocated Expenses (SE.51):									
10	403	Depreciation Expense	0.53%	99.47%	100.00%	ERC	\$384	\$72,557	\$72,941	\$194	\$19
11	620	Materials and Supplies	0.56%	99.44%	100.00%	ERC	332	59,394	59,726	168	16
12	636	Contractual Services Other	0.54%	99.46%	100.00%	ERC	5,879	1,081,236	1,087,115	2,971	2,90
13	675	Miscellaneous Expenses	0.63%	99.37%	100.00%	ERC	204	32,346	32,550	103	10
14							\$6,799	\$1,245,533	\$1,252,332	\$3,436	\$3,36
15 16	Water Service Cor	p. Allocated Expenses (SE.60):									
17	403	Depreciation Expense	0.51%	99.49%	100.00%	ERC	\$742	\$143,596	\$144,338	\$375	\$30
18	408	Taxes Other than Income	0.52%	99.48%	100.00%	ERC	369	70,979	71,348	187	1
19	419	Interest and Dividend Income	0.00%	0.00%	0.00%	ERC	-	. 0,5.5		-	•
20	427	Interest Expense	0.49%	99.51%	100.00%	ERC	(1,366)	(279,817)	(281,183)	(690)	(6
21	604	Employee Benefits	0.52%	99.48%	100.00%	ERC	457	88,070	88,527	231	1:
22	620	Materials and Supplies	0.52%	99.48%	100.00%	ERC	1,782	342,802	344,584	901	8
23	632	Contractual Services - Accounting	0.51%	99.49%	100.00%	ERC	2,184	425,853	428,037	1,104	1,0
24	633	Contractual Services - Legal	0.51%	99.49%	100.00%	ERC	530	103,094	103,624	268	2
25	636	Contractual Services - Other	0.51%	99.49%	100.00%	ERC	3,372	656,559	659,931	1,704	1,6
26	650	Transportation Expenses	0.51%	99.49%	100.00%	ERC	116	22,834	22,950	59	-,-
27	670	Bad Debt Expense	0.51%	99.49%	100.00%	ERC	73	14,255	14,328	37	
28	675	Miscellaneous Expenses	0.51%	99.49%	100.00%	ERC	6,454	1,253,690	1,260,144	3,262	3,1
29	659	Other Insurance	0.18%	99.82%	100.00%	ERC	4,042	2,304,276	2,308,318	2,043	1,9
30							\$18,755	\$5,146,190	\$5,164,945	\$9,479	\$9,1
31											
32		p. Allocated Expenses (SE.90):									
	Regional Office All			00.100/		PD C	4405	405 701	405.005	4051	40
34	403	Depreciation Expenses	1.82%	98.18%	100.00%	ERC	\$496	\$26,731	\$27,227	\$251	\$2
35	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	-	-	=	-	
36 37	412.11 414	Investment Tax Credit	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	ERC ERC	-	-	-	-	
38	420	Gain (Losses) from Disposition AFUDC	0.00%	0.00%	0.00%	ERC	-	-	-	-	
38 39			0.00%	0.00%	0.00%	ERC	-	-	-	-	
39 40	421	Non-Utility Income	1.75%	98.25%	100.00%	ERC	688	20.600	20.210	348	3
40	620 633	Materials and Supplies	0.00%		0.00%	ERC	088	38,622	39,310	348	3
41	636	Contractual Services - Legal Contractual Services - Other	1.75%	0.00% 98.25%	100.00%	ERC	- 744	41,764	42,508	- 376	3
42	650		0.00%			ERC	144	41,704	42,506	3/0	3
43 44	659	Transportation Expenses Other Insurance	0.00%	0.00% 0.00%	0.00% 0.00%	ERC	-	-	-	-	
							-	-	-	-	
45 46	666 675	Reg. Commission Exp. Miscellaneous Expenses	0.00% 1.75%	0.00% 98.25%	0.00% 100.00%	ERC ERC	4,043	226,999	231,042	2,043	2,5
40	0/5	miscenarieous expenses	1.75%	90.23%	100.00%	ERC	4,043	\$ 334,117	231,042	2,043	\$ 3,4

Employee Name	Total Florida <u>Salary</u>	Salary Allocated to Labrador	<u>Captime</u> <u>Labrador</u>
Anderson, Daniel	48,855	-	125
Bonagura, John	68,196	1,192	-
Chard, Ronald	2,281	-	-
Durham, Rick	67,623	1,179	-
Finehirsh, Jeffrey	37,773	-	271
Flynn, Patrick	122,678	2,143	969
Franklin, Kennedy	784	-	-
Gilroy, Bob	-	-	346
Harper, Scott	30,101	30,101	1,750
Haws, Scotty	71,359	1,247	-
Hoy, John	40,688	699	215
Neal, William	56,987	4,572	-
Rainey, Shantavious	23,977	23,977	469
Schneider, Keith	23,977	-	63
Weirzbicki, Tony	69,527	-	595
Wilson, Michael	77,068	-	1,651
Worrell, David	-	-	-
Wright, Jason	-	-	-
Unknown			(295)
	741,873	65,110	6,158

Page 1 Lead

TOTAL SALARY														(b)+(e)+(h)+(k)	(c)+(f)+(i)+(l)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(1)	(m)	(n)	(o)
	Total Salary	Salary Booked	Salary Booked	Total Salary	Salary Booked	Salary Booked	Total Salary	Salary Booked	Salary Booked	Total Salary	Salary Booked	Salary Booked		Total Salary	Total Salary
Employee Name	1Q 2007	to A/C # 701	to A/C # 703	2O 2007	to A/C # 701	to A/C # 703	<u>3O 2007</u>	to A/C # 701	to A/C # 703	4O 2007	to A/C # 701	to A/C # 703	Total Salary	to A/C # 701	to A/C # 703
Anderson, Daniel	10,069	1	0,069 -	10,112	10,112	=	12,311	12,311	-	16,363	16,363	=	48,855	48,855	=

SALARY A	ALLOCATION						
		(a)	(b)		(c)	(d)	(e)
		1Q Systems	1Q Systems		1Q Systems	Allocation	1Q Salary
Line No.	Employee Name	Assigned	Customer Equivalents		% Assigned	Method	Allocated
	Anderson, Daniel						
1		Tierra Verde		-	0.00.0	line 1/line 23	-
2		Lake Placid		-		line 2/line 23	-
3		East Lake		-		line 3/line 23	-
4		Pebble Creek		-		line 4/line 23	-
5		Alafaya		-		line 5/line 23	-
6		Longwood		-		line 6/line 23	-
7		Wedgefield		-	0.00%	line 7/line 23	-
8		Cypress Lakes		-	0.00%	line 8/line 23	-
9		Eagle Ridge		-	0.00%	line 9/line 23	-
10		Mid-County		-	0.00%	line 10/line 23	-
11		LUSI		-	0.00%	line 11/line 23	-
12		UIF	5	562	21.26%	line 12/line 23	2,140
13		Miles Grant		-	0.00%	line 13/line 23	-
14		Sanlando		-	0.00%	line 14/line 23	-
15		Pennbrooke	2,0	082	78.74%	line 15/line 23	7,929
16		Sandalhaven		-	0.00%	line 16/line 23	-
17		Bayside		-	0.00%	line 17/line 23	-
18		South Gate		-	0.00%	line 18/line 23	-
19		Labrador		-	0.00%	line 19/line 23	-
20		Acme		-	0.00%	line 20/line 23	-
21		Hutchinson Island		-	0.00%	line 21/line 23	-
22		Sandy Creek		-	0.00%	line 22/line 23	-
23		•	2,6	544	100.00%	-	10,069
						_	

Page 2 Daniel Anderson (DSA)

Line No. Employee Name

2Q Systems

Assigned

	Anderson, Daniel					
1	inderson, Dunier	Tierra Verde		_	0.00% line 1/line 23	_
2		Lake Placid		_	0.00% line 2/line 23	_
3		East Lake		_	0.00% line 3/line 23	_
4		Pebble Creek		_	0.00% line 4/line 23	_
5		Alafaya		_	0.00% line 5/line 23	_
6		Longwood		_	0.00% line 6/line 23	_
7		Wedgefield		_	0.00% line 7/line 23	_
8		Cypress Lakes		_	0.00% line 8/line 23	_
9		Eagle Ridge		_	0.00% line 9/line 23	_
10		Mid-County		_	0.00% line 10/line 23	_
11		LUSI		_	0.00% line 11/line 23	-
12		UIF		565	21.30% line 12/line 23	2,154
13		Miles Grant		-	0.00% line 13/line 23	-
14		Sanlando		-	0.00% line 14/line 23	-
15		Pennbrooke		2,088	78.70% line 15/line 23	7,959
16		Sandalhaven		-	0.00% line 16/line 23	-
17		Bayside		-	0.00% line 17/line 23	-
18		South Gate		-	0.00% line 18/line 23	-
19		Labrador		-	0.00% line 19/line 23	-
20		Acme		-	0.00% line 20/line 23	-
21		Hutchinson Island		-	0.00% line 21/line 23	-
22		Sandy Creek		-	0.00% line 22/line 23	-
23				2,653	100.00%	10,112
		(a)	(b)		(c) (d)	(e)
		30 Systems	30 Systems		30 Systems Allocation	30 Salary
Line No.	Employee Name	Assigned Assigned	Customer Equivalents		3O Systems Allocation % Assigned Method	30 Salary Allocated
Line No.	Employee Name Anderson, Daniel					
1		Assigned Tierra Verde		-	% Assigned Method 0.00% line 1/line 23	
1 2		Assigned Tierra Verde Lake Placid		- -	% Assigned Method 0.00% line 1/line 23 0.00% line 2/line 23	
1 2 3		Assigned Tierra Verde Lake Placid East Lake		- - -	% Assigned Method 0.00% line 1/line 23 0.00% line 2/line 23 0.00% line 3/line 23	
1 2 3 4		Assigned Tierra Verde Lake Placid East Lake Pebble Creek		- - -	% Assigned Method 0.00% line 1/line 23 0.00% line 2/line 23 0.00% line 3/line 23 0.00% line 4/line 23	
1 2 3 4 5		Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya		- - - -	0.00% line 1/line 23 0.00% line 2/line 23 0.00% line 3/line 23 0.00% line 4/line 23 0.00% line 4/line 23	
1 2 3 4 5		Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood		- - - - -	0.00% line 1/line 23 0.00% line 2/line 23 0.00% line 2/line 23 0.00% line 4/line 23 0.00% line 4/line 23 0.00% line 5/line 23 0.00% line 6/line 23	
1 2 3 4 5 6 7		Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield		-	% Assigned Method 0.00% line 1/line 23 0.00% line 2/line 23 0.00% line 3/line 23 0.00% line 4/line 23 0.00% line 5/line 23 0.00% line 6/line 23 0.00% line 7/line 23 0.00% line 7/line 23	
1 2 3 4 5 6 7 8		Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes			% Assigned Method 0.00% line 1/line 23 0.00% line 2/line 23 0.00% line 3/line 23 0.00% line 4/line 23 0.00% line 5/line 23 0.00% line 6/line 23 0.00% line 1/line 23 0.00% line 6/line 23	
1 2 3 4 5 6 7 8		Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge			0.00% line 1/line 23 0.00% line 2/line 23 0.00% line 2/line 23 0.00% line 4/line 23 0.00% line 5/line 23 0.00% line 6/line 23 0.00% line 6/line 23 0.00% line 6/line 23 0.00% line 7/line 23 0.00% line 7/line 23	
1 2 3 4 5 6 7 8 9		Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County			% Assigned Method 0.00% line 1/line 23 0.00% line 2/line 23 0.00% line 3/line 23 0.00% line 4/line 23 0.00% line 5/line 23 0.00% line 6/line 23 0.00% line 7/line 23 0.00% line 8/line 23 0.00% line 9/line 23 0.00% line 10/line 23	
1 2 3 4 5 6 7 8 9 10		Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI		-	0.00% line 1/line 23 0.00% line 2/line 23 0.00% line 3/line 23 0.00% line 4/line 23 0.00% line 4/line 23 0.00% line 6/line 23 0.00% line 6/line 23 0.00% line 6/line 23 0.00% line 1/line 23 0.00% line 1/line 23 0.00% line 1/line 23 0.00% line 1/line 23	Allocated
1 2 3 4 5 6 7 8 9 10 11		Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF		- - - - - - - - - - - - - - - - - - -	0.00% line 1/line 23 0.00% line 2/line 23 0.00% line 3/line 23 0.00% line 4/line 23 0.00% line 5/line 23 0.00% line 6/line 23 0.00% line 6/line 23 0.00% line 6/line 23 0.00% line 7/line 23 0.00% line 9/line 23 0.00% line 1/line 23 0.00% line 1/line 23 0.00% line 1/line 23	Allocated
1 2 3 4 5 6 7 8 9 10 11 12 13		Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant			% Assigned Method 0.00% line 1/line 23 0.00% line 3/line 23 0.00% line 3/line 23 0.00% line 4/line 23 0.00% line 5/line 23 0.00% line 6/line 23 0.00% line 7/line 23 0.00% line 8/line 23 0.00% line 10/line 2 0.00% line 11/line 23 0.00% line 11/line 23 0.00% line 11/line 23 0.00% line 11/line 23 0.00% line 11/line 23	Allocated
1 2 3 4 5 6 7 8 9 10 11 12 13 14		Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando		= =	0.00% line 1/line 23 0.00% line 2/line 23 0.00% line 3/line 23 0.00% line 4/line 23 0.00% line 4/line 23 0.00% line 6/line 23 0.00% line 6/line 23 0.00% line 6/line 23 0.00% line 6/line 23 0.00% line 1/line 23 0.00% line 1/line 23 0.00% line 1/line 23 0.00% line 11/line 23 0.00% line 11/line 23 0.00% line 13/line 23 0.00% line 14/line 23	Allocated
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15		Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke			% Assigned Method 0.00% line 1/line 23 0.00% line 2/line 23 0.00% line 3/line 23 0.00% line 4/line 23 0.00% line 5/line 23 0.00% line 6/line 23 0.00% line 6/line 23 0.00% line 7/line 23 0.00% line 9/line 23 0.00% line 10/line 23 0.00% line 11/line 23 0.00% line 11/line 23 0.00% line 11/line 23 0.00% line 15/line 23 0.00% line 15/line 23 0.00% line 15/line 23	Allocated
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16		Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke Sandalhaven		= =	% Assigned Method 0.00% line 1/line 23 0.00% line 2/line 23 0.00% line 3/line 23 0.00% line 4/line 23 0.00% line 5/line 23 0.00% line 6/line 23 0.00% line 6/line 23 0.00% line 6/line 23 0.00% line 10/line 23 0.00% line 10/line 23 0.00% line 11/line 23 0.00% line 11/line 23 0.00% line 11/line 23 0.00% line 14/line 23 0.00% line 16/line 23 1.00% line 15/line 23	Allocated
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16		Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke Sandalhaven Bayside		= =	0.00% line 1/line 23 0.00% line 2/line 23 0.00% line 3/line 23 0.00% line 4/line 23 0.00% line 4/line 23 0.00% line 6/line 23 0.00% line 6/line 23 0.00% line 6/line 23 0.00% line 6/line 23 0.00% line 1/line 23 0.00% line 11/line 23 0.00% line 16/line 23 0.00% line 16/line 23 0.00% line 16/line 23	Allocated
1 2 3 4 4 5 6 7 7 8 8 9 10 11 12 13 14 15 16 17 18		Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke Sandalhaven Bayside South Gate		= =	% Assigned Method 0.00% line 1/line 23 0.00% line 2/line 23 0.00% line 3/line 3/line 23 0.00% line 4/line 23 0.00% line 5/line 23 0.00% line 6/line 23 0.00% line 1/line 23 0.00% line 9/line 23 0.00% line 10/line 23 0.00% line 10/line 23 0.00% line 11/line 23 0.00% line 11/line 23 0.00% line 11/line 23 0.00% line 15/line 23 0.00% line 15/line 23 0.00% line 16/line 23 0.00% line 16/line 23 0.00% line 16/line 23 0.00% line 18/line 17/line 23 0.00% line 16/line 23 0.00% line 18/line 18/line 18/line 18/line 18/line 18/line 18/line 23	Allocated
1 2 3 4 5 5 6 7 7 8 9 10 11 12 13 14 15 16 17 18 19		Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke Sandalhaven Bayside South Gate Labrador		= =	% Assigned Method 0.00% line 1/line 23 0.00% line 2/line 23 0.00% line 3/line 23 0.00% line 4/line 23 0.00% line 5/line 23 0.00% line 6/line 23 0.00% line 6/line 23 0.00% line 7/line 23 0.00% line 9/line 23 0.00% line 10/line 23 0.00% line 10/line 23 0.00% line 11/line 23 0.00% line 11/line 23 0.00% line 14/line 23 0.00% line 15/line 23 0.00% line 17/line 23 0.00% line 18/line 23 0.00% line 18/line 23 0.00% line 18/line 23 0.00% line 19/line 23	Allocated
1 2 3 4 4 5 6 7 7 8 8 9 10 11 12 13 14 15 16 17 18		Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke Sandalhaven Bayside South Gate Labrador Acme		= =	% Assigned Method 0.00% line 1/line 23 0.00% line 2/line 23 0.00% line 3/line 23 0.00% line 4/line 23 0.00% line 6/line 23 0.00% line 6/line 23 0.00% line 7/line 23 0.00% line 1/line 23 0.00% line 9/line 23 0.00% line 11/line 23 0.00% line 11/line 23 0.00% line 11/line 23 0.00% line 14/line 23 0.00% line 14/line 23 78.96% line 15/line 23 0.00% line 16/line 23 0.00% line 17/line 23 0.00% line 17/line 23 0.00% line 19/line 23 0.00% line 19/line 23 0.00% line 19/line 23 0.00% line 19/line 23	Allocated
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20		Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke Sandalhaven Bayside South Gate Labrador Acme Hutchinson Island		= =	0.00% line 1/line 23 0.00% line 2/line 23 0.00% line 3/line 23 0.00% line 3/line 23 0.00% line 4/line 23 0.00% line 6/line 23 0.00% line 6/line 23 0.00% line 6/line 23 0.00% line 6/line 23 0.00% line 1/line 23 0.00% line 1/line 23 0.00% line 1/line 23 0.00% line 11/line 23 0.00% line 11/line 23 0.00% line 15/line 23 0.00% line 15/line 23 0.00% line 15/line 23 0.00% line 16/line 23 0.00% line 16/line 23 0.00% line 16/line 23 0.00% line 17/line 23 0.00% line 17/line 23 0.00% line 17/line 23	Allocated
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21		Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke Sandalhaven Bayside South Gate Labrador Acme		= =	% Assigned Method 0.00% line 1/line 23 0.00% line 2/line 23 0.00% line 3/line 23 0.00% line 4/line 23 0.00% line 6/line 23 0.00% line 6/line 23 0.00% line 7/line 23 0.00% line 1/line 23 0.00% line 9/line 23 0.00% line 11/line 23 0.00% line 11/line 23 0.00% line 11/line 23 0.00% line 14/line 23 0.00% line 14/line 23 78.96% line 15/line 23 0.00% line 16/line 23 0.00% line 17/line 23 0.00% line 17/line 23 0.00% line 19/line 23 0.00% line 19/line 23 0.00% line 19/line 23 0.00% line 19/line 23	Allocated

2Q Systems

Customer Equivalents

(d) (e)
Allocation 2Q Salary

Allocated

Method

(c)

2Q Systems

% Assigned

Page 3 Daniel Anderson (DSA)

		(a)	(b)	(c) (d)	(e)
T * NT.	F	4Q Systems	4Q Systems	4Q Systems Allocation	4Q Salary
Line No.	Employee Name	Assigned	Customer Equivalents	% Assigned Method	Allocated
	Anderson, Daniel				
1		Tierra Verde	=	0.00% line 1/line 23	-
2		Lake Placid	=	0.00% line 2/line 23	-
3		East Lake	=	0.00% line 3/line 23	-
4		Pebble Creek	=	0.00% line 4/line 23	_
5		Alafaya	-	0.00% line 5/line 23	-
6		Longwood	=	0.00% line 6/line 23	-
7		Wedgefield	=	0.00% line 7/line 23	-
8		Cypress Lakes	-	0.00% line 8/line 23	-
9		Eagle Ridge	-	0.00% line 9/line 23	-
10		Mid-County	-	0.00% line 10/line 23	-
11		LUSI	-	0.00% line 11/line 23	_
12		UIF	564	21.32% line 12/line 23	3,48
13		Miles Grant	-	0.00% line 13/line 23	-
14		Sanlando	-	0.00% line 14/line 23	_
15		Pennbrooke	2,082	78.68% line 15/line 23	12,87
16		Sandalhaven	· -	0.00% line 16/line 23	-
17		Bayside	<u>-</u>	0.00% line 17/line 23	_
18		South Gate	<u>-</u>	0.00% line 18/line 23	_
19		Labrador	-	0.00% line 19/line 23	_
20		Acme	-	0.00% line 20/line 23	_
21		Hutchinson Island	=	0.00% line 21/line 23	_
22		Sandy Creek	-	0.00% line 22/line 23	_
			2,646	100.00%	16,36

Page 4 Daniel Anderson (DSA)

CAPITALIZED TIME

J. 11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	ELD TIVE	(a)	(b)	(c)
		Company Where	(5)	(3)
Line No.	Employee Name	Time Capped	Plant/CWIP A/C #	Amount Capitalized
			<u> </u>	
1	Anderson, Daniel	Labrador	3113025 - Electric Pump Equipment	125.00
2	Anderson, Daniel	LUSI - Lake Saunders	3305042 - Distribution Reservoirs & Standpipes	187.50
3	Anderson, Daniel	Pennbrooke	3804005 - Sewage Treatment Plant	156.25
4	Anderson, Daniel	Pennbrooke	3204032 - Water Treatment Equipment	31.25
5	Anderson, Daniel	Pennbrooke	3542011 - Lift Stations	156.25
6	Anderson, Daniel	Pennbrooke	1863030 - Miscellaneous Regulatory	156.25
7	Anderson, Daniel	Pennbrooke	3113025 - Electric Pump Equipment	93.75
8	Anderson, Daniel	Pennbrooke	3305042 - Distribution Reservoirs & Standpipes	93.75
9	Anderson, Daniel	Pennbrooke	1863030 - Miscellaneous Regulatory	375.00
10	Anderson, Daniel	Pennbrooke	3044031 - Water Treatment Plant	187.50
11	Anderson, Daniel	Pennbrooke	3204032 - Water Treatment Equipment	312.50
12	Anderson, Daniel	Pennbrooke	3305042 - Distribution Reservoirs & Standpipes	93.75
13	Anderson, Daniel	Pennbrooke	3345047 - Meter Installations	187.50
14	Anderson, Daniel	Pennbrooke	3044031 - Water Treatment Plant	67.84
15	Anderson, Daniel	Pennbrooke	3204032 - Water Treatment Equipment	644.48
16	Anderson, Daniel	Pennbrooke	3345047 - Meter Installations	67.84
17	Anderson, Daniel	Pennbrooke	3113025 - Electric Pump Equipment	135.68
18	Anderson, Daniel	Pennbrooke	3204032 - Water Treatment Equipment	169.60
19	Anderson, Daniel	Pennbrooke	3305042 - Distribution Reservoirs & Standpipes	67.84
20	Anderson, Daniel	Pennbrooke	3305042 - Distribution Reservoirs & Standpipes	271.36
21	Anderson, Daniel	Pennbrooke	3542011 - Lift Stations	169.60
22	Anderson, Daniel	UIF - Amber Hill	3204032 - Water Treatment Equipment	31.25
23	Anderson, Daniel	UIF - Crownwood	3804005 - Sewage Treatment Plant	468.75
24	Anderson, Daniel	UIF - Crownwood	3542011 - Lift Stations	93.75
25	Anderson, Daniel	UIF - Crownwood	3804005 - Sewage Treatment Plant	187.50
26	Anderson, Daniel	UIF - Crownwood	3804005 - Sewage Treatment Plant	407.04
27	Anderson, Daniel	UIF - Crownwood	3804005 - Sewage Treatment Plant	67.84
28	Anderson, Daniel	UIF - Crownwood	3612008 - Sewer Gravity Mains	101.76
29		UIF - Golden Hills	3204032 - Water Treatment Equipment	62.50
30		UIF - Golden Hills	1863015 - Deferred RC	156.25
31		UIF - Golden Hills	3113025 - Electric Pump Equipment	31.25
32	Anderson, Daniel	UIF - Golden Hills	3345047 - Meter Installations	187.50
33	Anderson, Daniel		1863030 - Deferred RC	31.25
34	Anderson, Daniel	UIF - Golden Hills	3204032 - Water Treatment Equipment	187.50
35	Anderson, Daniel	UIF - Golden Hills	3345047 - Meter Installations	62.50
36	Anderson, Daniel	UIF - Golden Hills	3355048 - Hydrants	62.50
37	Anderson, Daniel		3072014 - Wells & Springs	101.76
38		UIF - Golden Hills	3204032 - Water Treatment Equipment	237.44
39	Anderson, Daniel		3315043 - Transmission & Distribution	135.68
40	Anderson, Daniel	UIF - Golden Hills	3345047 - Meter Installations	169.60
41	Anderson, Daniel	UIF - Golden Hills	3072014 - Wells & Springs	101.76
42	Anderson, Daniel	UIF - Golden Hills	3204032 - Water Treatment Equipment	339.20
43	Anderson, Daniel	UIF - Golden Hills	3345047 - Meter Installations	135.68
44	Anderson, Daniel		3204032 - Water Treatment Equipment	67.84
45		UIF - Golden Hills	3345047 - Meter Installations	135.68
46		UIF - Golden Hills	0630-1150601	101.76
47	Anderson, Daniel		1863030 - Miscellaneous Regulatory	101.76
48	Anderson, Daniel	WSC	0005-1170701	774.18

Page 5 Daniel Anderson (DSA)

TOTAL SALARY														(b)+(e)+(h)+(k)	(c)+(f)+(i)+(l)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(1)	(m)	(n)	(o)
	Total Salary	Salary Booked	Salary Booked	Total Salary	Salary Booked	Salary Booked	Total Salary	Salary Booked	Salary Booked	Total Salary	Salary Booked	Salary Booked		Total Salary	Total Salary
Employee Name	1Q 2007	to A/C # 701	to A/C # 703	2O 2007	to A/C # 701	to A/C # 703	3Q 2007	to A/C # 701	to A/C # 703	40 2007	to A/C # 701	to A/C # 703	Total Salary	to A/C # 701	to A/C # 703
Bonagura, John	16,250	16,250	-	16,250	16,250	-	18,769	18,769	-	16,927	16,927	-	68,196	68,196	-

SALARY A	ALLOCATION					
		(a)	(b)	(c)	(d)	(e)
		1Q Systems	1Q Systems	1Q Systems	Allocation	1Q Salary
Line No.	Employee Name	Assigned	Customer Equivalents	% Assigned	Method	Allocated
	Bonagura, John					
1		Tierra Verde	1,205	1.77%	line 1/line 23	288
2		Lake Placid	240	0.35%	line 2/line 23	57
3		East Lake	909	1.34%	line 3/line 23	218
4		Pebble Creek	2,211	3.26%	line 4/line 23	529
5		Alafaya	7,319	10.78%	line 5/line 23	1,752
6		Longwood	1,806	2.66%	line 6/line 23	432
7	,	Wedgefield	2,313	3.41%	line 7/line 23	554
8		Cypress Lakes	1,773	2.61%	line 8/line 23	424
9		Eagle Ridge	2,532	3.73%	line 9/line 23	606
10		Mid-County	3,352	4.94%	line 10/line 23	802
11		LUSI	9,912	14.60%	line 11/line 23	2,372
12		UIF	8,123	11.96%	line 12/line 23	1,944
13		Miles Grant	1,642	2.42%	line 13/line 23	393
14		Sanlando	16,463	24.25%	line 14/line 23	3,940
15		Pennbrooke	2,082	3.07%	line 15/line 23	498
16		Sandalhaven	985	1.45%	line 16/line 23	236
17		Bayside	244	0.36%	line 17/line 23	58
18		South Gate	2,883	4.25%	line 18/line 23	690
19		Labrador	1,167	1.72%	line 19/line 23	279
20		Acme	161	0.24%	line 20/line 23	39
21		Hutchinson Island	294	0.43%	line 21/line 23	70
22		Sandy Creek	282	0.42%	line 22/line 23	67
23			67,898	100.00%	-	16,250

John Bonagura (JFB) Page 6

		(a)	(b)	(c)	(d)	(e)
		2Q Systems	2Q Systems	2Q Systems	Allocation	2Q Salary
Line No.	Employee Name	Assigned	Customer Equivalents	% Assigned	Method	Allocated
	Bonagura, John					
1		Tierra Verde	508	0.77%	line 1/line 23	125
2		Lake Placid	207	0.31%	line 2/line 23	51
3		East Lake	902	1.37%	line 3/line 23	223
4		Pebble Creek	2,203	3.35%	line 4/line 23	544
5		Alafaya	7,297	11.09%	line 5/line 23	1,802
6		Longwood	1,785	2.71%	line 6/line 23	441
7		Wedgefield	2,323	3.53%	line 7/line 23	574
8		Cypress Lakes	1,776	2.70%	line 8/line 23	439
9		Eagle Ridge	2,531	3.85%	line 9/line 23	625
10		Mid-County	2,075	3.15%	line 10/line 23	512
11		LUSI	9,901	15.05%	line 11/line 23	2,445
12		UIF	8,080	12.28%	line 12/line 23	1,995
13		Miles Grant	1,644	2.50%	line 13/line 23	406
14		Sanlando	16,427	24.96%	line 14/line 23	4,057
15		Pennbrooke	2,088	3.17%	line 15/line 23	516
16		Sandalhaven	1,045	1.59%	line 16/line 23	258
17		Bayside	244	0.37%	line 17/line 23	60
18		South Gate	2,844	4.32%	line 18/line 23	702
19		Labrador	1,176	1.79%	line 19/line 23	290
20		Acme	161	0.24%	line 20/line 23	40
21		Hutchinson Island	294	0.45%	line 21/line 23	73
22		Sandy Creek	290	0.44%	line 22/line 23	72
23			65,801	100.00%	-	16,250
		(-)	4)	(3)	(1)	(3)
		(a)	(b)	(c)	(d)	(e)
Time No.	E	30 Systems	30 Systems	30 Systems	Allocation	30 Salary
Line No.	Employee Name	Assigned	Customer Equivalents	% Assigned	Method	Allocated
	Bonagura, John					

Line No.	Employee Name	(a) 30 Systems Assigned	(b) 30 Systems Customer Equivalents	(c) 3O Systems % Assigned	(d) <u>Allocation</u> <u>Method</u>	(e) 30 Salary Allocated
_	Bonagura, John	m:	1.200			225
1		Tierra Verde	1,208		line 1/line 23	335
2		Lake Placid	209	0.00-0.00	line 2/line 23	58
3		East Lake	901	-10070	line 3/line 23	250
4		Pebble Creek	2,203		line 4/line 23	611
5		Alafaya	7,276		line 5/line 23	2,019
6		Longwood	1,759	2.60%	line 6/line 23	488
7		Wedgefield	2,324	3.44%	line 7/line 23	645
8		Cypress Lakes	1,779	2.63%	line 8/line 23	494
9		Eagle Ridge	2,531	3.74%	line 9/line 23	702
10		Mid-County	3,355	4.96%	line 10/line 23	931
11		LUSI	9,835	14.54%	line 11/line 23	2,729
12		UIF	8,049	11.90%	line 12/line 23	2,234
13		Miles Grant	1,642	2.43%	line 13/line 23	456
14		Sanlando	16,423	24.28%	line 14/line 23	4,558
15		Pennbrooke	2,086	3.08%	line 15/line 23	579
16		Sandalhaven	1,045	1.55%	line 16/line 23	290
17		Bayside	249	0.37%	line 17/line 23	69
18		South Gate	2,845	4.21%	line 18/line 23	790
19		Labrador	1,175	1.74%	line 19/line 23	326
20		Acme	161	0.24%	line 20/line 23	45
21		Hutchinson Island	294	0.43%	line 21/line 23	82
22		Sandy Creek	283	0.42%	line 22/line 23	79
23		-	67,632	100.00%		18,769

Page 7 John Bonagura (JFB)

		(a) 4Q Systems	(b) 4Q Systems	(c) 4Q Systems	(d) Allocation	(e) 4Q Salary
Line No.	Employee Name	Assigned	Customer Equivalents	% Assigned	Method	Allocated
	Bonagura, John					
1		Tierra Verde	1,208	1.79%	line 1/line 23	303
2		Lake Placid	207	0.31%	line 2/line 23	52
3		East Lake	891	1.32%	line 3/line 23	223
4		Pebble Creek	2,189	3.24%	line 4/line 23	549
5		Alafaya	7,269	10.77%	line 5/line 23	1,823
6		Longwood	1,779	2.64%	line 6/line 23	446
7		Wedgefield	2,313	3.43%	line 7/line 23	580
8		Cypress Lakes	1,779	2.64%	line 8/line 23	446
9		Eagle Ridge	2,526	3.74%	line 9/line 23	633
10		Mid-County	3,355	4.97%	line 10/line 23	841
11		LUSI	9,734	14.42%	line 11/line 23	2,441
12		UIF	8,029	11.89%	line 12/line 23	2,013
13		Miles Grant	1,650	2.44%	line 13/line 23	414
14		Sanlando	16,428	24.34%	line 14/line 23	4,119
15		Pennbrooke	2,082	3.08%	line 15/line 23	522
16		Sandalhaven	1,043	1.55%	line 16/line 23	262
17		Bayside	241	0.36%	line 17/line 23	60
18		South Gate	2,863	4.24%	line 18/line 23	718
19		Labrador	1,180	1.75%	line 19/line 23	296
20		Acme	161	0.24%	line 20/line 23	40
21		Hutchinson Island	294	0.44%	line 21/line 23	74
22		Sandy Creek	283	0.42%	line 22/line 23	71
23			67,504	100.00%		16,927
				-	•	,

Total Labrador Salary for Bonagura, John

1,192 Total of all quarters (e)(10)

CAPITALIZED TIME

 Line No.
 Employee Name
 (a) Company Where Time Capped
 Plant/CWIP A/C #
 Amount Capitalized

 1
 Bonagura, John Sandalhaven
 1863015 - Deferred RC
 135.68

 2
 Bonagura, John WSC
 0005-1170701
 430.10

Page 8 John Bonagura (JFB)

TOTAL SALARY

(b)+(e)+(h)+(k) (c)+(f)+(i)+(l)

Employee Name	(a) <u>Total Salary</u> <u>1O 2007</u>	(b) <u>Salary Booked</u> to A/C # 701	(c) <u>Salary Booked</u> <u>to A/C # 703</u>	(d) Total Salary 2O 2007	(e) Salary Booked to A/C # 701	(f) Salary Booked to A/C # 703	(g) Total Salary 3Q 2007	(h) Salary Booked to A/C # 701	(i) Salary Booked to A/C # 703	(j) Total Salary 4Q 2007	(k) Salary Booked to A/C # 701	(I) Salary Booked to A/C # 703	(m) <u>Total Salary</u>	(n) <u>Total Salary</u> <u>to A/C # 701</u>	(o) <u>Total Salary</u> <u>to A/C # 703</u>
Chard, Ronald *Note: Ronald Cha	- ard began work in Florida i	n 4Q 2007.	-	-	-	-	-	-	-	2,281	2,281	-	2,281	2,281	-

SALARY A	ALLOCATION					
		(a)	(b)	(c)	(d)	(e)
		10 Systems	10 Systems	10 Systems	Allocation	10 Salary
Line No.	Employee Name	Assigned	Customer Equivalents	% Assigned	Method	Allocated
	GL 1 D 11					
1	Chard, Ronald	Tierra Verde		0.000	% line 1/line 23	
2		Lake Placid	-		% line 1/line 23	-
3		East Lake	-		% line 2/line 23 % line 3/line 23	-
			-			-
4		Pebble Creek	-		6 line 4/line 23	-
5		Alafaya	-		6 line 5/line 23	-
6		Longwood	-		6 line 6/line 23	-
7		Wedgefield	-		6 line 7/line 23	-
8		Cypress Lakes	-		6 line 8/line 23	-
9		Eagle Ridge	-		6 line 9/line 23	-
10		Mid-County	-		6 line 10/line 23	-
11		LUSI	-		6 line 11/line 23	-
12		UIF	-		6 line 12/line 23	-
13		Miles Grant	-	0.009	6 line 13/line 23	-
14		Sanlando	-	0.009	6 line 14/line 23	-
15		Pennbrooke	-	0.009	% line 15/line 23	-
16		Sandalhaven	-	0.009	6 line 16/line 23	-
17		Bayside	-	0.009	6 line 17/line 23	-
18		South Gate	-	0.009	6 line 18/line 23	-
19		Labrador	-	0.009	6 line 19/line 23	-
20		Acme	-	0.009	6 line 20/line 23	-
21		Hutchinson Island	-	0.009	% line 21/line 23	-
22		Sandy Creek	-	0.009	% line 22/line 23	-
23			-	0.009	/6	-
					-	

Ronald Chard Page 9

Line No.	Employee Name	(a) <u>2O Systems</u> Assigned	(b) <u>2O Systems</u> Customer Equivalents		(c) <u>2O Systems</u> % Assigned	(d) <u>Allocation</u> Method	(e) 20 Salary Allocated
	Chard, Ronald						
1		Tierra Verde		-	0.000	line 1/line 23	-
2		Lake Placid		-	0.00%	line 2/line 23	-
3		East Lake		-	0.00%	line 3/line 23	-
4		Pebble Creek		-	0.00%	line 4/line 23	-
5		Alafaya		-		line 5/line 23	-
6		Longwood		-		line 6/line 23	-
7		Wedgefield		-	0.00%	line 7/line 23	-
8		Cypress Lakes		-		line 8/line 23	-
9		Eagle Ridge		-		line 9/line 23	-
10		Mid-County		-		line 10/line 23	-
11		LUSI		-	0.001	line 11/line 23	-
12		UIF		-		line 12/line 23	-
13		Miles Grant		-	0.001	line 13/line 23	-
14		Sanlando		-		line 14/line 23	-
15		Pennbrooke		-	0.000	line 15/line 23	-
16		Sandalhaven		-		line 16/line 23	-
17		Bayside		-		line 17/line 23	-
18		South Gate		-		line 18/line 23	-
19		Labrador		-		line 19/line 23	-
20		Acme		-		line 20/line 23	-
21		Hutchinson Island		-		line 21/line 23	-
22		Sandy Creek		-		line 22/line 23	-
23		-		-	0.00%		-

Page 10 Ronald Chard

Line No.	Employee Name	(a) 30 Systems Assigned	(b) <u>3O Systems</u> <u>Customer Equivalents</u>	(c) 30 Systems % Assigned	(d) <u>Allocation</u> <u>Method</u>	(e) 30 Salary Allocated
	Chard, Ronald					
1		Tierra Verde	-	0.00%	line 1/line 23	-
2		Lake Placid	-	0.00%	line 2/line 23	-
3		East Lake	-	0.00%	line 3/line 23	-
4		Pebble Creek	-	0.00%	line 4/line 23	-
5		Alafaya	=	0.00%	line 5/line 23	-
6		Longwood	=	0.00%	line 6/line 23	-
7		Wedgefield	-	0.00%	line 7/line 23	-
8		Cypress Lakes	-	0.00%	line 8/line 23	-
9		Eagle Ridge	-		line 9/line 23	-
10		Mid-County	-		line 10/line 23	-
11		LUSI	-		line 11/line 23	-
12		UIF	-		line 12/line 23	-
13		Miles Grant	-		line 13/line 23	-
14		Sanlando	-		line 14/line 23	-
15		Pennbrooke	-		line 15/line 23	-
16		Sandalhaven	-		line 16/line 23	-
17		Bayside	-		line 17/line 23	-
18		South Gate	-		line 18/line 23	-
19		Labrador	-		line 19/line 23	-
20		Acme	-		line 20/line 23	-
21 22		Hutchinson Island	-		line 21/line 23	-
23		Sandy Creek	·	0.00%	line 22/line 23	
23				0.00%		
		(a)	(b)	(c)	(d)	(e)
		40 Systems	40 Systems	40 Systems	<u>Allocation</u>	40 Salary
ine No.	Employee Name	Assigned	Customer Equivalents	% Assigned	Method	Allocated
	Chard, Ronald					
1		Tierra Verde	-	0.00%	line 1/line 23	-
2		Lake Placid	-		line 2/line 23	-
3		East Lake	891	13.16%	line 3/line 23	30
4		Pebble Creek	-		line 4/line 23	-
5		Alafaya	-		line 5/line 23	-
6		Longwood	-		line 6/line 23	-
7		Wedgefield	-		line 7/line 23	-
8		Cypress Lakes	-		line 8/line 23	
9		Eagle Ridge	2,526		line 9/line 23	8:
		Mid-County	3,355		line 10/line 23	1,1
10		LUSI			line 11/line 23	-
11			-			
11 12		UIF	-	0.00%	line 12/line 23	
11 12 13		UIF Miles Grant	- -	0.00% 0.00%	line 13/line 23	-
11 12 13 14		UIF Miles Grant Sanlando	- - -	0.00% 0.00% 0.00%	line 13/line 23 line 14/line 23	-
11 12 13 14 15		UIF Miles Grant Sanlando Pennbrooke		0.00% 0.00% 0.00% 0.00%	line 13/line 23 line 14/line 23 line 15/line 23	- - -
11 12 13 14 15 16		UIF Miles Grant Sanlando Pennbrooke Sandalhaven	· · · ·	0.00% 0.00% 0.00% 0.00% 0.00%	line 13/line 23 line 14/line 23 line 15/line 23 line 16/line 23	-
11 12 13 14 15 16 17		UIF Miles Grant Sanlando Pennbrooke Sandalhaven Bayside	1 - - - - 1	0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	line 13/line 23 line 14/line 23 line 15/line 23 line 16/line 23 line 17/line 23	- - - -
11 12 13 14 15 16 17 18		UIF Miles Grant Sanlando Pennbrooke Sandalhaven Bayside South Gate	: - - - - - -	0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	line 13/line 23 line 14/line 23 line 15/line 23 line 16/line 23 line 17/line 23 line 18/line 23	- - - - -
11 12 13 14 15 16 17 18 19		UIF Miles Grant Sanlando Pennbrooke Sandalhaven Bayside South Gate Labrador		0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	line 13/line 23 line 14/line 23 line 15/line 23 line 16/line 23 line 18/line 23 line 19/line 23	- - - - -
11 12 13 14 15 16 17 18 19 20		UIF Miles Grant Sanlando Pennbrooke Sandalhaven Bayside South Gate Labrador Acme		0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	line 13/line 23 line 14/line 23 line 15/line 23 line 16/line 23 line 17/line 23 line 18/line 23 line 20/line 23	- - - - - - -
11 12 13 14 15 16 17 18 19 20 21		UIF Miles Grant Sanlando Pennbrooke Sandalhaven Bayside South Gate Labrador Acme Hutchinson Island	- - - - - - - - - - -	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	line 13/line 23 line 14/line 23 line 15/line 23 line 16/line 23 line 17/line 23 line 18/line 23 line 20/line 23 line 21/line 23	- - - - - - -
11 12 13 14 15 16 17 18 19 20		UIF Miles Grant Sanlando Pennbrooke Sandalhaven Bayside South Gate Labrador Acme	6,772	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	line 13/line 23 line 14/line 23 line 15/line 23 line 16/line 23 line 17/line 23 line 18/line 23 line 20/line 23	- - - - - - - - - - - - - - - - -

Page 11 Ronald Chard

CAPITALIZED TIME

(b) (c)

(a) Company Where Plant/CWIP A/C# <u>Line No.</u> <u>Employee Name</u> <u>Time Capped</u> Amount Capitalized 1 Chard, Ronald N/A

> Ronald Chard Page 12

TOTAL SALARY

(b)+(e)+(h)+(k) (c)+(f)+(i)+(l)Total Salary Salary Booked Total Salary Solary Booked Salary Booked Solary Booked Sol Total Salary Total Salary Salary Booked Employee Name 1Q 2007 to A/C # 701 2O 2007 to A/C # 701 to A/C # 703 3O 2007 to A/C # 701 to A/C # 703 4O 2007 to A/C # 701 to A/C # 703 Total Salary to A/C # 701 to A/C # 703 Durham, Rick 32,522 32,522 35,102 35,102

*Note: Rick Durham began work in Florida in 3Q 2007.

SALARY ALLOCATION

SALAKI	ALLOCATION	(a)	(b)	(c)	(d)	(e)
		10 Systems	10 Systems	10 Systems	Allocation	10 Salary
Line No.	Employee Name	Assigned	Customer Equivalents	% Assigned	Method	Allocated
	Durham, Rick					
1		Tierra Verde	-	0.00%	line 1/line 23	-
2		Lake Placid	-	0.00%	line 2/line 23	-
3		East Lake	-	0.00%	line 3/line 23	-
4		Pebble Creek	-	0.00%	line 4/line 23	-
5		Alafaya	-	0.00%	line 5/line 23	-
6		Longwood	-	0.00%	line 6/line 23	-
7		Wedgefield	-	0.00%	line 7/line 23	-
8		Cypress Lakes	-	0.00%	line 8/line 23	-
9		Eagle Ridge	-	0.00%	line 9/line 23	-
10		Mid-County	=	0.00%	line 10/line 23	-
11		LUSI	=	0.00%	line 11/line 23	-
12		UIF	-	0.00%	line 12/line 23	-
13		Miles Grant	-	0.00%	line 13/line 23	-
14		Sanlando	-	0.00%	line 14/line 23	-
15		Pennbrooke	-	0.00%	line 15/line 23	-
16		Sandalhaven	-	0.00%	line 16/line 23	-
17		Bayside	-	0.00%	line 17/line 23	-
18		South Gate	-	0.00%	line 18/line 23	-
19		Labrador	-	0.00%	line 19/line 23	-
20		Acme	-	0.00%	line 20/line 23	-
21		Hutchinson Island	-		line 21/line 23	-
22		Sandy Creek	<u> </u>		line 22/line 23	-
23		<u>_</u>	-	0.00%		-
					-	

Page 13 Rick Durham (RJD)

		(a) 2Q Systems	(b) 2Q Systems	(c) 2O Systems	(d) Allocation	(e) 2O Salary
Line No.	Employee Name		Customer Equivalents	% Assigned	Method	Allocated
	Durham, Rick					
1	Durman, rack	Tierra Verde	_	0.00%	line 1/line 23	_
2		Lake Placid	=	0.00%	line 2/line 23	_
3		East Lake	=	0.00%	line 3/line 23	_
4		Pebble Creek	-	0.00%	line 4/line 23	_
5		Alafaya	-	0.00%	line 5/line 23	-
6		Longwood	-	0.00%	line 6/line 23	-
7		Wedgefield	-	0.00%	line 7/line 23	-
8		Cypress Lakes	-	0.00%	line 8/line 23	-
9		Eagle Ridge	-	0.00%	line 9/line 23	-
10		Mid-County	=	0.00%	line 10/line 23	-
11		LUSI	=	0.00%	line 11/line 23	-
12		UIF	=	0.00%	line 12/line 23	-
13		Miles Grant	=	0.00%	line 13/line 23	-
14		Sanlando	=	0.00%	line 14/line 23	-
15		Pennbrooke	=	0.00%	line 15/line 23	-
16		Sandalhaven	-	0.00%	line 16/line 23	-
17		Bayside	-	0.00%	line 17/line 23	-
18		South Gate	-	0.00%	line 18/line 23	-
19		Labrador	-	0.00%	line 19/line 23	-
20		Acme	-	0.00%	line 20/line 23	-
21		Hutchinson Island	-		line 21/line 23	-
22		Sandy Creek	F		line 22/line 23	-
23		·	-	0.00%	-	-

Line No.		(a) <u>O Systems</u> <u>Assigned</u>	(b) 30 Systems Customer Equivalents	(c) 30 Systems % Assigned	(d) <u>Allocation</u> <u>Method</u>	(e) 30 Salary Allocated
	Durham, Rick					
1	Tierra Verde		1,208		line 1/line 23	581
2	Lake Placid		209	0.00	line 2/line 23	101
3	East Lake		901		line 3/line 23	433
4	Pebble Creek		2,203	3.26%	line 4/line 23	1,059
5	Alafaya		7,276	10.76%	line 5/line 23	3,499
6	Longwood		1,759		line 6/line 23	846
7	Wedgefield		2,324	3.44%	line 7/line 23	1,118
8	Cypress Lakes		1,779	2.63%	line 8/line 23	855
9	Eagle Ridge		2,531	3.74%	line 9/line 23	1,217
10	Mid-County		3,355	4.96%	line 10/line 23	1,613
11	LUSI		9,835	14.54%	line 11/line 23	4,729
12	UIF		8,049	11.90%	line 12/line 23	3,870
13	Miles Grant		1,642	2.43%	line 13/line 23	790
14	Sanlando		16,423	24.28%	line 14/line 23	7,897
15	Pennbrooke		2,086	3.08%	line 15/line 23	1,003
16	Sandalhaven		1,045	1.55%	line 16/line 23	503
17	Bayside		249	0.37%	line 17/line 23	120
18	South Gate		2,845	4.21%	line 18/line 23	1,368
19	Labrador		1,175	1.74%	line 19/line 23	565
20	Acme		161	0.24%	line 20/line 23	77
21	Hutchinson Islan	d	294	0.43%	line 21/line 23	141
22	Sandy Creek		283	0.42%	line 22/line 23	136
23			67,632	100.00%	_	32,522

Page 14 Rick Durham (RJD)

Line No.	Employee Name	(a) 4Q Systems Assigned	(b) Systems er Equivalents	(c) 4Q Systems % Assigned	(d) <u>Allocation</u> <u>Method</u>	(e) 4Q Salary Allocated
	Durham, Rick					
1	Tierra Verd	e	1,208	1.79%	line 1/line 23	628
2	Lake Placid		207	0.31%	line 2/line 23	108
3	East Lake		891	1.32%	line 3/line 23	463
4	Pebble Cree	ek	2,189	3.24%	line 4/line 23	1,138
5	Alafaya		7,269	10.77%	line 5/line 23	3,780
6	Longwood		1,779	2.64%	line 6/line 23	925
7	Wedgefield		2,313	3.43%	line 7/line 23	1,203
8	Cypress Lal	ces	1,779	2.64%	line 8/line 23	925
9	Eagle Ridge	•	2,526	3.74%	line 9/line 23	1,313
10	Mid-County	/	3,355	4.97%	line 10/line 23	1,745
11	LUSI		9,734	14.42%	line 11/line 23	5,062
12	UIF		8,029	11.89%	line 12/line 23	4,175
13	Miles Grant		1,650	2.44%	line 13/line 23	858
14	Sanlando		16,428	24.34%	line 14/line 23	8,542
15	Pennbrooke		2,082	3.08%	line 15/line 23	1,083
16	Sandalhave	n	1,043	1.55%	line 16/line 23	542
17	Bayside		241	0.36%	line 17/line 23	125
18	South Gate		2,863	4.24%	line 18/line 23	1,489
19	Labrador		1,180	1.75%	line 19/line 23	614
20	Acme		161	0.24%	line 20/line 23	84
21	Hutchinson	Island	294	0.44%	line 21/line 23	153
22	Sandy Cree	k	 283	0.42%	line 22/line 23	147
23			67,504	100.00%	_	35,102
Total Labr	rador Salary for Durham, Ric	k	 1,179 To	otal of all quarters (e)(10)	

Page 15 Rick Durham (RJD)

CAPITALIZED TIME

		(a)	(b)	(c)
		Company Where		
Line No.	Employee Name	Time Capped	Plant/CWIP A/C #	Amount Capitalized
1	Durham, Rick	Carolina Trace	0900-1160701	444.47
2	Durham, Rick	CWS of NC - Ashley Hills	0509-1160703	273.52
3	Durham, Rick	CWS of NC - Belevedere	0597-1150602	1,059.89
4	Durham, Rick	CWS of NC - Belevedere	0597-1160602	136.76
5	Durham, Rick	CWS of NC - Belevedere	0597-1150602	341.90
6	Durham, Rick	CWS of NC - Belevedere	0597-1160602	307.71
7	Durham, Rick	CWS of NC - Corolla Light	3204032 - Water Treatment Equipment	615.42
8	Durham, Rick	CWS of NC - Corolla Light	3204032 - Water Treatment Equipment	34.19
9	Durham, Rick	CWS of NC - Monterray Shores	0573-1160601	1,162.46
10	Durham, Rick	CWS of NC - Monterray Shores	0573-1160601	923.13
11	Durham, Rick	CWS of NC - Parent	1863015 - Deferred RC	512.85
12	Durham, Rick	CWS of NC - Vander	0523-1150701	170.95
13	Durham, Rick	CWS of NC - Whispering Hills	3315043 - Transmission & Distribution	258.06
14	Durham, Rick	CWS of NC - Whispering Hills	0529-1150601	444.47
15	Durham, Rick	CWS of NC - Whispering Hills	3204032 - Water Treatment Equipment	301.07
16	Durham, Rick	CWS of NC - Willowbrook	0515-1150601	102.57
17	Durham, Rick	CWS Systems - Fairfield Harbour	0804-1150701	136.76
18	Durham, Rick	North Topsail	3804005 - Sewage Treatment Plant	478.66
19	Durham, Rick	North Topsail	0920-1160601	957.32
20	Durham, Rick	North Topsail	0920-1160601	1,230.84
21	Durham, Rick	Wedgefield	3315043 - Transmission & Distribution	67.84
22	Durham, Rick	Wedgefield	3804005 - Sewage Treatment Plant	67.84
23	Durham, Rick	WSC	0005-1170701	430.10
24	Durham, Rick	WSC	0005-1170701	4,430.03

Page 16 Rick Durham (RJD)

TOTAL SALARY														(b)+(e)+(h)+(k)	(c)+(f)+(i)+(l)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(1)	(m)	(n)	(o)
	Total Salary	Salary Booked	Salary Booked	Total Salary	Salary Booked	Salary Booked	Total Salary	Salary Booked	Salary Booked	Total Salary	Salary Booked	Salary Booked		Total Salary	Total Salary
Employee Name	1Q 2007	to A/C # 701	to A/C # 703	2O 2007	to A/C # 701	to A/C # 703	3Q 2007	to A/C # 701	to A/C # 703	4Q 2007	to A/C # 701	to A/C # 703	Total Salary	to A/C # 701	to A/C # 703
Finehirsh, Jeffrey	8,239	8,239	-	7,892	7,892	-	10,200	10,200	-	11,441	11,441	-	37,773	37,773	-

SALARY A	ALLOCATION]				
Line No.	Employee Name	(a) 1Q Systems Assigned	(b) 1Q Systems Customer Equivalents	(c) 1Q Systems % Assigned	(d) <u>Allocation</u> <u>Method</u>	(e) 1Q Salary Allocated
	Finehirsh, Jeffrey					
1	•	Tierra Verde	-	0.00%	line 1/line 23	-
2		Lake Placid	-	0.00%	line 2/line 23	-
3		East Lake	-	0.00%	line 3/line 23	-
4		Pebble Creek	=	0.00%	line 4/line 23	-
5		Alafaya	=	0.00%	line 5/line 23	-
6		Longwood	=	0.00%	line 6/line 23	-
7		Wedgefield	-	0.00%	line 7/line 23	-
8		Cypress Lakes	=	0.00%	line 8/line 23	-
9		Eagle Ridge	-	0.00%	line 9/line 23	-
10		Mid-County	3,352	100.00%	line 10/line 23	8,239
11		LUSI	-	0.00%	line 11/line 23	-
12		UIF	-	0.00%	line 12/line 23	-
13		Miles Grant	-	0.007	line 13/line 23	-
14		Sanlando	-	0.007	line 14/line 23	-
15		Pennbrooke	-	0.00%	line 15/line 23	-
16		Sandalhaven	-	0.00%	line 16/line 23	-
17		Bayside	-	0.007	line 17/line 23	-
18		South Gate	-	0.007	line 18/line 23	-
19		Labrador	-	0.00%	line 19/line 23	-
20		Acme	-	0.007	line 20/line 23	-
21		Hutchinson Island	-	0.007	line 21/line 23	-
22		Sandy Creek	-		line 22/line 23	
23			3,352	100.00%		8,239

Page 17 Jeffrey Finehirsh (JSF)

Line No. Employee Name

(a)

2Q Systems

Assigned

	Finehirsh, Jeffrey					
1		Tierra Verde	-	0.00%	line 1/line 23	_
2		Lake Placid	-	0.00%	line 2/line 23	-
3		East Lake	-	0.00%	line 3/line 23	-
4		Pebble Creek	-	0.00%	line 4/line 23	-
5		Alafaya	-	0.00%	line 5/line 23	-
6		Longwood	-	0.00%	line 6/line 23	-
7		Wedgefield	-	0.00%	line 7/line 23	-
8		Cypress Lakes	-	0.00%	line 8/line 23	-
9		Eagle Ridge	-	0.00%	line 9/line 23	-
10		Mid-County	2,075	100.00%	line 10/line 23	7,892
11		LUSI	=	0.00%	line 11/line 23	-
12		UIF	-	0.00%	line 12/line 23	-
13		Miles Grant	-	0.00%	line 13/line 23	-
14		Sanlando	-	0.00%	line 14/line 23	-
15		Pennbrooke	-	0.00%	line 15/line 23	-
16		Sandalhaven	-	0.00%	line 16/line 23	-
17		Bayside	-	0.00%	line 17/line 23	-
18		South Gate	-	0.00%	line 18/line 23	-
19		Labrador	-		line 19/line 23	-
20		Acme	-		line 20/line 23	-
21		Hutchinson Island	-		line 21/line 23	-
22		Sandy Creek			line 22/line 23	
23		=	2,075	100.00%	•	7,892
		(-)	a)	()	(P)	(-)
		(a)	(b)	(c)	(d)	(e)
		20.0	20.0	20.0	A 11	20 0 1
T * NT .	E I N	30 Systems	30 Systems	30 Systems	Allocation	30 Salary
Line No.	Employee Name	30 Systems Assigned	30 Systems Customer Equivalents	30 Systems % Assigned	Allocation Method	30 Salary Allocated
Line No.						
Line No.	Employee Name Finehirsh, Jeffrey			% Assigned		
		Assigned		% Assigned 0.00%	Method	
1		Assigned Tierra Verde		% Assigned 0.00% 0.00%	Method line 1/line 23	
1 2		Assigned Tierra Verde Lake Placid		% Assigned 0.00% 0.00% 0.00%	Method line 1/line 23 line 2/line 23	
1 2 3		Assigned Tierra Verde Lake Placid East Lake		% Assigned 0.00% 0.00% 0.00% 0.00% 0.00%	Method line 1/line 23 line 2/line 23 line 3/line 23	
1 2 3 4		Assigned Tierra Verde Lake Placid East Lake Pebble Creek		0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Method line 1/line 23 line 2/line 23 line 3/line 23 line 4/line 23	
1 2 3 4 5		Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya		0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Method line 1/line 23 line 2/line 23 line 3/line 23 line 4/line 23 line 5/line 23	
1 2 3 4 5 6 7 8		Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood		% Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Method line 1/line 23 line 2/line 23 line 3/line 23 line 4/line 23 line 5/line 23 line 6/line 23	
1 2 3 4 5 6 7 8		Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield		% Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Method line 1/line 23 line 2/line 23 line 3/line 23 line 4/line 23 line 5/line 23 line 6/line 23 line 7/line 23	
1 2 3 4 5 6 7 8 9		Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County		% Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Method line 1/line 23 line 2/line 23 line 3/line 23 line 4/line 23 line 5/line 23 line 6/line 23 line 6/line 23 line 8/line 23 line 9/line 23 line 9/line 23	
1 2 3 4 5 6 7 8 9 10		Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI		% Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Method line 1/line 23 line 2/line 23 line 3/line 23 line 4/line 23 line 6/line 23 line 6/line 23 line 6/line 23 line 9/line 23 line 11/line 23	
1 2 3 4 5 6 7 8 9 10		Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF		% Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Method line 1/line 23 line 2/line 23 line 4/line 23 line 4/line 23 line 5/line 23 line 6/line 23 line 7/line 23 line 8/line 23 line 10/line 23 line 10/line 23 line 11/line 23	
1 2 3 4 5 6 7 8 9 10 11 12 13		Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant		% Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Method line 1/line 23 line 2/line 23 line 4/line 23 line 4/line 23 line 6/line 23 line 6/line 23 line 6/line 23 line 1/line 23 line 1/line 23 line 11/line 23 line 11/line 23 line 11/line 23	
1 2 3 4 5 6 7 8 9 10 11 12 13		Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando		% Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Method line 1/line 23 line 2/line 23 line 4/line 23 line 4/line 23 line 5/line 23 line 6/line 23 line 6/line 23 line 8/line 23 line 1/line 23 line 11/line 23 line 11/line 23 line 11/line 23 line 11/line 23 line 14/line 23	
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15		Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke		% Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Method line 1/line 23 line 2/line 23 line 4/line 23 line 4/line 23 line 5/line 23 line 6/line 23 line 7/line 23 line 8/line 23 line 9/line 23 line 11/line 23 line 11/line 23 line 13/line 23 line 15/line 23 line 15/line 23	
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16		Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke Sandalhaven		% Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Method line 1/line 23 line 2/line 23 line 4/line 23 line 4/line 23 line 6/line 23 line 6/line 23 line 6/line 23 line 7/line 23 line 9/line 23 line 10/line 23 line 11/line 23 line 14/line 23 line 14/line 23 line 15/line 23 line 16/line 23	
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16		Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke Sandalhaven Bayside		% Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Method line 1/line 23 line 2/line 23 line 4/line 23 line 4/line 23 line 6/line 23 line 6/line 23 line 6/line 23 line 1/line 23 line 10/line 23 line 11/line 23 line 11/line 23 line 15/line 23 line 15/line 23 line 16/line 23	
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18		Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke Sandalhaven Bayside South Gate	Customer Equivalents	% Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Method line 1/line 23 line 2/line 23 line 4/line 23 line 4/line 23 line 5/line 23 line 6/line 23 line 8/line 23 line 8/line 23 line 10/line 23 line 11/line 23 line 11/line 23 line 15/line 23 line 16/line 23 line 16/line 23 line 18/line 23	Allocated
1 2 3 4 5 6 7 7 8 9 10 11 12 13 14 15 16 17 18 19		Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke Sandalhaven Bayside South Gate Labrador	Customer Equivalents	% Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Method line 1/line 23 line 2/line 23 line 4/line 23 line 4/line 23 line 6/line 23 line 6/line 23 line 6/line 23 line 7/line 23 line 10/line 23 line 10/line 23 line 11/line 23 line 14/line 23 line 14/line 23 line 16/line 23 line 18/line 23 line 18/line 23	Allocated
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20		Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke Sandalhaven Bayside South Gate Labrador Acme	Customer Equivalents	% Assigned 0.00%	Method line 1/line 23 line 2/line 23 line 4/line 23 line 4/line 23 line 6/line 23 line 6/line 23 line 6/line 23 line 9/line 23 line 10/line 23 line 10/line 23 line 11/line 23 line 11/line 23 line 15/line 23 line 15/line 23 line 18/line 23 line 19/line 23	Allocated
1 2 3 4 5 6 7 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21		Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke Sandalhaven Bayside South Gate Labrador Acme Hutchinson Island	Customer Equivalents	% Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Method line 1/line 23 line 2/line 23 line 4/line 23 line 5/line 23 line 6/line 23 line 6/line 23 line 6/line 23 line 8/line 23 line 9/line 23 line 11/line 23 line 11/line 23 line 11/line 23 line 15/line 23 line 16/line 23 line 18/line 23 line 19/line 23 line 20/line 23 line 20/line 23	Allocated
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20		Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke Sandalhaven Bayside South Gate Labrador Acme	Customer Equivalents	% Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Method line 1/line 23 line 2/line 23 line 4/line 23 line 4/line 23 line 6/line 23 line 6/line 23 line 6/line 23 line 9/line 23 line 10/line 23 line 10/line 23 line 11/line 23 line 11/line 23 line 15/line 23 line 15/line 23 line 18/line 23 line 19/line 23	Allocated

2Q Systems

Customer Equivalents

(e) 2Q Salary

Allocated

Allocation

Method

(c)

2Q Systems

% Assigned

Page 18 Jeffrey Finehirsh (JSF)

Line No.	Employee Name	(a) 4Q Systems Assigned	(b) <u>4Q Systems</u> <u>Customer Equivalents</u>		(c) 4Q Systems % Assigned	(d) <u>Allocation</u> <u>Method</u>	(e) 4Q Salary Allocated
	Finehirsh, Jeffrey						
1		Tierra Verde	-		0.00%	line 1/line 23	-
2		Lake Placid	=		0.00%	line 2/line 23	-
3		East Lake	-		0.00%	line 3/line 23	-
4		Pebble Creek	-		0.00%	line 4/line 23	-
5		Alafaya	-		0.00%	line 5/line 23	-
6		Longwood	-			line 6/line 23	-
7		Wedgefield	-			line 7/line 23	-
8		Cypress Lakes	-			line 8/line 23	-
9		Eagle Ridge	-			line 9/line 23	-
10		Mid-County	-			line 10/line 23	-
11		LUSI	-			line 11/line 23	-
12		UIF	-			line 12/line 23	-
13		Miles Grant	-			line 13/line 23	-
14		Sanlando	-			line 14/line 23	-
15		Pennbrooke	-			line 15/line 23	-
16		Sandalhaven	-			line 16/line 23	-
17		Bayside	-			line 17/line 23	-
18		South Gate	-			line 18/line 23	-
19		Labrador	-			line 19/line 23	-
20		Acme		61		line 20/line 23	4,048
21		Hutchinson Island	2	94		line 21/line 23	7,393
22		Sandy Creek				line 22/line 23	-
23		=	4	55	100.00%	: :	11,441

Total Labrador Salary for Finehirsh, Jeffrey - Total of all quarters (e)(10)

Line No.	ZED TIME Employee Name	(a) <u>Company Where</u> <u>Time Capped</u>	(b) Plant/CWIP A/C #	(c)
1	Finehirsh, Jeffrey	Labrador	3804005 - Sewage Treatment Plant	271.36
2	Finehirsh, Jeffrey	Mid-County	3804005 - Sewage Treatment Plant	500.00
3	Finehirsh, Jeffrey	Mid-County	3804005 - Sewage Treatment Plant	125.00
4	Finehirsh, Jeffrey	Tierra Verde	3612008 - Sewer Gravity Mains	187.50
5	Finehirsh, Jeffrey	WSC	0005-1170701	602.14

Page 19 Jeffrey Finehirsh (JSF)

TOTAL SALARY														(b)+(e)+(h)+(k)	(c)+(f)+(i)+(l)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(1)	(m)	(n)	(o)
	Total Salary	Salary Booked	Salary Booked	Total Salary	Salary Booked	Salary Booked	Total Salary	Salary Booked	Salary Booked	Total Salary	Salary Booked	Salary Booked		Total Salary	Total Salary
Employee Name	1Q 2007	to A/C # 701	to A/C # 703	2Q 2007	to A/C # 701	to A/C # 703	3Q 2007	to A/C # 701	to A/C # 703	4Q 2007	to A/C # 701	to A/C # 703	Total Salary	to A/C # 701	to A/C # 703
Flynn, Patrick	27,300	2	27,300 -	27,300	27,300	-	39,449	39,449	-	28,630	28,630	-	122,678	122,678	-

SALARY A	ALLOCATION					
		(a) 1O Systems	(b) 10 Systems	(c) 1Q Systems	(d) Allocation	(e) 1Q Salary
Line No.	Employee Name	Assigned	Customer Equivalents	% Assigned	Method	Allocated
	Flynn, Patrick					
1		Tierra Verde	1,205	1.77%	line 1/line 23	484
2		Lake Placid	240	0.35%	line 2/line 23	96
3		East Lake	909	- 10	line 3/line 23	365
4		Pebble Creek	2,211	3.26%	line 4/line 23	889
5		Alafaya	7,319	10.78%	line 5/line 23	2,943
6		Longwood	1,806	2.66%	line 6/line 23	726
7		Wedgefield	2,313	3.41%	line 7/line 23	930
8		Cypress Lakes	1,773	2.61%	line 8/line 23	713
9		Eagle Ridge	2,532	3.73%	line 9/line 23	1,018
10		Mid-County	3,352	4.94%	line 10/line 23	1,348
11		LUSI	9,912	14.60%	line 11/line 23	3,985
12		UIF	8,123	11.96%	line 12/line 23	3,266
13		Miles Grant	1,642	2.42%	line 13/line 23	660
14		Sanlando	16,463	24.25%	line 14/line 23	6,619
15		Pennbrooke	2,082	3.07%	line 15/line 23	837
16		Sandalhaven	985	1.45%	line 16/line 23	396
17		Bayside	244	0.36%	line 17/line 23	98
18		South Gate	2,883	4.25%	line 18/line 23	1,159
19		Labrador	1,167	1.72%	line 19/line 23	469
20		Acme	161	0.24%	line 20/line 23	65
21		Hutchinson Island	294	0.43%	line 21/line 23	118
22		Sandy Creek	282	0.42%	line 22/line 23	113
23			67,898	100.00%		27,300

Page 20 Patrick Flynn (PCF)

Line No.	Employee Name	(a) <u>20 Systems</u> <u>Assigned</u>	(b) <u>20 Systems</u> <u>Customer Equivalents</u>		(c) 2O Systems % Assigned	(d) <u>Allocation</u> <u>Method</u>	(e) 20 Salary Allocated
	Flynn, Patrick						
1	T	ierra Verde		508	0.77%	line 1/line 23	211
2	I.	ake Placid		207	0.31%	line 2/line 23	86
3		ast Lake		902		line 3/line 23	374
4	P	ebble Creek		2,203	3.35%	line 4/line 23	914
5		Mafaya		7,297	11.09%	line 5/line 23	3,027
6		ongwood		1,785		line 6/line 23	741
7		Vedgefield		2,323	3.53%	line 7/line 23	964
8	C	Cypress Lakes		1,776	2.70%	line 8/line 23	737
9	E	agle Ridge		2,531	3.85%	line 9/line 23	1,050
10	N	Iid-County		2,075	3.15%	line 10/line 23	861
11		USI		9,901	15.05%	line 11/line 23	4,108
12		JIF		8,080	12.28%	line 12/line 23	3,352
13	N	Iiles Grant		1,644		line 13/line 23	682
14	S	anlando		16,427	24.96%	line 14/line 23	6,815
15	P	ennbrooke		2,088	3.17%	line 15/line 23	866
16	S	andalhaven		1,045	1.59%	line 16/line 23	434
17	В	ayside		244	0.37%	line 17/line 23	101
18	S	outh Gate		2,844	4.32%	line 18/line 23	1,180
19	L	abrador		1,176	1.79%	line 19/line 23	488
20	A	cme		161	0.24%	line 20/line 23	67
21	H	Iutchinson Island		294	0.45%	line 21/line 23	122
22	S	andy Creek		290	0.44%	line 22/line 23	120
23				65,801	100.00%	-	27,300
		(a)	(b)		(c)	(d)	(e)
		30 Systems	30 Systems		30 Systems	Allocation	30 Salary
Line No.	Employee Name	Assigned	Customer Equivalents		% Assigned	Method	Allocated
	Flynn, Patrick						
1		ierra Verde		1,208		line 1/line 23	705
2	L	ake Placid		209	0.31%	line 2/line 23	122
3	E	ast Lake		901	1.33%	line 3/line 23	526
4	P	ebble Creek		2,203	3.26%	line 4/line 23	1,285
5	Δ	Jafava		7 276	10.76%	line 5/line 23	4 244

7,276 1,759 Alafaya 10.76% line 5/line 23 4,244 Longwood Wedgefield 2.60% line 6/line 23 1,026 2,324 3.44% line 7/line 23 1,356 Cypress Lakes 1,779 2.63% line 8/line 23 1,038 Eagle Ridge Mid-County 2,531 3.74% line 9/line 23 1,476 10 3,355 4.96% line 10/line 23 1,957 11 LUSI 9,835 14.54% line 11/line 23 5,737 UIF 11.90% line 12/line 23 4,695 12 8,049 13 14 Miles Grant 1,642 2.43% line 13/line 23 24.28% line 14/line 23 958 9,579 1,217 Sanlando 16,423 15 Pennbrooke 2,086 3.08% line 15/line 23 16 Sandalhaven 1,045 1.55% line 16/line 23 610 17 Bayside 249 0.37% line 17/line 23 145 18 South Gate 2,845 4.21% line 18/line 23 1,659 19 Labrador 1,175 1.74% line 19/line 23 685 20 161 0.24% line 20/line 23 94 Acme 21 Hutchinson Island 294 0.43% line 21/line 23 171 22 23 Sandy Creek 283 0.42% line 22/line 23 165 67,632 100.00% 39,449

Page 21 Patrick Flynn (PCF)

Line No.	Employee Name	(a) 40 Systems Assigned	(b) 4 <u>O Systems</u> Customer Equivalents	(c) 40 Systems % Assigned	(d) <u>Allocation</u> <u>Method</u>	(e) 40 Salary Allocated
	Flynn, Patrick					
1		Tierra Verde	1,208		line 1/line 23	512
2		Lake Placid	207		line 2/line 23	88
3		East Lake	891	- 10 = 11	line 3/line 23	378
4		Pebble Creek	2,189		line 4/line 23	928
5		Alafaya	7,269		line 5/line 23	3,083
6		Longwood	1,779		line 6/line 23	755
7		Wedgefield	2,313		line 7/line 23	981
8		Cypress Lakes	1,779	2.64%	line 8/line 23	755
9		Eagle Ridge	2,526	3.74%	line 9/line 23	1,071
10		Mid-County	3,355	4.97%	line 10/line 23	1,423
11		LUSI	9,734	14.42%	line 11/line 23	4,128
12		UIF	8,029	11.89%	line 12/line 23	3,405
13		Miles Grant	1,650	2.44%	line 13/line 23	700
14		Sanlando	16,428	24.34%	line 14/line 23	6,967
15		Pennbrooke	2,082	3.08%	line 15/line 23	883
16		Sandalhaven	1,043	1.55%	line 16/line 23	442
17		Bayside	241	0.36%	line 17/line 23	102
18		South Gate	2,863	4.24%	line 18/line 23	1,214
19		Labrador	1,180	1.75%	line 19/line 23	500
20		Acme	161	0.24%	line 20/line 23	68
21		Hutchinson Island	294	0.44%	line 21/line 23	125
22		Sandy Creek	283	0.42%	line 22/line 23	120
23		•	67,504	100.00%	-	28,630

Total Labrador Salary for Flynn, Patrick 2,143 Total of all quarters (e)(10)

CAPITALIZED TIME

CAPITAL	IZED HME	1		
		(a)	(b)	(c)
		Company Where		
Line No.	Employee Name	Time Capped	Plant/CWIP A/C #	Amount Capitalized
1	Flynn, Patrick	Alafaya	1863015 - Deferred Rate Case	1,312.50
2	Flynn, Patrick	Alafaya	3612008 - Sewer Gravity Mains	125.00
3	Flynn, Patrick	Alafaya	3752008 - Reuse Transmission & Distribution	343.75
4	Flynn, Patrick	Alafaya	3542011 - Lift Stations	31.25
5	Flynn, Patrick	Alafaya	0647-1160309	93.75
6	Flynn, Patrick	Alafaya	1863015 - Deferred Rate Case	33.92
7	Flynn, Patrick	Alafaya	0647-1160501	135.68
8	Flynn, Patrick	Alafaya	0647-1160701	203.52
9	Flynn, Patrick	Alafaya	0647-1160702	101.76
10	Flynn, Patrick	Alafaya	0647-1160703	67.84
11	Flynn, Patrick	Alafaya	0647-1160704	101.76
12	Flynn, Patrick	Alafaya	0647-1160705	135.68
13	Flynn, Patrick	Alafaya	0647-1160706	33.92
14	Flynn, Patrick	Alafaya	0647-1160707	101.76
15	Flynn, Patrick	Alafaya	0647-1170701	237.44
16	Flynn, Patrick	Alafaya	0647-1170702	203.52
17	Flynn, Patrick	Alafaya	0647-1170703	203.52
18	Flynn, Patrick	Bayside	1863015 - Deferred Rate Case	125.00
19	Flynn, Patrick	Bayside	3315043 - Transmission & Distribution	31.25
20	Flynn, Patrick	Bayside	0694-1160701	67.84
21	Flynn, Patrick	Carolina WS of NC - Parent	1863015 - Deferred Rate Case	101.76
22	Flynn, Patrick	Carolina WS of NC - Quail Ridge	3315043 - Transmission & Distribution	273.52
23	Flynn, Patrick	Cypress Lakes	3612008 - Sewer Gravity Mains	781.25
24	Flynn, Patrick	Cypress Lakes	3315043 - Transmission & Distribution	531.25
25	Flynn, Patrick	Cypress Lakes	3612008 - Sewer Gravity Mains	31.25
26	Flynn, Patrick	Cypress Lakes	3804005 - Sewage Treatment Plant	93.75
27	Flynn, Patrick	Cypress Lakes	0672-1160601	31.25
28	Flynn, Patrick	Cypress Lakes	1863015 - Deferred Rate Case	203.52

Page 22 Patrick Flynn (PCF)

29	Flynn, Patrick	Cypress Lakes	0672-1150701	101.76
30 31	Flynn, Patrick	Cypress Lakes	0672-1160602	135.68
32	Flynn, Patrick Flynn, Patrick	Eagle Ridge East Lake	0673-1160701 1863015 - Deferred Rate Case	135.68 375.00
33	Flynn, Patrick	East Lake	3072014 - Wells & Springs	62.50
34	Flynn, Patrick	East Lake	0643-1160701	33.92
35	Flynn, Patrick	Fairfield Mountains	0801-1150702	273.52
36	Flynn, Patrick	Hutchinson Island	3044031 - Water Treatment Plant	31.25
37	Flynn, Patrick	Hutchinson Island	0692-1150603	93.75
38	Flynn, Patrick	Hutchinson Island	0692-1150701	67.84
39	Flynn, Patrick	Hutchinson Island	0692-1160701	135.68
40	Flynn, Patrick	Hutchinson Island	0692-1160702	67.84
41	Flynn, Patrick	Hutchinson Island	0692-1170701	67.84
42	Flynn, Patrick	Labrador	1863015 - Deferred Rate Case	812.50
43 44	Flynn, Patrick Flynn, Patrick	Labrador Labrador	3612008 - Sewer Gravity Mains	62.50
45	Flynn, Patrick	Labrador	3804005 - Sewage Treatment Plant 0693-1160602	62.50 31.25
46	Flynn, Patrick	Lake Placid	1863015 - Deferred Rate Case	1,406.25
47	Flynn, Patrick	Lake Placid	1863015 - Deferred Rate Case	339.20
48	Flynn, Patrick	Lake Placid	3315043 - Transmission & Distribution	101.76
49	Flynn, Patrick	Lake Placid	3345047 - Meter Installations	33.92
50	Flynn, Patrick	Longwood	3612008 - Sewer Gravity Mains	31.25
51	Flynn, Patrick	Longwood	0648-1160701	101.76
52	Flynn, Patrick	Longwood	0648-1160702	33.92
53	Flynn, Patrick	Longwood	0648-1160703	67.84
54	Flynn, Patrick	Longwood	0648-1160704	135.68
55	Flynn, Patrick	Longwood	0648-1160705	101.76
56 57	Flynn, Patrick Flynn, Patrick	Longwood Longwood	0648-1160706 0648-1160707	33.92 67.84
58	Flynn, Patrick	LUSI - Cresent Bay	0661-1150701	67.84
59	Flynn, Patrick	LUSI - Four Lakes	0663-1150701	33.92
60	Flynn, Patrick	LUSI - Four Lakes	0663-1150702	101.76
61	Flynn, Patrick	LUSI - Lake Crescent Hills	0665-1150701	67.84
62	Flynn, Patrick	LUSI - Lake Groves	3315043 - Transmission & Distribution	31.25
63	Flynn, Patrick	LUSI - Lake Groves	3752008 - Reuse Transmission & Distribution	31.25
64	Flynn, Patrick	LUSI - Lake Groves	0675-1160602	31.25
65	Flynn, Patrick	LUSI - Lake Groves	0675-1150601	203.52
66	Flynn, Patrick	LUSI - Lake Groves	0675-1150701	101.76
67 68	Flynn, Patrick Flynn, Patrick	LUSI - Lake Groves LUSI - Lake Groves	0675-1160602 0675-1160605	169.60 67.84
69	Flynn, Patrick	LUSI - Lake Groves	0675-1160003	169.60
70	Flynn, Patrick	LUSI - Lake Groves	0675-1170701	101.76
71	Flynn, Patrick	LUSI - Parent	1863015 - Deferred Rate Case	31.25
72	Flynn, Patrick	LUSI - Parent	3315043 - Transmission & Distribution	531.25
73	Flynn, Patrick	LUSI - Parent	3752008 - Reuse Transmission & Distribution	31.25
74	Flynn, Patrick	LUSI - Parent	3305042 - Distribution Reservoirs & Standpipes	203.52
75	Flynn, Patrick	LUSI - Parent	3315043 - Transmission & Distribution	67.84
76	Flynn, Patrick	LUSI - Parent	0660-1150601	135.68
77 70	Flynn, Patrick	LUSI - Parent	0660-1150603	101.76
78 79	Flynn, Patrick	LUSI - Parent LUSI - Parent	0660-1150701 0660-1150702	101.76 135.68
80	Flynn, Patrick Flynn, Patrick	LUSI - Parent	0660-1150702	440.96
81	Flynn, Patrick	LUSI - Parent	0660-1150704	33.92
82	Flynn, Patrick	LUSI - Parent	0660-1150705	407.04
83	Flynn, Patrick	LUSI - South Clermont	0667-1150601	33.92
84	Flynn, Patrick	LUSI - South Clermont	0667-1150701	271.36
85	Flynn, Patrick	LUSI - The Vistas	3315043 - Transmission & Distribution	31.25
86	Flynn, Patrick	LUSI - The Vistas	0636-1150701	101.76
87	Flynn, Patrick	Mid-County	1863015 - Deferred Rate Case	1,125.00
88	Flynn, Patrick	Mid-County	3804005 - Sewage Treatment Plant	31.25
89	Flynn, Patrick	Mid-County	0645-1160602	62.50
90 91	Flynn, Patrick Flynn, Patrick	Mid-County Mid County	0645-1160701 0645-1160702	135.68 101.76
91	Flynn, Patrick Flynn, Patrick	Mid-County Mid-County	0645-1160702 0645-1160703	67.84
93	Flynn, Patrick	Miles Grant	0640-1150601	62.50
94	Flynn, Patrick	Miles Grant	0640-1160601	62.50
	, ,			

Page 23 Patrick Flynn (PCF)

95	Flynn, Patrick	Miles Grant	0640-1150503	93.75
96	Flynn, Patrick	Miles Grant	0640-1150701	67.84
97 98	Flynn, Patrick	Miles Grant Miles Grant	0640-1150702	101.76
98 99	Flynn, Patrick Flynn, Patrick	Miles Grant	0640-1150703 0640-1160601	67.84 33.92
100	Flynn, Patrick	Miles Grant	0640-1160701	67.84
101	Flynn, Patrick	Miles Grant	0640-1170701	169.60
102	Flynn, Patrick	Pebble Creek	0644-1160701	33.92
103	Flynn, Patrick	Pennbrooke	1863015 - Deferred Rate Case	968.75
104	Flynn, Patrick	Pennbrooke	1863015 - Deferred Rate Case	101.76
105	Flynn, Patrick	Sandalhaven	1863015 - Deferred Rate Case	1,125.00
106	Flynn, Patrick	Sandalhaven	3612008 - Sewer Gravity Mains	593.75
107	Flynn, Patrick	Sandalhaven	0690-1160601	31.25
108 109	Flynn, Patrick Flynn, Patrick	Sandalhaven Sandalhaven	0690-1160501 0690-1160605	125.00 1,031.25
110	Flynn, Patrick	Sandalhaven	1863015 - Deferred Rate Case	101.76
111	Flynn, Patrick	Sandalhaven	3612008 - Sewer Gravity Mains	576.64
112	Flynn, Patrick	Sandalhaven	0690-1160605	33.92
113	Flynn, Patrick	Sandalhaven	0690-1160701	67.84
114	Flynn, Patrick	Sandy Creek	1863015 - Deferred Rate Case	437.50
115	Flynn, Patrick	Sandy Creek	0699-1160602	187.50
116	Flynn, Patrick	Sandy Creek	0699-1160401	67.84
117	Flynn, Patrick	Sanlando	1863015 - Deferred Rate Case	1,187.50
118 119	Flynn, Patrick	Sanlando Sanlando	3315043 - Transmission & Distribution	62.50
120	Flynn, Patrick Flynn, Patrick	Sanlando	3542011 - Lift Stations 3612008 - Sewer Gravity Mains	31.25 343.75
121	Flynn, Patrick	Sanlando	3315043 - Transmission & Distribution	31.25
122	Flynn, Patrick	Sanlando	1863015 - Deferred Rate Case	169.60
123	Flynn, Patrick	Sanlando	0680-1150405	101.76
124	Flynn, Patrick	Sanlando	0680-1150501	67.84
125	Flynn, Patrick	Sanlando	0680-1150701	67.84
126	Flynn, Patrick	Sanlando	0680-1150702	135.68
127	Flynn, Patrick	Sanlando	0680-1150703	67.84
128	Flynn, Patrick	Sanlando	0680-1150704	33.92
129 130	Flynn, Patrick Flynn, Patrick	Sanlando Sanlando	0680-1150705 0680-1150706	67.84 33.92
131	Flynn, Patrick	Sanlando	0680-1160607	135.68
132	Flynn, Patrick	Sanlando	0680-1160702	33.92
133	Flynn, Patrick	Sanlando	0680-1160703	67.84
134	Flynn, Patrick	Sanlando	0680-1160704	67.84
135	Flynn, Patrick	Sanlando	0680-1160705	67.84
136	Flynn, Patrick	Sanlando	0680-1160706	169.60
137	Flynn, Patrick	Sanlando	0680-1170701	203.52
138 139	Flynn, Patrick	Sanlando South Gate	0680-1170701	67.84 31.25
140	Flynn, Patrick Flynn, Patrick	South Gate	1863015 - Deferred Rate Case 3315043 - Transmission & Distribution	93.75
141	Flynn, Patrick	South Gate	1863015 - Deferred Rate Case	33.92
142	Flynn, Patrick	Tierra Verde	1863015 - Deferred Rate Case	531.25
143	Flynn, Patrick	Tierra Verde	3612008 - Sewer Gravity Mains	31.25
144	Flynn, Patrick	Tierra Verde	0646-1160701	67.84
145	Flynn, Patrick	UIF - Bear Lake	0616-1150701	67.84
146	Flynn, Patrick	UIF - Buena Vista	0615-1150501	31.25
147 148	Flynn, Patrick	UIF - Buena Vista UIF - Buena Vista	0615-1150701 0615-1150702	135.68 67.84
149	Flynn, Patrick Flynn, Patrick	UIF - Guena Vista UIF - Crystal Lake	0613-1150702	62.50
150	Flynn, Patrick	UIF - Davis Shores	0621-1150601	62.50
151	Flynn, Patrick	UIF - Oakland Shores	0604-1160401	101.76
152	Flynn, Patrick	UIF - Orangewood	3345047 - Meter Installations	31.25
153	Flynn, Patrick	UIF - Parent	1863015 - Deferred Rate Case	2,281.25
154	Flynn, Patrick	UIF - Parent	0600-1170601	187.50
155	Flynn, Patrick	UIF - Parent	1863015 - Deferred Rate Case	135.68
156	Flynn, Patrick	UIF - Park Ridge	0608-1150301	101.76
157 158	Flynn, Patrick Flynn, Patrick	UIF - Ravenna Park UIF - Summertree	0614-1150401 0626-1150601	31.25 187.50
159	Flynn, Patrick	UIF - Summertree	0626-1130601	237.44
160	Flynn, Patrick	UIF - Summertree	0626-1150701	101.76
	, ,			

Page 24 Patrick Flynn (PCF)

161	Flynn, Patrick	UIF - Weathersfield/Bel Aire	1863015 - Deferred Rate Case	31.25
162	Flynn, Patrick	UIF - Weathersfield/Bel Aire	3315043 - Transmission & Distribution	62.50
163	Flynn, Patrick	UIF - Weathersfield/Bel Aire	0602-1150501	67.84
164	Flynn, Patrick	UIF - Weathersfield/Bel Aire	0602-1150601	33.92
165	Flynn, Patrick	UIF - Weathersfield/Bel Aire	0602-1160701	169.60
166	Flynn, Patrick	UIF - Weathersfield/Bel Aire	0602-1160702	203.52
167	Flynn, Patrick	Utilities, Inc.	1863015 - Deferred Rate Case	114.00
168	Flynn, Patrick	Utilities, Inc.	1863015 - Deferred Rate Case	1,406.00
169	Flynn, Patrick	Wedgefield	3204032 - Water Treatment Equipment	62.50
170	Flynn, Patrick	Wedgefield	3315043 - Transmission & Distribution	93.75
171	Flynn, Patrick	Wedgefield	0649-1150401	31.25
172	Flynn, Patrick	Wedgefield	0649-1150601	93.75
173	Flynn, Patrick	Wedgefield	0649-1150603	187.50
174	Flynn, Patrick	Wedgefield	3612008 - Sewer Gravity Mains	373.12
175	Flynn, Patrick	Wedgefield	0649-1150604	203.52
176	Flynn, Patrick	Wedgefield	0649-1150701	169.60
177	Flynn, Patrick	Wedgefield	0649-1150702	33.92
178	Flynn, Patrick	Wedgefield	0649-1160601	101.76
179	Flynn, Patrick	Wedgefield	0649-1160702	135.68
180	Flynn, Patrick	Wedgefield	0649-1160703	67.84
181	Flynn, Patrick	Wedgefield	0649-1160704	33.92
182	Flynn, Patrick	Wedgefield	0649-1160705	33.92
183	Flynn, Patrick	WSC	0005-1170701	301.07
184	Flynn, Patrick	WSC	2009505.1745.00304	237.44
185	Flynn, Patrick	WSC	2009505.1745.00304	203.52
186	Flynn, Patrick	WSC	2009505.1745.00304	203.52
187	Flynn, Patrick	WSC	2009505.1745.00304	373.12
188	Flynn, Patrick	WSC	2009505.1745.00304	135.68
189	Flynn, Patrick	WSC	2009505.1745.00304	135.68
190	Flynn, Patrick	WSC	2009505.1745.00304	271.36
191	Flynn, Patrick	WSC	2009505.1745.00304	169.60

Page 25 Patrick Flynn (PCF)

TOTAL SALARY

(b)+(e)+(h)+(k) (c)+(f)+(i)+(l)

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(1)	(m)	(n)	(o)
	Total Salary	Salary Booked	Salary Booked	Total Salary	Salary Booked	Salary Booked	Total Salary	Salary Booked	Salary Booked	Total Salary	Salary Booked	Salary Booked		Total Salary	Total Salary
Employee Name	1Q 2007	to A/C # 701	to A/C # 703	2Q 2007	to A/C # 701	to A/C # 703	3O 2007	to A/C # 701	to A/C # 703	4Q 2007	to A/C # 701	to A/C # 703	Total Salary	to A/C # 701	to A/C # 703
Franklin, Kennedy	-	-	-	_	-	-	-	_	_	784	784	_	784	784	-
*Note: Kennedy Fran	ıklin began work in F	lorida in 4Q 2007.													

SALARY ALLOCATION

SALARY	ALLOCATION					
Line No.	Employee Name	(a) 10 Systems Assigned	(b) 10 Systems Customer Equivalents	(c) 10 Systems % Assigned	(d) Allocation Method	(e) 10 Salary Allocated
	Franklin, Kennedy					
1		Tierra Verde	-	0.00%	line 1/line 23	-
2		Lake Placid	=	0.00%	line 2/line 23	-
3		East Lake	-	0.00%	line 3/line 23	-
4		Pebble Creek	=	0.00%	line 4/line 23	-
5		Alafaya	-	0.00%	line 5/line 23	-
6		Longwood	-	0.00%	line 6/line 23	-
7		Wedgefield	-	0.00%	line 7/line 23	_
8		Cypress Lakes	-	0.00%	line 8/line 23	_
9		Eagle Ridge	-	0.00%	line 9/line 23	_
10		Mid-County	-	0.00%	line 10/line 23	_
11		LUSI	-	0.00%	line 11/line 23	_
12		UIF	-	0.00%	line 12/line 23	-
13		Miles Grant	-	0.00%	line 13/line 23	_
14		Sanlando	-	0.00%	line 14/line 23	_
15		Pennbrooke	-	0.00%	line 15/line 23	_
16		Sandalhaven	-	0.00%	line 16/line 23	_
17		Bayside	=	0.00%	line 17/line 23	_
18		South Gate	=	0.00%	line 18/line 23	_
19		Labrador	_	0.00%	line 19/line 23	_
20		Acme	=	0.00%	line 20/line 23	_
21		Hutchinson Island	=	0.00%	line 21/line 23	_
22		Sandy Creek	_		line 22/line 23	_
23				0.00%		_
				0.0070		

Page 26 Kennedy Franklin

		(a) 2Q Systems	(b) 2Q Systems	(c) 2Q Systems	(d) Allocation	(e) 2Q Salary
Line No.	Employee Name	Assigned	Customer Equivalents	% Assigned	Method	Allocated
				<u> </u>		
	Franklin, Kennedy	m:		0.000		
1 2		Tierra Verde	-		line 1/line 23	-
3		Lake Placid East Lake	-		line 2/line 23 line 3/line 23	-
4		Pebble Creek	=		line 4/line 23	-
5		Alafaya	_		line 5/line 23	
6		Longwood	=		line 6/line 23	_
7		Wedgefield	-		line 7/line 23	_
8		Cypress Lakes	-	0.00%	line 8/line 23	-
9		Eagle Ridge	-	0.00%	line 9/line 23	-
10		Mid-County	-	0.00%	line 10/line 23	-
11		LUSI	=	0.00%	line 11/line 23	-
12		UIF	-	0.00%	line 12/line 23	-
13		Miles Grant	-	0.00%	line 13/line 23	-
14		Sanlando	-		line 14/line 23	-
15		Pennbrooke	-		line 15/line 23	-
16		Sandalhaven	=		line 16/line 23	-
17		Bayside	-		line 17/line 23	-
18		South Gate	-		line 18/line 23	-
19		Labrador	-		line 19/line 23	-
20 21		Acme Hutchinson Island	-		line 20/line 23	-
22		Sandy Creek	=		line 21/line 23 line 22/line 23	-
23		Sandy Cicck		0.00%	inic 22/inic 23	
23				0.0070		
		(a)	(b)	(c)	(d)	(e)
		(a) 30 Systems	(b) 3Q Systems	(c) 30 Systems	(d) Allocation	(e) 30 Salary
Line No.	Employee Name	. ,	* /	. ,		
Line No.		30 Systems	30 Systems	30 Systems	Allocation	30 Salary
	Employee Name Franklin, Kennedy	3O Systems Assigned	30 Systems	3O Systems % Assigned	Allocation Method	30 Salary
1		30 Systems Assigned Tierra Verde	30 Systems	30 Systems % Assigned 0.00%	Allocation Method line 1/line 23	30 Salary
1 2		30 Systems Assigned Tierra Verde Lake Placid	30 Systems	3O Systems % Assigned 0.00% 0.00%	Allocation Method line 1/line 23 line 2/line 23	30 Salary
1 2 3		3O Systems Assigned Tierra Verde Lake Placid East Lake	30 Systems	3O Systems % Assigned 0.00% 0.00% 0.00%	Allocation Method line 1/line 23 line 2/line 23 line 3/line 23	30 Salary
1 2 3 4		3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek	30 Systems	3O Systems % Assigned 0.00% 0.00% 0.00% 0.00%	Allocation Method line 1/line 23 line 2/line 23 line 3/line 23 line 4/line 23	30 Salary
1 2 3		3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya	30 Systems	3O Systems % Assigned 0.00% 0.00% 0.00% 0.00% 0.00%	Allocation Method line 1/line 23 line 2/line 23 line 3/line 23	30 Salary
1 2 3 4 5		3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek	30 Systems	3O Systems % Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Allocation Method line 1/line 23 line 2/line 23 line 3/line 23 line 4/line 23 line 5/line 23	30 Salary
1 2 3 4 5		Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood	30 Systems	3O Systems % Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Allocation Method line 1/line 23 line 2/line 23 line 3/line 23 line 4/line 23 line 5/line 23 line 6/line 23	30 Salary
1 2 3 4 5 6 7		3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield	30 Systems	3O Systems % Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Allocation Method line 1/line 23 line 2/line 23 line 3/line 23 line 5/line 23 line 6/line 23 line 6/line 23 line 7/line 23	30 Salary
1 2 3 4 5 6 7 8		3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes	30 Systems	3O Systems % Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Allocation Method line 1/line 23 line 2/line 23 line 3/line 23 line 4/line 23 line 6/line 23 line 6/line 23 line 6/line 23 line 8/line 23	30 Salary
1 2 3 4 5 6 7 8 9 10		Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI	30 Systems	3O Systems % Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Allocation Method line 1/line 23 line 2/line 23 line 3/line 23 line 4/line 23 line 6/line 23 line 6/line 23 line 8/line 23 line 9/line 23 line 11/line 23	30 Salary
1 2 3 4 5 6 7 8 9 10 11		3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF	30 Systems	3O Systems % Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Allocation Method line 1/line 23 line 2/line 23 line 3/line 23 line 4/line 23 line 6/line 23 line 6/line 23 line 8/line 23 line 10/line 23 line 11/line 23 line 11/line 23	30 Salary
1 2 3 4 5 6 7 8 9 10 11 12 13		3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant	30 Systems	3O Systems % Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Allocation Method line 1/line 23 line 2/line 23 line 3/line 23 line 4/line 23 line 5/line 23 line 6/line 23 line 9/line 23 line 10/line 23 line 11/line 23 line 11/line 23	30 Salary
1 2 3 4 5 6 7 8 9 10 11 12 13		3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando	30 Systems	3O Systems % Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Allocation Method line 1/line 23 line 2/line 23 line 3/line 23 line 4/line 23 line 6/line 23 line 6/line 23 line 9/line 23 line 10/line 23 line 11/line 23 line 11/line 23 line 11/line 23 line 14/line 23	30 Salary
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15		Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke	30 Systems	3O Systems % Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Allocation Method line 1/line 23 line 2/line 23 line 4/line 23 line 6/line 23 line 6/line 23 line 6/line 23 line 10/line 23 line 10/line 23 line 11/line 23 line 11/line 23 line 11/line 23 line 14/line 23 line 14/line 23	30 Salary
1 2 3 4 5 5 6 7 7 8 9 10 11 12 13 14 15 16		3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke Sandalhaven	30 Systems	3O Systems % Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Allocation Method line 1/line 23 line 2/line 23 line 3/line 23 line 4/line 23 line 6/line 23 line 6/line 23 line 6/line 23 line 9/line 23 line 10/line 23 line 11/line 23 line 11/line 23 line 13/line 23 line 14/line 23 line 15/line 23 line 16/line 23	30 Salary
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17		Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke Sandalhaven Bayside	30 Systems	3O Systems % Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Allocation Method line 1/line 23 line 2/line 23 line 3/line 23 line 4/line 23 line 6/line 23 line 6/line 23 line 9/line 23 line 10/line 23 line 10/line 23 line 11/line 23 line 11/line 23 line 15/line 23 line 15/line 23 line 16/line 23 line 16/line 23 line 17/line 23	30 Salary
1 2 3 4 4 5 6 7 7 8 9 10 11 12 13 14 15 16 17 18		Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke Sandalhaven Bayside South Gate	30 Systems	3O Systems % Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Allocation Method line 1/line 23 line 2/line 23 line 3/line 23 line 4/line 23 line 6/line 23 line 6/line 23 line 8/line 23 line 1/line 23 line 11/line 23 line 11/line 23 line 11/line 23 line 16/line 23 line 16/line 23 line 16/line 23 line 15/line 23 line 15/line 23 line 18/line 23	30 Salary
1 2 3 4 4 5 5 6 7 7 8 9 10 11 12 13 14 15 16 17 18 19		Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke Sandalhaven Bayside South Gate Labrador	30 Systems	3O Systems % Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Allocation Method line 1/line 23 line 2/line 23 line 3/line 23 line 4/line 23 line 6/line 23 line 6/line 23 line 6/line 23 line 10/line 23 line 10/line 23 line 11/line 23 line 13/line 23 line 14/line 23 line 16/line 23 line 18/line 23 line 18/line 23 line 18/line 23	30 Salary
1 2 3 4 4 5 6 6 7 8 9 10 111 12 13 14 15 16 17 18 19 20		Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke Sandalhaven Bayside South Gate Labrador Acme	30 Systems	3O Systems % Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Allocation Method line 1/line 23 line 2/line 23 line 3/line 23 line 4/line 23 line 6/line 23 line 6/line 23 line 7/line 23 line 9/line 23 line 10/line 23 line 11/line 23 line 11/line 23 line 11/line 23 line 15/line 23 line 18/line 23 line 19/line 23	30 Salary
1 2 3 4 4 5 5 6 7 7 8 9 10 11 12 13 14 15 16 17 18 19		Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke Sandalhaven Bayside South Gate Labrador Acme Hutchinson Island	30 Systems	3O Systems % Assigned 0.00%	Allocation Method line 1/line 23 line 2/line 23 line 3/line 23 line 6/line 23 line 6/line 23 line 9/line 23 line 9/line 23 line 11/line 23 line 11/line 23 line 15/line 23 line 16/line 23 line 18/line 23 line 19/line 23	30 Salary
1 2 3 4 4 5 6 7 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21		Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke Sandalhaven Bayside South Gate Labrador Acme	30 Systems	3O Systems % Assigned 0.00%	Allocation Method line 1/line 23 line 2/line 23 line 3/line 23 line 4/line 23 line 6/line 23 line 6/line 23 line 6/line 23 line 8/line 23 line 10/line 23 line 11/line 23 line 13/line 23 line 13/line 23 line 16/line 23 line 19/line 23 line 19/line 23 line 19/line 23 line 21/line 23 line 21/line 23 line 21/line 23	30 Salary

Kennedy Franklin Page 27

Line No.	Employee Name	(a) 4Q Systems Assigned	(b) 4Q Systems Customer Equivalents	(c) 4Q Systems % Assigned	(d) Allocation Method	(e) 4Q Salary Allocated
	Franklin, Kennedy					
1	•	Tierra Verde	-	0.00%	line 1/line 23	-
2		Lake Placid	=	0.00%	line 2/line 23	-
3		East Lake	891	20.98%	line 3/line 23	165
4		Pebble Creek	=	0.00%	line 4/line 23	-
5		Alafaya	=	0.00%	line 5/line 23	-
6		Longwood	=	0.00%	line 6/line 23	-
7		Wedgefield	=	0.00%	line 7/line 23	-
8		Cypress Lakes	=	0.00%	line 8/line 23	-
9		Eagle Ridge	=	0.00%	line 9/line 23	-
10		Mid-County	3,355	79.02%	line 10/line 23	619
11		LUSI	=	0.00%	line 11/line 23	-
12		UIF	=	0.00%	line 12/line 23	-
13		Miles Grant	-	0.00%	line 13/line 23	-
14		Sanlando	-	0.00%	line 14/line 23	-
15		Pennbrooke	-	0.00%	line 15/line 23	-
16		Sandalhaven	-	0.00%	line 16/line 23	-
17		Bayside	-	0.00%	line 17/line 23	-
18		South Gate	-	0.00%	line 18/line 23	-
19		Labrador	-	0.00%	line 19/line 23	-
20		Acme	-	0.00%	line 20/line 23	-
21		Hutchinson Island	-	0.00%	line 21/line 23	-
22		Sandy Creek			line 22/line 23	-
23			4,246	100.00%		784

Total Labrador Salary for Franklin, Kennedy

- Total of all quarters (e)(10)

CAPITALIZED TIME

 Line No.
 Employee Name
 Company Where Time Capped
 Plant/CWIP A/C #
 Amount Capitalized

 1
 Franklin, Kennedy
 N/A
 N/A
 N/A

Page 28 Kennedy Franklin

TOTAL SALARY

(b)+(e)+(h)+(k) (c)+(f)+(i)+(l)

D DIALITA														(0) (0) (11) (11)	(0) (1) (1) (1)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(1)	(m)	(n)	(o)
	Total Salary	Salary Booked	Salary Booked	Total Salary	Salary Booked	Salary Booked	Total Salary	Salary Booked	Salary Booked	Total Salary	Salary Booked	Salary Booked		Total Salary	Total Salary
Employee Name	1Q 2007	to A/C # 701	to A/C # 703	2Q 2007	to A/C # 701	to A/C # 703	3O 2007	to A/C # 701	to A/C # 703	4Q 2007	to A/C # 701	to A/C # 703	Total Salary	to A/C # 701	to A/C # 703
Gilroy, Bob	-		= =	-	-	-	-	-	-	-	-	-	-	-	-
*Note: Bob Gilroy ha	d no salary recorded to	Florida in 2007.													

SALARY ALLOCATION

DITEIT I	ALLOCATION					
		(a)	(b)	(c)	(d)	(e)
		10 Systems	10 Systems	10 Systems	Allocation	10 Salary
Line No.	Employee Name	Assigned	Customer Equivalents	% Assigned	Method	Allocated
	Gilroy, Bob					
1	•	Tierra Verde	-	0.00%	line 1/line 23	-
2		Lake Placid	-	0.00%	line 2/line 23	-
3		East Lake	-	0.00%	line 3/line 23	-
4		Pebble Creek	-	0.00%	line 4/line 23	-
5		Alafaya	-	0.00%	line 5/line 23	-
6		Longwood	-	0.00%	line 6/line 23	-
7		Wedgefield	-	0.00%	line 7/line 23	-
8		Cypress Lakes	-	0.00%	line 8/line 23	-
9		Eagle Ridge	-	0.00%	line 9/line 23	-
10		Mid-County	-	0.00%	line 10/line 23	-
11		LUSI	-	0.00%	line 11/line 23	-
12		UIF	-	0.00%	line 12/line 23	-
13		Miles Grant	-	0.00%	line 13/line 23	-
14		Sanlando	-	0.00%	line 14/line 23	-
15		Pennbrooke	-	0.00%	line 15/line 23	-
16		Sandalhaven	-	0.00%	line 16/line 23	-
17		Bayside	-	0.00%	line 17/line 23	-
18		South Gate	-	0.00%	line 18/line 23	-
19		Labrador	-	0.00%	line 19/line 23	-
20		Acme	-	0.00%	line 20/line 23	-
21		Hutchinson Island	-	0.00%	line 21/line 23	-
22		Sandy Creek	-	0.00%	line 22/line 23	-
23		-	-	0.00%	-	-

Bob Gilroy (RHG) Page 29

Line No.	Employee Name	(a) 2Q Systems Assigned	(b) 2Q Systems Customer Equivalents	(c) 2Q Systems % Assigned	(d) Allocation Method	(e) 2Q Salary Allocated
	Gilroy, Bob					
1		Tierra Verde	-	0.00	% line 1/line 23	-
2		Lake Placid	-	0.00	% line 2/line 23	-
3		East Lake	-	0.00	% line 3/line 23	-
4		Pebble Creek	-	0.00	% line 4/line 23	-
5		Alafaya	=	0.00	% line 5/line 23	-
6		Longwood	-	0.00	% line 6/line 23	-
7		Wedgefield	-	0.00	% line 7/line 23	-
8		Cypress Lakes	-	0.00	% line 8/line 23	-
9		Eagle Ridge	-	0.00	% line 9/line 23	-
10		Mid-County	-	0.00	% line 10/line 23	-
11		LUSI	-	0.00	% line 11/line 23	-
12		UIF	-	0.00	% line 12/line 23	-
13		Miles Grant	=	0.00	% line 13/line 23	-
14		Sanlando	-	0.00	% line 14/line 23	-
15		Pennbrooke	-	0.00	% line 15/line 23	-
16		Sandalhaven	-	0.00	% line 16/line 23	-
17		Bayside	-	0.00	% line 17/line 23	-
18		South Gate	-	0.00	% line 18/line 23	-
19		Labrador	-	0.00	% line 19/line 23	-
20		Acme	-	0.00	% line 20/line 23	-
21		Hutchinson Island	-	0.00	% line 21/line 23	-
22		Sandy Creek	-	0.00	% line 22/line 23	-
23		=	-	0.00	<u>%</u>	
		(a) 3O Systems	(b) 3O Systems	(c) 3O Systems	(d) Allocation	(e) 3O Salary

Line No.	Employee Name	(a) 30 Systems Assigned	(b) 30 Systems Customer Equivalents	(c) 30 Systems % Assigned	(d) <u>Allocation</u> <u>Method</u>	(e) 30 Salary Allocated
	Gilroy, Bob					
1		Tierra Verde	-	0.00%	line 1/line 23	-
2		Lake Placid	-	0.00%	line 2/line 23	-
3		East Lake	=	0.00%	line 3/line 23	-
4		Pebble Creek	-	0.00%	line 4/line 23	-
5		Alafaya	-	0.00%	line 5/line 23	-
6		Longwood	=	0.00%	line 6/line 23	-
7		Wedgefield	=	0.00%	line 7/line 23	-
8		Cypress Lakes	=	0.00%	line 8/line 23	-
9		Eagle Ridge	-	0.00%	line 9/line 23	-
10		Mid-County	-	0.00%	line 10/line 23	-
11		LUSI	-	0.00%	line 11/line 23	-
12		UIF	-	0.00%	line 12/line 23	-
13		Miles Grant	-	0.00%	line 13/line 23	-
14		Sanlando	-	0.00%	line 14/line 23	-
15		Pennbrooke	-	0.00%	line 15/line 23	-
16		Sandalhaven	-	0.00%	line 16/line 23	-
17		Bayside	-		line 17/line 23	-
18		South Gate	-		line 18/line 23	-
19		Labrador	-	0.00%	line 19/line 23	-
20		Acme	-	0.00%	line 20/line 23	-
21		Hutchinson Island	-		line 21/line 23	-
22		Sandy Creek	<u>-</u>		line 22/line 23	
23			-	0.00%		-

Page 30 Bob Gilroy (RHG)

		(a)	(b)	(c)	(d)	(e)
Line No.	Employee Name	4Q Systems Assigned	4Q Systems Customer Equivalents	4Q Systems % Assigned	Allocation Method	4Q Salary Allocated
			·			
	Gilroy, Bob					
1		Tierra Verde	-		line 1/line 23	-
2		Lake Placid	-	0.00%	line 2/line 23	-
3		East Lake	-		line 3/line 23	-
4		Pebble Creek	-	0.00%	line 4/line 23	-
5		Alafaya	-	0.00%	line 5/line 23	-
6		Longwood	-	0.00%	line 6/line 23	-
7		Wedgefield	-	0.00%	line 7/line 23	-
8		Cypress Lakes	-	0.00%	line 8/line 23	-
9		Eagle Ridge	-	0.00%	line 9/line 23	-
10		Mid-County	=	0.00%	line 10/line 23	-
11		LUSI	=	0.00%	line 11/line 23	-
12		UIF	=	0.00%	line 12/line 23	_
13		Miles Grant	=	0.00%	line 13/line 23	-
14		Sanlando	=	0.00%	line 14/line 23	-
15		Pennbrooke	=	0.00%	line 15/line 23	_
16		Sandalhaven	=	0.00%	line 16/line 23	_
17		Bayside	=	0.00%	line 17/line 23	_
18		South Gate	=	0.00%	line 18/line 23	_
19		Labrador	=	0.00%	line 19/line 23	_
20		Acme	-	0.00%	line 20/line 23	-
21		Hutchinson Island	-	0.00%	line 21/line 23	-
22		Sandy Creek	=	0.00%	line 22/line 23	_
23			=	0.00%	5	-

Total Labrador Salary for Gilroy, Bob - Total of all quarters (e)(10)

CAPITALI	ZED TIME]		
		(a)	(b)	(c)
		Company Where		
Line No.	Employee Name	Time Capped	Plant/CWIP A/C #	Amount Ca

 e No.
 Employee Name
 Time Capped
 Plant/CWIP A/C #
 Amount Capitalized

 1
 Gilroy, Bob
 Labrador
 3804005 - Sewage Treatment Plant
 346.00

 2
 Gilroy, Bob
 WSC
 0005-1170701
 346.00

Page 31 Bob Gilroy (RHG)

TOTAL SALARY														(b)+(e)+(h)+(k)	(c)+(f)+(i)+(l)
· · · · · · · · · · · · · · · · · · ·	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(1)	(m)	(n)	(0)
	Total Salary	Salary Booked	Salary Booked	Total Salary	Salary Booked	Salary Booked	Total Salary	Salary Booked	Salary Booked	Total Salary	Salary Booked	Salary Booked		Total Salary	Total Salary
Employee Name	1Q 2007	to A/C # 701	to A/C # 703	2Q 2007	to A/C # 701	to A/C # 703	3Q 2007	to A/C # 701	to A/C # 703	4Q 2007	to A/C # 701	to A/C # 703	Total Salary	to A/C # 701	to A/C # 703
Harper, Scott	6,642	ϵ	5,642 -	6,814	6,814	-	8,475	8,475	-	8,170	8,170	-	30,101	30,101	-

SALARY A	LLOCATION	ĺ				
		(a)	(b)	(c)	(d)	(e)
		1Q Systems	1Q Systems	1Q Systems	Allocation	1Q Salary
Line No.	Employee Name	Assigned	Customer Equivalents	% Assigned	Method	Allocated
	Harper, Scott					
1		Tierra Verde	=	0.00%	line 1/line 23	-
2		Lake Placid	=	0.00%	line 2/line 23	-
3		East Lake	=	0.00%	line 3/line 23	-
4		Pebble Creek	=	0.00%	line 4/line 23	-
5		Alafaya	=	0.00%	line 5/line 23	-
6		Longwood	=	0.00%	line 6/line 23	-
7		Wedgefield	=	0.00%	line 7/line 23	-
8		Cypress Lakes	=	0.00%	line 8/line 23	-
9		Eagle Ridge	=	0.00%	line 9/line 23	-
10		Mid-County	=	0.00%	line 10/line 23	-
11		LUSI	=	0.00%	line 11/line 23	-
12		UIF	=	0.00%	line 12/line 23	-
13		Miles Grant	=	0.00%	line 13/line 23	-
14		Sanlando	=	0.00%	line 14/line 23	-
15		Pennbrooke	=	0.00%	line 15/line 23	-
16		Sandalhaven	=	0.00%	line 16/line 23	-
17		Bayside	=	0.00%	line 17/line 23	-
18		South Gate	=	0.00%	line 18/line 23	-
19		Labrador	1,167	100.00%	line 19/line 23	6,642
20		Acme	=	0.00%	line 20/line 23	-
21		Hutchinson Island	=	0.00%	line 21/line 23	-
22		Sandy Creek		0.00%	line 22/line 23	-
23			1,167	100.00%	_	6,642

Page 32 Scott Harper (SAH)

2Q Systems

Line No.	Employee Name	Assigned	Customer Equivalents		% Assigned	Method	Allocated
	Harper, Scott						
1	Harper, Scott	Tierra Verde			0.00%	line 1/line 23	
2		Lake Placid		-		line 2/line 23	-
3		East Lake		-		line 3/line 23	-
4		Pebble Creek		-		line 4/line 23	-
5		Alafaya		-		line 5/line 23	-
6		Longwood		_		line 6/line 23	
7		Wedgefield		_		line 7/line 23	
8		Cypress Lakes		_		line 8/line 23	
9		Eagle Ridge		_		line 9/line 23	_
10		Mid-County		_		line 10/line 23	_
11		LUSI		_		line 11/line 23	_
12		UIF		_		line 12/line 23	_
13		Miles Grant		_		line 13/line 23	_
14		Sanlando		_		line 14/line 23	_
15		Pennbrooke		_		line 15/line 23	_
16		Sandalhaven		_		line 16/line 23	_
17		Bayside		_		line 17/line 23	_
18		South Gate		-		line 18/line 23	_
19		Labrador		1,176	100.00%	line 19/line 23	6,814
20		Acme		-		line 20/line 23	_
21		Hutchinson Island		-		line 21/line 23	_
22		Sandy Creek		-		line 22/line 23	-
23				1,176	100.00%		6,814
						_	
		(a)	(b)		(c)	(d)	(e)
		30 Systems	3Q Systems		30 Systems	Allocation	30 Salary
Line No.	Employee Name	3Q Systems Assigned	30 Systems Customer Equivalents		30 Systems % Assigned	Allocation Method	30 Salary Allocated
Line No.							
	Employee Name Harper, Scott	Assigned		_	% Assigned	Method	
Line No. 1 2				<u>-</u>	% Assigned 0.00%		
1		Assigned Tierra Verde Lake Placid		- - -	% Assigned 0.00% 0.00%	Method line 1/line 23 line 2/line 23	
1 2		Assigned Tierra Verde		- - -	% Assigned 0.00% 0.00% 0.00%	Method line 1/line 23	
1 2 3		Assigned Tierra Verde Lake Placid East Lake Pebble Creek		- - -	% Assigned 0.00% 0.00% 0.00% 0.00%	Method line 1/line 23 line 2/line 23 line 3/line 23	
1 2 3 4		Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya		- - - -	% Assigned 0.00% 0.00% 0.00% 0.00% 0.00%	Method line 1/line 23 line 2/line 23 line 3/line 23 line 4/line 23	
1 2 3 4 5		Assigned Tierra Verde Lake Placid East Lake Pebble Creek		- - - - -	% Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Method line 1/line 23 line 2/line 23 line 3/line 23 line 4/line 23 line 5/line 23	
1 2 3 4 5		Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood		-	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Method line 1/line 23 line 2/line 23 line 3/line 23 line 4/line 23 line 5/line 23 line 6/line 23	
1 2 3 4 5 6 7		Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield		- - - - - -	% Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Method line 1/line 23 line 2/line 23 line 3/line 23 line 4/line 23 line 5/line 23 line 6/line 23 line 7/line 23	
1 2 3 4 5 6 7 8		Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes		- - - - - -	% Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Method line 1/line 23 line 2/line 23 line 3/line 23 line 4/line 23 line 6/line 23 line 6/line 23 line 8/line 23	
1 2 3 4 5 6 7 8 9		Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge			% Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Method line 1/line 23 line 2/line 23 line 3/line 23 line 4/line 23 line 5/line 23 line 6/line 23 line 7/line 23 line 8/line 23 line 9/line 23	
1 2 3 4 5 6 7 8 9		Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County			% Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Method line 1/line 23 line 2/line 23 line 2/line 23 line 4/line 23 line 6/line 23 line 6/line 23 line 8/line 23 line 9/line 23 line 9/line 23 line 9/line 23	
1 2 3 4 5 6 7 8 9		Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI			% Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Method line 1/line 23 line 2/line 23 line 3/line 23 line 4/line 23 line 5/line 23 line 6/line 23 line 6/line 23 line 7/line 23 line 8/line 23 line 10/line 23 line 10/line 23 line 10/line 23	
1 2 3 4 5 6 7 8 9 10		Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF			% Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Method line 1/line 23 line 2/line 23 line 3/line 23 line 4/line 23 line 5/line 23 line 6/line 23 line 7/line 23 line 9/line 23 line 10/line 23 line 11/line 23 line 11/line 23	
1 2 3 4 5 6 7 8 9 10 11 12 13		Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant			% Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Method line 1/line 23 line 2/line 23 line 4/line 23 line 4/line 23 line 6/line 23 line 6/line 23 line 7/line 23 line 9/line 23 line 10/line 23 line 11/line 23 line 11/line 23 line 11/line 23 line 11/line 23	
1 2 3 4 5 6 6 7 8 9 10 11 12 13 14 15 16		Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke Sandalhaven			% Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Method line 1/line 23 line 2/line 23 line 3/line 23 line 4/line 23 line 6/line 23 line 6/line 23 line 7/line 23 line 9/line 23 line 10/line 23 line 11/line 23 line 13/line 23 line 14/line 23 line 15/line 23 line 16/line 23	
1 2 3 4 4 5 6 7 8 9 10 11 12 13 14 15 16 17		Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke Sandalhaven Bayside			% Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Method line 1/line 23 line 2/line 23 line 4/line 23 line 4/line 23 line 6/line 23 line 6/line 23 line 6/line 23 line 1/line 23 line 10/line 23 line 11/line 23 line 11/line 23 line 15/line 23 line 15/line 23 line 15/line 23 line 15/line 23 line 16/line 23	
1 2 3 4 4 5 6 7 7 8 8 9 10 11 12 13 14 15 16 17 18		Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke Sandalhaven Bayside South Gate			% Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Method line 1/line 23 line 2/line 23 line 3/line 23 line 4/line 23 line 6/line 23 line 6/line 23 line 6/line 23 line 7/line 23 line 10/line 23 line 10/line 23 line 11/line 23 line 11/line 23 line 15/line 23 line 16/line 23 line 16/line 23 line 18/line 23 line 18/line 23	Allocated
1 2 3 4 5 5 6 7 7 8 9 10 11 12 13 14 15 16 17 18 19		Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke Sandalhaven Bayside South Gate Labrador			% Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Method line 1/line 23 line 2/line 23 line 3/line 23 line 4/line 23 line 6/line 23 line 6/line 23 line 9/line 23 line 10/line 23 line 10/line 23 line 11/line 23 line 13/line 23 line 16/line 23 line 18/line 23 line 18/line 23 line 18/line 23	
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20		Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke Sandalhaven Bayside South Gate Labrador Acme			% Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Method line 1/line 23 line 2/line 23 line 4/line 23 line 4/line 23 line 6/line 23 line 6/line 23 line 6/line 23 line 9/line 23 line 11/line 23 line 11/line 23 line 11/line 23 line 14/line 23 line 15/line 23 line 18/line 23 line 18/line 23 line 18/line 23 line 17/line 23 line 17/line 23 line 18/line 23 line 17/line 23 line 19/line 23	Allocated
1 2 3 4 4 5 6 7 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21		Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke Sandalhaven Bayside South Gate Labrador Acme Hutchinson Island		1,175	% Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Method line 1/line 23 line 2/line 23 line 4/line 23 line 4/line 23 line 6/line 23 line 6/line 23 line 7/line 23 line 7/line 23 line 10/line 23 line 11/line 23 line 11/line 23 line 11/line 23 line 15/line 23 line 16/line 23 line 18/line 23 line 19/line 23 line 19/line 23 line 19/line 23 line 19/line 23 line 17/line 23 line 19/line 23 line 19/line 23 line 19/line 23 line 19/line 23 line 21/line 23 line 20/line 23	Allocated
1 2 3 4 4 5 5 6 7 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22		Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke Sandalhaven Bayside South Gate Labrador Acme		-	% Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Method line 1/line 23 line 2/line 23 line 4/line 23 line 4/line 23 line 6/line 23 line 6/line 23 line 6/line 23 line 9/line 23 line 11/line 23 line 11/line 23 line 11/line 23 line 14/line 23 line 15/line 23 line 18/line 23 line 18/line 23 line 18/line 23 line 17/line 23 line 17/line 23 line 18/line 23 line 17/line 23 line 19/line 23	Allocated
1 2 3 4 4 5 6 7 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21		Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke Sandalhaven Bayside South Gate Labrador Acme Hutchinson Island		- - - - - - - - - - - - - - - - - - -	% Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Method line 1/line 23 line 2/line 23 line 4/line 23 line 4/line 23 line 6/line 23 line 6/line 23 line 7/line 23 line 7/line 23 line 10/line 23 line 11/line 23 line 11/line 23 line 11/line 23 line 15/line 23 line 16/line 23 line 18/line 23 line 19/line 23 line 19/line 23 line 19/line 23 line 19/line 23 line 17/line 23 line 19/line 23 line 19/line 23 line 19/line 23 line 19/line 23 line 21/line 23 line 20/line 23	Allocated

(b)

2Q Systems

(c) 2Q Systems

(d) (e) Allocation 2Q Salary

Page 33 Scott Harper (SAH)

		(a) 4Q Systems	(b) 4Q Systems	(c) 4Q Systems	(d) Allocation	(e) 4Q Salary
Line No.	Employee Name	Assigned	Customer Equivalents	% Assigned	Method	Allocated
	Harper, Scott					
1		Tierra Verde	=	0.00%	line 1/line 23	-
2		Lake Placid	=	0.00%	line 2/line 23	-
3		East Lake	=	0.00%	line 3/line 23	-
4		Pebble Creek	=	0.00%	line 4/line 23	-
5		Alafaya	-	0.00%	line 5/line 23	-
6		Longwood	-	0.00%	line 6/line 23	-
7		Wedgefield	=	0.00%	line 7/line 23	-
8		Cypress Lakes	=	0.00%	line 8/line 23	-
9		Eagle Ridge	=	0.00%	line 9/line 23	-
10		Mid-County	=	0.00%	line 10/line 23	-
11		LUSI	=	0.00%	line 11/line 23	-
12		UIF	=	0.00%	line 12/line 23	-
13		Miles Grant	-	0.00%	line 13/line 23	-
14		Sanlando	-	0.00%	line 14/line 23	-
15		Pennbrooke	-	0.00%	line 15/line 23	-
16		Sandalhaven	-	0.00%	line 16/line 23	-
17		Bayside	=	0.00%	line 17/line 23	-
18		South Gate	=	0.00%	line 18/line 23	-
19		Labrador	1,180	100.00%	line 19/line 23	8,170
20		Acme	=	0.00%	line 20/line 23	-
21		Hutchinson Island	=	0.00%	line 21/line 23	-
22		Sandy Creek		0.00%	line 22/line 23	
23			1,180	100.00%		8,170

(b)

(c)

187.50

344.08

93.75

Total Labrador Salary for Harper, Scott 30,101 Total of all quarters (e)(10)

(a)

CAPITALIZED TIME

Harper, Scott

Harper, Scott

Harper, Scott

16

17

Labrador

Labrador

WSC

Company Where Line No. Employee Name Time Capped Plant/CWIP A/C # Amount Capitalized Cypress Lakes 3315043 - Transmission & Distribution Harper, Scott 31.25 3345047 - Meter Installations 187.50 Harper, Scott Cypress Lakes 3345047 - Meter Installations 125.00 Harper, Scott Cypress Lakes 3315043 - Transmission & Distribution 31.25 Harper, Scott East Lake Harper, Scott East Lake 3345047 - Meter Installations 62.50 3315043 - Transmission & Distribution Harper, Scott Hutchinson Island 62.50 Harper, Scott Labrador 3204032 - Water Treatment Equipment 31.25 3113025 - Electric Pump Equipment 62.50 Harper, Scott Labrador Harper, Scott Labrador 3315043 - Transmission & Distribution 156.25 3345047 - Meter Installations Harper, Scott Labrador 687.50 Harper, Scott Labrador 3355048 - Hydrants 62.50 3612008 - Sewer Gravity Mains 93.75 12 Harper, Scott Labrador 13 Harper, Scott Labrador 3752008 - Reuse Transmission & Distribution 62.50 14 3804005 - Sewage Treatment Plant 312.50 Labrador Harper, Scott

3345047 - Meter Installations

3542011 - Lift Stations

0005-1170701

Page 34 Scott Harper (SAH)

TOTAL SALARY														(b)+(e)+(h)+(k)	(c)+(f)+(i)+(l)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(1)	(m)	(n)	(o)
	Total Salary	Salary Booked	Salary Booked	Total Salary	Salary Booked	Salary Booked	Total Salary	Salary Booked	Salary Booked	Total Salary	Salary Booked	Salary Booked		Total Salary	Total Salary
Employee Name	1O 2007	to A/C # 701	to A/C # 703	2O 2007	to A/C # 701	to A/C # 703	3Q 2007	to A/C # 701	to A/C # 703	4Q 2007	to A/C # 701	to A/C # 703	Total Salary	to A/C # 701	to A/C # 703
Haws, Scotty	17,169	17,169	-	17,169	17,169	-	19,143	19,143	-	17,878	17,878	-	71,359	71,359	-

SALARY A	ALLOCATION					
		(a)	(b)	(c)	(d)	(e)
		1Q Systems	1Q Systems	1Q Systems	Allocation	1Q Salary
Line No.	Employee Name	Assigned	Customer Equivalents	% Assigned	Method	Allocated
	Haws, Scotty					
1		Tierra Verde	1,205		line 1/line 23	305
2		Lake Placid	240	0.35%	line 2/line 23	61
3		East Lake	909	1.34%	line 3/line 23	230
4		Pebble Creek	2,211	3.26%	line 4/line 23	559
5		Alafaya	7,319	10.78%	line 5/line 23	1,851
6		Longwood	1,806	2.66%	line 6/line 23	457
7		Wedgefield	2,313	3.41%	line 7/line 23	585
8		Cypress Lakes	1,773	2.61%	line 8/line 23	448
9		Eagle Ridge	2,532	3.73%	line 9/line 23	640
10		Mid-County	3,352	4.94%	line 10/line 23	848
11		LUSI	9,912	14.60%	line 11/line 23	2,506
12		UIF	8,123	11.96%	line 12/line 23	2,054
13		Miles Grant	1,642	2.42%	line 13/line 23	415
14		Sanlando	16,463	24.25%	line 14/line 23	4,163
15		Pennbrooke	2,082	3.07%	line 15/line 23	526
16		Sandalhaven	985	1.45%	line 16/line 23	249
17		Bayside	244	0.36%	line 17/line 23	62
18		South Gate	2,883	4.25%	line 18/line 23	729
19		Labrador	1,167	1.72%	line 19/line 23	295
20		Acme	161	0.24%	line 20/line 23	41
21		Hutchinson Island	294	0.43%	line 21/line 23	74
22		Sandy Creek	282	0.42%	line 22/line 23	71
23			67,898	100.00%	- -	17,169

Page 35 Scotty Haws (SLH)

		2Q Systems	2Q Systems	2Q Systems	Allocation	2Q Salary
Line No.	Employee Name	Assigned	Customer Equivalents	% Assigned	Method	Allocated
	Haws, Scotty					
1	Tamo, Deoug	Tierra Verde	508	0.77%	line 1/line 23	133
2		Lake Placid	207		line 2/line 23	54
3		East Lake	902	1.37%	line 3/line 23	235
4		Pebble Creek	2,203	3.35%	line 4/line 23	575
5		Alafaya	7,297	11.09%	line 5/line 23	1,904
6		Longwood	1,785	2.71%	line 6/line 23	466
7		Wedgefield	2,323	3.53%	line 7/line 23	606
8		Cypress Lakes	1,776	2.70%	line 8/line 23	463
9		Eagle Ridge	2,531	3.85%	line 9/line 23	660
10		Mid-County	2,075	3.15%	line 10/line 23	541
11		LUSI	9,901	15.05%	line 11/line 23	2,583
12		UIF	8,080		line 12/line 23	2,108
13		Miles Grant	1,644	2.50%	line 13/line 23	429
14		Sanlando	16,427		line 14/line 23	4,286
15		Pennbrooke	2,088		line 15/line 23	545
16		Sandalhaven	1,045		line 16/line 23	273
17		Bayside	244		line 17/line 23	64
18		South Gate	2,844		line 18/line 23	742
19		Labrador	1,176		line 19/line 23	307
20		Acme	161		line 20/line 23	42
21		Hutchinson Island	294		line 21/line 23	77
22		Sandy Creek	290		line 22/line 23	76
23			65,801	100.00%		17,169
		(a)	(b)	(c)	(d)	(e)
		(a) 3Q Systems	(b) 30 Systems	(c) 3Q Systems	(d) Allocation	(e) 30 Salary
Line No.	Employee Name					
Line No.		30 Systems	30 Systems	30 Systems	Allocation	30 Salary
	Employee Name Haws, Scotty	30 Systems Assigned	30 Systems Customer Equivalents	3O Systems % Assigned	Allocation Method	30 Salary Allocated
1		30 Systems Assigned Tierra Verde	30 Systems Customer Equivalents	3O Systems % Assigned	Allocation Method line 1/line 23	3O Salary Allocated
1 2		3O Systems Assigned Tierra Verde Lake Placid	30 Systems Customer Equivalents 1,208 209	3O Systems % Assigned 1.79% 0.31%	Allocation Method line 1/line 23 line 2/line 23	3Q Salary Allocated 342 59
1 2 3		3O Systems Assigned Tierra Verde Lake Placid East Lake	30 Systems Customer Equivalents 1,208 209 901	30 Systems % Assigned 1.79% 0.31% 1.33%	Allocation Method line 1/line 23 line 2/line 23 line 3/line 23	3Q Salary Allocated 342 59 255
1 2 3 4		3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek	30 Systems Customer Equivalents 1,208 209 901 2,203	3O Systems % Assigned 1.79% 0.31% 1.33% 3.26%	Allocation Method line 1/line 23 line 2/line 23 line 3/line 23 line 4/line 23	30 Salary Allocated 342 59 255 624
1 2 3		3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya	30 Systems Customer Equivalents 1,208 209 901	3O Systems % Assigned 1.79% 0.31% 1.33% 3.26% 10.76%	Allocation Method line 1/line 23 line 2/line 23 line 3/line 23	3Q Salary Allocated 342 59 255
1 2 3 4 5		3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek	30 Systems Customer Equivalents 1,208 209 901 2,203 7,276	3O Systems % Assigned 1.79% 0.31% 1.33% 3.26% 10.76% 2.60%	Allocation Method line 1/line 23 line 2/line 23 line 3/line 23 line 4/line 23 line 5/line 23	30 Salary Allocated 342 59 255 624 2,059
1 2 3 4 5 6		3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood	30 Systems Customer Equivalents 1,208 209 901 2,203 7,276 1,759	3O Systems % Assigned 1.79% 0.31% 1.33% 3.26% 10.76% 2.60% 3.44%	Allocation Method line 1/line 23 line 2/line 23 line 3/line 23 line 4/line 23 line 5/line 23 line 6/line 23	342 59 255 624 2,059 498
1 2 3 4 5 6 7		3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield	30 Systems Customer Equivalents 1,208 209 901 2,203 7,276 1,759 2,324	3O Systems % Assigned 1.79% 0.31% 1.33% 3.26% 10.76% 2.60% 3.44% 2.63%	Allocation Method line 1/line 23 line 2/line 23 line 3/line 23 line 4/line 23 line 6/line 23 line 6/line 23 line 7/line 23	342 59 255 624 2,059 498 658
1 2 3 4 5 6 7 8		3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes	30 Systems Customer Equivalents 1,208 209 901 2,203 7,276 1,759 2,324 1,779	3O Systems % Assigned 1.79% 0.31% 1.33% 3.26% 10.76% 2.60% 3.44% 2.63% 3.74%	Allocation Method line 1/line 23 line 2/line 23 line 3/line 23 line 5/line 23 line 6/line 23 line 6/line 23 line 8/line 23	342 59 255 624 2,059 498 658 504
1 2 3 4 5 6 7 8 9 10		3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge	30 Systems Customer Equivalents 1,208 209 901 2,203 7,276 1,759 2,324 1,779 2,531	3O Systems % Assigned 1.79% 0.31% 1.33% 3.26% 10.76% 2.60% 3.44% 2.63% 3.74% 4.96%	Allocation Method line 1/line 23 line 2/line 23 line 4/line 23 line 5/line 23 line 6/line 23 line 7/line 23 line 8/line 23 line 8/line 23	30 Salary Allocated 342 59 255 624 2,059 498 658 504 716
1 2 3 4 5 6 7 8 9 10 11		3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County	30 Systems Customer Equivalents 1,208 209 901 2,203 7,276 1,759 2,324 1,779 2,531 3,355	3O Systems % Assigned 1.79% 0.31% 1.33% 3.26% 10.76% 2.60% 3.44% 2.63% 3.74% 4.96% 14.54%	Allocation Method line 1/line 23 line 2/line 23 line 3/line 23 line 5/line 23 line 5/line 23 line 6/line 23 line 6/line 23 line 8/line 23 line 9/line 23 line 10/line 23	30 Salary Allocated 342 59 255 624 2,059 498 658 504 716 950
1 2 3 4 5 6 7 8 9 10 11 12 13		3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI	30 Systems Customer Equivalents 1,208 209 901 2,203 7,276 1,759 2,324 1,779 2,531 3,355 9,835 8,049 1,642	3O Systems % Assigned 1.79% 0.31% 1.33% 3.26% 10.76% 2.60% 3.44% 2.63% 4.96% 14.54% 11.90% 2.43%	Allocation Method line 1/line 23 line 2/line 23 line 3/line 23 line 4/line 23 line 6/line 23 line 6/line 23 line 6/line 23 line 1/line 23 line 10/line 23 line 11/line 23 line 11/line 23 line 11/line 23	342 59 255 624 2,059 498 658 504 716 950 2,784
1 2 3 4 5 6 7 8 9 10 11 12 13		3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando	30 Systems Customer Equivalents 1,208 209 901 2,203 7,276 1,759 2,324 1,779 2,531 3,355 9,835 8,049 1,642 16,423	3O Systems % Assigned 1.79% 0.31% 1.33% 3.26% 10.76% 2.60% 3.44% 2.63% 3.74% 4.96% 14.54% 11.90% 2.43% 24.28%	Allocation Method line 1/line 23 line 2/line 23 line 3/line 23 line 4/line 23 line 6/line 23 line 6/line 23 line 6/line 23 line 10/line 23 line 10/line 23 line 11/line 23 line 11/line 23 line 11/line 23 line 14/line 23	342 59 255 624 2,059 498 658 504 716 950 2,784 2,278 465 4,649
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15		3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke	30 Systems Customer Equivalents 1,208 209 901 2,203 7,276 1,759 2,324 1,779 2,531 3,355 9,835 8,049 1,642 16,423 2,086	3O Systems % Assigned 1.79% 0.31% 1.33% 3.26% 10.76% 2.60% 3.44% 2.63% 3.74% 4.96% 14.54% 11.90% 2.43% 24.28% 3.08%	Allocation Method Method line 1/line 23 line 2/line 23 line 3/line 23 line 4/line 23 line 6/line 23 line 6/line 23 line 6/line 23 line 9/line 23 line 10/line 23 line 11/line 23 line 11/line 23 line 13/line 23 line 11/line 23	30 Salary Allocated 342 59 255 624 2,059 498 658 504 716 950 2,784 2,278 465 4,649 590
1 2 3 4 5 6 6 7 8 9 10 11 12 13 14 15 16		3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke Sandalhaven	30 Systems Customer Equivalents 1,208 209 901 2,203 7,276 1,759 2,324 1,779 2,531 3,355 9,835 8,049 1,642 16,423 2,086 1,045	3O Systems % Assigned 1.79% 0.31% 1.33% 3.26% 10.76% 2.60% 3.44% 2.63% 4.96% 14.54% 11.90% 2.43% 24.28% 3.08% 1.55%	Allocation Method line 1/line 23 line 2/line 23 line 3/line 23 line 3/line 23 line 6/line 23 line 6/line 23 line 6/line 23 line 10/line 23 line 10/line 23 line 11/line 23 line 13/line 23 line 14/line 23 line 14/line 23 line 15/line 23 line 15/line 23 line 16/line 23	30 Salary Allocated 342 59 255 624 2,059 498 658 504 716 950 2,784 465 4,649 590 296
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17		3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke Sandalhaven Bayside	30 Systems Customer Equivalents 1,208 209 901 2,203 7,276 1,759 2,324 1,779 2,531 3,355 9,835 8,049 1,642 16,423 2,086 1,045 249	3O Systems % Assigned 1.79% 0.31% 1.33% 3.26% 10.76% 2.60% 3.44% 2.63% 4.96% 14.54% 11.90% 2.43% 24.28% 3.08% 1.55% 0.37%	Allocation Method line 1/line 23 line 2/line 23 line 3/line 23 line 4/line 23 line 6/line 23 line 6/line 23 line 6/line 23 line 1/line 23 line 10/line 23 line 11/line 23 line 11/line 23 line 12/line 23 line 15/line 23 line 16/line 23 line 16/line 23 line 16/line 23 line 17/line 23	342 59 255 624 2,059 498 658 504 716 950 2,784 2,278 465 4,649 590 296 70
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18		3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke Sandalhaven Bayside South Gate	30 Systems Customer Equivalents 1,208 209 901 2,203 7,276 1,759 2,324 1,779 2,531 3,355 9,835 8,049 1,642 16,423 2,086 1,045 249 2,845	3O Systems % Assigned 1.79% 0.31% 1.33% 3.26% 10.76% 2.60% 3.44% 4.96% 14.54% 11.90% 2.43% 24.28% 3.08% 1.55% 0.37% 4.21%	Allocation Method Method line 1/line 23 line 2/line 23 line 3/line 23 line 4/line 23 line 6/line 23 line 6/line 23 line 6/line 23 line 9/line 23 line 10/line 23 line 11/line 23 line 11/line 23 line 16/line 23 line 16/line 23 line 16/line 23 line 16/line 23 line 15/line 23 line 18/line 23 line 18/line 23	30 Salary Allocated 342 59 255 624 2,059 498 658 504 716 950 2,784 4,649 590 296 70 805
1 2 3 4 4 5 5 6 7 7 8 9 10 11 12 13 14 15 16 17 18 19		3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke Sandalhaven Bayside South Gate Labrador	30 Systems Customer Equivalents 1,208 209 901 2,203 7,276 1,759 2,324 1,779 2,531 3,355 9,835 8,049 1,642 16,423 2,086 1,045 249 2,845 1,175	3O Systems % Assigned 1.79% 0.31% 1.33% 3.26% 10.76% 2.60% 3.44% 4.96% 14.54% 3.14% 4.96% 14.54% 3.08% 3.15% 0.37% 4.21%	Allocation Method line 1/line 23 line 2/line 23 line 3/line 23 line 3/line 23 line 6/line 23 line 6/line 23 line 6/line 23 line 10/line 23 line 10/line 23 line 10/line 23 line 11/line 23 line 14/line 23 line 14/line 23 line 16/line 23 line 18/line 23 line 18/line 23	342 59 255 624 2,059 498 658 504 716 950 2,784 465 4,649 590 296 70 805 333
1 2 3 4 4 5 6 6 7 8 9 10 111 12 13 14 15 16 17 18 19 20		3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke Sandalhaven Bayside South Gate Labrador Acme	30 Systems Customer Equivalents 1,208 209 901 2,203 7,276 1,759 2,324 1,779 2,531 3,355 9,835 8,049 1,642 16,423 2,086 1,045 249 2,845 1,175 161	3O Systems % Assigned 1.79% 0.31% 1.33% 3.26% 10.76% 2.60% 3.44% 2.63% 4.96% 14.54% 11.90% 2.43% 24.28% 3.08% 0.37% 4.21% 1.75% 0.37% 4.21%	Allocation Method line 1/line 23 line 2/line 23 line 3/line 23 line 3/line 23 line 5/line 23 line 6/line 23 line 6/line 23 line 10/line 23 line 10/line 23 line 10/line 23 line 11/line 23 line 11/line 23 line 14/line 23 line 14/line 23 line 18/line 23 line 18/line 23 line 18/line 23 line 16/line 23 line 16/line 23 line 16/line 23 line 17/line 23 line 17/line 23 line 10/line 23 line 10/line 23 line 10/line 23 line 10/line 23 line 20/line 23	342 59 255 624 2,059 498 658 504 716 950 2,784 2,278 465 4,649 590 296 70 805 333
1 2 3 4 4 5 6 7 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21		3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke Sandalhaven Bayside South Gate Labrador Acme Hutchinson Island	30 Systems Customer Equivalents 1,208 209 901 2,203 7,276 1,759 2,324 1,779 2,531 3,355 9,835 8,049 1,642 16,423 2,086 1,045 249 2,845 1,175 161 294	3O Systems % Assigned 1.79% 0.31% 1.33% 3.26% 10.76% 2.60% 3.44% 2.63% 3.74% 4.96% 14.54% 11.90% 2.43% 24.28% 3.08% 1.55% 0.37% 4.21% 1.74% 0.24% 0.24%	Allocation Method line 1/line 23 line 2/line 23 line 3/line 23 line 4/line 23 line 6/line 23 line 6/line 23 line 6/line 23 line 9/line 23 line 10/line 23 line 11/line 23 line 11/line 23 line 14/line 23 line 15/line 23 line 15/line 23 line 16/line 23 line 16/line 23 line 17/line 23 line 18/line 23 line 18/line 23 line 18/line 23 line 19/line 23 line 21/line 23 line 20/line 23 line 21/line 23	30 Salary Allocated 342 59 255 624 2,059 498 658 504 716 950 2,784 2,278 465 4,649 590 296 70 805 333 46 83
1 2 3 4 4 5 6 6 7 8 9 10 111 12 13 14 15 16 17 18 19 20		3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke Sandalhaven Bayside South Gate Labrador Acme	30 Systems Customer Equivalents 1,208 209 901 2,203 7,276 1,759 2,324 1,779 2,531 3,355 9,835 8,049 1,642 16,423 2,086 1,045 249 2,845 1,175 161	3O Systems % Assigned 1.79% 0.31% 1.33% 3.26% 10.76% 2.60% 3.44% 2.63% 3.74% 4.96% 14.54% 11.90% 2.43% 24.28% 3.08% 1.55% 0.37% 4.21% 1.74% 0.24% 0.24%	Allocation Method line 1/line 23 line 2/line 23 line 3/line 23 line 3/line 23 line 5/line 23 line 6/line 23 line 6/line 23 line 10/line 23 line 10/line 23 line 10/line 23 line 11/line 23 line 11/line 23 line 14/line 23 line 14/line 23 line 18/line 23 line 18/line 23 line 18/line 23 line 16/line 23 line 16/line 23 line 16/line 23 line 17/line 23 line 17/line 23 line 10/line 23 line 10/line 23 line 10/line 23 line 10/line 23 line 20/line 23	342 59 255 624 2,059 498 658 504 716 950 2,784 2,278 465 4,649 590 296 70 805 333

Page 36 Scotty Haws (SLH)

Line No.	Employee Name	(a) <u>4Q Systems</u> <u>Assigned</u>	(b) <u>4Q Systems</u> Customer Equivalen	<u>ts</u>	(c) 4Q Systems % Assigned	(d) <u>Allocation</u> <u>Method</u>	(e) 4Q Salary Allocated
	Haws, Scotty						
1	Tier	ra Verde	1	,208	1.79%	line 1/line 23	320
2	Lake	e Placid		207	0.31%	line 2/line 23	55
3	East	Lake		891	1.32%	line 3/line 23	236
4	Pebl	ole Creek	2	2,189	3.24%	line 4/line 23	580
5	Alaf	aya	7	,269	10.77%	line 5/line 23	1,925
6	Lon	gwood	1	,779	2.64%	line 6/line 23	471
7	Wed	lgefield	2	2,313	3.43%	line 7/line 23	613
8	Cyp	ress Lakes	1	,779	2.64%	line 8/line 23	471
9	Eagl	le Ridge	2	2,526	3.74%	line 9/line 23	669
10	Mid	-County	3	3,355	4.97%	line 10/line 23	889
11	LUS	I	9	,734	14.42%	line 11/line 23	2,578
12	UIF		8	3,029	11.89%	line 12/line 23	2,126
13	Mile	es Grant	1	,650	2.44%	line 13/line 23	437
14	Sanl	ando	16	5,428	24.34%	line 14/line 23	4,351
15	Peni	nbrooke	2	2,082	3.08%	line 15/line 23	551
16	Sano	dalhaven	1	,043	1.55%	line 16/line 23	276
17	Bay	side		241	0.36%	line 17/line 23	64
18	Sout	th Gate	2	2,863	4.24%	line 18/line 23	758
19	Labi	rador	1	,180	1.75%	line 19/line 23	313
20	Acn	ne		161	0.24%	line 20/line 23	43
21	Huto	chinson Island		294	0.44%	line 21/line 23	78
22	Sand	ly Creek		283		line 22/line 23	75
23			67	,504	100.00%		17,878

Total Labrador Salary for Haws, Scotty 1,247 Total of all quarters (e)(10)

_			
0.43	DITTO	TOTAL	TIME

		(a)	(b)	(c)
Line No.	Employee Name	Company Where Time Capped	Plant/CWIP A/C #	Amount Capitalized
1	Haws, Scotty	Mid-County	1863015 - Deferred RC	31.25
2	Haws, Scotty	UIF - Parent	1863015 - Deferred RC	31.25
3	Haws, Scotty	UIF - Parent	0600-1160701	33.92
4	Haws, Scotty	UIF - Parent	0600-1160701	33.92
5	Haws, Scotty	Utilities, Inc.	1831002 - Acquisition Florida	342.00
6	Haws, Scotty	WSC	0005-1170701	31.25
7	Haws, Scotty	WSC	0005-1170701	1,204.28
8	Haws, Scotty	WSC	0005-1170701	387.09

Page 37 Scotty Haws (SLH)

TOTAL SALARY														(b)+(e)+(h)+(k)	(c)+(f)+(i)+(l)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(1)	(m)	(n)	(0)
	Total Salary	Salary Booked	Salary Booked	Total Salary	Salary Booked	Salary Booked	Total Salary	Salary Booked	Salary Booked	Total Salary	Salary Booked	Salary Booked		Total Salary	Total Salary
Employee Name	1O 2007	to A/C # 701	to A/C # 703	2Q 2007	to A/C # 701	to A/C # 703	3Q 2007	to A/C # 701	to A/C # 703	4Q 2007	to A/C # 701	to A/C # 703	Total Salary	to A/C # 701	to A/C # 703
Hoy, John	40,688	40,688		_	-	_	_	_	_	_	_	_	40,688	40,688	_
*Note: John Hoy cease	d work in Florida in 2Q 2007.														

SALARY ALLOCATION

SALAKY A	ALLOCATION					
		(a)	(b)	(c)	(d)	(e)
		10 Systems	10 Systems	10 Systems	Allocation	10 Salary
Line No.	Employee Name	Assigned	Customer Equivalents	% Assigned	Method	Allocated
	Hoy, John					
1		Tierra Verde	1,205	1.77%	line 1/line 23	722
2		Lake Placid	240	0.35%	line 2/line 23	144
3		East Lake	909	1.34%	line 3/line 23	545
4		Pebble Creek	2,211	3.26%	line 4/line 23	1,325
5		Alafaya	7,319	10.78%	line 5/line 23	4,386
6		Longwood	1,806	2.66%	line 6/line 23	1,082
7		Wedgefield	2,313	3.41%	line 7/line 23	1,386
8		Cypress Lakes	1,773	2.61%	line 8/line 23	1,062
9		Eagle Ridge	2,532	3.73%	line 9/line 23	1,517
10		Mid-County	3,352	4.94%	line 10/line 23	2,009
11		LUSI	9,912	14.60%	line 11/line 23	5,940
12		UIF	8,123	11.96%	line 12/line 23	4,868
13		Miles Grant	1,642	2.42%	line 13/line 23	984
14		Sanlando	16,463	24.25%	line 14/line 23	9,865
15		Pennbrooke	2,082	3.07%	line 15/line 23	1,248
16		Sandalhaven	985	1.45%	line 16/line 23	590
17		Bayside	244	0.36%	line 17/line 23	146
18		South Gate	2,883	4.25%	line 18/line 23	1,728
19		Labrador	1,167	1.72%	line 19/line 23	699
20		Acme	161	0.24%	line 20/line 23	96
21		Hutchinson Island	294	0.43%	line 21/line 23	176
22		Sandy Creek	282	0.42%	line 22/line 23	169
23			67,898	100.00%	_	40,688
		=			-	

Page 38 John Hoy (JPH)

Line No.	Employee Name	(a) 2O Systems Assigned	(b) 2 <u>O Systems</u> Customer Equivalents	(c) 2O Systems % Assigned	(d) <u>Allocation</u> <u>Method</u>	(e) 2O Salary Allocated
	Hoy, John					
1		Tierra Verde	-	0.000	line 1/line 23	-
2		Lake Placid	-		line 2/line 23	-
3		East Lake	-		line 3/line 23	-
4		Pebble Creek	-		line 4/line 23	-
5 6		Alafaya	-		line 5/line 23 line 6/line 23	-
7		Longwood Wedgefield	•		line 7/line 23	-
8		Cypress Lakes			line 8/line 23	
9		Eagle Ridge	-		line 9/line 23	-
10		Mid-County	-		line 10/line 23	-
11		LUSI	-		line 11/line 23	-
12		UIF	-	0.00%	line 12/line 23	-
13		Miles Grant	-	0.00%	line 13/line 23	-
14		Sanlando	-	0.00%	line 14/line 23	-
15		Pennbrooke	-	0.000	line 15/line 23	-
16		Sandalhaven	-		line 16/line 23	-
17		Bayside	•		line 17/line 23	-
18 19		South Gate	-		line 18/line 23	-
20		Labrador Acme	-		line 19/line 23 line 20/line 23	-
20		Acme Hutchinson Island	-		line 20/line 23	-
22		Sandy Creek			line 22/line 23	
23		Sandy Creek		0.00%		
		(a)	(b)	(c)	(d)	(e)
		(a) 30 Systems	(b) 3O Systems	(c) 30 Systems	(d) Allocation	(e) 30 Salary
Line No.	Employee Name					
Line No.		30 Systems	30 Systems	30 Systems	Allocation	30 Salary
	Employee Name Hoy, John	3O Systems Assigned	30 Systems	3O Systems % Assigned	Allocation Method	30 Salary
1		30 Systems Assigned Tierra Verde	30 Systems	3O Systems % Assigned 0.00%	Allocation Method	30 Salary
1 2		3O Systems Assigned Tierra Verde Lake Placid	30 Systems	3O Systems % Assigned 0.00% 0.00%	Allocation Method line 1/line 23 line 2/line 23	30 Salary
1 2 3		30 Systems Assigned Tierra Verde Lake Placid East Lake	30 Systems	30 Systems % Assigned 0.00% 0.00% 0.00%	Allocation Method line 1/line 23 line 2/line 23 line 3/line 23	30 Salary
1 2		30 Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek	30 Systems	3O Systems % Assigned 0.00% 0.00% 0.00% 0.00%	Allocation Method line 1/line 23 line 2/line 23	30 Salary
1 2 3 4		30 Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya	30 Systems	3O Systems % Assigned 0.00% 0.00% 0.00% 0.00% 0.00%	Allocation Method line 1/line 23 line 2/line 23 line 3/line 23 line 4/line 23	30 Salary
1 2 3 4 5		30 Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek	30 Systems	3O Systems % Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Allocation Method line 1/line 23 line 2/line 23 line 3/line 23 line 4/line 23 line 5/line 23	30 Salary
1 2 3 4 5		30 Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood	30 Systems	3O Systems % Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Allocation Method line 1/line 23 line 2/line 23 line 3/line 23 line 4/line 23 line 5/line 23 line 6/line 23	30 Salary
1 2 3 4 5 6 7 8		3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge	30 Systems	3O Systems % Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Allocation Method line 1/line 23 line 2/line 23 line 4/line 23 line 5/line 23 line 6/line 23 line 7/line 23 line 8/line 23 line 9/line 23	30 Salary
1 2 3 4 5 6 7 8 9		30 Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County	30 Systems	3O Systems % Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Allocation Method line 1/line 23 line 2/line 23 line 3/line 23 line 5/line 23 line 6/line 23 line 6/line 23 line 8/line 23 line 9/line 23 line 9/line 23	30 Salary
1 2 3 4 5 6 7 8 9 10		3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI	30 Systems	3O Systems % Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Allocation Method line 1/line 23 line 2/line 23 line 3/line 23 line 4/line 23 line 6/line 23 line 6/line 23 line 8/line 23 line 9/line 23 line 11/line 23	30 Salary
1 2 3 4 5 6 7 8 9 10		3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF	30 Systems	3O Systems % Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Allocation Method line 1/line 23 line 2/line 23 line 3/line 23 line 3/line 23 line 6/line 23 line 6/line 23 line 8/line 23 line 9/line 23 line 11/line 23 line 11/line 23	30 Salary
1 2 3 4 5 6 7 8 9 10 11 12		30 Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant	30 Systems	3O Systems 26 Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Allocation Method line 1/line 23 line 2/line 23 line 3/line 23 line 4/line 23 line 5/line 23 line 6/line 23 line 7/line 23 line 9/line 23 line 11/line 23 line 11/line 23 line 11/line 23	30 Salary
1 2 3 4 5 6 7 8 9 10 11 12 13 14		3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando	30 Systems	3O Systems % Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Allocation Method line 1/line 23 line 2/line 23 line 2/line 23 line 4/line 23 line 6/line 23 line 6/line 23 line 7/line 23 line 10/line 23 line 11/line 23 line 11/line 23 line 13/line 23 line 14/line 23	30 Salary
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15		3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke	30 Systems	3O Systems % Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Allocation Method line 1/line 23 line 2/line 23 line 3/line 23 line 3/line 23 line 6/line 23 line 6/line 23 line 6/line 23 line 9/line 23 line 10/line 23 line 11/line 23	30 Salary
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16		3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke Sandalhaven	30 Systems	3O Systems 26 Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Allocation Method line 1/line 23 line 2/line 23 line 2/line 23 line 5/line 23 line 5/line 23 line 6/line 23 line 7/line 23 line 8/line 23 line 11/line 23 line 11/line 23 line 14/line 23 line 15/line 23 line 15/line 23 line 15/line 23	30 Salary
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16		30 Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke Sandalhaven Bayside	30 Systems	3O Systems % Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Allocation Method line 1/line 23 line 2/line 23 line 2/line 23 line 4/line 23 line 4/line 23 line 6/line 23 line 6/line 23 line 7/line 23 line 8/line 23 line 10/line 23 line 11/line 23 line 11/line 23 line 15/line 23 line 14/line 23 line 16/line 23	30 Salary
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16		3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke Sandalhaven	30 Systems	3O Systems 26 Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Allocation Method line 1/line 23 line 2/line 23 line 2/line 23 line 5/line 23 line 5/line 23 line 6/line 23 line 7/line 23 line 8/line 23 line 11/line 23 line 11/line 23 line 14/line 23 line 15/line 23 line 15/line 23 line 15/line 23	30 Salary
1 2 3 4 4 5 6 7 7 8 9 10 11 12 13 14 15 16 17 18		30 Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke Sandalhaven Bayside South Gate	30 Systems	3O Systems % Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Allocation Method line 1/line 23 line 2/line 23 line 2/line 23 line 3/line 23 line 5/line 23 line 5/line 23 line 6/line 23 line 6/line 23 line 10/line 23 line 10/line 23 line 11/line 23 line 14/line 23 line 16/line 23 line 17/line 23 line 17/line 23 line 16/line 23 line 17/line 23 line 17/line 23 line 18/line 23	30 Salary
1 2 3 4 5 5 6 7 7 8 9 10 11 12 13 14 15 16 17 18 19		30 Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke Sandalhaven Bayside South Gate Labrador	30 Systems	3O Systems 26 Assigned 0.00%	Allocation Method line 1/line 23 line 2/line 23 line 2/line 23 line 5/line 23 line 5/line 23 line 6/line 23 line 6/line 23 line 8/line 23 line 8/line 23 line 11/line 23 line 11/line 23 line 11/line 23 line 15/line 23 line 15/line 23 line 15/line 23 line 18/line 23 line 18/line 23 line 18/line 23 line 18/line 23	30 Salary
1 2 3 4 4 5 6 7 7 8 9 10 11 12 13 14 15 16 17 18 19 20		30 Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke Sandalhaven Bayside South Gate Labrador Acme	30 Systems	3O Systems 26 Assigned 0.00%	Allocation Method line 1/line 23 line 2/line 23 line 3/line 23 line 3/line 23 line 4/line 23 line 6/line 23 line 6/line 23 line 7/line 23 line 10/line 23 line 11/line 23 line 11/line 23 line 11/line 23 line 15/line 23 line 16/line 23 line 18/line 23 line 18/line 23 line 18/line 23 line 18/line 23 line 19/line 23	30 Salary
1 2 3 4 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21		30 Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke Sandalhaven Bayside South Gate Labrador Acme Hutchinson Island	30 Systems	3O Systems 26 Assigned 0.00%	Allocation Method line 1/line 23 line 2/line 23 line 3/line 23 line 3/line 23 line 5/line 23 line 5/line 23 line 6/line 23 line 6/line 23 line 8/line 23 line 10/line 23 line 10/line 23 line 11/line 23 line 11/line 23 line 16/line 23 line 16/line 23 line 19/line 23 line 18/line 23 line 19/line 23 line 19/line 23 line 10/line 23 line 20/line 23 line 20/line 23	30 Salary

Page 39 John Hoy (JPH)

Line No.	Employee Name	(a) <u>4O Systems</u> <u>Assigned</u>	(b) <u>4O Systems</u> Customer Equivalents	(c) 40 Systems % Assigned	(d) Allocation Method	(e) 40 Salary Allocated
	Hoy, John					
1		Tierra Verde	-	0.00%	line 1/line 23	-
2		Lake Placid	-	0.00%	line 2/line 23	-
3		East Lake	-	0.00%	line 3/line 23	-
4		Pebble Creek	-	0.00%	line 4/line 23	-
5		Alafaya	-	0.000	line 5/line 23	-
6		Longwood	-		line 6/line 23	-
7		Wedgefield	-	0.000	line 7/line 23	-
8		Cypress Lakes	-		line 8/line 23	-
9		Eagle Ridge	-		line 9/line 23	-
10		Mid-County	-	0.000	line 10/line 23	-
11		LUSI	-		line 11/line 23	-
12		UIF	-	0.000	line 12/line 23	-
13		Miles Grant	-		line 13/line 23	-
14		Sanlando	-		line 14/line 23	-
15		Pennbrooke	-	0.000	line 15/line 23	-
16		Sandalhaven	-		line 16/line 23	-
17		Bayside	-	0.000	line 17/line 23	-
18		South Gate	-		line 18/line 23	-
19		Labrador	-		line 19/line 23	-
20		Acme	-	0.000	line 20/line 23	-
21		Hutchinson Island	-		line 21/line 23	-
22		Sandy Creek	-		line 22/line 23	-
23		=	-	0.00%		-

Total Labrador Salary for Hoy, John

699 Total of all quarters (e)(10)

CAPITAL	IZED TIME	1		
		(a)	(b)	(c)
		Company Where		
Line No.	Employee Name	Time Capped	Plant/CWIP A/C #	Amount Capitalized
1	Hoy, John	Alafaya	1863015 - Deferred Rate Case	322.50
2	Hoy, John	Alafaya	3752008 - Reuse Transmission & Distribution	967,50
3	Hoy, John	Alafaya	3804005 - Sewage Treatment Plant	215.00
4	Hoy, John	Alafaya	1863015 - Deferred Rate Case	537.50
5	Hoy, John	Alafaya	3804005 - Sewage Treatment Plant	107.50
6	Hoy, John	Cypress Lakes	1863015 - Deferred Rate Case	645.00
7	Hoy, John	Cypress Lakes	1863015 - Deferred Rate Case	215.00
8	Hoy, John	Labrador	1863015 - Deferred Rate Case	215.00
9	Hoy, John	Louisiana WS	3752008 - Reuse Transmission & Distribution	1,290.00
10	Hoy, John	LUSI - Lake Groves	3204032 - Water Treatment Equipment	322.50
11	Hoy, John	LUSI - Lake Groves	3804005 - Sewage Treatment Plant	322.50
12	Hoy, John	LUSI - Lake Groves	3804005 - Sewage Treatment Plant	322.50
13	Hoy, John	Mid-County	1863015 - Deferred Rate Case	107.50
14	Hoy, John	Pennbrooke	1863015 - Deferred Rate Case	107.50
15	Hoy, John	Sandalhaven	1863015 - Deferred Rate Case	215.00
16	Hoy, John	Sandalhaven	3612008 - Sewer Gravity Mains	752.50
17	Hoy, John	Sandalhaven	1863015 - Deferred Rate Case	1,397.50
18	Hoy, John	South Gate	1863015 - Deferred Rate Case	322.50
19	Hoy, John	UI of Louisiana - Arrowood	1863030 - Miscellaneous Regulatory	430.00
20	Hoy, John	UI of Louisiana - Parent	1863030 - Miscellaneous Regulatory	430.00
21	Hoy, John	UIF - Parent	1863015 - Deferred Rate Case	860.00
22	Hoy, John	UIF - Parent	1863015 - Deferred Rate Case	215.00
23	Hoy, John	Utilities, Inc.	1831002 - Acquisition	430.00
24	Hoy, John	Utilities, Inc.	1831003 - Acquisition	3,762.50
25	Hoy, John	Wedgefield	3204032 - Water Treatment Equipment	322.50
26	Hoy, John	Wedgefield	3204032 - Water Treatment Equipment	107.50

Page 40 John Hoy (JPH)

TOTAL SALARY														(b)+(e)+(h)+(k)	(c)+(f)+(i)+(l)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(I)	(m)	(n)	(o)
	Total Salary	Salary Booked	Salary Booked	Total Salary	Salary Booked	Salary Booked	Total Salary	Salary Booked	Salary Booked	Total Salary	Salary Booked	Salary Booked		Total Salary	Total Salary
Employee Name	1O 2007	to A/C # 701	to A/C # 703	2O 2007	to A/C # 701	to A/C # 703	3O 2007	to A/C # 701	to A/C # 703	4O 2007	to A/C # 701	to A/C # 703	Total Salary	to A/C # 701	to A/C # 703
Neal, William	12,462	12,462	-	12,462	12,462	-	17,498	17,498	-	14,566	14,566	-	56,987	56,987	-

SALARY	ALLOCATION]				
Line No.	Employee Name	(a) <u>1Q Systems</u> <u>Assigned</u>	(b) <u>1Q Systems</u> <u>Customer Equivalents</u>	(c) 1Q Systems % Assigned	(d) Allocation Method	(e) 1Q Salary Allocated
	Neal, William					
1		Tierra Verde	1,205	7.95%	line 1/line 23	991
2		Lake Placid	-	0.00%	line 2/line 23	-
3		East Lake	909	6.00%	line 3/line 23	747
4		Pebble Creek	2,211	14.59%	line 4/line 23	1,818
5		Alafaya	=	0.00%	line 5/line 23	-
6		Longwood	=	0.00%	line 6/line 23	-
7		Wedgefield	=	0.00%	line 7/line 23	-
8		Cypress Lakes	1,773	11.70%	line 8/line 23	1,458
9		Eagle Ridge	-	0.00%	line 9/line 23	-
10		Mid-County	3,352	22.12%	line 10/line 23	2,756
11		LUSI	-	0.00%	line 11/line 23	-
12		UIF	4,011	26.47%	line 12/line 23	3,298
13		Miles Grant	=	0.00%	line 13/line 23	-
14		Sanlando	-	0.00%	line 14/line 23	-
15		Pennbrooke	-	0.00%	line 15/line 23	-
16		Sandalhaven	-	0.00%	line 16/line 23	-
17		Bayside	244	1.61%	line 17/line 23	201
18		South Gate	-	0.00%	line 18/line 23	-
19		Labrador	1,167	7.70%	line 19/line 23	960
20		Acme	· -	0.00%	line 20/line 23	-
21		Hutchinson Island	-	0.00%	line 21/line 23	-
22		Sandy Creek	282	1.86%	line 22/line 23	232
23		-	15,154	100.00%	_	12,462

Page 41 William Neal (WLN)

		(a) 2O Systems	(b) 2O Systems	(c) (d) 2O Systems Allocation	(e) 20 Salary
Line No.	Employee Name		Customer Equivalents	% Assigned Method	Allocated
	N. 1 W				
1	Neal, William	Tierra Verde	508	3.86% line 1/line 23	481
2		Lake Placid	508	0.00% line 2/line 23	401
3		East Lake	902	6.85% line 3/line 23	854
4		Pebble Creek	2,203	16.74% line 4/line 23	2,086
5		Alafaya	-	0.00% line 5/line 23	-
6		Longwood	-	0.00% line 6/line 23	-
7		Wedgefield	-	0.00% line 7/line 23	-
8		Cypress Lakes	1,776	13.49% line 8/line 23	1,681
9		Eagle Ridge	-	0.00% line 9/line 23	-
10		Mid-County	2,075	15.77% line 10/line 23	1,965
11		LUSI	-	0.00% line 11/line 23	-
12		UIF	3,988	30.30% line 12/line 23	3,776
13 14		Miles Grant Sanlando	-	0.00% line 13/line 23 0.00% line 14/line 23	-
15		Pennbrooke		0.00% line 14/line 23	-
16		Sandalhaven	_	0.00% line 15/line 23	-
17		Bayside	244	1.85% line 17/line 23	231
18		South Gate	-	0.00% line 18/line 23	-
19		Labrador	1,176	8.93% line 19/line 23	1.113
20		Acme	-	0.00% line 20/line 23	-
21		Hutchinson Island	-	0.00% line 21/line 23	-
22		Sandy Creek	290	2.20% line 22/line 23	275
23			13,162	100.00%	12,462
		(-)	(L)	(-)	(-)
		(a)	(b)	(c) (d)	(e)
Line No.	Employee Name	30 Systems	30 Systems	30 Systems Allocation	30 Salary
Line No.	Employee Name	30 Systems	* *		
	Employee Name Neal, William	30 Systems Assigned	30 Systems Customer Equivalents	30 Systems Allocation % Assigned Method	3O Salary Allocated
1		30 Systems Assigned Tierra Verde	30 Systems	3O Systems Allocation Method 7.99% line 1/line 23	30 Salary
1 2		30 Systems Assigned Tierra Verde Lake Placid	3O Systems Customer Equivalents	3O Systems Allocation Method 7.99% line 1/line 23 0.00% line 2/line 23	30 Salary Allocated
1 2 3		3O Systems Assigned Tierra Verde Lake Placid East Lake	3O Systems Customer Equivalents 1,208	Allocation Method	30 Salary Allocated 1,398 - 1,043
1 2 3 4		3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek	3O Systems Customer Equivalents	3O Systems Method 7.99% line 1/line 23 0.00% line 2/line 23 5.96% line 3/line 23 14.57% line 4/line 23	30 Salary Allocated
1 2 3 4 5		3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya	3O Systems Customer Equivalents 1,208 - 901 2,203	7.99% line 1/line 23 0.00% line 2/line 23 5.96% line 3/line 23 14.57% line 4/line 23 0.00% line 5/line 23	1,398 - 1,043 2,550
1 2 3 4 5 6		3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood	3O Systems Customer Equivalents 1,208	Assigned Allocation Method	30 Salary Allocated 1,398 - 1,043
1 2 3 4 5 6 7		3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield	3O Systems Customer Equivalents 1,208 - 901 2,203	Allocation Method	3O Salary Allocated 1,398 - 1,043 2,550 - -
1 2 3 4 5 6		3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes	3O Systems Customer Equivalents 1,208 - 901 2,203	7.99% line 1/line 23 0.00% line 2/line 23 5.96% line 3/line 23 14.57% line 4/line 23 0.00% line 5/line 23 0.00% line 6/line 23 0.00% line 6/line 23 11.77% line 8/line 23	1,398 - 1,043 2,550
1 2 3 4 5 6 7 8		3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge	3O Systems Customer Equivalents 1,208 - 901 2,203 1,779	Allocation Method	3O Salary Allocated 1,398 - 1,043 2,550 - - - 2,059
1 2 3 4 5 6 7 8	Neal, William	3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes	3O Systems Customer Equivalents 1,208 - 901 2,203 1,779	Allocation Method	3O Salary Allocated 1,398 - 1,043 2,550 2,059
1 2 3 4 5 6 7 8 9	Neal, William	3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County	3O Systems Customer Equivalents 1,208 - 901 2,203 1,779 - 3,355	Allocation Method	3O Salary Allocated 1,398 - 1,043 2,550 2,059
1 2 3 4 5 6 7 8 9 10	Neal, William	3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI	3O Systems Customer Equivalents 1,208 - 901 2,203 1,779 - 3,355	Allocation Method	3O Salary Allocated 1,398 1,043 2,550 2,059 - 3,883 -
1 2 3 4 5 6 7 8 9 10 11 12 13 14	Neal, William	3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando	3O Systems Customer Equivalents 1,208 - 901 2,203 1,779 - 3,355	Allocation Method	3O Salary Allocated 1,398 1,043 2,550 2,059 - 3,883 -
1 2 3 4 5 6 6 7 8 9 10 11 12 13 14 15	Neal, William	3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke	3O Systems Customer Equivalents 1,208 - 901 2,203 1,779 - 3,355	7.99% line 1/line 23 0.00% line 2/line 23 5.96% line 3/line 23 14.57% line 4/line 23 0.00% line 5/line 23 0.00% line 5/line 23 0.00% line 6/line 23 0.00% line 6/line 23 0.00% line 6/line 23 0.00% line 6/line 23 0.00% line 1/line 23 22.19% line 10/line 23 22.19% line 10/line 23 26.23% line 12/line 23 0.00% line 11/line 23 0.00% line 11/line 23 0.00% line 14/line 23 0.00% line 14/line 23 0.00% line 14/line 23	3O Salary Allocated 1,398 1,043 2,550 2,059 - 3,883 -
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16	Neal, William	3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke Sandalhaven	3O Systems Customer Equivalents 1,208	7.99% line 1/line 23 0.00% line 2/line 23 5.96% line 3/line 23 14.57% line 4/line 23 0.00% line 5/line 23 0.00% line 5/line 23 0.00% line 6/line 23 0.00% line 6/line 23 0.00% line 6/line 23 11.77% line 8/line 23 0.00% line 9/line 23 22.19% line 10/line 23 26.23% line 11/line 23 0.00% line 11/line 23 0.00% line 11/line 23 0.00% line 11/line 23 0.00% line 15/line 23 0.00% line 15/line 23 0.00% line 15/line 23	3O Salary Allocated 1,398 - 1,043 2,550 2,059 - 3,883 - 4,590
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17	Neal, William	3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke Sandalhaven Bayside	3O Systems Customer Equivalents 1,208 - 901 2,203 1,779 - 3,355 - 3,966	7.99% line 1/line 23 0.00% line 2/line 23 5.96% line 3/line 23 14.57% line 4/line 23 0.00% line 5/line 23 0.00% line 6/line 23 0.00% line 6/line 23 0.00% line 9/line 23 11.77% line 8/line 23 0.00% line 9/line 23 22.19% line 10/line 23 22.19% line 10/line 23 0.00% line 11/line 23 26.23% line 12/line 23 0.00% line 14/line 23 0.00% line 14/line 23 0.00% line 14/line 23 0.00% line 15/line 23 0.00% line 16/line 23	3O Salary Allocated 1,398 1,043 2,550 2,059 - 3,883 - 4,590
1 2 3 4 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18	Neal, William	3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke Sandalhaven Bayside South Gate	3O Systems Customer Equivalents 1,208 - 901 2,203 1,779 - 3,355 - 3,966 249	Allocation Method	3O Salary Allocated 1,398 - 1,043 2,550 2,059 3,883 - 4,590 288
1 2 3 4 5 6 7 7 8 9 10 11 12 13 14 15 16 17 18 19	Neal, William	3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke Sandalhaven Bayside South Gate Labrador	3O Systems Customer Equivalents 1,208	7.99% line 1/line 23 0.00% line 2/line 23 14.57% line 4/line 23 0.00% line 5/line 23 14.57% line 4/line 23 0.00% line 5/line 23 0.00% line 5/line 23 0.00% line 6/line 23 0.00% line 6/line 23 0.00% line 6/line 23 0.00% line 1/line 23 0.00% line 9/line 23 0.00% line 11/line 23 0.00% line 15/line 23 0.00% line 18/line 23	3O Salary Allocated 1,398 - 1,043 2,550 2,059 - 3,883 - 4,590
1 2 3 4 4 5 6 7 8 9 10 111 12 13 14 15 16 17 18 19 20	Neal, William	3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke Sandalhaven Bayside South Gate Labrador Acme	3O Systems Customer Equivalents 1,208 - 901 2,203 1,779 - 3,355 - 3,966 249	7.99% line 1/line 23 0.00% line 2/line 23 14.57% line 4/line 23 0.00% line 5/line 23 14.57% line 4/line 23 0.00% line 5/line 23 0.00% line 6/line 23 0.00% line 6/line 23 0.00% line 9/line 23 11.77% line 8/line 23 0.00% line 1/line 23 22.19% line 10/line 23 22.19% line 10/line 23 0.00% line 11/line 23 0.00% line 11/line 23 0.00% line 11/line 23 0.00% line 15/line 23 1.65% line 17/line 23 0.00% line 18/line 23 7.77% line 18/line 23 0.00% line 18/line 23 0.00% line 18/line 23	3O Salary Allocated 1,398 - 1,043 2,550 2,059 3,883 - 4,590 288
1 2 3 4 5 6 7 7 8 9 10 11 12 13 14 15 16 17 18 19	Neal, William	3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke Sandalhaven Bayside South Gate Labrador	3O Systems Customer Equivalents 1,208 - 901 2,203 1,779 - 3,355 - 3,966 249	7.99% line 1/line 23 0.00% line 2/line 23 14.57% line 4/line 23 0.00% line 5/line 23 14.57% line 4/line 23 0.00% line 5/line 23 0.00% line 5/line 23 0.00% line 6/line 23 0.00% line 6/line 23 0.00% line 6/line 23 0.00% line 1/line 23 0.00% line 9/line 23 0.00% line 11/line 23 0.00% line 15/line 23 0.00% line 18/line 23	3O Salary Allocated 1,398 - 1,043 2,550 2,059 3,883 - 4,590 288

Page 42 William Neal (WLN)

Line No.	Emplovee Name	(a) <u>4O Systems</u> <u>Assigned</u>	(b) 4O Systems Customer Equivalents	(c) 4O Systems % Assigned	(d) <u>Allocation</u> <u>Method</u>	(e) 40 Salary Allocated
	Neal, William					
1		Γierra Verde	1,208		line 1/line 23	1,166
2	-	ake Placid	-		line 2/line 23	
3		East Lake	891		line 3/line 23	860
4	-	Pebble Creek	2,189		line 4/line 23	2,113
5		Alafaya	=		line 5/line 23	-
6		Longwood	=		line 6/line 23	-
7		Wedgefield	-		line 7/line 23	-
8	(Cypress Lakes	1,779		line 8/line 23	1,717
9	F	Eagle Ridge	-	0.00%	line 9/line 23	-
10	N	Mid-County	3,355	22.23%	line 10/line 23	3,238
11		LUSI	-	0.00%	line 11/line 23	-
12	Ţ	JIF	3,964	26.27%	line 12/line 23	3,826
13	N	Miles Grant	-	0.00%	line 13/line 23	-
14	S	Sanlando	-	0.00%	line 14/line 23	-
15	F	Pennbrooke	=	0.00%	line 15/line 23	-
16	S	Sandalhaven	=	0.00%	line 16/line 23	-
17	F	Bayside	241	1.60%	line 17/line 23	233
18	S	South Gate	=	0.00%	line 18/line 23	-
19	I	Labrador	1,180	7.82%	line 19/line 23	1,139
20	A	Acme	=	0.00%	line 20/line 23	_
21	I	Hutchinson Island	-	0.00%	line 21/line 23	-
22	S	Sandy Creek	283	1.88%	line 22/line 23	273
23		•	15,090	100.00%	-	14,566

Total Labrador Salary for Neal, William

4,572 Total of all quarters (e)(10)

CAPITALIZED TIME

		(a)	(b)	(c)
Line No.	Employee Name	Company Where Time Capped	Plant/CWIP A/C #	Amount Capitalized
1	Neal, William	East Lake	1863030 - Miscellaneous Regulatory	31.25
2	Neal, William	UIF - Orangewood	3315043 - Transmission & Distribution	135.68
3	Neal, William	UIF - Summertree	1863030 - Miscellaneous Regulatory	93.75
4	Neal, William	WSC	0005-1170701	1,247.29
5	Neal, William	WSC	0005-1170701	688.16

Page 43 William Neal (WLN)

TOTAL SALARY

(b)+(e)+(h)+(k)Total Salary Salary Booked Total Salary Booked Salary Booked Total Salary Booked Salary Booked Salary Booked Salary Booked Salary Booked Total Salary Salary Booked Employee Name 10 2007 to A/C # 701 to A/C # 703 2Q 2007 to A/C # 701 to A/C # 703 3Q 2007 to A/C # 701 11,592 11,592 12,385 23,977 Rainey, Shantavious

*Note: Shantavious Rainey ceased work in Florida in 3Q 2007.

SALARY ALLOCATION

SALAKI F	ALLUCATION					
		(a)	(b)	(c)	(d)	(e)
		10 Systems	10 Systems	10 Systems	Allocation	10 Salary
Line No.	Employee Name	Assigned	Customer Equivalents	% Assigned	Method	Allocated
	Rainey, Shantavious					
1	rumey, piumuvious	Tierra Verde	_	0.00%	line 1/line 23	_
2		Lake Placid	_	0.007.0	line 2/line 23	_
3		East Lake		0.0010	line 3/line 23	_
4		Pebble Creek	_		line 4/line 23	_
5		Alafaya	_		line 5/line 23	_
6		Longwood		0.007.0	line 6/line 23	_
7		Wedgefield		0.0010	line 7/line 23	_
8		Cypress Lakes		0.007.0	line 8/line 23	_
9		Eagle Ridge			line 9/line 23	_
10		Mid-County	-	0.007.0	line 10/line 23	_
11		LUSI		0.0010	line 11/line 23	
12		UIF	-	0.0010	line 12/line 23	_
13		Miles Grant			line 13/line 23	
14		Sanlando	-	0.007.0	line 14/line 23	_
15		Pennbrooke	-	0.0010	line 15/line 23	_
16		Sandalhaven	-		line 16/line 23	-
17		Bayside	-		line 17/line 23	-
18		South Gate	-	0.0010	line 18/line 23	-
19		Labrador	1.167		line 19/line 23	11,592
20		Acme	1,107		line 20/line 23	11,392
20		Hutchinson Island	· · · · · · · · · · · · · · · · · · ·		line 21/line 23	-
22			· · · · · · · · · · · · · · · · · · ·		line 22/line 23	-
23		Sandy Creek	1.167	100.00%	iiie 22/iine 23	11.502
43		•	1,16/	100.00%	-	11,592

Page 44 Labrador Salary allocation

Employee Name

Line No.

(a) 2Q Systems

Assigned

	Rainey, Shantavious						
1		Tierra Verde		-	0.00% li	ine 1/line 23	-
2		Lake Placid		-	0.00% li	ine 2/line 23	-
3		East Lake		-	0.00% li	ine 3/line 23	-
4		Pebble Creek		-	0.00% li	ine 4/line 23	-
5		Alafaya		-	0.00% li	ine 5/line 23	-
6		Longwood		-	0.00% li	ine 6/line 23	-
7		Wedgefield		-	0.00% li	ine 7/line 23	-
8		Cypress Lakes		-	0.00% li	ine 8/line 23	-
9		Eagle Ridge		-	0.00% li	ine 9/line 23	-
10		Mid-County		-	0.00% li	ine 10/line 23	-
11		LUSI		-	0.00% li	ine 11/line 23	-
12		UIF		-	0.00% li	ine 12/line 23	-
13		Miles Grant		-	0.00% li	ine 13/line 23	-
14		Sanlando		-		ine 14/line 23	-
15		Pennbrooke		-		ine 15/line 23	-
16		Sandalhaven		-		ine 16/line 23	-
17		Bayside		-	0.00% li	ine 17/line 23	-
18		South Gate		-		ine 18/line 23	-
19		Labrador		1,176		ine 19/line 23	12,385
20		Acme		-	0.00% li	ine 20/line 23	-
21		Hutchinson Island		-		ine 21/line 23	-
22		Sandy Creek		-		ine 22/line 23	-
23				1,176	100.00%	=	12,385
		(a)	(b)		(c)	(d)	(e)
		30 Systems	30 Systems		30 Systems	Allocation	30 Salary
Line No.	Employee Name	30 Systems Assigned	3Q Systems Customer Equivalents		30 Systems % Assigned	Allocation Method	30 Salary Allocated
Line No.							
	Employee Name Rainey, Shantavious	Assigned			% Assigned	Method	
1		Assigned Tierra Verde		-	% Assigned 0.00% li	Method ine 1/line 23	
1 2		Assigned Tierra Verde Lake Placid			% Assigned 0.00% li 0.00% li	Method ine 1/line 23 ine 2/line 23	
1 2 3		Assigned Tierra Verde Lake Placid East Lake		- - - - -	% Assigned 0.00% li 0.00% li 0.00% li	Method ine 1/line 23 ine 2/line 23 ine 3/line 23	
1 2 3 4		Assigned Tierra Verde Lake Placid East Lake Pebble Creek		- - - -	% Assigned 0.00% li 0.00% li 0.00% li 0.00% li	Method ine 1/line 23 ine 2/line 23 ine 3/line 23 ine 4/line 23	
1 2 3 4 5		Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya		-	% Assigned 0.00% li 0.00% li 0.00% li 0.00% li	Method ine 1/line 23 ine 2/line 23 ine 3/line 23 ine 4/line 23 ine 5/line 23	
1 2 3 4		Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood			0.00% li	Method ine 1/line 23 ine 2/line 23 ine 3/line 23 ine 4/line 23 ine 5/line 23 ine 6/line 23	
1 2 3 4 5 6 7		Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield			0.00% li	Method ine 1/line 23 ine 2/line 23 ine 3/line 23 ine 4/line 23 ine 6/line 23 ine 6/line 23 ine 7/line 23	
1 2 3 4 5		Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes			% Assigned 0.00% li	Method ine 1/line 23 ine 2/line 23 ine 3/line 23 ine 4/line 23 ine 5/line 23 ine 6/line 23	
1 2 3 4 5 6 7 8		Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge			% Assigned 0.00% li	Method ine 1/line 23 ine 2/line 23 ine 3/line 23 ine 4/line 23 ine 6/line 23 ine 6/line 23 ine 8/line 23	
1 2 3 4 5 6 7 8 9		Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes			% Assigned 0.00% li	Method ine 1/line 23 ine 2/line 23 ine 3/line 23 ine 4/line 23 ine 6/line 23 ine 6/line 23 ine 6/line 23 ine 9/line 23	
1 2 3 4 5 6 7 8 9		Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County			% Assigned 0.00% li	Method ine 1/line 23 ine 2/line 23 ine 3/line 23 ine 4/line 23 ine 6/line 23 ine 6/line 23 ine 8/line 23 ine 8/line 23 ine 10/line 23	
1 2 3 4 5 6 7 8 9 10		Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI			% Assigned 0.00% ii	Method ine 1/line 23 ine 2/line 23 ine 3/line 23 ine 5/line 23 ine 6/line 23 ine 6/line 23 ine 8/line 23 ine 9/line 23 ine 11/line 23	
1 2 3 4 5 6 7 8 9 10		Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF			% Assigned 0.00% li	Method ine 1/line 23 ine 2/line 23 ine 3/line 23 ine 4/line 23 ine 6/line 23 ine 6/line 23 ine 6/line 23 ine 9/line 23 ine 10/line 23 ine 11/line 23 ine 11/line 23	
1 2 3 4 5 6 7 8 9 10 11 12 13		Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant			% Assigned 0.00% li	Method ine 1/line 23 ine 2/line 23 ine 3/line 23 ine 4/line 23 ine 6/line 23 ine 6/line 23 ine 7/line 23 ine 10/line 23 ine 10/line 23 ine 11/line 23 ine 11/line 23 ine 11/line 23 ine 12/line 23 ine 12/line 23	
1 2 3 4 5 6 7 8 9 10 11 12 13 14		Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando			% Assigned 0.00% li	Method ine 1/line 23 ine 2/line 23 ine 3/line 23 ine 4/line 23 ine 6/line 23 ine 6/line 23 ine 6/line 23 ine 11/line 23 ine 11/line 23 ine 11/line 23 ine 11/line 23 ine 14/line 23	
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15		Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke			% Assigned 0.00% li	Method ine 1/line 23 ine 2/line 23 ine 3/line 23 ine 6/line 23 ine 6/line 23 ine 6/line 23 ine 6/line 23 ine 10/line 23 ine 10/line 23 ine 11/line 23 ine 14/line 23 ine 14/line 23	
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16		Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke Sandalhaven			% Assigned 0.00% li	Method ine 1/line 23 ine 2/line 23 ine 3/line 23 ine 4/line 23 ine 6/line 23 ine 6/line 23 ine 9/line 23 ine 10/line 23 ine 11/line 23 ine 11/line 23 ine 14/line 23 ine 15/line 23 ine 15/line 23 ine 16/line 23 ine 16/line 23	
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16		Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke Sandalhaven Bayside			% Assigned 0.00% li	Method ine 1/line 23 ine 2/line 23 ine 3/line 23 ine 4/line 23 ine 6/line 23 ine 6/line 23 ine 6/line 23 ine 10/line 23 ine 11/line 23 ine 11/line 23 ine 14/line 23 ine 15/line 23 ine 15/line 23 ine 16/line 23	
1 2 3 4 5 6 7 7 8 9 10 11 12 13 14 15 16 17 18		Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke Sandalhaven Bayside South Gate			% Assigned 0.00% li	Method ine 1/line 23 ine 2/line 23 ine 3/line 23 ine 4/line 23 ine 5/line 23 ine 5/line 23 ine 5/line 23 ine 5/line 23 ine 10/line 23 ine 11/line 23 ine 12/line 23 ine 15/line 23 ine 16/line 23 ine 14/line 23 ine 15/line 23 ine 17/line 23 ine 17/line 23 ine 17/line 23	
1 2 3 4 5 5 6 7 7 8 9 10 11 12 13 14 15 16 17 18 19		Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke Sandalhaven Bayside South Gate Labrador			% Assigned 0.00% ii	Method ine 1/line 23 ine 2/line 23 ine 3/line 23 ine 4/line 23 ine 6/line 23 ine 6/line 23 ine 9/line 23 ine 10/line 23 ine 11/line 23 ine 11/line 23 ine 14/line 23 ine 15/line 23 ine 16/line 23 ine 18/line 23 ine 18/line 23	
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20		Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke Sandalhaven Bayside South Gate Labrador Acme			% Assigned 0.00% ii	Method ine 1/line 23 ine 2/line 23 ine 3/line 23 ine 4/line 23 ine 6/line 23 ine 6/line 23 ine 6/line 23 ine 10/line 23 ine 11/line 23 ine 11/line 23 ine 11/line 23 ine 14/line 23 ine 14/line 23 ine 14/line 23 ine 16/line 23 ine 16/line 23 ine 17/line 23 ine 17/line 23 ine 18/line 23 ine 19/line 23	
1 2 3 4 5 6 7 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21		Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke Sandalhaven Bayside South Gate Labrador Acme Hutchinson Island			% Assigned 0.00% ii	Method ine 1/line 23 ine 2/line 23 ine 3/line 23 ine 4/line 23 ine 6/line 23 ine 6/line 23 ine 6/line 23 ine 9/line 23 ine 11/line 23 ine 11/line 23 ine 13/line 23 ine 14/line 23 ine 14/line 23 ine 14/line 23 ine 14/line 23 ine 16/line 23 ine 16/line 23 ine 17/line 23 ine 20/line 23 ine 20/line 23 ine 20/line 23	Allocated

(b) 2Q Systems

Customer Equivalents

(e) 2Q Salary

Allocated

Allocation Method

(c) 2Q Systems

% Assigned

Page 45 Labrador Salary allocation

Line No.	Employee Name	(a) <u>4Q Systems</u> Assigned	(b) <u>4Q Systems</u> Customer Equivalents	(c) 4Q Systems % Assigned	(d) Allocation Method	(e) 4Q Salary Allocated
	Rainey, Shantavious					
1		Tierra Verde	-		line 1/line 23	-
2		Lake Placid	-		line 2/line 23	-
3		East Lake	-		line 3/line 23	-
4		Pebble Creek	-	0.007	line 4/line 23	-
5		Alafaya	-		line 5/line 23	-
6		Longwood	-		line 6/line 23	-
7		Wedgefield	-		line 7/line 23	-
8		Cypress Lakes	-		line 8/line 23	-
9		Eagle Ridge	-		line 9/line 23	-
10		Mid-County	-	0.00%	line 10/line 23	-
11		LUSI	-		line 11/line 23	-
12		UIF	-		line 12/line 23	-
13		Miles Grant	-		line 13/line 23	-
14		Sanlando	-		line 14/line 23	-
15		Pennbrooke	-		line 15/line 23	-
16		Sandalhaven	-		line 16/line 23	-
17		Bayside	-	0.00%	line 17/line 23	-
18		South Gate	-		line 18/line 23	-
19		Labrador	-	0.00%	line 19/line 23	-
20		Acme	-	0.00%	line 20/line 23	-
21		Hutchinson Island	-		line 21/line 23	-
22		Sandy Creek	-		line 22/line 23	-
23			-	0.00%	_	-

Total Labrador Salary for Rainey, Shantavious

23,977 Total of all quarters (e)(10)

CAPITALIZED TIME

(a) **(b)** (c) Company Where Time Capped Line No. Employee Name Plant/CWIP A/C # Amount Capitalized Rainey, Shantavious 3315043 - Transmission & Distribution 62.50 Cypress Lakes Rainey, Shantavious 3345047 - Meter Installations 62.50 Cypress Lakes Rainey, Shantavious 3345047 - Meter Installations 62.50 Labrador Rainey, Shantavious 3752008 - Reuse Transmisstions & Distribution 3804005 - Sewage Treatment Plant 93.75 Labrador Rainey, Shantavious Labrador 62.50 3113025 - Electric Pump Equipment 125.00 Rainey, Shantavious Labrador Rainey, Shantavious Labrador 3204032 - Water Treatment Equipment 62.50 Rainey, Shantavious Labrador 3345047 - Meter Installations 62.50

Page 46 Labrador Salary allocation

TOTAL	SALARY	

(b)+(e)+(h)+(k)

	(a)	(b)		(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(1)	(m)	(n)
	Total Salary	Salary Booked		Salary Booked	Total Salary	Salary Booked	Salary Booked	Total Salary	Salary Booked	Salary Booked	Total Salary	Salary Booked	Salary Booked		Total Salary
Employee Name	1O 2007	to A/C # 701		to A/C # 703	2O 2007	to A/C # 701	to A/C # 703	3O 2007	to A/C # 701	to A/C # 703	4O 2007	to A/C # 701	to A/C # 703	Total Salary	to A/C # 701
Schneider, Keith	7,443		7,443	-	8,978	8,978	-	9,432	9,432	-	9,307	9,307	-	35,160	35,160

SALARY ALLOCATION

SALARY A	LLOCATION					
		(a)	(b)	(c)	(d)	(e)
		10 Systems	10 Systems	10 Systems	Allocation	10 Salary
Line No.	Employee Name	Assigned	Customer Equivalents	% Assigned	Method	Allocated
	Schneider, Keith					
1		Tierra Verde	-	0.00%	line 1/line 23	-
2		Lake Placid	-	0.00%	line 2/line 23	-
3		East Lake	=	0.00%	line 3/line 23	-
4		Pebble Creek	=	0.00%	line 4/line 23	-
5		Alafaya	=	0.00%	line 5/line 23	-
6		Longwood	=	0.00%	line 6/line 23	-
7		Wedgefield	=	0.00%	line 7/line 23	-
8		Cypress Lakes	=	0.00%	line 8/line 23	-
9		Eagle Ridge	=	0.00%	line 9/line 23	-
10		Mid-County	=	0.00%	line 10/line 23	-
11		LUSI	=	0.00%	line 11/line 23	-
12		UIF	8,123	100.00%	line 12/line 23	7,443
13		Miles Grant	=	0.00%	line 13/line 23	-
14		Sanlando	=	0.00%	line 14/line 23	-
15		Pennbrooke	=	0.00%	line 15/line 23	-
16		Sandalhaven	=	0.00%	line 16/line 23	-
17		Bayside	=	0.00%	line 17/line 23	-
18		South Gate	=	0.00%	line 18/line 23	-
19		Labrador	=	0.00%	line 19/line 23	-
20		Acme	=	0.00%	line 20/line 23	-
21		Hutchinson Island	=	0.00%	line 21/line 23	-
22		Sandy Creek	=	0.00%	line 22/line 23	-
23		_	8,123	100.00%	<u>-</u>	7,443

Page 47 Keith Schneider (KXC)

Employee Name

Line No.

(a) 2Q Systems

Assigned

	Schneider, Keith					
1	Beilielder, Reitii	Tierra Verde		_	0.00% line 1/line 23	_
2		Lake Placid		_	0.00% line 2/line 23	
3		East Lake		_	0.00% line 3/line 23	
4		Pebble Creek		_	0.00% line 3/line 23	
5		Alafaya		_	0.00% line 5/line 23	_
6		Longwood		_	0.00% line 6/line 23	_
7		Wedgefield		_	0.00% line 7/line 23	_
8		Cypress Lakes		_	0.00% line 8/line 23	_
9		Eagle Ridge		_	0.00% line 9/line 23	_
10		Mid-County		_	0.00% line 10/line 23	
11		LUSI		_	0.00% line 11/line 2	
12		UIF		8,080	100.00% line 12/line 2	
13		Miles Grant		-	0.00% line 13/line 2	
14		Sanlando		_	0.00% line 14/line 2	
15		Pennbrooke		_	0.00% line 15/line 2	
16		Sandalhaven		_	0.00% line 16/line 2	
17		Bayside		_	0.00% line 17/line 2	
18		South Gate		_	0.00% line 18/line 2	
19		Labrador		_	0.00% line 19/line 2	
20		Acme		_	0.00% line 20/line 2	
21		Hutchinson Island		_	0.00% line 21/line 2	
22		Sandy Creek		_	0.00% line 22/line 2	
23				8,080	100.00%	8,978
		(a)	(b)		(c) (d)	(e)
		30 Systems	30 Systems			30 Salary
Line No.	Employee Name					
Line No.		30 Systems	30 Systems		30 Systems Allocation	30 Salary
	Employee Name Schneider, Keith	30 Systems Assigned	30 Systems		30 Systems Allocation % Assigned Method	30 Salary
1		30 Systems Assigned Tierra Verde	30 Systems	-	3O Systems Allocation % Assigned Method 0.00% line 1/line 23	30 Salary
1 2		3O Systems Assigned Tierra Verde Lake Placid	30 Systems	- -	3O Systems Allocation % Assigned Method 0.00% line 1/line 23 0.00% line 2/line 23	30 Salary
1 2 3		30 Systems Assigned Tierra Verde Lake Placid East Lake	30 Systems	- - -	30 Systems Allocation Method 0.00% line 1/line 23 0.00% line 2/line 23 0.00% line 3/line 23	30 Salary
1 2 3 4		30 Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek	30 Systems	- - -	30 Systems Method 0.00% line 1/line 23 0.00% line 2/line 23 0.00% line 3/line 23 0.00% line 4/line 23	30 Salary
1 2 3 4 5		30 Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya	30 Systems		3O Systems Method 0.00% line 1/line 23 0.00% line 2/line 23 0.00% line 3/line 23 0.00% line 4/line 23 0.00% line 4/line 23	30 Salary
1 2 3 4 5 6		30 Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood	30 Systems	-	3O Systems	30 Salary
1 2 3 4 5 6 7		30 Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield	30 Systems	-	30 Systems	30 Salary
1 2 3 4 5 6 7 8		30 Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes	30 Systems	-	30 Systems Method 0.00% line 1/line 23 0.00% line 2/line 23 0.00% line 3/line 23 0.00% line 4/line 23 0.00% line 5/line 23 0.00% line 6/line 23 0.00% line 7/line 23 0.00% line 8/line 23	30 Salary
1 2 3 4 5 6 7 8		3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge	30 Systems	-	3O Systems	3O Salary Allocated
1 2 3 4 5 6 7 8 9		30 Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County	30 Systems	-	30 Systems	3O Salary Allocated
1 2 3 4 5 6 7 8		3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge	30 Systems	- - - - - - - - - - - - - - - - - - -	30 Systems	3O Salary Allocated
1 2 3 4 5 6 7 8 9 10		30 Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI	30 Systems	- - - - - - - - - - 8,049	30 Systems	3O Salary Allocated
1 2 3 4 5 6 7 8 9 10 11		30 Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cyress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant	30 Systems	- - - - - - - - - - - - - - - - - -	30 Systems	3O Salary Allocated
1 2 3 4 5 6 7 8 9 10 11 12 13		30 Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIIF	30 Systems	- - - - - - - - - - - - - - - - - - -	3O Systems	3O Salary Allocated
1 2 3 4 5 6 7 8 9 10 11 12 13		30 Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke	30 Systems	- - - - - - - - - - - - - - - - - - -	30 Systems % Assigned 0.00% line 1/line 23 0.00% line 3/line 23 0.00% line 3/line 23 0.00% line 3/line 23 0.00% line 5/line 23 0.00% line 5/line 23 0.00% line 6/line 23 0.00% line 6/line 23 0.00% line 7/line 23 0.00% line 10/line 23 0.00% line 10/line 22 0.00% line 11/line 2	3O Salary Allocated
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15		30 Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando	30 Systems	- - - - - - - - 8,049	30 Systems	3O Salary Allocated
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16		30 Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cyress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke Sandalhaven	30 Systems	- - - - - - - - - 8,049	30 Systems	3O Salary Allocated
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16		30 Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke Sandalhaven Bayside	30 Systems	8,049	30 Systems	3O Salary Allocated
1 2 3 4 5 6 7 7 8 9 10 11 12 13 14 15 16 17 18		30 Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke Sandalhaven Bayside South Gate	30 Systems	- - - - - - - - 8,049	30 Systems	3O Salary Allocated
1 2 3 4 4 5 6 6 7 8 8 9 10 11 12 13 14 15 16 17 18 19		30 Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke Sandalhaven Bayside South Gate Labrador	30 Systems	- - - - - - - - - - - - - - - - - - -	30 Systems	3O Salary Allocated
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20		30 Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke Sandalhaven Bayside South Gate Labrador Acme	30 Systems	- - - - - - - - - - - - - - - - - - -	30 Systems	3O Salary Allocated

(b)

2Q Systems

Customer Equivalents

(e) 2Q Salary

Allocated

(d)

Method

Allocation

(c)

2Q Systems

% Assigned

Page 48 Keith Schneider (KXC)

Total Labrador Salary for Schneider, Keith

Line No.	Employee Name	(a) <u>4Q Systems</u> <u>Assigned</u>	(b) 4Q Systems Customer Equivalents	(c) 4Q Systems % Assigned	(d) Allocation Method	(e) 4Q Salary Allocated
	Schneider, Keith					
1		Tierra Verde	-	0.00%	line 1/line 23	-
2		Lake Placid	=	0.00%	line 2/line 23	-
3		East Lake	=	0.00%	line 3/line 23	-
4		Pebble Creek	=	0.00%	line 4/line 23	-
5		Alafaya	-	0.00%	line 5/line 23	-
6		Longwood	-		line 6/line 23	-
7		Wedgefield	-		line 7/line 23	-
8		Cypress Lakes	-	0.00%	line 8/line 23	-
9		Eagle Ridge	-		line 9/line 23	-
10		Mid-County	-		line 10/line 23	-
11		LUSI	-		line 11/line 23	-
12		UIF	8,029	,,,,,,,,,	line 12/line 23	9,284
13		Miles Grant	=		line 13/line 23	-
14		Sanlando	=		line 14/line 23	-
15		Pennbrooke	=		line 15/line 23	-
16		Sandalhaven	=		line 16/line 23	-
17		Bayside	=		line 17/line 23	-
18		South Gate	=		line 18/line 23	-
19		Labrador	=		line 19/line 23	-
20		Acme	=		line 20/line 23	-
21		Hutchinson Island	-	0.0070	line 21/line 23	-
22		Sandy Creek	9.020		line 22/line 23	- 0.204
23			8,029	99.75%	-	9,284

- Total of all quarters (e)(10)

Page 49 Keith Schneider (KXC)

CAPITALIZED TIME

0.11.11.12	EED TIME	」 (a)	(b)	(c)
		Company Where	(-)	(-)
Line No.	Employee Name	Time Capped	Plant/CWIP A/C #	Amount Capitalized
1	Schneider, Keith	Labrador	3804005 - Sewage Treatment Plant	62.50
2	Schneider, Keith	UIF - Summertree	3044031 - Water Treatment Plant	281.25
3	Schneider, Keith	UIF - Summertree	3345047 - Meter Installations	31.25
4	Schneider, Keith	UIF - Summertree	3355048 - Hydrants	62.50
5	Schneider, Keith	UIF - Orangewood	3345047 - Meter Installations	62.50
6	Schneider, Keith	UIF - Lake Tarpon	3044031 - Water Treatment Plant	93.75
7	Schneider, Keith	East Lake	3044031 - Water Treatment Plant	31.25
8	Schneider, Keith	East Lake	3204032 - Water Treatment Equipment	93.75
9	Schneider, Keith	UIF - Buena Vista	3044031 - Water Treatment Plant	62.50
10	Schneider, Keith	UIF - Summertree	3044031 - Water Treatment Plant	156.25
11	Schneider, Keith	UIF - Summertree	3345047 - Meter Installations	62.50
12	Schneider, Keith	UIF - Summertree	3355048 - Hydrants	250.00
13	Schneider, Keith	UIF - Orangewood	3044031 - Water Treatment Plant	62.50
14	Schneider, Keith	UIF - Buena Vista	3345047 - Meter Installations	33.92
15	Schneider, Keith	UIF - Summertree	3044031 - Water Treatment Plant	33.92
16	Schneider, Keith	UIF - Summertree	3204032 - Water Treatment Equipment	440.96
17	Schneider, Keith	UIF - Orangewood	3044031 - Water Treatment Plant	169.60
18	Schneider, Keith	UIF - Orangewood	3305042 - Distribution Reservoirs & Standpipes	33.92
19	Schneider, Keith	UIF - Orangewood	3315043 - Transmission & Distribution	101.76
20	Schneider, Keith	UIF - Orangewood	3345047 - Meter Installations	67.84
21	Schneider, Keith	WSC	0005-1170701	688.16
22	Schneider, Keith	UIF - Buena Vista	3044031 - Water Treatment Plant	135.68
23	Schneider, Keith	UIF - Buena Vista	3204032 - Water Treatment Equipment	67.84
24	Schneider, Keith	UIF - Summertree	3204032 - Water Treatment Equipment	33.92
25	Schneider, Keith	UIF - Summertree	3315043 - Transmission & Distribution	33.92
26	Schneider, Keith	UIF - Orangewood	3044031 - Water Treatment Plant	33.92
27	Schneider, Keith	UIF - Orangewood	3204032 - Water Treatment Equipment	33.92
28	Schneider, Keith	UIF - Orangewood	3315043 - Transmission & Distribution	33.92
29	Schneider, Keith	UIF - Buena Vista	3044031 - Water Treatment Plant	33.92
30	Schneider, Keith	UIF - Crescent Heights	3204032 - Water Treatment Equipment	33.92
31	Schneider, Keith	UIF - Summertree	3204032 - Water Treatment Equipment	33.92
32	Schneider, Keith	WSC	0005-1170701	172.04

Page 50 Keith Schneider (KXC)

TOTAL SALARY														(b)+(e)+(h)+(k)	(c)+(f)+(i)+(l)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(I)	(m)	(n)	(o)
	Total Salary	Salary Booked	Salary Booked	Total Salary	Salary Booked	Salary Booked	Total Salary	Salary Booked	Salary Booked	Total Salary	Salary Booked	Salary Booked		Total Salary	Total Salary
Employee Name	1O 2007	to A/C # 701	to A/C # 703	2Q 2007	to A/C # 701	to A/C # 703	3Q 2007	to A/C # 701	to A/C # 703	4O 2007	to A/C # 701	to A/C # 703	Total Salary	to A/C # 701	to A/C # 703
Weirzbicki, Tony	16,144	16,14	4 -	16,144	16,144	-	20,180	20,180	-	17,059	17,059	-	69,527	69,527	-

SALARY A	ALLOCATION					
		(a)	(b)	(c)	(d)	(e)
		1Q Systems	1Q Systems	1Q Systems	Allocation	1Q Salary
Line No.	Employee Name	Assigned	Customer Equivalents	% Assigned	Method	Allocated
	Weirzbicki, Tony					
1		Tierra Verde	1,205		line 1/line 23	874
2		Lake Placid	240		line 2/line 23	174
3		East Lake	909		line 3/line 23	659
4		Pebble Creek	2,211	9.93%	line 4/line 23	1,603
5		Alafaya	-		line 5/line 23	-
6		Longwood	-	0.00%	line 6/line 23	-
7		Wedgefield	-	0.00%	line 7/line 23	-
8		Cypress Lakes	1,773	7.96%	line 8/line 23	1,285
9		Eagle Ridge	2,532	11.37%	line 9/line 23	1,836
10		Mid-County	3,352	15.05%	line 10/line 23	2,430
11		LUSI	-	0.00%	line 11/line 23	-
12		UIF	4,011	18.01%	line 12/line 23	2,908
13		Miles Grant	1,642	7.37%	line 13/line 23	1,190
14		Sanlando	=	0.00%	line 14/line 23	-
15		Pennbrooke	-	0.00%	line 15/line 23	-
16		Sandalhaven	985	4.42%	line 16/line 23	714
17		Bayside	244	1.10%	line 17/line 23	177
18		South Gate	2,883	12.95%	line 18/line 23	2,090
19		Labrador	-	0.00%	line 19/line 23	-
20		Acme	-	0.00%	line 20/line 23	-
21		Hutchinson Island	-	0.00%	line 21/line 23	-
22		Sandy Creek	282	1.27%	line 22/line 23	204
23		-	22,269	100.00%	_	16,144
					_	

Page 51 Tony Weirzbicki (AXW)

(a)

		2Q Systems	2Q Systems		2Q Systems	Allocation	2Q Salary
Line No.	Employee Name	Assigned	Customer Equivalents		% Assigned	Method	Allocated
	Weirzbicki, Tony						
1		Tierra Verde		508	2.51%	line 1/line 23	405
2		Lake Placid		207		line 2/line 23	165
3		East Lake		902		line 3/line 23	719
4		Pebble Creek		2,203		line 4/line 23	1,756
5		Alafaya		-		line 5/line 23	-
6 7		Longwood		-		line 6/line 23	-
8		Wedgefield		1,776		line 7/line 23 line 8/line 23	1,415
9		Cypress Lakes Eagle Ridge		2,531		line 9/line 23	2,017
10		Mid-County		2,075		line 10/line 23	1,654
11		LUSI		-		line 11/line 23	-,05
12		UIF		3,988		line 12/line 23	3,178
13		Miles Grant		1,644		line 13/line 23	1,310
14		Sanlando		-	0.00%	line 14/line 23	-
15		Pennbrooke		-	0.00%	line 15/line 23	-
16		Sandalhaven		1,045	5.16%	line 16/line 23	833
17		Bayside		244		line 17/line 23	194
18		South Gate		2,844		line 18/line 23	2,267
19		Labrador		-		line 19/line 23	-
20		Acme		-		line 20/line 23	-
21 22		Hutchinson Island		290		line 21/line 23	231
23		Sandy Creek		20,257	100.00%	line 22/line 23	16,144
23		:		20,237	100.0070	-	10,144
						(*)	
		(a)	(b)		(c)	(d)	(e)
		(a) 30 Systems	(b) 30 Systems		(c) 30 Systems	(d) Allocation	(e) 30 Salary
Line No.	Employee Name						
Line No.		30 Systems	30 Systems		30 Systems	Allocation	30 Salary
	Emplovee Name Weirzbicki, Tony	30 Systems Assigned	30 Systems	_	3O Systems % Assigned	Allocation Method	30 Salary
Line No. 1 2		30 Systems	30 Systems	<u>-</u>	3O Systems % Assigned 0.00%	Allocation Method	30 Salary
1		30 Systems Assigned Tierra Verde	30 Systems	- - -	30 Systems % Assigned 0.00% 0.00%	Allocation Method	30 Salary
1 2		3O Systems Assigned Tierra Verde Lake Placid	30 Systems	- - -	30 Systems % Assigned 0.00% 0.00% 0.00%	Allocation Method line 1/line 23 line 2/line 23	30 Salary
1 2 3		3O Systems Assigned Tierra Verde Lake Placid East Lake	30 Systems	-	3O Systems % Assigned 0.00% 0.00% 0.00% 0.00%	Allocation Method line 1/line 23 line 2/line 23 line 3/line 23	30 Salary
1 2 3 4 5		3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek	30 Systems	- - - - -	3O Systems % Assigned 0.00% 0.00% 0.00% 0.00% 0.00%	Allocation Method line 1/line 23 line 2/line 23 line 3/line 23 line 4/line 23 line 5/line 23 line 6/line 23	30 Salary
1 2 3 4 5 6 7		3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield	30 Systems		3O Systems % Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Allocation Method line 1/line 23 line 2/line 23 line 3/line 23 line 5/line 23 line 6/line 23 line 7/line 23	30 Salary
1 2 3 4 5 6 7 8		3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes	30 Systems	-	3O Systems % Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Allocation Method line 1/line 23 line 2/line 23 line 3/line 23 line 4/line 23 line 6/line 23 line 6/line 23 line 6/line 23 line 8/line 23	30 Salary
1 2 3 4 5 6 7 8		3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge	30 Systems	-	3O Systems % Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Allocation Method line 1/line 23 line 2/line 23 line 3/line 23 line 5/line 23 line 6/line 23 line 6/line 23 line 7/line 23 line 7/line 23 line 9/line 23	30 Salary
1 2 3 4 5 6 7 8 9		3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County	30 Systems	-	3O Systems % Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Allocation Method line 1/line 23 line 2/line 23 line 3/line 23 line 4/line 23 line 5/line 23 line 6/line 23 line 6/line 23 line 10/line 23 line 9/line 23 line 10/line 23	30 Salary
1 2 3 4 5 6 7 8 9 10		3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI	30 Systems	- - - - - - - - - - - - - - - - - - -	3O Systems % Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Allocation Method line 1/line 23 line 2/line 23 line 3/line 23 line 4/line 23 line 6/line 23 line 6/line 23 line 8/line 23 line 9/line 23 line 11/line 23	3O Salary Allocated
1 2 3 4 5 6 7 8 9 10		3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIIF	30 Systems	- - - - - - - - - 8,049	3O Systems % Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Allocation Method line 1/line 23 line 2/line 23 line 3/line 23 line 4/line 23 line 6/line 23 line 6/line 23 line 6/line 23 line 9/line 23 line 10/line 23 line 11/line 23 line 11/line 23	30 Salary
1 2 3 4 5 6 7 8 9 10		3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI	30 Systems	- - - - - - - - - - - - - - - - - - -	3O Systems % Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 100.00%	Allocation Method line 1/line 23 line 2/line 23 line 3/line 23 line 4/line 23 line 6/line 23 line 6/line 23 line 8/line 23 line 9/line 23 line 11/line 23	3O Salary Allocated
1 2 3 4 5 6 7 8 9 10 11 12 13		3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant	30 Systems	- - - - - - - - - - 8,049	3O Systems % Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Allocation Method line 1/line 23 line 2/line 23 line 3/line 23 line 3/line 23 line 5/line 23 line 6/line 23 line 6/line 23 line 10/line 23 line 10/line 23 line 11/line 23 line 13/line 23 line 13/line 23	3O Salary Allocated
1 2 3 4 5 6 7 8 9 10 11 12 13 14		3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando	30 Systems	- - - - - - - - - - - - - - - - - - -	3O Systems % Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Allocation Method line 1/line 23 line 2/line 23 line 3/line 23 line 4/line 23 line 6/line 23 line 6/line 23 line 6/line 23 line 10/line 23 line 10/line 23 line 11/line 23 line 11/line 23 line 11/line 23 line 14/line 23	3O Salary Allocated
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17		3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke	30 Systems	- - - - - - - - - - - - - - - - - - -	3O Systems % Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Allocation Method line 1/line 23 line 2/line 23 line 3/line 23 line 4/line 23 line 6/line 23 line 6/line 23 line 6/line 23 line 9/line 23 line 10/line 23 line 11/line 23	3O Salary Allocated
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18		3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke Sandalhaven Bayside South Gate	30 Systems	- - - - - - - - - - - - - - - - - - -	3O Systems % Assigned 0.00%	Allocation Method line 1/line 23 line 2/line 23 line 3/line 23 line 3/line 23 line 6/line 23 line 6/line 23 line 6/line 23 line 9/line 23 line 10/line 23 line 11/line 23 line 11/line 23 line 15/line 23 line 16/line 23 line 16/line 23 line 16/line 23 line 18/line 23 line 18/line 23	3O Salary Allocated
1 2 3 4 5 6 7 7 8 9 10 11 12 13 14 15 16 17 18 19		3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke Sandalhaven Bayside South Gate Labrador	30 Systems	- - - - - - - - 8,049	3O Systems % Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Allocation Method line 1/line 23 line 2/line 23 line 3/line 23 line 4/line 23 line 6/line 23 line 6/line 23 line 8/line 23 line 8/line 23 line 10/line 23 line 11/line 23 line 13/line 23 line 14/line 23 line 16/line 23 line 18/line 23 line 18/line 23 line 18/line 23 line 19/line 23	3O Salary Allocated
1 2 3 4 5 6 7 7 8 9 10 11 12 13 14 15 16 17 18 19 20		3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke Sandalhaven Bayside South Gate Labrador Acme	30 Systems	- - - - - - - - - - - - - - - - - - -	3O Systems % Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Allocation Method line 1/line 23 line 2/line 23 line 3/line 23 line 3/line 23 line 5/line 23 line 6/line 23 line 6/line 23 line 10/line 23 line 10/line 23 line 10/line 23 line 11/line 23 line 11/line 23 line 15/line 23 line 15/line 23 line 18/line 23 line 18/line 23 line 18/line 23 line 16/line 23 line 16/line 23 line 16/line 23 line 16/line 23 line 17/line 23 line 19/line 23 line 20/line 23	3O Salary Allocated
1 2 3 4 5 6 7 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21		3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke Sandalhaven Bayside South Gate Labrador Acme Hutchinson Island	30 Systems	- - - - - - - - - - - - - - - - - - -	3O Systems % Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Allocation Method line 1/line 23 line 2/line 23 line 3/line 23 line 4/line 23 line 6/line 23 line 6/line 23 line 7/line 23 line 9/line 23 line 10/line 23 line 11/line 23 line 11/line 23 line 14/line 23 line 15/line 23 line 15/line 23 line 16/line 23 line 17/line 23 line 16/line 23 line 18/line 23 line 18/line 23 line 10/line 23 line 10/line 23 line 21/line 23	3O Salary Allocated
1 2 3 4 5 6 7 7 8 9 10 11 12 13 14 15 16 17 18 19 20		3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke Sandalhaven Bayside South Gate Labrador Acme	30 Systems		3O Systems % Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Allocation Method line 1/line 23 line 2/line 23 line 3/line 23 line 3/line 23 line 5/line 23 line 6/line 23 line 6/line 23 line 10/line 23 line 10/line 23 line 10/line 23 line 11/line 23 line 11/line 23 line 15/line 23 line 15/line 23 line 18/line 23 line 18/line 23 line 18/line 23 line 16/line 23 line 16/line 23 line 16/line 23 line 16/line 23 line 17/line 23 line 19/line 23 line 20/line 23	3O Salary Allocated

(b)

(c)

(e)

Page 52 Tony Weirzbicki (AXW)

Line No.	Employee Name	(a) <u>4Q Systems</u> Assigned	(b) <u>4Q Systems</u> Customer Equivalents		(c) <u>4Q Systems</u> % Assigned	(d) Allocation Method	(e) 4Q Salary Allocated
_	Weirzbicki, Tony						
1		Tierra Verde		-		line 1/line 23	-
2		Lake Placid		-		line 2/line 23	-
3		East Lake		-		line 3/line 23	-
4		Pebble Creek		-		line 4/line 23	-
5		Alafaya		-		line 5/line 23	-
6		Longwood		-		line 6/line 23	-
7		Wedgefield		-		line 7/line 23	-
8		Cypress Lakes		-		line 8/line 23	-
9		Eagle Ridge		-		line 9/line 23	-
10		Mid-County		-		line 10/line 23	-
11		LUSI		-		line 11/line 23	-
12		UIF		8,029		line 12/line 23	17,059
13		Miles Grant		-		line 13/line 23	-
14		Sanlando		-		line 14/line 23	-
15		Pennbrooke		-		line 15/line 23	-
16		Sandalhaven		-	0.00%	line 16/line 23	-
17		Bayside		-		line 17/line 23	-
18		South Gate		-	0.00%	line 18/line 23	-
19		Labrador		-	0.00%	line 19/line 23	-
20		Acme		-	0.00%	line 20/line 23	-
21		Hutchinson Island		-	0.00%	line 21/line 23	-
22		Sandy Creek		-		line 22/line 23	-
23				8,029	100.00%		17,059

Total Labrador Salary for Weirzbicki, Tony - Total of all quarters (e)(10)

CAPITALIZED TIME

(b) (a) (c) Company Where Line No. Employee Name Plant/CWIP A/C# **Amount Capitalized** Time Capped 135.68 Wierzbicki, Tony Bayside 3315043 - Transmission & Distribution 62.50 Wierzbicki, Tony Cypress Lakes 3804005 - Sewage Treatment Plant Wierzbicki, Tony Cypress Lakes 3315043 - Transmission & Distribution 500.00 1,000.00 Wierzbicki, Tony Cypress Lakes 3612008 - Sewer Gravity Mains Wierzbicki, Tony Cypress Lakes 0672-1160602 468.75 3315043 - Transmission & Distribution Wierzbicki, Tony Cypress Lakes 812.50 Wierzbicki, Tony Cypress Lakes 3612008 - Sewer Gravity Mains 562.50 0672-1150701 Wierzbicki, Tony Cypress Lakes 312.50 Wierzbicki, Tony Cypress Lakes 0672-1160602 1,187.50 10 Wierzbicki, Tony Cypress Lakes 3315043 - Transmission & Distribution 339.20 Wierzbicki, Tony Cypress Lakes 3612008 - Sewer Gravity Mains 848.00 0672-1150701 12 Wierzbicki, Tony Cypress Lakes 305.28 13 Wierzbicki, Tony Cypress Lakes 0672-1160602 474.88 3315043 - Transmission & Distribution Wierzbicki, Tony Cypress Lakes 135.68 14 3612008 - Sewer Gravity Mains 15 Wierzbicki, Tony Cypress Lakes 407.04 16 Wierzbicki, Tony Cypress Lakes 248.1125 - Transmission & Distribution 203.52 248.1125 - Transmission & Distribution 17 Wierzbicki, Tony Cypress Lakes 135.68 18 Wierzbicki, Tony Cypress Lakes 248.1350 - Sewer Gravity Mains/Manholes 135.68 Wierzbicki, Tony Cypress Lakes 2001820.1705.00201 135.68 20 Wierzbicki, Tony Cypress Lakes 2001820.1705.00201 67.84 21 Wierzbicki, Tony Eagle Ridge 249.1295 - Lift Stations 135.68

Page 53 Tony Weirzbicki (AXW)

22	Wierzbicki, Tony	Eagle Ridge - Cross Creek	3804005 - Sewage Treatment Plant	271.36
23	Wierzbicki, Tony	East Lake	0643-1160602	406.25
24	Wierzbicki, Tony	Hutchinson Island	0692-1150603	718.75
25	Wierzbicki, Tony	Hutchinson Island	3612008 - Sewer Gravity Mains	687.50
26		Hutchinson Island	3804005 - Sewage Treatment Plant	339.20
27	Wierzbicki, Tony		3044031 - Water Treatment Plant	62.50
28	Wierzbicki, Tony		3113025 - Electric Pump Equipment	125.00
29	Wierzbicki, Tony		3072014 - Wells & Springs	271.36
30	Wierzbicki, Tony		3204032 - Water Treatment Equipment	135.68
31	Wierzbicki, Tony		3315043 - Transmission & Distribution	125.00
32	Wierzbicki, Tony		3612008 - Sewer Gravity Mains	125.00
33	Wierzbicki, Tony		3315043 - Transmission & Distribution	250.00
34	Wierzbicki, Tony		3612008 - Sewer Gravity Mains	250.00
35	Wierzbicki, Tony		3315043 - Transmission & Distribution	271.36
36	Wierzbicki, Tony		3612008 - Sewer Gravity Mains	271.36
37	Wierzbicki, Tony		242.1125 - Transmission & Distribution	67.84
38 39	Wierzbicki, Tony		242.1350 - Sewer Gravity Mains/Manholes	67.84
39 40	Wierzbicki, Tony	LUSI - Lake Groves	242.1125 - Transmission & Distribution 3315043 - Transmission & Distribution	339.20 125.00
41		Martin County Cost Center		135.68
42	Wierzbicki, Tony		253.1055 - Water Treatment Plant 3612008 - Sewer Gravity Mains	437.50
43	Wierzbicki, Tony		3612008 - Sewer Gravity Mains 3612008 - Sewer Gravity Mains	750.00
44	Wierzbicki, Tony		3612008 - Sewer Gravity Mains	814.08
45	Wierzbicki, Tony		250.1350 - Sewer Gravity Mains/Manholes	67.84
46	Wierzbicki, Tony		0640-1160501	187.50
47	Wierzbicki, Tony		0640-1160601	218.75
48	Wierzbicki, Tony		0640-1150503	312.50
49	Wierzbicki, Tony		0640-1150601	1.031.25
50	Wierzbicki, Tony		0640-1150601	187.50
51	Wierzbicki, Tony		0640-1160601	2,187.50
52	Wierzbicki, Tony		244.1105 - Electric Pump Equipment	339.20
53	Wierzbicki, Tony	Pebble Creek	244.1125 - Transmission & Distribution	67.84
54	Wierzbicki, Tony	Sandalhaven	3612008 - Sewer Gravity Mains	656.25
55	Wierzbicki, Tony	Sandalhaven	0690-1160605	2,312.50
56	Wierzbicki, Tony	Sandalhaven	3542011 - Lift Stations	281.25
57	Wierzbicki, Tony	Sandalhaven	0690-1160605	1,468.75
58	Wierzbicki, Tony	Sandalhaven	3612008 - Sewer Gravity Mains	949.76
59	Wierzbicki, Tony	Sandalhaven	3542011 - Lift Stations	271.36
60	Wierzbicki, Tony		3612008 - Sewer Gravity Mains	67.84
61	Wierzbicki, Tony		256.1350 - Sewer Gravity mains/Manholes	135.68
62	Wierzbicki, Tony		256.1350 - Sewer Gravity mains/Manholes	135.68
63	Wierzbicki, Tony		256.1350 - Sewer Gravity mains/Manholes	67.84
64	Wierzbicki, Tony		256.1350 - Sewer Gravity mains/Manholes	101.76
65	Wierzbicki, Tony		256.1295 - Lift Stations	169.60
66	Wierzbicki, Tony		3315043 - Transmission & Distribution	250.00
67	Wierzbicki, Tony		3315043 - Transmission & Distribution	339.20
68	Wierzbicki, Tony		258.1125 - Transmission & Distribution	271.36
69	Wierzbicki, Tony		258.1125 - Transmission & Distribution	67.84
70	Wierzbicki, Tony		3612008 - Sewer Gravity Mains	375.00
71	Wierzbicki, Tony		3612008 - Sewer Gravity Mains	562.50
72 73	Wierzbicki, Tony Wierzbicki, Tony		0646-1160701 3612008 - Sewer Gravity Mains	343.75 271.36
74	Wierzbicki, Tony		0646-1160701	135.68
75	Wierzbicki, Tony		252.1125 - Transmission & Distribution	33.92
76	Wierzbicki, Tony		2000159.1665.00105	271.36
77	Wierzbicki, Tony		2003171.1665.00103	67.84
78		UIF - Buena Vista	0615-1150403	1,593.75
79		UIF - Buena Vista	3315043 - Transmission & Distribution	437.50
80		UIF - Buena Vista	0615-1150403	750.00
	, 1011)			. 20.00

Page 54 Tony Weirzbicki (AXW)

81	Wierzbicki, Tony	UIF - Buena Vista	3315043 - Transmission & Distribution	1,017.60
82	Wierzbicki, Tony	UIF - Buena Vista	0615-1150703	271.36
83	Wierzbicki, Tony	UIF - Summertree	3044031 - Water Treatment Plant	62.50
84	Wierzbicki, Tony	UIF - Summertree	3305042 - Distribution Reservoirs & Standpipes	62.50
85	Wierzbicki, Tony	UIF - Summertree	0625-1160601	156.25
86	Wierzbicki, Tony	UIF - Summertree	0626-1150601	250.00
87	Wierzbicki, Tony	UIF - Summertree	0626-1150502	312.50
88	Wierzbicki, Tony	UIF - Summertree	0626-1150502	2,001.28
89	Wierzbicki, Tony	UIF - Summertree	0626-1150502	67.84
90	Wierzbicki, Tony	UIF - Wis Bar	0613-1160601	156.25
91	Wierzbicki, Tony	WSC	0005-1170701	8,257.92
92	Wierzbicki, Tony	WSC	0005-1170701	1,935.45
93	Wierzbicki, Tony	WSC	0005-1170701	6,709.56
94	Wierzbicki, Tony	WSC	2009505.1745.00304	135.68
95	Wierzbicki, Tony	WSC	2009505.1745.00304	67.84

Page 55 Tony Weirzbicki (AXW)

TOTAL SA	LARY															(b)+(e)+(h)+(k)	(c)+(f)+(i)+(l)
		(a)	(b)		(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(1)	(m)	(n)	(0)
	Employee Name	<u>Total Salary</u> <u>10 2007</u>	Salary Bo to A/C #		Salary Booked to A/C # 703	2O 2007	to A/C # 701	to A/C # 703	3O 2007	Salary Booked to A/C # 701	to A/C # 703	4Q 2007	to A/C # 701	to A/C # 703	Total Salary	Total Salary to A/C # 701	to A/C # 703
	Wilson, Michael	:	18,000	18,000	-	19,000	19,000	-	21,060	21,060	-	19,008	19,008	-	77,068	77,068	-
SALARY A	ALLOCATION																
		(a)	(b)		(c)	(d)	(e)										
Line No.	Employee Name	1Q Systems Assigned	1Q Syste Customer Equ		1Q Systems % Assigned	Allocation Method	1Q Salary Allocated										
<u>Diffe 1101</u>	<u> </u>	1133151100	<u>Gustomer Eq</u>	arraicin <u>s</u>	70 TEXALERCE	<u> </u>	- Inocureu										
	Wilson, Michael																
1		Γierra Verde		1,205		1% line 1/line 23	974										
2		Lake Placid		240		3% line 2/line 23	194										
3		East Lake		909		3% line 3/line 23	735										
4		Pebble Creek		2,211		3% line 4/line 23	1,787										
5		Alafaya		=		0% line 5/line 23	-										
6		Longwood		=		0% line 6/line 23	-										
7		Wedgefield		1 772		0% line 7/line 23 5% line 8/line 23	1,433										
8		Cypress Lakes		1,773 2,532		7% line 8/line 23	2,047										
10		Eagle Ridge Mid-County		3,352		5% line 10/line 23	2,709										
11		LUSI		3,332		0% line 11/line 23	2,709										
12		UIF		4,011		1% line 12/line 23	3,242										
13		Miles Grant		1,642		7% line 13/line 23	1,327										
14	S	Sanlando		-		0% line 14/line 23	-										
15	I	Pennbrooke		=	0.00	% line 15/line 23	-										
16	5	Sandalhaven		985	4.42	2% line 16/line 23	796										
17	I	Bayside		244	1.10	0% line 17/line 23	197										
18	5	South Gate		2,883	12.95	5% line 18/line 23	2,330										
19	I	Labrador		=		0% line 19/line 23	-										
20		Acme		=		0% line 20/line 23	-										
21		Hutchinson Island		-		0% line 21/line 23	-										
22	S	Sandy Creek		282		7% line 22/line 23	228										
23				22,269	100.00	0%	18,000										

Page 56 Michael Wilson (MAW)

Line No.	(a) 2Q Systems Employee Name Assigned	(b) 2 <u>Q Systems</u> <u>Customer Equivalents</u>	(c) (d) 2Q Systems Allocation % Assigned Method	(e) 2Q Salary Allocated
	Wilson, Michael			
1	Tierra Verde	508	2.51% line 1/line 23	476
2	Lake Placid	207	1.02% line 2/line 23	194
3	East Lake	902	4.45% line 3/line 23	846
4	Pebble Creek	2,203	10.88% line 4/line 23	2,066
5	Alafaya	=	0.00% line 5/line 23	-
6	Longwood	-	0.00% line 6/line 23	-
7	Wedgefield	=	0.00% line 7/line 23	-
8	Cypress Lakes	1,776	8.77% line 8/line 23	1,666
9	Eagle Ridge	2,531	12.49% line 9/line 23	2,374
10	Mid-County	2,075	10.24% line 10/line 23	1,946
11	LUSI	=	0.00% line 11/line 23	-
12	UIF	3,988	19.69% line 12/line 23	3,741
13	Miles Grant	1,644	8.12% line 13/line 23	1,542
14	Sanlando	-	0.00% line 14/line 23	-
15	Pennbrooke	-	0.00% line 15/line 23	-
16	Sandalhaven	1,045	5.16% line 16/line 23	980
17	Bayside	244	1.20% line 17/line 23	229
18	South Gate	2,844	14.04% line 18/line 23	2,668
19	Labrador	-	0.00% line 19/line 23	-
20	Acme	-	0.00% line 20/line 23	-
21	Hutchinson Island	=	0.00% line 21/line 23	-
22	Sandy Creek	290	1.43% line 22/line 23	272
23		20,257	100.00%	19,000

		(a) 30 Systems	(b) 3O Systems		(c) 30 Systems	(d) Allocation	(e) 30 Salary
Line No.	Employee Name	Assigned	Customer Equivalents		% Assigned	Method	Allocated
	Wilson, Michael						
1	,	Tierra Verde		_	0.009	6 line 1/line 23	_
2		Lake Placid		-	0.009	6 line 2/line 23	-
3		East Lake		-	0.009	6 line 3/line 23	-
4		Pebble Creek		-	0.009	6 line 4/line 23	-
5		Alafaya		-	0.009	6 line 5/line 23	-
6		Longwood		-	0.009	6 line 6/line 23	-
7		Wedgefield		-	0.009	6 line 7/line 23	-
8		Cypress Lakes		-	0.009	6 line 8/line 23	-
9		Eagle Ridge		-	0.009	6 line 9/line 23	-
10		Mid-County		-	0.009	6 line 10/line 23	-
11		LUSI		-	0.009	6 line 11/line 23	-
12		UIF		8,049	100.009	6 line 12/line 23	21,060
13		Miles Grant		-	0.009	6 line 13/line 23	-
14		Sanlando		-	0.009	6 line 14/line 23	-
15		Pennbrooke		-	0.009	6 line 15/line 23	-
16		Sandalhaven		-	0.009	6 line 16/line 23	-
17		Bayside		-		6 line 17/line 23	-
18		South Gate		-		6 line 18/line 23	-
19		Labrador		-		6 line 19/line 23	-
20		Acme		-	0.009	6 line 20/line 23	-
21		Hutchinson Island		-		6 line 21/line 23	-
22		Sandy Creek		=		6 line 22/line 23	
23				8,049	100.009	6	21,060

Page 57 Michael Wilson (MAW)

Line No.	Employee Name	(a) <u>4Q Systems</u> <u>Assigned</u>	(b) <u>4Q Systems</u> <u>Customer Equivalents</u>		(c) 4Q Systems % Assigned	(d) <u>Allocation</u> <u>Method</u>	(e) 4Q Salary Allocated
	Wilson, Michael						
1		Tierra Verde		_	0.00%	line 1/line 23	_
2		Lake Placid		_	0.00%	line 2/line 23	_
3		East Lake			0.00%	line 3/line 23	_
4		Pebble Creek			0.00%	line 4/line 23	_
5		Alafaya		-	0.00%	line 5/line 23	-
6		Longwood		-	0.00%	line 6/line 23	-
7		Wedgefield		-	0.00%	line 7/line 23	-
8		Cypress Lakes		-	0.00%	line 8/line 23	-
9		Eagle Ridge		-	0.00%	line 9/line 23	-
10		Mid-County		-	0.00%	line 10/line 23	-
11		LUSI		-	0.00%	line 11/line 23	_
12		UIF		8,029	100.00%	line 12/line 23	19,008
13		Miles Grant		-	0.00%	line 13/line 23	-
14		Sanlando		-	0.00%	line 14/line 23	-
15		Pennbrooke		-	0.00%	line 15/line 23	-
16		Sandalhaven		-	0.00%	line 16/line 23	-
17		Bayside		-	0.00%	line 17/line 23	-
18		South Gate		-	0.00%	line 18/line 23	-
19		Labrador		-	0.00%	line 19/line 23	-
20		Acme		-	0.00%	line 20/line 23	-
21		Hutchinson Island		-	0.00%	line 21/line 23	-
22		Sandy Creek		-		line 22/line 23	-
23				8,029	100.00%		19,008

Total Labrador Salary for Wilson, Michael

- Total of all quarters (e)(10)

CAPITALIZED TIME

		(a)	(b)	(c)
		Company Where		
Line No.	Employee Name	Time Capped	Plant/CWIP A/C #	Amount Capitalized
1	Wilson, Michael	Bayside	1863030 - Miscellaneous Regulatory	156.25
2		Bayside	0694-1160701	2,437.50
3	Wilson, Michael	Bayside	3612008 - Sewer Gravity Mains	135.68
4	Wilson, Michael	Bayside	0694-1160702	135.68
5	Wilson, Michael	Cypress Lakes	1863030 - Miscellaneous Regulatory	625.00
6	Wilson, Michael	Cypress Lakes	1863030 - Miscellaneous Regulatory	93.75
7	Wilson, Michael	Cypress Lakes	1863030 - Miscellaneous Regulatory	542.72
8	Wilson, Michael	Cypress Lakes	3204032 - Water Treatment Equipment	542.72
9	Wilson, Michael	Eagle Ridge	3612010 - Manholes	250.00
10	Wilson, Michael	Eagle Ridge	1863030 - Miscellaneous Regulatory	187.50
11	Wilson, Michael	Eagle Ridge	0673-1160701	312.50
12	Wilson, Michael	Eagle Ridge	3804005 - Sewage Treatment Plant	407.04
13	Wilson, Michael	Eagle Ridge	1863030 - Miscellaneous Regulatory	67.84
14	Wilson, Michael	Eagle Ridge	0673-1160701	67.84
15	Wilson, Michael	Eagle Ridge	0673-1160702	271.36
16	Wilson, Michael	Eagle Ridge	0673-1170701	271.36
17	Wilson, Michael	Eagle Ridge	249.2910.00901	135.68
18	Wilson, Michael	Eagle Ridge	249.2910.00901	67.84
19	Wilson, Michael	Eagle Ridge	249.2910.00901	135.68
20	Wilson, Michael	Eagle Ridge	249.2910.00901	67.84
21	Wilson, Michael	Eagle Ridge	2004831.1705.00206	271.36

Page 58 Michael Wilson (MAW)

22	Wilson, Michael	Eagle Ridge - Cross Creek	1863030 - Miscellaneous Regulatory	187.50
23	Wilson, Michael	Eagle Ridge	Captime Adjustment	203.52
24	Wilson, Michael	East Lake	1863030 - Miscellaneous Regulatory	187.50
25	Wilson, Michael	East Lake	3542011 - Lift Stations	62.50
26	Wilson, Michael	East Lake	1863030 - Miscellaneous Regulatory	156.25
27	Wilson, Michael	East Lake	3072014 - Wells & Springs	271.36
28	Wilson, Michael	Hutchinson Island	3804005 - Sewage Treatment Plant	125.00
29	Wilson, Michael	Hutchinson Island	1863030 - Miscellaneous Regulatory	312.50
30	Wilson, Michael	Hutchinson Island	3204032 - Water Treatment Equipment	1,250.00
31	Wilson, Michael	Hutchinson Island	1863030 - Miscellaneous Regulatory	750.00
32	Wilson, Michael	Hutchinson Island	1863030 - Miscellaneous Regulatory	712.32
33 34	Wilson, Michael	Hutchinson Island Hutchinson Island	3072014 - Wells & Springs 3612008 - Sewer Gravity Mains	1,187.20 271.36
35	Wilson, Michael Wilson, Michael	Hutchinson Island	3804005 - Sewage Treatment Plant	203.52
36	Wilson, Michael	Hutchinson Island	0692-1150702	203.52
37	Wilson, Michael	Hutchinson Island	0692-1180701	33.92
38	Wilson, Michael	Hutchinson Island	3804005 - Sewage Treatment Plant	271.36
39	Wilson, Michael	Hutchinson Island	1863030 - Miscellaneous Regulatory	542.72
40	Wilson, Michael	Hutchinson Island	3044031 - Water Treatment Plant	135.68
41	Wilson, Michael	Hutchinson Island	0692-1150703	135.68
42	Wilson, Michael	Hutchinson Island	0692-1160704	1,288.96
43	Wilson, Michael	Hutchinson Island	0692-1180701	67.84
44	Wilson, Michael	Labrador	1863030 - Miscellaneous Regulatory	281.25
45	Wilson, Michael	Labrador	1863030 - Miscellaneous Regulatory	250.00
46	Wilson, Michael	Labrador	1863030 - Miscellaneous Regulatory	712.32
47	Wilson, Michael	Labrador	1863030 - Miscellaneous Regulatory	169.60
48	Wilson, Michael	Labrador	1863030 - Miscellaneous Regulatory	237.44
49	Wilson, Michael	Lake Placid	1863030 - Miscellaneous Regulatory	375.00
50	Wilson, Michael	Lake Placid	1831002 - Acquisition Florida	250.00
51	Wilson, Michael	Lake Placid	1863030 - Miscellaneous Regulatory	125.00
52	Wilson, Michael		3315043 - Transmission & Distribution	125.00
53	Wilson, Michael	Lake Placid	242.1120 - Distribution Reservoirs & Standpipes	101.76
54	Wilson, Michael		3612010 - Manholes	250.00
55	Wilson, Michael	Mid-County	3804005 - Sewage Treatment Plant	468.75
56	Wilson, Michael	Mid-County	3804005 - Sewage Treatment Plant	62.50
57	Wilson, Michael	Mid-County	0645-1160702	62.50
58 59	Wilson, Michael	Mid-County	1863030 - Miscellaneous Regulatory	271.36
60	Wilson, Michael	•	0645-1160704 1863030 - Miscellaneous Regulatory	67.84 135.68
61	Wilson, Michael Wilson, Michael	Mid-County Mid-County	3612008 - Sewer Gravity Mains	135.68
62	Wilson, Michael	Mid-County	1863030 - Miscellaneous Regulatory	237.44
63	Wilson, Michael	Mid-County	0645-1160705	67.84
64	Wilson, Michael	Mid-County	0645-1160706	135.68
65	Wilson, Michael	Mid-County	0645-1160707	135.68
66	Wilson, Michael	Mid-County	0645-1160708	67.84
67	Wilson, Michael	Mid-County	2004797.1705.00208	67.84
68	Wilson, Michael	Mid-County	2004869.1705.00201	135.68
69	Wilson, Michael		2004869.1705.00201	135.68
70	Wilson, Michael	Mid-County	2004869.1705.00201	203.52
71	Wilson, Michael	Mid-County	2004869.1705.00201	305.28
72	Wilson, Michael	Mid-County	Captime Adjustment	169.60
73	Wilson, Michael	Miles Grant	3204032 - Water Treatment Equipment	750.00
74	Wilson, Michael	Miles Grant	1863030 - Miscellaneous Regulatory	500.00
75	Wilson, Michael	Miles Grant	3804005 - Sewage Treatment Plant	187.50
76	Wilson, Michael	Miles Grant	1863030 - Miscellaneous Regulatory	187.50
77	Wilson, Michael	Miles Grant	0640-1150701	62.50
78	Wilson, Michael	Miles Grant	0640-1150702	218.75
79	Wilson, Michael	Miles Grant	3204032 - Water Treatment Equipment	203.52
80	Wilson, Michael	Pebble Creek	3804005 - Sewage Treatment Plant	62.50

Page 59 Michael Wilson (MAW)

81	Wilson, Michael	Pebble Creek	1863030 - Miscellaneous Regulatory	218.75
82	Wilson, Michael	Pebble Creek	1863030 - Miscellaneous Regulatory	500.00
83	Wilson, Michael	Pebble Creek	1863030 - Miscellaneous Regulatory	135.68
84	Wilson, Michael	Pebble Creek	0644-1160702	203.52
85	Wilson, Michael	Sandalhaven	1863030 - Miscellaneous Regulatory	1,281.25
86	Wilson, Michael	Sandalhaven	1863015 - Deferred Rate Case	250.00
87	Wilson, Michael	Sandalhaven	3804005 - Sewage Treatment Plant	271.36
88	Wilson, Michael	Sandy Creek	1863030 - Miscellaneous Regulatory	218.75
89	Wilson, Michael	Sandy Creek	0699-1150701	135.50
90	Wilson, Michael	Sandy Creek	3542011 - Lift Stations	135.68
91	Wilson, Michael	Sandy Creek	0699-1180701	67.84
92	Wilson, Michael	UIF - Buena Vista	1863030 - Miscellaneous Regulatory	156.25
93	Wilson, Michael	UIF - Buena Vista	3315043 - Transmission & Distribution	271.36
94	Wilson, Michael	UIF - Buena Vista	0615-1150703	271.36
95	Wilson, Michael	UIF - Lake Tarpon	1863030 - Miscellaneous Regulatory	62.50
96	Wilson, Michael	UIF - Lake Tarpon	1863030 - Miscellaneous Regulatory	93.75
97	Wilson, Michael	UIF - Orangewood	1863030 - Miscellaneous Regulatory	62.50
98	Wilson, Michael	UIF - Orangewood	1863030 - Miscellaneous Regulatory	656.25
99	Wilson, Michael	UIF - Parent	3204032 - Water Treatment Equipment	375.00
100	Wilson, Michael	UIF - Parent	1831002 - Acquisition	375.00
101	Wilson, Michael	UIF - Parent	1863015 - Deferred Rate Case	375.00
102	Wilson, Michael	UIF - Parent	1863030 - Miscellaneous Regulatory	125.00
103	Wilson, Michael	UIF - Parent	3315043 - Transmission & Distribution	125.00
104	Wilson, Michael	UIF - Parent	1863030 - Miscellaneous Regulatory	125.00
105	Wilson, Michael	UIF - Parent	3315043 - Transmission & Distribution	250.00
106	Wilson, Michael	UIF - Parent	0600-1150701	203.52
107	Wilson, Michael	UIF - Summertree	1863030 - Miscellaneous Regulatory	62.50
108	Wilson, Michael	UIF - Summertree	1863030 - Miscellaneous Regulatory	375.00
109	Wilson, Michael	UIF - Summertree	1863030 - Miscellaneous Regulatory	156.25
110	Wilson, Michael	WSC	0005-1170101	688.16
111	Wilson, Michael	WSC	0005-1170701	2,408.56
112	Wilson, Michael	WSC	0005-1170701	1,161.27
113	Wilson, Michael	WSC	2004881.1705.00206	67.84
114	Wilson, Michael	WSC	2009505.1745.00304	169.60

Page 60 Michael Wilson (MAW)

*Note: David Worrell began work in Florida in 2008.

TOTAL SALARY													(a)+(d)+(g)+(j)	(b)+(e)+(h)+(k)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(1)	(m)	(n)
	Total Salary	Salary Booked	Salary Booked	Total Salary	Salary Booked	Salary Booked	Total Salary	Salary Booked	Salary Booked	Total Salary	Salary Booked	Salary Booked		Total Salary
Employee Name	1O 2007	to A/C # 701	to A/C # 703	2O 2007	to A/C # 701	to A/C # 703	3O 2007	to A/C # 701	to A/C # 703	4Q 2007	to A/C # 701	to A/C # 703	Total Salary	to A/C # 701

SALARY ALLOCATION

		(a)	(b)	(c)	(d)	(e)
		1Q Systems	1Q Systems	1Q Systems	Allocation	1Q Salary
Line No.	Employee Name	Assigned	Customer Equivalents	% Assigned	Method	Allocated
	Worrell, David					
1		Tierra Verde	-	0.009	b line 1/line 23	_
2		Lake Placid	-	0.009	line 2/line 23	-
3		East Lake	-	0.009	line 3/line 23	_
4		Pebble Creek	-	0.009	line 4/line 23	-
5		Alafaya	-	0.009	line 5/line 23	_
6		Longwood	-	0.009	line 6/line 23	_
7		Wedgefield	-	0.009	line 7/line 23	_
8		Cypress Lakes	-	0.009	line 8/line 23	_
9		Eagle Ridge	-	0.009	line 9/line 23	_
10		Mid-County	-	0.009	line 10/line 23	_
11		LUSI	-	0.009	line 11/line 23	_
12		UIF	-	0.009	line 12/line 23	_
13		Miles Grant	=	0.009	line 13/line 23	_
14		Sanlando	=	0.009	line 14/line 23	_
15		Pennbrooke	=	0.009	line 15/line 23	-
16		Sandalhaven	=	0.009	line 16/line 23	-
17		Bayside	=	0.009	line 17/line 23	-
18		South Gate	=	0.009	line 18/line 23	-
19		Labrador	=	0.009	line 19/line 23	-
20		Acme	=	0.009	line 20/line 23	-
21		Hutchinson Island	-	0.009	6 line 21/line 23	=
22		Sandy Creek		0.009	line 22/line 23	-
23			=	0.009	ó	-

Page 61 David Worrell

		2Q Systems	2Q Systems	2Q Systems	Allocation	2Q Salary
Line No.	Employee Name	Assigned	Customer Equivalents	% Assigned	Method	Allocated
	Worrell, David	Ti V1-		0.000/	1: 1/1: 22	
1 2		Tierra Verde Lake Placid	-		line 1/line 23 line 2/line 23	-
3		East Lake	-		line 3/line 23	-
4		Pebble Creek	-		line 4/line 23	-
5		Alafaya	-		line 5/line 23	-
6		Longwood	_		line 6/line 23	
7		Wedgefield			line 7/line 23	
8		Cypress Lakes	_		line 8/line 23	_
9		Eagle Ridge	_		line 9/line 23	_
10		Mid-County	_		line 10/line 23	_
11		LUSI	_		line 11/line 23	_
12		UIF	=		line 12/line 23	_
13		Miles Grant	-		line 13/line 23	_
14		Sanlando	-		line 14/line 23	_
15		Pennbrooke	-		line 15/line 23	_
16		Sandalhaven	-		line 16/line 23	-
17		Bayside	-	0.00%	line 17/line 23	_
18		South Gate	-	0.00%	line 18/line 23	-
19		Labrador	-	0.00%	line 19/line 23	_
20		Acme	-	0.00%	line 20/line 23	_
21		Hutchinson Island	=	0.00%	line 21/line 23	_
22		Sandy Creek		0.00%	line 22/line 23	-
23			-	0.00%		-
					-	
		(a)	(b)	(c)	(d)	(e)
		30 Systems	30 Systems	30 Systems	Allocation	30 Salary
Line No.	Employee Name	30 Systems				
Line No.		30 Systems	30 Systems	30 Systems	Allocation	30 Salary
	Employee Name Worrell, David	3O Systems Assigned	30 Systems	3O Systems % Assigned	Allocation Method	30 Salary
1		30 Systems Assigned Tierra Verde	30 Systems	3O Systems % Assigned	Allocation Method	30 Salary
1 2		30 Systems Assigned Tierra Verde Lake Placid	30 Systems	30 Systems % Assigned 0.00% 0.00%	Allocation Method line 1/line 23 line 2/line 23	30 Salary
1 2 3		3O Systems Assigned Tierra Verde Lake Placid East Lake	30 Systems	30 Systems % Assigned 0.00% 0.00% 0.00%	Allocation Method line 1/line 23 line 2/line 23 line 3/line 23	30 Salary
1 2 3 4		3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek	30 Systems	3O Systems % Assigned 0.00% 0.00% 0.00% 0.00%	Allocation Method line 1/line 23 line 2/line 23 line 3/line 23 line 4/line 23	30 Salary
1 2 3 4 5		3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya	30 Systems	3O Systems % Assigned 0.00% 0.00% 0.00% 0.00% 0.00%	Allocation Method line 1/line 23 line 2/line 23 line 3/line 23 line 4/line 23 line 5/line 23	30 Salary
1 2 3 4 5		3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood	30 Systems	3O Systems % Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Allocation Method line 1/line 23 line 2/line 23 line 3/line 23 line 4/line 23 line 5/line 23 line 6/line 23	30 Salary
1 2 3 4 5 6 7		3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield	30 Systems	3O Systems % Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Allocation Method line 1/line 23 line 2/line 23 line 3/line 23 line 5/line 23 line 5/line 23 line 6/line 23 line 7/line 23	30 Salary
1 2 3 4 5		3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes	30 Systems	3O Systems % Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Allocation Method line 1/line 23 line 2/line 23 line 3/line 23 line 4/line 23 line 5/line 23 line 6/line 23	30 Salary
1 2 3 4 5 6 7 8		3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield	30 Systems	30 Systems % Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Allocation Method line 1/line 23 line 2/line 23 line 3/line 23 line 4/line 23 line 5/line 23 line 6/line 23 line 6/line 23 line 8/line 23	30 Salary
1 2 3 4 5 6 7 8		3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge	30 Systems	3O Systems % Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Allocation Method line 1/line 23 line 2/line 23 line 3/line 23 line 5/line 23 line 6/line 23 line 6/line 23 line 8/line 23 line 8/line 23	30 Salary
1 2 3 4 5 6 7 8 9		3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County	30 Systems	3O Systems % Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Allocation Method line 1/line 23 line 2/line 23 line 3/line 23 line 4/line 23 line 6/line 23 line 6/line 23 line 7/line 23 line 8/line 23 line 9/line 23 line 10/line 23	30 Salary
1 2 3 4 5 6 7 8 9 10		3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI	30 Systems	30 Systems % Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Allocation Method line 1/line 23 line 2/line 23 line 3/line 23 line 4/line 23 line 6/line 23 line 6/line 23 line 8/line 23 line 10/line 23 line 11/line 23	30 Salary
1 2 3 4 5 6 7 8 9 10 11 12 13 14		3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIIF	30 Systems	3O Systems % Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Allocation Method line 1/line 23 line 2/line 23 line 3/line 23 line 4/line 23 line 6/line 23 line 6/line 23 line 7/line 23 line 9/line 23 line 10/line 23 line 11/line 23 line 11/line 23 line 11/line 23 line 14/line 23	30 Salary
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15		3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke	30 Systems	30 Systems % Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Allocation Method line 1/line 23 line 2/line 23 line 3/line 23 line 4/line 23 line 6/line 23 line 6/line 23 line 6/line 23 line 9/line 23 line 10/line 23 line 11/line 23	30 Salary
1 2 3 4 5 6 7 7 8 9 10 11 12 13 14 15 16		3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke Sandalhaven	30 Systems	3O Systems % Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Allocation Method line 1/line 23 line 2/line 23 line 3/line 23 line 3/line 23 line 6/line 23 line 6/line 23 line 6/line 23 line 10/line 23 line 10/line 23 line 11/line 23 line 13/line 23 line 14/line 23 line 15/line 23	30 Salary
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17		3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke Sandalhaven Bayside	30 Systems	3O Systems % Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Allocation Method line 1/line 23 line 2/line 23 line 3/line 23 line 4/line 23 line 6/line 23 line 6/line 23 line 6/line 23 line 1/line 23 line 10/line 23 line 11/line 23 line 11/line 23 line 13/line 23 line 15/line 23 line 15/line 23 line 17/line 23	30 Salary
1 2 3 4 5 6 7 7 8 9 10 11 12 13 14 15 16 17 18		3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke Sandalhaven Bayside South Gate	30 Systems	30 Systems % Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Allocation Method line 1/line 23 line 2/line 23 line 3/line 23 line 3/line 23 line 6/line 23 line 6/line 23 line 6/line 23 line 9/line 23 line 10/line 23 line 11/line 23 line 11/line 23 line 16/line 23 line 16/line 23 line 16/line 23 line 15/line 23 line 11/line 23 line 15/line 23 line 11/line 23 line 11/line 23 line 11/line 23 line 11/line 23	30 Salary
1 2 3 4 5 6 7 7 8 9 10 11 12 13 14 15 16 17 18 19		3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke Sandalhaven Bayside South Gate Labrador	30 Systems	30 Systems % Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Allocation Method line 1/line 23 line 2/line 23 line 3/line 23 line 3/line 23 line 6/line 23 line 6/line 23 line 6/line 23 line 9/line 23 line 10/line 23 line 11/line 23 line 11/line 23 line 11/line 23 line 16/line 23 line 18/line 23 line 18/line 23	30 Salary
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20		3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke Sandalhaven Bayside South Gate Labrador Acme	30 Systems	3O Systems % Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Allocation Method line 1/line 23 line 2/line 23 line 3/line 23 line 4/line 23 line 4/line 23 line 6/line 23 line 7/line 23 line 10/line 23 line 10/line 23 line 11/line 23 line 11/line 23 line 13/line 23 line 15/line 23 line 18/line 23 line 18/line 23 line 18/line 23 line 16/line 23 line 16/line 23 line 17/line 23 line 17/line 23 line 18/line 23 line 19/line 23	30 Salary
1 2 3 4 5 6 7 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21		3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke Sandalhaven Bayside South Gate Labrador Acme Hutchinson Island	30 Systems	3O Systems % Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Allocation Method line 1/line 23 line 2/line 23 line 3/line 23 line 4/line 23 line 6/line 23 line 6/line 23 line 6/line 23 line 10/line 23 line 10/line 23 line 11/line 23 line 11/line 23 line 11/line 23 line 15/line 23 line 16/line 23 line 17/line 23 line 16/line 23 line 18/line 23 line 18/line 23 line 21/line 23	30 Salary
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20		3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke Sandalhaven Bayside South Gate Labrador Acme	30 Systems	3O Systems % Assigned 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Allocation Method line 1/line 23 line 2/line 23 line 3/line 23 line 3/line 23 line 6/line 23 line 6/line 23 line 6/line 23 line 10/line 23 line 10/line 23 line 11/line 23 line 11/line 23 line 11/line 23 line 16/line 23 line 18/line 23 line 18/line 23 line 19/line 23 line 19/line 23 line 19/line 23 line 21/line 23 line 21/line 23	30 Salary

Page 62 David Worrell

Line No.	Employee Name	(a) <u>4Q Systems</u> <u>Assigned</u>	(b) 4Q Systems Customer Equivalents	(c) 4Q Systems % Assigned	(d) Allocation Method	(e) 4Q Salary Allocated
	Worrell, David					
1		Tierra Verde	-	0.00%	line 1/line 23	-
2		Lake Placid	-	0.00%	line 2/line 23	-
3		East Lake	-	0.00%	line 3/line 23	-
4		Pebble Creek	=	0.00%	line 4/line 23	-
5		Alafaya	=	0.00%	line 5/line 23	-
6		Longwood	=	0.00%	line 6/line 23	-
7		Wedgefield	=	0.00%	line 7/line 23	-
8		Cypress Lakes	=	0.00%	line 8/line 23	-
9		Eagle Ridge	-	0.00%	line 9/line 23	-
10		Mid-County	-	0.00%	line 10/line 23	-
11		LUSI	-	0.00%	line 11/line 23	-
12		UIF	-	0.00%	line 12/line 23	-
13		Miles Grant	-	0.00.0	line 13/line 23	-
14		Sanlando	-	0.00.0	line 14/line 23	-
15		Pennbrooke	-	0.00%	line 15/line 23	-
16		Sandalhaven	-	0.00.0	line 16/line 23	-
17		Bayside	-	0.00.0	line 17/line 23	-
18		South Gate	-	0.00.0	line 18/line 23	-
19		Labrador	-	0.00%	line 19/line 23	-
20		Acme	-	0.00%	line 20/line 23	-
21		Hutchinson Island	-	0.00%	line 21/line 23	-
22		Sandy Creek	<u>-</u>		line 22/line 23	
23		=	-	0.00%	: =	-

Total Labrador Salary for Worrell, David - Total of all quarters (e)(10)

CAPITALIZED TIME

(a) (b) (c)

Company Where
Line No. Employee Name Time Capped Plant/CWIP A/C # Amount Capitalized

1 Worrell, David N/A N/A N/A N/A

Page 63 David Worrell

TOTAL SALARY											(b)+(e)+(h)+(k)
	(a)	(b)	(c)	(d)	(e) (f)	(g) (h)	(i)	(j)	(k) (l)	(m)	(n)
	Total Salary	Salary Booked	Salary Booked	Total Salary Salary	Booked Salary Booked	Total Salary Salary Booke	Salary Booked	Total Salary Sal	nlary Booked Salary Booked		Total Salary
Employee Name	1O 2007	to A/C # 701	to A/C # 703	2O 2007 to A/	C # 701 to A/C # 703	3O 2007 to A/C # 701	to A/C # 703	4Q 2007 to	o A/C # 701 to A/C # 703	Total Salary	to A/C # 701
Wright, Jason *Note: Jason Wright l	began work in Florida in 2008.		-	-			-	=	-	-	-

SALARY ALLOCATION

		(a)	(b)	(c)	(d)	(e)
		1Q Systems	1Q Systems	1Q Systems	Allocation	1Q Salary
Line No.	Employee Name	Assigned	Customer Equivalents	% Assigned	Method	Allocated
	Wright, Jason					
1		Tierra Verde	=		line 1/line 23	-
2		Lake Placid	-		line 2/line 23	-
3		East Lake	-		line 3/line 23	-
4		Pebble Creek	-	0.00%	line 4/line 23	-
5		Alafaya	-	0.00%	line 5/line 23	-
6		Longwood	-	0.00%	line 6/line 23	-
7		Wedgefield	-	0.00%	line 7/line 23	-
8		Cypress Lakes	-	0.00%	line 8/line 23	-
9		Eagle Ridge	=	0.00%	line 9/line 23	-
10		Mid-County	=	0.00%	line 10/line 23	-
11		LUSI	=	0.00%	line 11/line 23	-
12		UIF	=	0.00%	line 12/line 23	-
13		Miles Grant	=	0.00%	line 13/line 23	-
14		Sanlando	=	0.00%	line 14/line 23	-
15		Pennbrooke	=	0.00%	line 15/line 23	-
16		Sandalhaven	=	0.00%	line 16/line 23	-
17		Bayside	-	0.00%	line 17/line 23	-
18		South Gate	-	0.00%	line 18/line 23	-
19		Labrador	-	0.00%	line 19/line 23	-
20		Acme	-	0.00%	line 20/line 23	-
21		Hutchinson Island	=	0.00%	line 21/line 23	-
22		Sandy Creek	-	0.00%	line 22/line 23	-
23			-	0.00%		-

Page 64 Jason Wright

Line No.	Employee Name	(a) 2Q Systems Assigned	(b) 2Q Systems Customer Equivalents	(c) (d) 2Q Systems Allocation % Assigned Method	(e) 2Q Salary Allocated
	Wright, Jason				
1	Wilgitt, Jason	Tierra Verde	_	0.00% line 1/line 23	_
2		Lake Placid	-	0.00% line 2/line 23	_
3		East Lake	<u>-</u>	0.00% line 3/line 23	-
4		Pebble Creek	-	0.00% line 4/line 23	-
5		Alafaya	-	0.00% line 5/line 23	-
6		Longwood	-	0.00% line 6/line 23	-
7		Wedgefield	-	0.00% line 7/line 23	-
8		Cypress Lakes	-	0.00% line 8/line 23	-
9		Eagle Ridge	-	0.00% line 9/line 23	-
10		Mid-County	-	0.00% line 10/line 23	
11		LUSI	-	0.00% line 11/line 23	
12		UIF Miles Count	-	0.00% line 12/line 23	
13 14		Miles Grant Sanlando	-	0.00% line 13/line 23 0.00% line 14/line 23	
15		Pennbrooke	-	0.00% line 14/line 23	
16		Sandalhaven	-	0.00% line 15/line 23	
17		Bayside		0.00% line 17/line 23	
18		South Gate	-	0.00% line 18/line 23	
19		Labrador	-	0.00% line 19/line 23	
20		Acme	-	0.00% line 20/line 23	-
21		Hutchinson Island	-	0.00% line 21/line 23	-
22		Sandy Creek	-	0.00% line 22/line 23	-
23			-	0.00%	
		(a)	(b)	(c) (d)	(e)
Time No	Elana Nama	30 Systems	30 Systems	3O Systems Allocation	30 Salary
Line No.	Employee Name				
Line No.	Employee Name Wright, Jason	30 Systems	30 Systems	3O Systems Allocation	30 Salary
Line No.		30 Systems	30 Systems	3O Systems Allocation	30 Salary
		3O Systems Assigned	30 Systems	30 Systems Allocation % Assigned Method	30 Salary
1		3O Systems Assigned Tierra Verde	30 Systems	3O Systems Allocation Method 0.00% line 1/line 23	30 Salary
1 2 3 4		30 Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek	30 Systems	3O Systems Allocation Method 0.00% line 1/line 23 0.00% line 2/line 23 0.00% line 3/line 23 0.00% line 4/line 23	30 Salary
1 2 3 4 5		30 Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya	30 Systems	3O Systems	30 Salary
1 2 3 4 5		30 Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood	30 Systems	30 Systems	30 Salary
1 2 3 4 5 6 7		30 Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield	30 Systems	3O Systems	30 Salary
1 2 3 4 5 6 7 8		30 Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes	30 Systems	3O Systems	30 Salary
1 2 3 4 5 6 7 8		30 Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge	30 Systems	3O Systems	3O Salary Allocated
1 2 3 4 5 6 7 8 9	Wright, Jason	3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County	30 Systems	3O Systems	3O Salary Allocated
1 2 3 4 5 6 7 8 9 10	Wright, Jason	3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI	30 Systems	3O Systems Allocation Method 0.00% line 1/line 23 0.00% line 2/line 23 0.00% line 3/line 23 0.00% line 4/line 23 0.00% line 6/line 23 0.00% line 6/line 23 0.00% line 6/line 23 0.00% line 8/line 23 0.00% line 9/line 23 0.00% line 10/line 23 0.00% line 11/line 23	3O Salary Allocated
1 2 3 4 5 6 7 8 9 10	Wright, Jason	30 Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF	30 Systems	3O Systems	3O Salary Allocated
1 2 3 4 5 6 7 8 9 10 11 12 13	Wright, Jason	30 Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UUF Miles Grant	30 Systems	3O Systems	3O Salary Allocated
1 2 3 4 5 6 7 8 9 10	Wright, Jason	30 Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF	30 Systems	3O Systems	3O Salary Allocated
1 2 3 4 5 6 7 8 9 10 11 12 13	Wright, Jason	3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando	30 Systems	3O Systems Allocation Method 0.00% line 1/line 23 0.00% line 2/line 23 0.00% line 3/line 23 0.00% line 4/line 23 0.00% line 4/line 23 0.00% line 6/line 23 0.00% line 7/line 23 0.00% line 7/line 23 0.00% line 9/line 23 0.00% line 10/line 23 0.00% line 11/line 23	3O Salary Allocated
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15	Wright, Jason	30 Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke	30 Systems	3O Systems Allocation Method 0.00% line 1/line 23 0.00% line 2/line 23 0.00% line 3/line 23 0.00% line 4/line 23 0.00% line 6/line 23 0.00% line 6/line 23 0.00% line 6/line 23 0.00% line 6/line 23 0.00% line 8/line 23 0.00% line 1/line 23 0.00% line 10/line 23 0.00% line 11/line 23 0.00% line 11/line 23 0.00% line 11/line 23 0.00% line 11/line 23 0.00% line 13/line 23 0.00% line 15/line 23 0.00% line 15/line 23	3O Salary Allocated
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18	Wright, Jason	30 Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke Sandalhaven Bayside South Gate	30 Systems	3O Systems Allocation Method 0.00% line 1/line 23 0.00% line 2/line 23 0.00% line 3/line 23 0.00% line 4/line 23 0.00% line 6/line 23 0.00% line 6/line 23 0.00% line 6/line 23 0.00% line 8/line 23 0.00% line 8/line 23 0.00% line 1/line 23 0.00% line 11/line 23 0.00% line 11/line 23 0.00% line 13/line 23 0.00% line 15/line 23 0.00% line 17/line 23 0.00% line 17/line 23 0.00% line 15/line 23 0.00% line 15/line 23	3O Salary Allocated
1 2 3 4 5 6 7 7 8 9 10 11 12 13 14 15 16 17 18 19	Wright, Jason	30 Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke Sandalhaven Bayside	30 Systems	3O Systems Allocation Method 0.00% line 1/line 23 0.00% line 2/line 23 0.00% line 3/line 23 0.00% line 5/line 23 0.00% line 5/line 23 0.00% line 6/line 23 0.00% line 6/line 23 0.00% line 8/line 23 0.00% line 8/line 23 0.00% line 10/line 23 0.00% line 11/line 23 0.00% line 14/line 23 0.00% line 15/line 23 0.00% line 15/line 23 0.00% line 16/line 23 0.00% line 16/line 23 0.00% line 18/line 23 0.00% line 18/line 23	3O Salary Allocated
1 2 3 4 5 6 7 7 8 9 10 111 12 13 14 15 16 17 18 19 20	Wright, Jason	30 Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke Sandalhaven Bayside South Gate Labrador Acme	30 Systems	3O Systems	3O Salary Allocated
1 2 3 4 5 6 7 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21	Wright, Jason	3O Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke Sandalhaven Bayside South Gate Labrador Acme Hutchinson Island	30 Systems	3O Systems Allocation Method 0.00% line 1/line 23 0.00% line 2/line 23 0.00% line 3/line 23 0.00% line 4/line 23 0.00% line 6/line 23 0.00% line 6/line 23 0.00% line 6/line 23 0.00% line 6/line 23 0.00% line 1/line 23 0.00% line 1/line 23 0.00% line 10/line 23 0.00% line 11/line 23 0.00% line 11/line 23 0.00% line 11/line 23 0.00% line 15/line 23 0.00% line 15/line 23 0.00% line 14/line 23 0.00% line 16/line 23 0.00% line 17/line 23 0.00% line 10/line 23 0.00% line 10/line 23 0.00% line 10/line 23	3O Salary Allocated
1 2 3 4 5 6 7 7 8 9 10 111 12 13 14 15 16 17 18 19 20	Wright, Jason	30 Systems Assigned Tierra Verde Lake Placid East Lake Pebble Creek Alafaya Longwood Wedgefield Cypress Lakes Eagle Ridge Mid-County LUSI UIF Miles Grant Sanlando Pennbrooke Sandalhaven Bayside South Gate Labrador Acme	30 Systems	3O Systems	3O Salary Allocated

Page 65 Jason Wright

Line No.	Employee Name	(a) <u>4Q Systems</u> <u>Assigned</u>	(b) 4Q Systems Customer Equivalents	(c) 4Q Systems % Assigned	(d) Allocation Method	(e) 4Q Salary Allocated
	Wright, Jason					
1		Tierra Verde	-	0.00%	line 1/line 23	-
2		Lake Placid	-	0.00%	line 2/line 23	-
3		East Lake	-	0.00%	line 3/line 23	-
4		Pebble Creek	-	0.00%	line 4/line 23	-
5		Alafaya	=	0.00%	line 5/line 23	-
6		Longwood	-	0.00%	line 6/line 23	-
7		Wedgefield	-	0.00%	line 7/line 23	-
8		Cypress Lakes	-	0.00%	line 8/line 23	-
9		Eagle Ridge	-	0.00%	line 9/line 23	-
10		Mid-County	-	0.00%	line 10/line 23	-
11		LUSI	-	0.00%	line 11/line 23	-
12		UIF	-	0.00%	line 12/line 23	-
13		Miles Grant	-	0.001	line 13/line 23	-
14		Sanlando	-	0.001	line 14/line 23	-
15		Pennbrooke	-	0.00%	line 15/line 23	-
16		Sandalhaven	-	0.001	line 16/line 23	-
17		Bayside	-		line 17/line 23	-
18		South Gate	-	0.001	line 18/line 23	-
19		Labrador	-	0.00%	line 19/line 23	-
20		Acme	-	0.00%	line 20/line 23	-
21		Hutchinson Island	-	0.001	line 21/line 23	-
22		Sandy Creek	<u> </u>		line 22/line 23	
23		_	<u>-</u>	0.00%		-

Total Labrador Salary for Wright, Jason - Total of all quarters (e)(10)

CAPITALIZED TIME

(a) (b) (c)

| Company Where |

Page 66 Jason Wright