

Dorothy Menasco

From: Trina Collins [TCollins@RSBattorneys.com]
Sent: Friday, April 03, 2009 3:58 PM
To: Filings@psc.state.fl.us
Cc: jphoy@uiwater.com; pcflynn@uiwater.com; dswain@milianswain.com; frankdenjup@att.net; Curt Mouring; Ralph Jaeger; Martin Friedman; Christian W. Marcelli; Trina Collins
Subject: Filing in Docket No. 080249-WS; Labrador Utilities, Inc.'s Application for an Increase in Water and Wastewater Rates in Pasco County, Florida
Importance: High
Attachments: PSC Clerk 14 (E-file Response and Estimate Schedules to Data Req 2).ltr.pdf

- a. Martin S. Friedman, Esq.
Christian W. Marcelli, Esq.
Rose, Sundstrom & Bentley, LLP
Sanlando Center
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- b. Docket No.: 080249-WS; Labrador Utilities, Inc.'s Application for Increase in Water and Wastewater Rates in Pasco County, Florida - Filing Labrador Utilities, Inc.'s responses to Staff's Second Data Request, Item No. 1 with supporting documentation, and documentation in support of the Utility's response to Item No. 2.
- c. Labrador Utilities, Inc.
- d. 66 Pages.
- e. Letter to Commission Clerk and responses to Staff's Second Data Request, Item No. 1 with supporting documentation, and documentation in support of the Utility's response to Item No. 2. - 66 pages.

4/3/2009

DOCUMENT NUMBER-DATE

02985 APR-3 8

FPSC-COMMISSION CLERK

LAW OFFICES
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TALLAHASSEE, FLORIDA 32301

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REPLY TO CENTRAL FLORIDA OFFICE

April 3, 2009

E-FILING

CENTRAL FLORIDA OFFICE
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MARTIN S. FRIEDMAN, P.A.
BRIAN J. STREET

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

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

RE: Docket No. 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:

Enclosed for filing in the above-referenced docket is Labrador Utilities, Inc.'s response to Staff's Second Data Request, Item No. 1 with supporting documentation, and documentation in support of the Utility's response to Item No. 2.

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: John Hoy, Chief Regulatory Officer (w/enclosures)
Patrick C. Flynn, Regional Director (w/enclosures)
Ms. Deborah Swain (w/enclosures)
Mr. Frank Seidman (w/enclosures)
Curtis Mouring, Division of Economic Regulation (w/enclosures)
Ralph Jaeger, Esquire, Office of General Counsel (w/enclosures)

M:\1 ALTAMONTE\UTILITIES INC\LABRADOR UTILITIES\157) 2008 RATE CASE\PSC Clerk 13 (Hand Deliver invoices for response to Data Request 2).lrr.doc

DOCUMENT NUMBER-DATE

02985 APR-3 8

FPSC-COMMISSION CLERK

Rose, Sundstrom & Bentley – Estimate to Complete Through PAA Order

<u>Description</u>	<u>Hours</u>
Unbilled time through 03/31/09	16.3
Telephone conferences and communications with client regarding rate case issues	15.0
Respond to Staff's data requests; Telephone conferences with client, consultants and Staff regarding same	8.0
Review audit report; Conference with client regarding response to same; prepare response to same	NA
Review and assist in responding to customer complaints and issues raised at customer meeting	3.5
Review Staff's recommendations; Conferences with client and consultants regarding same	6.0
Prepare for and travel to Tallahassee to attend Agenda	15.0
Telephone conferences and communications with client and consultants	10.0
Review PAA Order; Conference with clients and consultant regarding PAA Order	7.0
Telephone conferences and communications with client, consultants and Commission Staff	6.0
Draft revised tariff sheets, notice of new rates and other implementing documentation	3.5
Letter, telephone conferences and communications with Commission Staff	5.0
Miscellaneous post-PAA noticing and filing matters, COA's final rate case expense, reports, etc.	5.0

Total Estimated Hours To Complete Through PAA: 100.3 hrs. x \$320/hr. = \$32,096.00

DOCUMENT NUMBER-DATE

02985 APR-3 2

FPSC-COMMISSION CLERK

Labrador Utilities, Inc.
Docket No. 080249-WS

Management & Regulatory Consultants – Estimate to Complete Through PAA

<u>Frank Seidman</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Total</u>
Assist with responses to data requests	9.0	\$145.00	\$1,305.00
Prepare for and attend Agenda Conference	3.5	\$145.00	\$507.50
Expenses (travel, etc.)			<u>\$250.00</u>
Total estimate to complete 12.5		\$145.00	<u>2,062.50</u>

DOCUMENT NUMBER-DATE

02985 APR-3 8

FPSC-COMMISSION CLERK

Labrador Utilities, Inc.
Docket No. 080249-WS

Millian Swain & Associates – Estimate to Complete Through PAA

<u>Principal:</u>	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
Deborah Swain	3.0	\$180.00	\$540.00
<u>Senior Accountant:</u>			
Maria Bravo	13.0	\$140.00	<u>\$1,820.00</u>
Total Estimate to Complete Through PAA:			<u>\$2,360.00</u>

LABRADOR UTILITIES, INC.
DOCKET NO. 080249-WS
STAFF'S SECOND DATA REQUEST
RESPONSE TO ITEM NO. 1

Staff requested the following information as part of its March 19, 2009, Second Data Request:

- 1) On MFR Schedules B-7 and B-8, Lines 1 through 3, Labrador reflects an increase for salaries & wages of \$27,551 or 143.87% for water and \$34,730 or 316.62% for wastewater. Labrador also reflects an increase of \$6,390 or 139.82% for water and \$6,148 or 134.32% for wastewater, for "employee pensions & benefits". Labrador asserts that the reason for these increases is due to "annualization, cost of living increases, and the need for additional employees." On MFR Schedules B-7 and B-8, the Utility reflects an adjusted test year amount of \$8,595 for water and \$8,410 for wastewater for Contractual Services-Other, which represents an increase of \$7,699 or 859.23% for water and \$7,517 or 841.78% for wastewater. Labrador stated that the reason for this increase was: "The need for temporary employment has increased, giving rise to this account.
 - a. Given the fact that the Utility had included pro forma salary and pensions & benefits adjustments for annualization, cost of living increases, and the need for additional employees, please explain why Labrador did not make a corresponding adjustment to decrease Contractual Services-Other for the "temporary employment" during the test year.
 - b. Please state whether the \$7,699 increase for water and \$7,517 for wastewater in Contractual Services-Other for "temporary employment" represents an unamortized amount. If not, state the term of amortization.

RESPONSE:

- (1a) While the Company believes there could be a slight decrease to this account, there have been additional WSC and Florida employees hired since the preparation of the MFR. If Staff recommends a reduction to Contractual Services – Other, an additional increase to salaries, payroll taxes, and pension and benefits must be considered. The Company also notes that only \$1,327 (\$1,502 booked plus the credit adjustment of \$175 from the allocation adjustment) of the \$17,005 is related to temporary employment. Please see the attached general ledger showing the total of \$17,024.75 from the per books numbers and (\$20.71) from the allocation adjustment. The Company is providing the entire Contractual Services –

Other general ledger and the invoices from WSC and from the regional office related to temporary employment that was allocated, as requested in the RAI, and the corresponding allocation calculations. It is also providing the allocation workpaper from which the (\$20.71) is derived. The Company will provide any additional invoices for Contractual Services – Other upon request. Please note that the regional allocation booked was incorrect for the test year, so the quarterly regional GLs provided will not tie to what was allocated. The allocable balance was never updated each quarter, and reflects the regional office balance of the first quarter in each allocation quarter. This was one of the items remedied in the allocation revision workpaper, and the revisions to this are included in the (\$20.71) amounts.

- (1b) No contractual service expense could represent an unamortized amount, because contractual services (being expenses) reside on the income statement. All of the contractual service expenses are full test year amounts, and are not part of any amortization; therefore there is no amortization period to state.

LABRADOR UTILITIES, INC.
DOCKET NO. 080249-WS
STAFF'S SECOND DATA REQUEST
1Q ALLOCATION OF WSC TEMPORARY EMPLOYMENT

SE.60
Distribution of General Expenses
3/31/07

<u>Account Number</u>	<u>Account Name</u>	<u>02-0005 Adjusted Balance</u>	<u>Distribution Code</u>	<u>259102 106 Labrador</u>
6369003	Temp Empl.	20,412	1	104

Water Service Corp.
Indirect Expense Allocation Percentage
Codes 1, 2, 3
3/31/07

<u>Company Number</u>	<u>Company Name</u>	<u>Customer Equivalents @ 3/31/07</u>	<u>Customer Equivalent Percentage CODE 1</u>
05	Apple Canyon	1,341	0.585%
06	Camelot	322	0.141%
07	Charmar	53	0.023%
08	Cherry Hill	258	0.112%
09	Clarendon Hills	363	0.158%
10	Hilldale Manor	0	0.000%
11	County Line	118	0.052%
12	DelMar	37	0.016%
13	Ferson Creek	568	0.248%
14	Galena Territory	2,585	1.129%
15	Killamey	352	0.154%
16	Lake Holiday	1,920	0.838%
17	Lake Wildwood	708	0.309%
18	Northern Hills	265	0.116%
20	Lake Marian	292	0.127%
21	Wildwood	195	0.085%
22	Valentine	70	0.031%
23	Walk-Up Woods	220	0.096%
24	Whisp.Hills/Pist./Sun	2,340	1.021%
25	Holiday Hills	243	0.106%
26	Medina	473	0.207%
27	Westlake	634	0.277%
28	Cedar Bluff	132	0.058%
29	Harbor Ridge	481	0.210%

30	Great Northern	362	0.158%
32	Peach Orchard	0	0.000%
33	Harrco	110	0.048%
34	UI of Nevada	3,175	1.386%
35	Spring Creek	4,030	1.759%
36	Lousiana Water Service	7,523	3.284%
38	Utilities Inc. of Louisiana	7,418	3.238%
40	Utilities, Inc. of Maryland	0	0.000%
41	Colchester	169	0.074%
42	Greenridge Utilities, Inc.	929	0.406%
43	Provinces Utilities, Inc.	1,507	0.658%
44	Maryland Water Service	1,092	0.477%
47	Massanutten	3,637	1.587%
50	Holiday Service	573	0.250%
51	Westgate	746	0.325%
52	Utilities, Inc. of Pennsylvania	2,159	0.942%
53	Penn Estates	2,551	1.114%
55	Skidaway	7,442	3.249%
56	Elk River	335	0.146%
57	Montague Water/Sewer Co	932	0.407%
60	Twin Lakes Utilities	4,650	2.030%
61	Tierre Verde	508	0.222%
62	Lake Placid	240	0.105%
64	Eastlake	909	0.397%
65	Charleston Utilites	1,491	0.651%
66	Pebble Creek	2,211	0.965%
67	Alafaya Utilities, Inc.	7,319	3.195%
68	Utilities, Inc. of Longwood	1,806	0.788%
69	Wedgfield	2,313	1.010%
70	CWS (South Carolina)	13,779	6.015%
71	Utilities Services of SC	6,046	2.639%
72	Cypress Lakes	1,773	0.774%
73	UI of Eagle Ridge	2,532	1.105%
74	Southland Utilities	173	0.076%
75	United Utility Co.	1,171	0.511%
79	Tega Cay Water Service	2,618	1.143%
80	CWS of NC	30,135	13.155%
83	CWS Systems, Inc.	8,969	3.915%
86	Carolina Trace	2,113	0.922%
87	Transylvania	2,072	0.905%
88	Mid-County Services, Inc.	2,075	0.906%
89	Lake Utility	9,912	4.327%
90	UIF	8,123	3.546%
91	Miles Grant	1,642	0.717%
92	Tennessee Water Service	280	0.122%
94	Hutchinson Irrigation	161	0.070%
101	Sanlando	16,463	7.187%
103	Sandalhaven	985	0.430%
104	Bayside	244	0.107%
105	Southgate	2,883	1.259%
106	Labrador	1,167	0.509%
107	Pennbrooke	2,082	0.909%

108 Hutchinson Island	294	0.128%
109 Sandy Creek	282	0.123%
120 North Topsail	2,820	1.231%
121 Carolina Pines	321	0.140%
122 Bradfield Farms	1,610	0.703%
123 Nero	188	0.082%
133 Sky Ranch	578	0.252%
135 Bermuda	8,738	3.814%
140 Central Nevada	9,292	4.056%
150 WSC of Indiana	300	0.131%
151 Indiana Water Service	922	0.402%
160 WSC of Kentucky	4,080	1.781%
165 WSC of Georgia	1,978	0.863%
93 Bio Tech	178	0.078%
Total	229,079	100.000%

LABRADOR UTILITIES, INC.
DOCKET NO. 080249-WS
STAFF'S SECOND DATA REQUEST
1Q ALLOCATION OF REGIONAL TEMPORARY EMPLOYMENT

Distribution of Florida Office Expenses
SE 90-FLORIDA
3/31/07

	<u>Sub</u>	<u>UIF-T/B</u>	<u>Amount</u>	<u>%</u>	<u>Account</u>	<u>259102</u> <u>LABRADOR</u>	<u>Amount</u>
TEMP. EMPLOYMENT - CLERICAL	601	6369003	10,627	1.78%	0645	6369003	183

LABRADOR UTILITIES, INC.
DOCKET NO. 080249-WS
STAFF'S SECOND DATA REQUEST
2Q ALLOCATION OF WSC TEMPORARY EMPLOYMENT

SE.60
Distribution of General Expenses
6/30/07

<u>Account</u> <u>Number</u>	<u>Account</u> <u>Name</u>	<u>02-0005</u> <u>Adjusted</u> <u>Balance</u>	<u>Distribution</u> <u>Code</u>	<u>259102</u> <u>106</u> <u>Labrador</u>
6369003	Temp Empl.	41,002	1	210

Water Service Corp.
Indirect Expense Allocation Percentage
Codes 1, 2, 3
6/30/07

<u>Company</u> <u>Number</u>	<u>Company Name</u>	<u>Customer</u> <u>Equivalents</u> <u>@ 6/30/07</u>	<u>Customer</u> <u>Equivalent</u> <u>Percentage</u> <u>CODE 1</u>
05	Apple Canyon	1,344	0.586%
06	Camelot	324	0.141%
07	Charmar	53	0.023%
08	Cherry Hill	258	0.112%
09	Clarendon Hills	358	0.156%
10	Hilldale Manor	0	0.000%
11	County Line	118	0.052%
12	DelMar	36	0.016%
13	Ferson Creek	559	0.244%
14	Galena Territory	2,587	1.128%
15	Killarney	353	0.154%
16	Lake Holiday	1,917	0.836%
17	Lake Wildwood	711	0.310%
18	Northern Hills	265	0.116%
20	Lake Marian	293	0.128%
21	Wildwood	195	0.085%
22	Valentine	69	0.030%
23	Walk-Up Woods	219	0.095%
24	Whisp.Hills/Pist./Sun	2,333	1.017%
25	Holiday Hills	242	0.106%
26	Medina	476	0.208%
27	Westlake	647	0.282%
28	Cedar Bluff	132	0.058%
29	Harbor Ridge	480	0.209%

30 Great Northern	362	0.158%
32 Peach Orchard	0	0.000%
33 Harrco	110	0.048%
34 UI of Nevada	3,233	1.410%
35 Spring Creek	4,163	1.815%
36 Louisiana Water Service	7,545	3.290%
38 Utilities Inc. of Louisiana	7,437	3.243%
40 Utilities, Inc. of Maryland	0	0.000%
41 Colchester	169	0.074%
42 Greenridge Utilities, Inc.	928	0.405%
43 Provinces Utilities, Inc.	1,508	0.658%
44 Maryland Water Service	1,095	0.477%
47 Massanutten	3,648	1.591%
50 Holiday Service	574	0.250%
51 Westgate	743	0.324%
52 Utilities, Inc. of Pennsylvania	2,161	0.942%
53 Penn Estates	2,549	1.111%
55 Skidaway	7,400	3.227%
56 Elk River	335	0.146%
57 Montague Water/Sewer Co	930	0.406%
60 Twin Lakes Utilities	4,665	2.034%
61 Terre Verde	508	0.222%
62 Lake Placid	207	0.090%
64 Eastlake	902	0.393%
65 Charleston Utilites	1,457	0.635%
66 Pebble Creek	2,203	0.961%
67 Alafaya Utilities, Inc.	7,297	3.182%
68 Utilities, Inc. of Longwood	1,785	0.778%
69 Wedgefield	2,323	1.013%
70 CWS (South Carolina)	13,774	6.006%
71 Utilities Services of SC	6,046	2.636%
72 Cypress Lakes	1,776	0.774%
73 UI of Eagle Ridge	2,531	1.104%
74 Southland Utilities	174	0.076%
75 United Utility Co.	1,171	0.511%
79 Tega Cay Water Service	2,605	1.136%
80 CWS of NC	30,273	13.201%
83 CWS Systems, Inc.	8,997	3.923%
86 Carolina Trace	2,133	0.930%
87 Transylvania	2,069	0.902%
88 Mid-County Services, Inc.	2,075	0.905%
89 Lake Utility	9,901	4.318%
90 UIF	8,080	3.523%
91 Miles Grant	1,644	0.717%
92 Tennessee Water Service	279	0.122%
94 Hutchinson Irrigation	161	0.070%
101 Sanlando	16,427	7.163%
103 Sandalhaven	1,045	0.456%
104 Bayside	244	0.106%
105 Southgate	2,844	1.240%
106 Labrador	1,176	0.513%
107 Pennbrooke	2,088	0.910%

108 Hutchinson Island	294	0.128%
109 Sandy Creek	290	0.126%
120 North Topsail	2,829	1.234%
121 Carolina Pines	329	0.143%
122 Bradfield Farms	1,609	0.701%
123 Nero	191	0.083%
133 Sky Ranch	579	0.252%
135 Bermuda	8,727	3.805%
140 Central Nevada	9,290	4.051%
150 WSC of Indiana	310	0.135%
151 Indiana Water Service	919	0.401%
160 WSC of Kentucky	4,096	1.786%
165 WSC of Georgia	1,975	0.861%
93 Bio Tech	178	0.078%
Total	229,329	100.000%

LABRADOR UTILITIES, INC.
DOCKET NO. 080249-WS
STAFF'S SECOND DATA REQUEST
2Q ALLOCATION OF REGIONAL TEMPORARY EMPLOYMENT

Distribution of Florida Office Expenses
SE 90-FLORIDA
6/30/07

	Sub	<u>UIF-T/B</u>	<u>Amount</u>	<u>%</u>	<u>Account</u>	<u>259102</u> <u>LABRADOR</u>	<u>Amount</u>
TEMP. EMPLOYMENT - CLERICAL	601	6369003	10,627	0.77%	0645	6369003	190

LABRADOR UTILITIES, INC.
DOCKET NO. 080249-WS
STAFF'S SECOND DATA REQUEST
3Q ALLOCATION OF WSC TEMPORARY EMPLOYMENT

SE.60
Distribution of General Expenses
9/30/07

<u>Account</u> <u>Number</u>	<u>Account</u> <u>Name</u>	<u>02-0005</u> <u>Adjusted</u> <u>Balance</u>	<u>Distribution</u> <u>Code</u>	<u>259102</u> <u>106</u> <u>Labrador</u>
6369003	Temp Empl.	24,802	1	126

Water Service Corp.
Indirect Expense Allocation Percentage
Codes 1, 2, 3
9/30/07

<u>Company</u> <u>Number</u>	<u>Company Name</u>	<u>Customer</u> <u>Equivalents</u> <u>@ 9/30/07</u>	<u>Customer</u> <u>Equivalent</u> <u>Percentage</u> <u>CODE 1</u>
05	Apple Canyon	1,340	0.580%
06	Camelot	325	0.141%
07	Charmar	53	0.023%
08	Cherry Hill	258	0.111%
09	Clarendon Hills	362	0.157%
10	Hilldale Manor	0	0.000%
11	County Line	116	0.050%
12	DelMar	37	0.016%
13	Ferson Creek	568	0.246%
14	Galena Territory	2,590	1.121%
15	Killarney	352	0.152%
16	Lake Holiday	1,919	0.831%
17	Lake Wildwood	713	0.308%
18	Northern Hills	262	0.113%
20	Lake Marian	293	0.127%
21	Wildwood	196	0.085%
22	Valentine	70	0.030%
23	Walk-Up Woods	220	0.095%
24	Whisp.Hills/Pist./Sun	2,352	1.018%
25	Holiday Hills	243	0.105%
26	Medina	475	0.206%
27	Westlake	645	0.279%
28	Cedar Bluff	132	0.057%
29	Harbor Ridge	480	0.208%

30 Great Northern	362	0.157%
32 Peach Orchard	0	0.000%
33 Harrco	112	0.048%
34 UI of Nevada	3,242	1.403%
35 Spring Creek	4,216	1.825%
36 Louisiana Water Service	7,599	3.289%
38 Utilities Inc. of Louisiana	7,457	3.228%
40 Utilities, Inc. of Maryland	0	0.000%
41 Colchester	169	0.073%
42 Greenridge Utilities, Inc.	928	0.402%
43 Provinces Utilities, Inc.	1,507	0.652%
44 Maryland Water Service	1,095	0.474%
47 Massanutten	3,641	1.576%
50 Holiday Service	572	0.248%
51 Westgate	742	0.321%
52 Utilities, Inc. of Pennsylvania	2,161	0.935%
53 Penn Estates	2,548	1.103%
55 Skidaway	7,390	3.199%
56 Elk River	335	0.145%
57 Montague Water/Sewer Co	925	0.400%
60 Twin Lakes Utilities	4,663	2.018%
61 Terre Verde	1,208	0.523%
62 Lake Placid	209	0.090%
64 Eastlake	901	0.390%
65 Charleston Utilites	1,442	0.624%
66 Pebble Creek	2,203	0.954%
67 Alafaya Utilities, Inc.	7,276	3.149%
68 Utilities, Inc. of Longwood	1,759	0.761%
69 Wedgefield	2,324	1.006%
70 CWS (South Carolina)	13,769	5.959%
71 Utilities Services of SC	6,031	2.610%
72 Cypress Lakes	1,779	0.770%
73 UI of Eagle Ridge	2,531	1.096%
74 Southland Utilities	170	0.074%
75 United Utility Co.	1,163	0.504%
79 Tega Cay Water Service	2,630	1.138%
80 CWS of NC	30,356	13.139%
83 CWS Systems, Inc.	9,018	3.903%
86 Carolina Trace	2,148	0.930%
87 Transylvania	2,058	0.891%
88 Mid-County Services, Inc.	3,355	1.452%
89 Lake Utility	9,835	4.257%
90 UIF	8,049	3.484%
91 Miles Grant	1,642	0.711%
92 Tennessee Water Service	281	0.122%
94 Hutchinson Irrigation	161	0.069%
101 Sanlando	16,423	7.108%
103 Sandalhaven	1,045	0.452%
104 Bayside	249	0.108%
105 Southgate	2,845	1.231%
106 Labrador	1,175	0.509%
107 Pennbrooke	2,086	0.903%

108 Hutchinson Island	294	0.127%
109 Sandy Creek	283	0.122%
120 North Topsail	2,842	1.230%
121 Carolina Pines	333	0.144%
122 Bradfield Farms	1,610	0.697%
123 Nero	192	0.083%
133 Sky Ranch	579	0.251%
135 Bermuda	8,675	3.755%
140 Central Nevada	8,963	3.879%
150 WSC of Indiana	308	0.133%
151 Indiana Water Service	930	0.403%
160 WSC of Kentucky	4,111	1.779%
165 WSC of Georgia	1,963	0.850%
93 Bio Tech	178	0.077%
Total	231,043	100.000%

LABRADOR UTILITIES, INC.
DOCKET NO. 080249-WS
STAFF'S SECOND DATA REQUEST
3Q ALLOCATION OF REGIONAL TEMPORARY EMPLOYMENT

Distribution of Florida Office Expenses
SE 90-FLORIDA
9/30/07

	Sub	<u>UIF-T/B</u>	<u>Amount</u>	<u>%</u>	<u>Account</u>	<u>259102</u> <u>LABRADOR</u>	<u>Amount</u>
TEMP. EMPLOYMENT - CLERICAL	601	6369003	10,627	1.79%	0645	6369003	185

LABRADOR UTILITIES, INC.
DOCKET NO. 080249-WS
STAFF'S SECOND DATA REQUEST
4Q ALLOCATION OF WSC TEMPORARY EMPLOYMENT

SE.60
Distribution of General Expenses
12/31/07

<u>Account</u> <u>Number</u>	<u>Account</u> <u>Name</u>	<u>02-0005</u> <u>Adjusted</u> <u>Balance</u>	<u>Distribution</u> <u>Code</u>	<u>259102</u> <u>106</u> <u>Labrador</u>
6045	6369003 Temp Empl.	61,997	1	318

Water Service Corp.
Indirect Expense Allocation Percentage
Codes 1, 2, 3
12/31/07

<u>Company</u> <u>Number</u>	<u>Company Name</u>	<u>Customer</u> <u>Equivalents</u> <u>@ 12/31/07</u>	<u>Customer</u> <u>Equivalent</u> <u>Percentage</u> <u>CODE 1</u>
05	Apple Canyon	1,341	0.582%
06	Camelot	324	0.141%
07	Charmar	53	0.023%
08	Cherry Hill	258	0.112%
09	Clarendon Hills	363	0.157%
10	Hilldale Manor	0	0.000%
11	County Line	117	0.051%
12	DelMar	38	0.016%
13	Ferson Creek	569	0.247%
14	Galena Territory	2,596	1.127%
15	Killarney	352	0.153%
16	Lake Holiday	1,926	0.836%
17	Lake Wildwood	711	0.308%
18	Northern Hills	265	0.115%
20	Lake Marian	293	0.127%
21	Wildwood	195	0.085%
22	Valentine	70	0.030%
23	Walk-Up Woods	220	0.095%
24	Whisp.Hills/Pist./Sun	2,353	1.021%
25	Holiday Hills	242	0.105%
26	Medina	475	0.206%
27	Westlake	644	0.279%
28	Cedar Bluff	131	0.057%
29	Harbor Ridge	483	0.210%

30	Great Northern	361	0.157%
32	Peach Orchard	0	0.000%
33	Harrco	112	0.049%
34	UI of Nevada	3,189	1.384%
35	Spring Creek	4,125	1.790%
36	Lousiana Water Service	7,614	3.304%
38	Utilities Inc. of Louisiana	7,486	3.249%
40	Utilities, Inc. of Maryland	0	0.000%
41	Colchester	169	0.073%
42	Greenridge Utilities, Inc.	928	0.403%
43	Provinces Utilities, Inc.	1,505	0.653%
44	Maryland Water Service	1,095	0.475%
47	Massanutten	3,639	1.579%
50	Holiday Service	574	0.249%
51	Westgate	742	0.322%
52	Utilities, Inc. of Pennsylvania	2,161	0.938%
53	Penn Estates	2,529	1.098%
55	Skidaway	7,417	3.219%
56	Elk River	335	0.145%
57	Montague Water/Sewer Co	925	0.401%
60	Twin Lakes Utilities	4,661	2.023%
61	Tierre Verde	1,208	0.524%
62	Lake Placid	207	0.090%
64	Eastlake	891	0.387%
65	Charleston Utilites	1,450	0.629%
66	Pebble Creek	2,189	0.950%
67	Alafaya Utilities, Inc.	7,269	3.155%
68	Utilities, Inc. of Longwood	1,779	0.772%
69	Wedgefield	2,313	1.004%
70	CWS (South Carolina)	13,749	5.967%
71	Utilities Services of SC	6,020	2.613%
72	Cypress Lakes	1,779	0.772%
73	UI of Eagle Ridge	2,526	1.096%
74	Southland Utilities	174	0.076%
75	United Utility Co.	1,160	0.504%
79	Tega Cay Water Service	2,641	1.146%
80	CWS of NC	30,343	13.168%
83	CWS Systems, Inc.	9,027	3.918%
86	Carolina Trace	2,158	0.937%
87	Transylvania	2,053	0.891%
88	Mid-County Services, Inc.	3,355	1.456%
89	Lake Utility	9,734	4.224%
90	UIF	8,029	3.485%
91	Miles Grant	1,650	0.716%
92	Tennessee Water Service	278	0.121%
94	Hutchinson Irrigation	161	0.070%
101	Sanlando	16,428	7.129%
103	Sandalhaven	1,043	0.453%
104	Bayside	241	0.105%
105	Southgate	2,863	1.242%
106	Labrador	1,180	0.512%
107	Pennbrooke	2,082	0.903%

108 Hutchinson Island	294	0.127%
109 Sandy Creek	283	0.123%
120 North Topsail	2,848	1.236%
121 Carolina Pines	329	0.143%
122 Bradfield Farms	1,606	0.697%
123 Nero	191	0.083%
133 Sky Ranch	579	0.251%
135 Bermuda	8,529	3.702%
140 Central Nevada	8,753	3.798%
150 WSC of Indiana	304	0.132%
151 Indiana Water Service	929	0.403%
160 WSC of Kentucky	4,084	1.773%
165 WSC of Georgia	1,961	0.851%
93 Bio Tech	178	0.077%
Total	230,427	100.000%

LABRADOR UTILITIES, INC.
DOCKET NO. 080249-WS
STAFF'S SECOND DATA REQUEST
4Q ALLOCATION OF REGIONAL TEMPORARY EMPLOYMENT

Distribution of Florida Office Expenses
SE 90-FLORIDA
12/31/07

	Sub	<u>UIF-T/B</u>	<u>252104</u> <u>Object</u> <u>Account</u>	<u>Amount</u>	<u>%</u>	<u>Account</u>	<u>259102</u> <u>LABRADOR</u>	<u>Amount</u>
TEMP. EMPLOYMENT - CLERICAL	252104	6369003	6045	10,627	1.79%	259102	6045	190

LABRADOR UTILITIES, INC.
DOCKET NO. 080249-WS
STAFF'S SECOND DATA REQUEST
WSC TEMPORARY EMPLOYMENT 2007 GL FOR ITEM (3B)

--TEMPORARY EMPLOYMENT - CLE				
(1)	38338*11478*OFFICE T	709.59	002-AP.INVD-01-75	see attached documentation
(2)	38977*11478*OFFICE T	270.00	002-AP.INVD-01-77	see attached documentation
(3)	38966*11478*OFFICE T	732.48	002-AP.INVD-01-77	see attached documentation
(4)	38978*19704*CAREER T	482.94	002-AP.INVD-01-77	see attached documentation
(5)	39948*11478*OFFICE T	915.60	002-AP.INVD-01-78	see attached documentation
(6)	39654*19704*CAREER T	1,294.80	002-AP.INVD-01-79	see attached documentation
(7)	002*SE05.6A*12*03 36 01-10-	709.59	002-REVERSE JE-01-82	reversal of accrual made in December 2006 for invoice 38338 - line (1)
(8)	40092*11478*OFFICE T	5,250.00	002-AP.INVD-01-80	see attached documentation
(9)	40092*11478*OFFICE T	366.24	002-AP.INVD-01-80	see attached documentation
(10)	40394*19704*CAREER T	1,165.32	002-AP.INVD-01-81	see attached documentation
(11)	se05 accrual	1,828.91	2/13/2007 002-SE05.6A-01-20	accrual for invoice 40745 on line 18
(12)	se05 accrual	804.90	2/13/2007 002-SE05.6A-01-20	accrual for invoice 41058 on line 17
(13)	se05 accrual	743.93	2/13/2007 002-SE05.6A-01-20	accrual for invoice 41120 on line 16
(14)	01.07MONTHEND ADJS	5,250.00	2/27/2007 002-RECLASSIFY.A-01-05	credit adjustment
(15)	41120*11478*OFFICE T	357.00	002-AP.INVD-02-68	see attached documentation
(16)	41120*11478*OFFICE T	743.93	002-AP.INVD-02-68	see attached documentation
(17)	41058*19704*CAREER T	804.90	002-AP.INVD-02-69	see attached documentation
(18)	40745*19704*CAREER T	1,828.91	002-AP.INVD-02-69	see attached documentation
(19)	41632*11478*OFFICE T	504.00	002-AP.INVD-02-70	see attached documentation
(20)	41352*19569*BENCHMAR	63.00	002-AP.INVD-02-71	see attached documentation
(21)	41354*19704*CAREER T	1,367.63	002-AP.INVD-02-71	see attached documentation
(22)	41953*19954*MUEMA, R	338.00	002-AP.INVD-02-71	see attached documentation
(23)	42123*19704*CAREER T	938.73	002-AP.INVD-02-73	see attached documentation
(24)	42328*19954*MUEMA, R	351.00	002-AP.INVD-02-73	see attached documentation
(25)	42679*19704*CAREER T	1,586.13	002-AP.INVD-02-75	see attached documentation
(26)	002*SE05.6A*01*20 31 02-13-	1,828.91	002-REVERSE JE-02-39	reversal of accrual made in January for invoice 40745 - line 18
(27)	002*SE05.6A*01*20 33 02-13-	804.90	002-REVERSE JE-02-39	reversal of accrual made in January for invoice 41058 on line 17
(28)	002*SE05.6A*01*20 35 02-13-	743.93	002-REVERSE JE-02-39	reversal of accrual made in January for invoice 41120 on line 16
(29)	SE 5 A/P ACCRUAL	1,828.91	3/7/2007 002-SE05.6A-02-17	accrual for invoice 43113 - line 30
(30)	41131*19704*CAREER T	1,828.91	002-AP.INVD-03-75	see attached documentation
(31)	43653*19569*BENCHMAR	496.13	002-AP.INVD-03-77	see attached documentation
(32)	43653*19569*BENCHMAR	519.75	002-AP.INVD-03-77	see attached documentation
(33)	43655*19704*CAREER T	1,853.18	002-AP.INVD-03-77	see attached documentation
(34)	44419*11478*OFFICE T	531.00	002-AP.INVD-03-78	see attached documentation
(35)	45107*19704*CAREER T	550.29	002-AP.INVD-03-80	see attached documentation
(36)	002*SE05.6A*02*17 15 03-07-	1,828.91	002-REVERSE JE-03-42	reversal of accrual made in February for invoice 43113 - line 30
(37)	SE 5 A/P ACCRUAL	236.25	4/6/2007 002-SE05.6A-03-22	reversed on line 43
(38)	SE 5 A/P ACCRUAL	160.05	4/6/2007 002-SE05.6A-03-22	reversed on line 44
(39)	SE 5 A/P ACCRUAL	126.00	4/6/2007 002-SE05.6A-03-22	reversed on line 45
(40)	SE 5 A/P ACCRUAL	236.25	4/6/2007 002-SE05.6A-03-23	accrual for invoice 45750 - line 47
(41)	SE 5 A/P ACCRUAL	160.05	4/6/2007 002-SE05.6A-03-23	accrual for invoice 45636 - line 46
(42)	SE 5 A/P ACCRUAL	126.00	4/6/2007 002-SE05.6A-03-23	accrual for invoice 45740 - line 48
(43)	SE 5 A/P ACCRUAL	236.25	4/6/2007 002-SE05.6A-03-24	reversal of line 37
(44)	SE 5 A/P ACCRUAL	160.05	4/6/2007 002-SE05.6A-03-24	reversal of line 38
(45)	SE 5 A/P ACCRUAL	126.00	4/6/2007 002-SE05.6A-03-24	reversal of line 39
		32,100.71	11,688.54	20,412.17

(46)	45636*19466*STAFFING	160.05	002-AP.INVD-04-65	see attached documentation
(47)	45750*19569*BENCHMAR	236.25	002-AP.INVD-04-65	see attached documentation
(48)	45750*19569*BENCHMAR	126.00	002-AP.INVD-04-65	see attached documentation
(49)	46431*19466*STAFFING	931.20	002-AP.INVD-04-67	see attached documentation
(50)	46773*20140*JACKSON	835.36	002-AP.INVD-04-67	see attached documentation
(51)	47383*11478*OFFICE T	688.00	002-AP.INVD-04-68	see attached documentation
(52)	47375*19466*STAFFING	480.15	002-AP.INVD-04-68	missing - will be supplemented at later date
(53)	47375*19466*STAFFING	196.43	002-AP.INVD-04-68	missing - will be supplemented at later date
(54)	47954*11478*OFFICE T	815.28	002-AP.INVD-04-70	see attached documentation
(55)	47654*11478*OFFICE T	1,169.60	002-AP.INVD-04-70	see attached documentation
(56)	47962*19954*MUEMA, R	208.00	002-AP.INVD-04-71	see attached documentation
(57)	002*SE05.6A*03*22 7 04-06-2	236.25	002-REVERSE JE-04-60	reversal of accrual made in March for invoice 45750 - line 47
(58)	002*SE05.6A*03*22 8 04-06-2	160.05	002-REVERSE JE-04-60	reversal of accrual made in March for invoice 45636 - line 46
(59)	002*SE05.6A*03*22 9 04-06-2	126.00	002-REVERSE JE-04-60	reversal of accrual made in March for invoice 45740 - line 48
(60)	002*SE05.6A*03*23 7 04-06-2	236.25	002-REVERSE JE-04-61	reversed on line 63
(61)	002*SE05.6A*03*23 8 04-06-2	160.05	002-REVERSE JE-04-61	reversed on line 64
(62)	002*SE05.6A*03*23 9 04-06-2	126.00	002-REVERSE JE-04-61	reversed on line 65
(63)	002*SE05.6A*03*24 7 04-06-2	236.25	002-REVERSE JE-04-62	reversal of line 60
(64)	002*SE05.6A*03*24 8 04-06-2	160.05	002-REVERSE JE-04-62	reversal of line 61
(65)	002*SE05.6A*03*24 9 04-06-2	126.00	002-REVERSE JE-04-62	reversal of line 62
(66)	SE 5 A/P ACCRUAL	2,088.40	5/4/2007 002-SE05.6A-04-20	accrual for invoice 48263 - line 75
(67)	SE 5 A/P ACCRUAL	1,376.00	5/4/2007 002-SE05.6A-04-20	accrual for invoice 48157 - line 72
(68)	SE 5 A/P ACCRUAL	945.88	5/4/2007 002-SE05.6A-04-20	accrual for invoice 48229 - line 74
(69)	SE 5 A/P ACCRUAL	920.00	5/4/2007 002-SE05.6A-04-20	accrual for invoice 48229 - line 71
(70)	SE 5 A/P ACCRUAL	815.28	5/4/2007 002-SE05.6A-04-20	accrual for invoice 48157 - line 73
(71)	48229*11478*OFFICE T	920.00	002-AP.INVD-05-78	see attached documentation
(72)	48157*11478*OFFICE T	1,376.00	002-AP.INVD-05-78	see attached documentation
(73)	48157*11478*OFFICE T	815.28	002-AP.INVD-05-78	see attached documentation
(74)	48229*11478*OFFICE T	945.88	002-AP.INVD-05-78	see attached documentation
(75)	48263*20140*JACKSON	2,088.40	002-AP.INVD-05-79	see attached documentation
(76)	48703*11478*OFFICE T	791.20	002-AP.INVD-05-80	see attached documentation
(77)	48805*11478*OFFICE T	989.00	002-AP.INVD-05-80	see attached documentation
(78)	49137*20140*JACKSON	2,088.40	002-AP.INVD-05-81	see attached documentation
(79)	49326*11478*OFFICE T	825.60	002-AP.INVD-05-82	see attached documentation
(80)	49643*11478*OFFICE T	825.60	002-AP.INVD-05-82	see attached documentation

LABRADOR UTILITIES, INC.
DOCKET NO. 080249-WS
STAFF'S SECOND DATA REQUEST
WSC TEMPORARY EMPLOYMENT 2007 GL FOR ITEM (3B)

(81)	49356*20140*JACKSON	2,088.40		002-AP.INVD-05-83	see attached documentation
(82)	49609*20140*JACKSON	2,245.04		002-AP.INVD-05-83	see attached documentation
(83)	50259*11478*OFFICE T	126.00		002-AP.INVD-05-84	see attached documentation
(84)	50164*11478*OFFICE T	722.40		002-AP.INVD-05-84	see attached documentation
(85)	50857*11478*OFFICE T	552.00		002-AP.INVD-05-86	see attached documentation
(86)	50857*11478*OFFICE T	920.00		002-AP.INVD-05-86	see attached documentation
(87)	50857*11478*OFFICE T	184.00		002-AP.INVD-05-86	see attached documentation
(88)	50835*11478*OFFICE T	660.48		002-AP.INVD-05-86	see attached documentation
(89)	50808*20140*JACKSON	2,088.40		002-AP.INVD-05-86	see attached documentation
(90)	002*SE05.6A*04*20 6 05-04-2		2,088.40	002-REVERSE.JE-05-43	reversal of accrual made in April for invoice 48263 - line 75
(91)	002*SE05.6A*04*20 11 05-04-		1,376.00	002-REVERSE.JE-05-43	reversal of accrual made in April for invoice 48157 - line 72
(92)	002*SE05.6A*04*20 12 05-04-		945.88	002-REVERSE.JE-05-43	reversal of accrual made in April for invoice 48229 - line 74
(93)	002*SE05.6A*04*20 13 05-04-		920.00	002-REVERSE.JE-05-43	reversal of accrual made in April for invoice 48229 - line 71
(94)	002*SE05.6A*04*20 17 05-04-		815.28	002-REVERSE.JE-05-43	reversal of accrual made in April for invoice 48157 - line 73
(95)	50878*19466*STAFFING	196.43		002-AP.INVD-06-85	see attached documentation
(96)	51471*11478*OFFICE T	1,012.00		002-AP.INVD-06-86	see attached documentation
(97)	51471*11478*OFFICE T	529.00		002-AP.INVD-06-86	see attached documentation
(98)	52129*11478*OFFICE T	495.36		002-AP.INVD-06-87	see attached documentation
(99)	52129*11478*OFFICE T	732.72		002-AP.INVD-06-87	see attached documentation
(100)	52127*19466*STAFFING	480.15		002-AP.INVD-06-88	see attached documentation
(101)	51998*20140*JACKSON	2,088.40		002-AP.INVD-06-88	see attached documentation
(102)	51992*20140*JACKSON	2,088.40		002-AP.INVD-06-88	see attached documentation
(103)	51998*20140*JACKSON	1,879.56		002-AP.INVD-06-88	see attached documentation
(104)	51893*20140*JACKSON	1,670.72		002-AP.INVD-06-88	see attached documentation
(105)	52643*11478*OFFICE T	825.60		002-AP.INVD-06-89	see attached documentation
(106)	53165*11478*OFFICE T	495.36		002-AP.INVD-06-91	see attached documentation
(107)	53026*20140*JACKSON	1,931.77		002-AP.INVD-06-92	see attached documentation
		48,191.73	7,190.16		41,001.57
(108)	53854*11478*OFFICE T	670.80		002-AP.INVD-07-71	see attached documentation
(109)	53948*20140*JACKSON	2,088.40		002-AP.INVD-07-71	see attached documentation
(110)	53948*20140*JACKSON	2,088.40		002-AP.INVD-07-71	see attached documentation
(111)	54246*11478*OFFICE T	660.48		002-AP.INVD-07-72	see attached documentation
(112)	54386*20140*JACKSON	2,088.40		002-AP.INVD-07-73	see attached documentation
(113)	54953*20140*JACKSON	1,253.04		002-AP.INVD-07-74	missing - will be supplemented at later date
(114)	55802*11478*OFFICE T	825.60		002-AP.INVD-07-76	see attached documentation
(115)	55454*20140*JACKSON	2,088.40		002-AP.INVD-07-77	see attached documentation
(116)	RPT-CB.TO.GL.LN-0070,CLC-30		480.15	002-CB.TO.GL-07-13	overpayment, credit adjustment
(117)	SE 5 A/P ACCRUAL	825.60		8/6/2007 002-SE05.6A-07-19	accrual for invoice 57517 - line 128
(118)	SE 5 A/P ACCRUAL	720.00		8/6/2007 002-SE05.6A-07-19	accrual for invoice 56141 - line 122
(119)	SE 5 A/P ACCRUAL	720.00		8/6/2007 002-SE05.6A-07-19	accrual for invoice 56141 - line 123
(120)	56553*11478*OFFICE T	495.36		002-AP.INVD-08-77	see attached documentation
(121)	56075*11478*OFFICE T	825.60		002-AP.INVD-08-77	see attached documentation
(122)	56141*20417*AJILON C	360.00		002-AP.INVD-08-78	see attached documentation
(123)	56141*20417*AJILON C	720.00		002-AP.INVD-08-78	see attached documentation
(124)	56141*20417*AJILON C	720.00		002-AP.INVD-08-78	see attached documentation
(125)	56895*11478*OFFICE T	722.40		002-AP.INVD-08-79	see attached documentation
(126)	56993*20140*JACKSON	2,088.40		002-AP.INVD-08-80	see attached documentation
(127)	56993*20140*JACKSON	2,088.40		002-AP.INVD-08-80	see attached documentation
(128)	57517*11478*OFFICE T	825.60		002-AP.INVD-08-81	see attached documentation
(129)	57517*11478*OFFICE T	495.36		002-AP.INVD-08-81	see attached documentation
(130)	51265*20140*JACKSON	914.13		002-AP.INVD-08-82	see attached documentation
(131)	57244*20417*AJILON C	720.00		002-AP.INVD-08-82	see attached documentation
(132)	57244*20417*AJILON C	900.00		002-AP.INVD-08-82	see attached documentation
(133)	58175*20417*AJILON C	900.00		002-AP.INVD-08-84	see attached documentation
(134)	002*SE05.6A*07*19 17 08-06-		825.60	002-REVERSE.JE-08-41	reversal of accrual made in July for invoice 57517 - line 128
(135)	002*SE05.6A*07*19 18 08-06-		720.00	002-REVERSE.JE-08-41	reversal of accrual made in July for invoice 56141 - line 122
(136)	002*SE05.6A*07*19 19 08-06-		720.00	002-REVERSE.JE-08-41	reversal of accrual for made in July invoice 56141 - line 123
(137)	SE 5 A/P ACCRUAL	743.04		10/4/2007 002-SE05.6A-09-24	accrual for invoice 61446 - line 138
		27,547.41	2,745.75		24,801.66
(138)	61446*11478*OFFICE T	743.04		002-AP.INVD-10-85	see attached documentation
(139)	61956*19400*ROBERT H	660.00		002-AP.INVD-10-88	see attached documentation
(140)	61956*19400*ROBERT H	1,110.00		002-AP.INVD-10-88	see attached documentation
(141)	002*SE05.6A*09*24 33 10-04-		743.04	002-REVERSE.JE-10-70	reversal of accrual made in September for invoice 61446 - line 138
(142)	63040*19400*ROBERT H	1,200.00		002-AP.INVD-10-90	see attached documentation
(143)	63043*20417*AJILON C	1,845.00		002-AP.INVD-10-91	see attached documentation
(144)	63990*11478*OFFICE T	2,050.37		002-AP.INVD-10-92	see attached documentation
(145)	64526*19466*STAFFING	188.87		002-AP.INVD-11-75	see attached documentation
(146)	64766*19466*STAFFING	958.32		002-AP.INVD-11-77	see attached documentation
(147)	64760*20140*JACKSON	1,400.00		002-AP.INVD-11-77	see attached documentation
(148)	64760*20140*JACKSON	2,002.40		002-AP.INVD-11-77	see attached documentation
(149)	64760*20140*JACKSON	1,400.00		002-AP.INVD-11-77	see attached documentation
(150)	64760*20140*JACKSON	1,953.43		002-AP.INVD-11-77	see attached documentation
(151)	64760*20140*JACKSON	1,675.63		002-AP.INVD-11-77	see attached documentation
(152)	64760*20140*JACKSON	1,225.00		002-AP.INVD-11-78	see attached documentation
(153)	65152*20417*AJILON C	1,080.00		002-AP.INVD-11-78	see attached documentation
(154)	65152*20417*AJILON C	1,800.00		002-AP.INVD-11-78	see attached documentation
(155)	65735*19400*ROBERT H	1,200.00		002-AP.INVD-11-80	see attached documentation
(156)	65735*19400*ROBERT H	1,200.00		002-AP.INVD-11-80	see attached documentation
(157)	65442*19466*STAFFING	503.64		002-AP.INVD-11-80	see attached documentation
(158)	65683*19569*BENCHMARK	137.60		002-AP.INVD-11-80	see attached documentation

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(159)	65683*19569*BENCHMAR		126.00		002-AP.INVD-11-80	see attached documentation
(160)	66278*11478*OFFICE T		776.25		002-AP.INVD-11-81	see attached documentation
(161)	66278*11478*OFFICE T		1,018.24		002-AP.INVD-11-81	see attached documentation
(162)	66278*11478*OFFICE T		165.12		002-AP.INVD-11-81	see attached documentation
(163)	66371*19400*ROBERT H		1,200.00		002-AP.INVD-11-82	see attached documentation
(164)	66371*19400*ROBERT H		960.00		002-AP.INVD-11-82	see attached documentation
(165)	66594*11460*ACCOMTE		201.60		002-AP.INVD-11-83	see attached documentation
(166)	66797*17535*HAMMOND		1,321.32		002-AP.INVD-11-83	see attached documentation
(167)	ACCRUALS - AP/ELECTRIC	238489	500.52	12/30/2007	JE	incorrect accrual - s/b removed
(168)	CASEY ACCOUNTING & FINANCE RES	17857	1,152.00	12/30/2007	PV	see attached documentation
(169)	ROBERT HALF INTERNATIONAL INC	17710	688.56	12/28/2007	PV	see attached documentation
(170)	AJILON CONSULTING	17241	1,800.00	12/27/2007	PV	see attached documentation
(171)	AJILON CONSULTING	17243	1,800.00	12/27/2007	PV	see attached documentation
(172)	AJILON CONSULTING	17242	562.50	12/27/2007	PV	see attached documentation
(173)	AJILON CONSULTING	17240	1,800.00	12/27/2007	PV	see attached documentation
(174)	AJILON CONSULTING	17239	1,800.00	12/27/2007	PV	see attached documentation
(175)	AJILON CONSULTING	17238	1,800.00	12/27/2007	PV	see attached documentation
(176)	AJILON CONSULTING	17244	1,800.00	12/27/2007	PV	see attached documentation
(177)	AJILON CONSULTING	16503	1,800.00	12/25/2007	PV	see attached documentation
(178)	CASEY ACCOUNTING & FINANCE RES	16094	1,008.00	12/22/2007	PV	see attached documentation
(179)	CASEY ACCOUNTING & FINANCE RES	16093	1,152.00	12/22/2007	PV	see attached documentation
(180)	CASEY ACCOUNTING & FINANCE RES	14038	669.60	12/14/2007	PV	see attached documentation
(181)	CASEY ACCOUNTING & FINANCE RES	14039	691.20	12/14/2007	PV	see attached documentation
(182)	CASEY ACCOUNTING & FINANCE RES	19243	1,324.80	12/30/2007	PV	see attached documentation
(183)	ROBERT HALF INTERNATIONAL INC	17777	215.60	12/29/2007	PV	see attached documentation
(184)	ROBERT HALF INTERNATIONAL INC	17778	230.40	12/29/2007	PV	see attached documentation
(185)	ROBERT HALF INTERNATIONAL INC	17712	144.00	12/28/2007	PV	see attached documentation
(186)	SCHUETZ, KAREN	11496	315.00	12/5/2007	PV	see attached documentation
(187)	ROBERT HALF INTERNATIONAL INC	17714	144.00	12/28/2007	PV	see attached documentation
(188)	ROBERT HALF MANAGEMENT RESOURC	16188	1,200.00	12/22/2007	PV	see attached documentation
(189)	ROBERT HALF MANAGEMENT RESOURC	16189	1,920.00	12/22/2007	PV	see attached documentation
(190)	ROBERT HALF MANAGEMENT RESOURC	16190	132.00	12/22/2007	PV	see attached documentation
(191)	ROBERT HALF MANAGEMENT RESOURC	16192	480.00	12/22/2007	PV	see attached documentation
(192)	ROBERT HALF MANAGEMENT RESOURC	16193	1,152.00	12/22/2007	PV	see attached documentation
(193)	ROBERT HALF MANAGEMENT RESOURC	16194	960.00	12/22/2007	PV	see attached documentation
(194)	ROBERT HALF MANAGEMENT RESOURC	16191	924.00	12/22/2007	PV	see attached documentation
(195)	ROBERT HALF INTERNATIONAL INC	17711	932.10	12/29/2007	PV	see attached documentation
(196)	ROBERT HALF INTERNATIONAL INC	17715	81.00	12/29/2007	PV	see attached documentation
(197)	ROBERT HALF INTERNATIONAL INC	17713	180.60	12/29/2007	PV	see attached documentation
(198)	ROBERT HALF INTERNATIONAL INC	17713	1,817.00	12/29/2007	PV	see attached documentation
(199)	ROBERT HALF INTERNATIONAL INC	17711	1,461.50	12/29/2007	PV	see attached documentation
		62,740.21	743.04			61,997.17

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--TEMP EMPLOY - CLERICAL--

(1)	39409*11478*OFFICE T	748.00		090-AP.INVD-01-89	see attached documentation
(2)	39373*11478*OFFICE T		149.60	090-AP.INVD-01-89	see attached documentation
(3)	39409*11478*OFFICE T	598.40		090-AP.INVD-01-89	see attached documentation
(4)	39409*11478*OFFICE T	557.12		090-AP.INVD-01-89	see attached documentation
(5)	40637*11478*OFFICE T	522.30		090-AP.INVD-01-91	see attached documentation
(6)	40637*11478*OFFICE T	598.40		090-AP.INVD-01-91	see attached documentation
(7)	40637*11478*OFFICE T	696.40		090-AP.INVD-01-91	see attached documentation
(8)	40637*11478*OFFICE T	748.00		090-AP.INVD-01-91	see attached documentation
(9)	se05.accrual	598.40	2/13/2007	090-SE05.6A-01-38	accrual for invoice 41229 - line 11
(10)	41229*11478*OFFICE T	139.28		090-AP.INVD-02-99	see attached documentation
(11)	41229*11478*OFFICE T	598.40		090-AP.INVD-02-99	see attached documentation
(12)	42257*11478*OFFICE T	598.40		090-AP.INVD-02-103	see attached documentation
(13)	42878*11478*OFFICE T	748.00		090-AP.INVD-02-106	see attached documentation
(14)	090*SE05.6A*01*38 3 02-13-2		598.40	090-REVERSE.JE-02-35	reversal of accrual made in January for invoice 41229 - line 11
(15)	43866*11478*OFFICE T	748.00		090-AP.INVD-03-122	see attached documentation
(16)	43866*11478*OFFICE T	748.00		090-AP.INVD-03-122	see attached documentation
(17)	44203*11478*OFFICE T	748.00		090-AP.INVD-03-122	see attached documentation
(18)	45171*11478*OFFICE T	762.03		090-AP.INVD-03-126	see attached documentation
(19)	45381*11478*OFFICE T	448.80		090-AP.INVD-03-126	see attached documentation
(20)	SE 5 A/P ACCRUAL	769.04	4/6/2007	090-SE05.6A-03-44	reversed on line 22
(21)	SE 5 A/P ACCRUAL	769.04	4/6/2007	090-SE05.6A-03-45	accrual for invoice 46040 - line 23
(22)	SE 5 A/P ACCRUAL		4/6/2007	090-SE05.6A-03-46	reversal of line 20
		12,144.01	1,517.04		10,626.97

(23)	46040*11478*OFFICE T	769.04		090-AP.INVD-04-101	see attached documentation
(24)	46672*11478*OFFICE T	748.00		090-AP.INVD-04-103	see attached documentation
(25)	47141*11478*OFFICE T	598.40		090-AP.INVD-04-105	see attached documentation
(26)	090*SE05.6A*03*44 9 04-06-2		769.04	090-REVERSE.JE-04-65	reversal of accrual made in March for invoice 46040 - line 23
(27)	090*SE05.6A*03*45 9 04-06-2		769.04	090-REVERSE.JE-04-66	reversed on line 28
(28)	090*SE05.6A*03*46 9 04-06-2	769.04		090-REVERSE.JE-04-67	reversal of line 27
(29)	SE 5 A/P ACCRUAL	748.00	5/4/2007	090-SE05.6A-04-35	accrual for invoice 48273 - line 32
(30)	SE 5 A/P ACCRUAL	715.28	5/4/2007	090-SE05.6A-04-35	accrual for invoice 48273 - line 31
(31)	48273*11478*OFFICE T	715.28		090-AP.INVD-05-105	see attached documentation
(32)	48273*11478*OFFICE T	748.00		090-AP.INVD-05-105	see attached documentation
(33)	49081*11478*OFFICE T	691.90		090-AP.INVD-05-107	missing - will be supplemented at later date
(34)	49545*11478*OFFICE T	598.40		090-AP.INVD-05-109	missing - will be supplemented at later date
(35)	50799*11478*OFFICE T	776.05		090-AP.INVD-05-113	see attached documentation
(36)	50799*11478*OFFICE T	762.03		090-AP.INVD-05-113	see attached documentation
(37)	090*SE05.6A*04*35 6 05-04-2		748.00	090-REVERSE.JE-05-47	reversal of accrual made in April for invoice 48273 - line 32
(38)	090*SE05.6A*04*35 7 05-04-2		715.28	090-REVERSE.JE-05-47	reversal of accrual made in April for invoice 48273 - line 31
(39)	51978*11478*OFFICE T	640.90		090-AP.INVD-06-122	see attached documentation
(40)	51978*11478*OFFICE T	773.50		090-AP.INVD-06-122	see attached documentation
(41)	53292*11478*OFFICE T	574.60		090-AP.INVD-06-126	see attached documentation
(42)	53086*11478*OFFICE T	1,116.05		090-AP.INVD-06-126	see attached documentation
		11,744.47	3,001.36		8,743.11

(43)	53939*11478*OFFICE T	950.30		090-AP.INVD-07-99	see attached documentation
(44)	54493*11478*OFFICE T	950.30		090-AP.INVD-07-101	see attached documentation
(45)	55313*11478*OFFICE T	884.00		090-AP.INVD-07-104	see attached documentation
(46)	55600*11478*OFFICE T	685.10		090-AP.INVD-07-106	see attached documentation
(47)	SE 5 A/P ACCRUAL	748.00	8/6/2007	090-SE05.6A-07-38	accrual for invoice 56361 - line 49
(48)	56361*11478*OFFICE T	198.90		090-AP.INVD-08-109	see attached documentation
(49)	56361*11478*OFFICE T	748.00		090-AP.INVD-08-109	see attached documentation
(50)	56361*11478*OFFICE T	299.20		090-AP.INVD-08-109	see attached documentation
(51)	56685*11478*OFFICE T	776.05		090-AP.INVD-08-111	see attached documentation
(52)	57792*11478*OFFICE T	762.03		090-AP.INVD-08-113	see attached documentation
(53)	58860*11478*OFFICE T	729.30		090-AP.INVD-08-116	see attached documentation
(54)	090*SE05.6A*07*38 11 08-06-		748.00	090-REVERSE.JE-08-74	reversal of accrual made in July for invoice 56361 - line 49
(55)	SE 5 A/P ACCRUAL	776.05	9/7/2007	090-SE05.6A-08-44	accrual for invoice 59352 - line 57
(56)	SE 5 A/P ACCRUAL	617.10	9/7/2007	090-SE05.6A-08-44	accrual for invoice 59352 - line 58
(57)	59352*11478*OFFICE T	776.05		090-AP.INVD-09-106	see attached documentation
(58)	59352*11478*OFFICE T	617.10		090-AP.INVD-09-106	see attached documentation
(59)	60696*11478*OFFICE T	867.21		090-AP.INVD-09-110	see attached documentation
(60)	60696*11478*OFFICE T	635.80		090-AP.INVD-09-110	see attached documentation
(61)	61168*11478*OFFICE T	659.18		090-AP.INVD-09-112	see attached documentation
(62)	090*SE05.6A*08*44 7 09-07-2		776.05	090-REVERSE.JE-09-48	reversal of accrual made in August for invoice 59352 - line 57
(63)	090*SE05.6A*08*44 8 09-07-2		617.10	090-REVERSE.JE-09-48	reversal of accrual made in August for invoice 59352 - line 58
(64)	SE 5 A/P ACCRUAL	715.28	10/4/2007	090-SE05.6A-09-48	accrual for invoice 61764 - line 65
		13,394.95	2,141.15		11,253.80

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(65)	61764*11478*OFFICE T		715.28		090-AP.INVD-10-113	see attached documentation
(66)	62603*11478*OFFICE T		476.85		090-AP.INVD-10-114	see attached documentation
(67)	090*SE05.6A*09*48 4 10-04-2			(715.28)	090-REVERSE.JE-10-76	reversal of accrual made in September for invoice 61764 - line 65
(68)	62944*11478*OFFICE T		663.85		090-AP.INVD-10-116	see attached documentation
(69)	64043*11478*OFFICE T		224.40		090-AP.INVD-10-118	see attached documentation
(70)	64425*11478*OFFICE T		149.60		090-AP.INVD-11-107	see attached documentation
(71)	64768*11478*OFFICE T		691.90		090-AP.INVD-11-109	see attached documentation
(72)	65588*11478*OFFICE T		504.90		090-AP.INVD-11-111	see attached documentation
(73)	66234*11478*OFFICE T		531.52		090-AP.INVD-11-113	see attached documentation
(74)	66433*11478*OFFICE T		149.60		090-AP.INVD-11-113	see attached documentation
(75)	66433*11478*OFFICE T		664.40		090-AP.INVD-11-113	see attached documentation
(76)	67176*11478*OFFICE T		149.60		090-AP.INVD-11-115	see attached documentation
(77)	ROBERT HALF INTERNATIONAL INC	15577	660.25		12/20/2007 PV	see attached documentation
(78)	ROBERT HALF INTERNATIONAL INC	12691	233.75		12/12/2007 PV	see attached documentation
(79)	ROBERT HALF INTERNATIONAL INC	11639	357.12		12/6/2007 PV	see attached documentation
(80)	ROBERT HALF INTERNATIONAL INC	10155	531.52		12/3/2007 PV	see attached documentation
(81)	ROBERT HALF INTERNATIONAL INC	10156	748.00		12/3/2007 PV	see attached documentation
(82)	SE05.6A AP ACCRUAL	2E+05		(531.52)	12/1/2007 JE	reversal of line 84
(83)	SE05.6A AP ACCRUAL	2E+05		(748.00)	12/1/2007 JE	reversal of line 85
(84)	SE05.6A AP ACCRUAL	2E+05	531.52		11/30/2007 JE	reversed on line 82
(85)	SE05.6A AP ACCRUAL	2E+05	748.00		11/30/2007 JE	reversed on line 83
(86)	SE05.6A AP ACCRUAL	2E+05	531.52		11/30/2007 JE	reversed on line 88
(87)	SE05.6A AP ACCRUAL	2E+05	748.00		11/30/2007 JE	reversed on line 89
(88)	SE05.6A AP ACCRUAL	2E+05		(531.52)	11/30/2007 JE	reversal of line 86
(89)	SE05.6A AP ACCRUAL	2E+05		(748.00)	11/30/2007 JE	reversal of line 87
			10,011.58	(3,274.32)		6,737.26

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CONTRACTUAL SERVICES - OTHER GL FOR ITEM (3B)

106 *	693 *	6361000	--METER READING			
			40532*14878*KEN'S BU	586		106-AP.INVD-01-21
			43447*14878*KEN'S BU	586		106-AP.INVD-03-22
			45364*14878*KEN'S BU	586		106-AP.INVD-03-25
			48056*14878*KEN'S BU	586		106-AP.INVD-04-19
			50445*14878*KEN'S BU	585		106-AP.INVD-05-25
			54011*14878*KEN'S BU	586		106-AP.INVD-07-23
			SE 5 A/P ACCRUAL	586	8/6/2007	106-SE05.6A-07-11
			56445*14878*KEN'S BU	586		106-AP.INVD-08-23
			58523*14878*KEN'S BU	586		106-AP.INVD-08-27
			106*SE05.6A*07*11 2 08-06-2	(586)		106-REVERSE JE-08-
			61014*14878*KEN'S BU	586		106-AP.INVD-09-25
			SE 5 A/P ACCRUAL	586	11/6/2007	106-SE05.6A-10-14
			64547*14878*KEN'S BU	586		106-AP.INVD-11-20
			106*SE05.6A*10*14 5 11-06-2	(586)		106-REVERSE JE-11-
			66865*14878*KEN'S BU	586		106-AP.INVD-11-24
259102.5495			METER READING			
			625 KEN'S BUSH HOG SERVICE	586	12/19/2007	OV
				8,202	(1,172)	7,029.75
106 *	8000 *	6369090	--OTHER DIR OUTSIDE SERVICES			
			SE.60.WSC.DIST	(474)	9/13/2007	061-SE60.CYA-03-05
			SE.60.WSC.DIST	321	10/9/2007	061-SE60.CYA-06-05
			SE.60.WSC.DIST	233	11/6/2007	061-SE60.CYA-09-03
259102.6050			OTHER OUTSIDE SERVICES			
			248804 SE60-12/31/2007	293	12/31/2007	JE
			248965 SE 60 - 12/31/07	293	12/31/2007	JE
			248804 SE60-12/31/2007	(293)	12/31/2007	JE
				1,140	(767)	373.00
106 *	8000 *	6369003	--TEMP EMPLOY - CLERICAL--			
			SE.60.WSC.DIST	104	9/13/2007	061-SE60.CYA-03-05
			SE90. ALLOC	183	9/21/2007	061-SE90.CYA-03-05
			SE.60.WSC.DIST	210	10/9/2007	061-SE60.CYA-06-05
			SE90.FLA	190	10/9/2007	061-SE90.CYA-06-05
			SE90.FLA	185	11/1/2007	061-SE90.CYA-09-03
			SE.60.WSC.DIST	126	11/6/2007	061-SE60.CYA-09-03
259102.6045			TEMP EMPLOY - CLERICAL			
			248804 SE60-12/31/2007	318	12/31/2007	JE
			248808 SE 90 - 12/31/2007	186	12/31/2007	JE
			248965 SE 60 - 12/31/07	318	12/31/2007	JE
			248804 SE60-12/31/2007	(318)	12/31/2007	JE
			248954 SE90 - 12/31/07	186	12/31/2007	JE
			248808 SE 90 - 12/31/2007	(186)	12/31/2007	JE
				2,006	(504)	1,502.00
106 *	8000 *	6369005	--PAYROLL SERVICES--			
			SE.60.WSC.DIST	86	9/13/2007	061-SE60.CYA-03-05
			SE.60.WSC.DIST	65	10/9/2007	061-SE60.CYA-06-05
			SE.60.WSC.DIST	78	11/6/2007	061-SE60.CYA-09-03
259102.6035			PAYROLL SERVICES			
			248804 SE60-12/31/2007	119		
			248965 SE 60 - 12/31/07	119		
			248804 SE60-12/31/2007	(119)		
				467	(119)	348.00
106 *	8000 *	6369006	--EMPLOY FINDER FEES--			
			SE.60.WSC.DIST	513	9/13/2007	061-SE60.CYA-03-05
			SE.60.WSC.DIST	582	10/9/2007	061-SE60.CYA-06-05

259102.6015		SE.60.WSC.DIST	517	11/6/2007 061-SE60.CYA-09-03		
		EMPLOY FINDER FEES				
		248804 SE60-12/31/2007	281	12/31/2007		
		248965 SE 60 - 12/31/07	281	12/31/2007		
		248804 SE60-12/31/2007		(281)	12/31/2007	
			2,174	(281)		1,893.00
106 *	8000 *	6369007 --COMPUTER MAINT--				
		SE51.COMPUTER	1,041	9/13/2007 061-SE51.CYA-03-02		
		SE51.COMPUTER	1,265	10/9/2007 061-SE51.CYA-06-04		
259102.5735		SE51.COMPUTER	1,504	11/6/2007 061-SE51.CYA-09-03		
		COMPUTER MAINTENANCE				
		248819 SE 51 - Comp. 12/31/07	1,126	12/31/2007 JE		
		248970 SE51 - 12/31/07	1,126	12/31/2007 JE		
		248819 SE 51 - Comp. 12/31/07		(1,126)	12/31/2007 JE	
			6,062	(1,126)		4,936.00
106 *	8000 *	6369009 --COMPUTER-AMORT & PROG COST				
		SE51.COMPUTER	100	9/13/2007 061-SE51.CYA-03-02		
		SE51.COMPUTER	70	10/9/2007 061-SE51.CYA-06-04		
259102.5745		SE51.COMPUTER		(56)	11/6/2007 061-SE51.CYA-09-03	
		COMPUTER AMORT & PROG COST				
		248819 SE 51 - Comp. 12/31/07	523	12/31/2007 JE		
		248970 SE51 - 12/31/07	523	12/31/2007 JE		
		248819 SE 51 - Comp. 12/31/07		(523)	12/31/2007 JE	
			1,216	(579)		637.00
106 *	8000 *	6369012 --INTERNET SUPPLIER--				
		SE51.COMPUTER	85	9/13/2007 061-SE51.CYA-03-02		
		SE51.COMPUTER	167	10/9/2007 061-SE51.CYA-06-04		
259102.5750		SE51.COMPUTER	19	11/6/2007 061-SE51.CYA-09-03		
		INTERNET SUPPLIER				
		248819 SE 51 - Comp. 12/31/07	35	12/31/2007 JE		
		248970 SE51 - 12/31/07	35	12/31/2007 JE		
		248819 SE 51 - Comp. 12/31/07		(35)	12/31/2007 JE	
			341	(35)		306.00
		TOTAL PER GENERAL LEDGER	21,608	(4,583)		17,024.75
		PER ALLOCATION ADJUSTMENT				
		--OTHER DIR OUTSIDE SERVICES	20			
		--TEMP EMPLOY - CLERICAL--		(175)		
		--PAYROLL SERVICES--	20			
		--EMPLOY FINDER FEES--	113			
		--COMPUTER MAINT--		(2)		
		--COMPUTER-AMORT & PROG COST	12			
		--INTERNET SUPPLIER--		(9)		
		TOTAL PER ADJUSTMENT	165	(186)		(20.71)
		GRAND TOTAL	21,773	(4,769)		17,004.04

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2007 FLORIDA RATE CASES
ALLOCATION ADJUSTMENTS LEAD SHEET

Labrador Utilities, Inc.

USOA Number	In Relation To	In Relation To	Computer Expenses Adjustment				Insurance Expenses Adjustment				General Expenses Adjustment				Regional Expenses Adjustment				Total Adjustment	
			Mar-07	Jun-07	Sep-07	Dec-07	Mar-07	Jun-07	Sep-07	Dec-07	Mar-07	Jun-07	Sep-07	Dec-07	Mar-07	Jun-07	Sep-07	Dec-07		
403	Computer	340.5/390.7	\$195	\$10	\$849	\$326														\$2,838
403	Office Structure	304.5/354.7								3	5	6	114	7	4	6	(11)			133
403	Office Furniture	340.5/390.7								(10)	(1)	3	84	10	9	11	4			111
403	Tools	343.5/393.7												32	31	31	28			122
403	Telephones	346.5/396.7								(0)	(0)	1	14							14
403	Communication	346.5/396.7								9	1	(2)	(2)	25	25	25	25			105
408										2	4	5	4							17
419										(479)	(475)	(445)	(445)							(1,844)
420												1,444	1,555							2,999
427.2										52	85	46	28							213
604/704										6	6	6	5							22
620/720			(18)	2	6	2				0	11	24	42	(21)	(99)	(86)	(102)			(239)
632/732										52	(6)	24	60							131
633/733										2	7	7	14							30
636/736			(220)	30	89	102				15	65	62	56	(23)	(58)	(15)	(123)			(21)
650/750										1	2	2	3							8
659/759								2,097	2,019	2,404	1,160									7,679
670/770										2	1	1	0							4
675/775			(31)	1	1	1				47	57	138	123	(5)	(160)	59	(160)			71
			(\$74)	\$43	\$945	\$430	\$2,097	\$2,019	\$2,404	\$1,160	(\$297)	(\$237)	\$1,322	\$1,655	\$134	(\$139)	\$651	\$282		\$12,392

USOA Number	In Relation To	In Relation To	WSC Rate Base Adjustment		Regional Rate Base Adjustment		Totals
			Simple Average		Simple Average		
108.1	Office Structure	304.5/354.7	(\$3,461)		\$531		(\$2,930)
108.1	Office Furniture	340.5/390.7	(3,119)		216		(2,902)
108.1	Tools	343.5/393.7	(571)		(1,626)		(2,197)
108.1	Telephones	346.5/396.7	(110)				(110)
108.1	Communication	346.5/396.7	(431)		178		(253)
108.1	Mainframe	340.5/390.7	520		(297)		223
108.1	Mini	340.5/390.7	405		(166)		238
108.1	Comp Sys	340.5/390.7	1,947				1,947
108.1	Micro Sys	340.5/390.7	193		(215)		(22)
303.5/353.7			391				391
304.5/354.7			7,736		(3,475)		4,261
340.5/390.7			3,913		827		4,740
343.5/393.7			114		1,904		2,017
346.5/396.7			1,139		(253)		884
			<u>\$8,667</u>		<u>(\$2,379)</u>		<u>\$6,288</u>

2007 FLORIDA RATE CASES
 HISTORICAL DATA ENDING MARCH 31, 2007
 NORTHBROOK EXPENSE ADJUSTMENTS FOR COMPUTER EXPENSES

w/p a-1
 1q 2007

<u>Labrador Utilities, Inc.</u>						
<u>Account Number</u>	<u>USOA Number</u>	<u>Account Name</u>	<u>Company 002 Balance (1)</u>	<u>Labrador Allocation</u>	<u>03/07 Allocation Book</u>	<u>Adjustment</u>
4032098	403	Depreciation - Computer (2)	\$89,466	\$484	\$289	\$195
6759003	620/720	Computer Supplies	6,166	33	41	(8)
6759051	620/720	Computer Supplies - Billing	9,278	50	61	(11)
6369007	636/736	Computer Maint	157,780	853	1,041	(188)
6369009	636/736	Computer-Amort & Prog. Cost	15,222	82	100	(18)
6369012	636/736	Internet Supplier	12,949	70	85	(15)
6759016	675/775	Microfilming	4,199	23	28	(5)
6759095	675/775	Website development	21,400	116	141	(25)
			<u>\$316,460</u>	<u>\$1,712</u>	<u>\$1,786</u>	<u>(\$74)</u>

- (1) Balances are taken from 03/31/07 allocation book.
 (2) Balances for computer depreciation were not taken from allocation book, but were adjusted to account for removed depreciation expense according to the affiliate audit in Docket No. 060253-WS.

2007 FLORIDA RATE CASES
 HISTORICAL DATA ENDING MARCH 31, 2007
 NORTHBROOK EXPENSE ADJUSTMENTS FOR INSURANCE EXPENSES

w/p a-2
 1q 2007

Labrador Utilities, Inc.

<u>Account Number</u>	<u>USOA Number</u>	<u>Account Name</u>	<u>Company 002 Balance (1)</u>	<u>Labrador Allocation</u>	<u>03/07 Allocation Book</u>	<u>Adjustment</u>
6599090	659/759	Other Insurance	\$530,556	\$2,870	\$773	\$2,097
			\$530,556	\$2,870	\$773	\$2,097

(1) Balances are taken from 03/31/07 allocation book, but are adjusted to exclude life insurance for former directors and fiduciary policies for current directors, and system specific policies.

2007 FLORIDA RATE CASES
HISTORICAL DATA ENDING MARCH 31, 2007
NORTHBROOK EXPENSE ADJUSTMENTS FOR OFFICE AND GENERAL EXPENSES

w/p a-3
1q 2007

Labrador Utilities, Inc.

<u>Account Number</u>	<u>USOA Number</u>	<u>Account Name</u>	<u>Company 002 Balance (1)</u>	<u>Labrador Allocation</u>	<u>03/07 Allocation Book</u>	<u>Adjustment</u>
4032090	403	Depreciation - Office Struct. (3)	\$16,973	\$92	\$89	\$3
4032091	403	Depreciation - Office Furn. (3)	7,464	40	50	(10)
4032093	403	Depreciation - Telephones (3)	681	4	4	(0)
4032097	403	Depreciation - Communication Eqpt (3)	1,642	9	-	9
4081100	408	Property & Other General Tax	(15,114)	(82)	(79)	(3)
4081121	408	Real Estate Tax	32,951	178	173	5
4192000	419	Interest - Interco. (2)	-	-	479	(479)
4272090	427.2	S/T Int Exp Other (2)	-	-	(52)	52
7048055	604/704	Office Education/Train Exp	34,685	188	182	6
6759005	620/720	Postage	8,049	44	53	(9)
6759009	620/720	Off Supply Stores	14,349	78	75	3
6759011	620/720	Envelopes	30,852	167	162	5
6759012	620/720	Bill Stock	6,750	37	35	2
6759013	620/720	Cleaning Supplies	1,016	5	5	0
6329002	632/732	Audit Fees	41,000	222	209	13
6329013	632/732	Accounting Studies	113,225	612	577	35
6329014	632/732	Tax Return Review	11,250	61	57	4
6338001	633/733	Legal Fees	7,297	39	37	2
6369003	636/736	Temp Employ - Clerical	20,412	110	104	6
6369005	636/736	Payroll Services	16,987	92	86	6
6369006	636/736	Employ Finder Fees	100,761	545	513	32
6369090	636/736	Other Outside Services	(93,137)	(504)	(474)	(30)
6509090	650/750	Other Transportation Expense	3,605	19	18	1
6708001	670/770	Agency Expense	6,138	33	31	2
7048050	675/775	Employee Ed Expenses	165	1	1	(0)
6759001	675/775	Publications, Subscriptions, & Tapes	1,073	6	5	1
6759004	675/775	Printing & Blueprints	4,802	26	25	1
6759006	675/775	UPS & Air Freight	5,445	29	36	(7)
6759007	675/775	Printing Customer Service	2,135	12	11	1
6759008	675/775	Xerox	1,050	6	6	(0)
6759010	675/775	Reim of Off Emp Exp.	374	2	2	0
6759014	675/775	Memberships	747	4	4	0
6759090	675/775	Other Office Expense	24,301	131	127	4
6759110	675/775	Office Telephone	1,977	11	10	1
6759120	675/775	Office Electric	7,380	40	39	1
6759125	675/775	Office Water	1,292	7	7	(0)
6759130	675/775	Office Gas	3,627	20	19	1
6759210	675/775	Office Cleaning Serv	7,575	41	40	1
6759220	675/775	Landscaping, Mowing, Snow	5,030	27	26	1
6759230	675/775	Office Garbage Removal	738	4	4	(0)
6759260	675/775	Repair Off Mach & Heating	1,582	9	8	1
6759290	675/775	Other Office Maint	8,865	48	46	2
6759330	675/775	Operators - Memberships	99	1	1	(0)
7758370	675/775	Meals & Related Exp	8,185	44	42	2
7758380	675/775	Bank Serv Charges	43,533	235	222	13
7758390	675/775	Other Misc General	79,750	431	406	25
			<u>\$577,561</u>	<u>\$3,124</u>	<u>\$3,421</u>	<u>(\$297)</u>

- (1) Balances are taken from 03/31/07 allocation book.
- (2) Rather than allocation book balances, these balances have been zeroed out to account for the fact that they are part of the utility's capital structure.
- (3) Balances for depreciation have been restated to reflect the correct depreciation rates.

2007 FLORIDA RATE CASES
HISTORICAL DATA ENDING MARCH 31, 2007
REGIONAL OFFICE EXPENSES

w/p a-4
1q 2007

Labrador Utilities, Inc.

<u>Account Number</u>	<u>USOA Number</u>		<u>Account Name</u>	<u>Regional Office Balance (1)</u>	<u>Labrador Allocation</u>	<u>03/07 Allocation Book</u>	<u>Adjustment</u>
4032090	403	N/A	Depreciation - Office Struct. (2)	\$4,499	\$68	\$61	\$7
4032091	403	N/A	Depreciation - Office Furn. (2)	3,034	46	36	10
4032094	403	N/A	Depreciation - Tools (2)	3,379	51	19	32
4032097	403	N/A	Depreciation - Communication Eqpt (2)	1,645	25	-	25
4032098	403	N/A	Depreciation - Computer (2)	7,226	109	-	109
6759009	620720	0601	Office Supply Stores	9,611	145	165	(20)
6759013	620720	0601	Cleaning Supplies	217	3	4	(1)
6369003	636736	0601	Temp Employ - Clerical	10,627	160	183	(23)
6759002	675775	0601	Answering Service	3,580	54	62	(8)
6759006	675775	0601	UPS & Air Freight	979	15	17	(2)
6759007	675775	0601	Printing Customer Service	2,697	41	46	(5)
6759008	675775	0601	Xerox	165	2	3	(1)
6759010	675775	0601	Reim Office Employee Expenses	395	6	7	(1)
6759090	675775	0601	Other Office Expenses	4,379	66	75	(9)
6759110	675775	0601	Office Telephone	3,074	46	53	(7)
6759120	675775	0601	Office Electric	3,111	47	54	(7)
6759135	675775	0601	Operations Telephones	2,335	44	40	4
6759210	675775	0601	Office Cleaning Service	3,750	57	65	(8)
6759220	675775	0601	Landscape, Mowing & Snowplowing	180	3	3	(0)
6759230	675775	0601	Office Garbage Removal	-	-	44	(44)
6759290	675775	0601	Other Office Maintenance	2,584	39	-	39
6759405	675775	0600	Communication Expenses	30,533	570	525	45
				<u>\$97,997</u>	<u>\$1,596</u>	<u>\$1,462</u>	<u>\$134</u>

- (1) Balances are taken from 03/31/07 allocation book. However, office garbage removal should reflect a balance of -0-, and office maintenance should reflect 2,584. This is corrected here.
- (2) Balances are recalculated to reflect the correct depreciation rate.

2007 FLORIDA RATE CASES
 HISTORICAL DATA ENDING JUNE 30, 2007
 NORTHBROOK EXPENSE ADJUSTMENTS FOR COMPUTER EXPENSES

w/p b-1
 2q 2007

Labrador Utilities, Inc.

<u>Account Number</u>	<u>USQA Number</u>	<u>Account Name</u>	<u>Company 002 Balance (1)</u>	<u>Labrador Allocation</u>	<u>03/07 Allocation Book</u>	<u>Adjustment</u>
4032098	403	Depreciation - Computer (2)	\$89,466	\$484	\$474	\$10
6759003	620/720	Computer Supplies	11,653	63	62	1
6759051	620/720	Computer Supplies - Billing	9,081	49	48	1
6369007	636/736	Computer Maint	238,617	1,291	1,265	26
6369009	636/736	Computer-Amort & Prog. Cost	13,174	71	70	1
6369012	636/736	Internet Supplier	31,464	170	167	3
6759016	675/775	Microfilming	2,684	15	14	1
			<u>\$396,139</u>	<u>\$2,143</u>	<u>\$2,100</u>	<u>\$43</u>

(1) Balances are taken from 06/30/07 allocation book.

(2) Balances for computer depreciation were not taken from allocation book, but were adjusted to account for removed depreciation expense according to the affiliate audit in Docket No. 060253-WS.

2007 FLORIDA RATE CASES
 HISTORICAL DATA ENDING JUNE 30, 2007
 NORTHBROOK EXPENSE ADJUSTMENTS FOR INSURANCE EXPENSES

w/p b-2
 2q 2007

Labrador Utilities, Inc.

<u>Account Number</u>	<u>USOA Number</u>	<u>Account Name</u>	<u>Company 06 Balance (1)</u>	<u>Labrador Allocation</u>	<u>06/07 Allocation Book</u>	<u>Adjustment</u>
6599090	659/759	Other Insurance	\$16,215	\$2,792	\$773	\$2,019
			<u>\$16,215</u>	<u>\$2,792</u>	<u>\$773</u>	<u>\$2,019</u>

(1) Balances are taken from 06/30/07 allocation book, but are adjusted to exclude life insurance for former directors and fiduciary policies for current directors, and system specific policies.

2007 FLORIDA RATE CASES
HISTORICAL DATA ENDING JUNE 30, 2007
NORTHBROOK EXPENSE ADJUSTMENTS FOR OFFICE AND GENERAL EXPENSES

w/p b-3
2q 2007

Labrador Utilities, Inc.

<u>Account Number</u>	<u>USOA Number</u>	<u>Account Name</u>	<u>Company 002 Balance (1)</u>	<u>Labrador Allocation</u>	<u>06/07 Allocation Book</u>	<u>Adjustment</u>
4032090	403	Depreciation - Office Struct. (3)	\$16,973	\$92	\$87	\$5
4032091	403	Depreciation - Office Furn. (3)	7,464	40	41	(1)
4032093	403	Depreciation - Telephones (3)	681	4	4	(0)
4032097	403	Depreciation - Communication Eqpt (3)	258	1	-	1
4081100	408	Property & Other General Tax	17,837	96	92	4
4192000	419	Interest - Interco. (2)	-	-	475	(475)
4272090	427.2	S/T Int Exp Other (2)	-	-	(85)	85
7048055	604/704	Office Education/Train Exp	19,546	106	100	6
7048050	604/704	Employee Ed Expenses	775	4	4	0
6759005	620/720	Postage	8,897	48	47	1
6759009	620/720	Off Supply Stores	5,391	29	28	1
6759011	620/720	Envelopes	31,696	171	163	8
6759013	620/720	Cleaning Supplies	811	4	4	0
6329002	632/732	Audit Fees	(32,286)	(175)	(166)	(9)
6329014	632/732	Tax Return Review	11,250	61	58	3
6338001	633/733	Legal Fees	25,878	140	133	7
6369003	636/736	Temp Employ - Clerical	41,002	222	210	12
6369005	636/736	Payroll Services	12,591	68	65	3
6369006	636/736	Employ Finder Fees	113,533	614	582	32
6369090	636/736	Other Outside Services	62,696	339	321	18
6509090	650/750	Other Transportation Expense	4,955	27	25	2
6708001	670/770	Agency Expense	1,644	9	8	1
6759001	675/775	Publications, Subscriptions, & Tapes	953	5	5	0
6759004	675/775	Printing & Blueprints	5,153	28	26	2
6759006	675/775	UPS & Air Freight	4,911	27	26	1
6759007	675/775	Printing Customer Service	737	4	4	(0)
6759008	675/775	Xerox	1,046	6	5	1
6759010	675/775	Reim of Off Emp Exp.	783	4	4	0
6759012	675/775	Bill Stock	12,848	69	66	3
6759090	675/775	Other Office Expense	5,500	30	28	2
6759110	675/775	Office Telephone	2,384	13	12	1
6759120	675/775	Office Electric	8,178	44	42	2
6759125	675/775	Office Water	187	1	1	0
6759130	675/775	Office Gas	1,520	8	8	0
6759210	675/775	Office Cleaning Serv	7,575	41	39	2
6759220	675/775	Landscaping, Mowing, Snow	13,335	72	69	3
6759230	675/775	Office Garbage Removal	16	0	-	0
6759260	675/775	Repair Off Mach & Heating	4,302	23	22	1
6759290	675/775	Other Office Maint	15,783	85	81	4
7758365	675/775	Travel/Lodging	39,122	212	201	11
7758370	675/775	Meals & Related Exp	7,419	40	38	2
7758380	675/775	Bank Serv Charges	64,809	351	332	19
7758390	675/775	Other Misc General	10,035	54	51	3
			<u>\$558,189</u>	<u>\$3,019</u>	<u>\$3,256</u>	<u>(\$237)</u>

- (1) Balances are taken from 06/30/07 allocation book.
- (2) Rather than allocation book balances, these balances have been zeroed out to account for the fact that they are part of the utility's capital structure.
- (3) Balances for depreciation have been restated to reflect the correct depreciation rates.

2007 FLORIDA RATE CASES
 HISTORICAL DATA ENDING JUNE 30, 2007
 REGIONAL OFFICE EXPENSES

w/p b-4
 2q 2007

Labrador Utilities, Inc.

<u>Account Number</u>	<u>USOA Number</u>		<u>Account Name</u>	<u>Regional Office Balance (1)</u>	<u>Labrador Allocation</u>	<u>06/07 Allocation Book</u>	<u>Adjustment</u>
4032090	403	N/A	Depreciation - Office Struct. (2)	\$4,499	\$68	\$64	\$4
4032091	403	N/A	Depreciation - Office Furn. (2)	3,144	47	38	9
4032094	403	N/A	Depreciation - Tools (2)	3,379	51	20	31
4032097	403	N/A	Depreciation - Communication Eqpt (2)	1,647	25	-	25
4032098	403	N/A	Depreciation - Computer (2)	7,228	109	-	109
6759009	620/720	0601	Office Supply Stores	5,040	76	172	(96)
6759013	620/720	0601	Cleaning Supplies	87	1	4	(3)
6369003	636/736	0601	Temp Employ - Clerical	8,743	132	190	(58)
6759002	675/775	0601	Answering Service	2,866	43	64	(21)
6759006	675/775	0601	UPS & Air Freight	1,422	21	18	3
6759007	675/775	0601	Printing Customer Service	456	7	48	(41)
6759008	675/775	0601	Xerox	-	-	3	(3)
6759010	675/775	0601	Reim of Off Emp Exp	-	-	7	(7)
6759090	675/775	0601	Other Office Expenses	3,942	59	78	(19)
6759110	675/775	0601	Office Telephone	3,234	49	55	(6)
6759120	675/775	0601	Office Electric	3,551	54	56	(2)
6759135	675/775	0601	Operations Telephones	3,381	63	42	21
6759210	675/775	0601	Office Cleaning Service	4,050	61	67	(6)
6759220	675/775	0601	Landscape, Mowing & Snowplowing	540	8	3	5
6759230	675/775	0601	Office Garbage Removal	-	-	46	(46)
6759290	675/775	0601	Other Office Maintenance	3,239	49	-	49
6759405	675/775	0600	Communication Expenses	24,623	459	547	(88)
				<u>\$85,072</u>	<u>\$1,383</u>	<u>\$1,522</u>	<u>(\$139)</u>

- (1) Regional office balances were adjusted to reflect expenses incurred between 04/01/07 and 06/30/07. The allocation book incorrectly reflects first quarter balances for the second quarter.
- (2) Balances are recalculated to reflect the correct depreciation rate.

2007 FLORIDA RATE CASES
 HISTORICAL DATA ENDING SEPTEMBER 30, 2007
 NORTHBROOK EXPENSE ADJUSTMENTS FOR COMPUTER EXPENSES

w/p c-1
 3q 2007

Labrador Utilities, Inc.

<u>Account Number</u>	<u>USQA Number</u>	<u>Account Name</u>	<u>Company 002 Balance (1)</u>	<u>Labrador Allocation</u>	<u>09/07 Allocation Book</u>	<u>Adjustment</u>
4032098	403	Depreciation - Computer (2)	\$73,512	\$398	(\$451)	\$849
6759003	620/720	Computer Supplies	9,927	54	51	3
6759051	620/720	Computer Supplies - Billing	9,258	50	47	3
6369007	636/736	Computer Maint	294,985	1,595	1,504	91
6369009	636/736	Computer-Amort & Prog. Cost	(10,944)	(59)	(56)	(3)
6369012	636/736	Internet Supplier	3,668	20	19	1
6759016	675/775	Microfilming	1,543	8	8	0
6759095	675/775	Website development	1,250	7	6	1
			<u>\$383,199</u>	<u>\$2,073</u>	<u>\$1,128</u>	<u>\$945</u>

(1) Balances are taken from 09/30/07 allocation book.

(2) Balances for computer depreciation were not taken from allocation book, but were adjusted to account for removed depreciation expense according to the affiliate audit in Docket No. 060253-WS.

2007 FLORIDA RATE CASES
 HISTORICAL DATA ENDING SEPTEMBER 30, 2007
 NORTHBROOK EXPENSE ADJUSTMENTS FOR INSURANCE EXPENSES

w/p c-2
 3q 2007

Labrador Utilities, Inc.

<u>Account Number</u>	<u>USOA Number</u>	<u>Account Name</u>	<u>Company 002 Balance (1)</u>	<u>Labrador Allocation</u>	<u>09/07 Allocation Book</u>	<u>Adjustment</u>
6599090	659/759	Other Insurance	\$558,168	\$3,019	\$615	\$2,404
			\$558,168	\$3,019	\$615	\$2,404

(1) Balances are taken from 09/30/07 allocation book, but are adjusted to exclude life insurance for former directors and fiduciary policies for current directors, and system specific policies.

2007 FLORIDA RATE CASES
HISTORICAL DATA ENDING SEPTEMBER 30, 2007
NORTHBROOK EXPENSE ADJUSTMENTS FOR OFFICE AND GENERAL EXPENSES

w/p c-3
3q 2007

Labrador Utilities, Inc.

<u>Account Number</u>	<u>USQA Number</u>	<u>Account Name</u>	<u>Company 002 Balance (1)</u>	<u>Labrador Allocation</u>	<u>09/07 Allocation Book</u>	<u>Adjustment</u>
4032090	403	Depreciation - Office Struct. (3)	\$16,988	\$92	\$86	\$6
4032091	403	Depreciation - Office Furn. (3)	8,872	48	45	3
4032093	403	Depreciation - Telephones (3)	681	4	3	1
4032097	403	Depreciation - Communication Eqpt (3)	(433)	(2)	-	(2)
4081100	408	Property & Other General Tax	17,838	96	91	5
4192000	419	Interest - Interc. (2)	-	-	445	(445)
4201000	420	IDC (2)	-	-	(1,444)	1,444
4272090	427.2	S/T Int Exp Other (2)	-	-	(46)	46
7048050	604/704	Employee Ed Expenses	15,272	83	17	66
7048055	604/704	Office Education/Train Exp	3,364	18	78	(60)
6759005	620/720	Postage	11,520	62	59	3
6759009	620/720	Off Supply Stores	9,030	49	46	3
6759011	620/720	Envelopes	41,764	226	213	13
6759012	620/720	Bill Stock	14,028	76	71	5
6329002	632/732	Audit Fees	41,000	222	209	13
6329013	632/732	Accounting Studies	24,565	133	125	8
6329014	632/732	Tax Return Review	11,250	61	57	4
6338001	633/733	Legal Fees	22,449	121	114	7
6369003	636/736	Temp Employ - Clerical	24,802	134	126	8
6369005	636/736	Payroll Services	15,375	83	78	5
6369006	636/736	Employ Finder Fees	101,736	550	517	33
6369090	636/736	Other Outside Services	45,868	248	233	15
6509090	650/750	Other Transportation	6,510	35	33	2
6708001	670/770	Agency Expense	5,038	27	26	1
6759001	675/775	Publications, Subscriptions, & Tapes	2,183	12	11	1
6759004	675/775	Printing & Blueprints	6,608	36	34	2
6759006	675/775	UPS & Air Freight	1,685	9	9	0
6759007	675/775	Printing Customer Service	284	2	1	1
6759008	675/775	Xerox	1,391	8	7	1
6759010	675/775	Reim of Off Emp Exp.	528	3	3	(0)
6759013	675/775	Cleaning Supplies	1,211	7	6	1
6759014	675/775	Memberships	1,567	8	8	0
6759090	675/775	Other Office Expense	10,721	58	55	3
6759110	675/775	Office Telephone	168,523	911	858	53
6759120	675/775	Office Electric	11,079	60	56	4
6759125	675/775	Office Water	787	4	4	0
6759130	675/775	Office Gas	914	5	5	(0)
6759210	675/775	Office Cleaning Serv	10,400	56	53	3
6759220	675/775	Landscaping, Mowing, Snow	5,228	28	27	1
6759230	675/775	Office Garbage Removal	1,495	8	8	0
6759260	675/775	Repair Off Mach & Heating	125	1	1	(0)
6759290	675/775	Other Office Maint	26,271	142	134	8
7758370	675/775	Meals & Related Exp	5,580	30	28	2
7758365	675/775	Travel/Lodging	68,385	370	348	22
7758380	675/775	Bank Serv Charges	31,799	172	162	10
7758390	675/775	Other Misc General	82,885	448	422	26
			<u>\$877,165</u>	<u>\$4,744</u>	<u>\$3,422</u>	<u>\$1,322</u>

- (1) Balances are taken from 09/30/07 allocation book.
- (2) Rather than allocation book balances, these balances have been zeroed out to account for the fact that they are part of the utility's capital structure.
- (3) Balances for depreciation have been restated to reflect the correct depreciation rates.

2007 FLORIDA RATE CASES
HISTORICAL DATA ENDING SEPTEMBER 30, 2007
REGIONAL OFFICE EXPENSES

w/p c-4
3q 2007

Labrador Utilities, Inc.

<u>Account Number</u>	<u>USOA Number</u>	<u>Account Name</u>	<u>Regional Office Balance (1)</u>	<u>Labrador Allocation</u>	<u>09/07 Allocation Book</u>	<u>Adjustment</u>
4032090	403	N/A Depreciation - Office Struct. (2)	\$4,499	\$68	\$62	\$6
4032091	403	N/A Depreciation - Office Furn. (2)	3,173	48	37	11
4032094	403	N/A Depreciation - Tools (2)	3,381	51	20	31
4032097	403	N/A Depreciation - Communication Eqpt (2)	1,653	25	-	25
4032098	403	N/A Depreciation - Computer (2)	41,125	620	-	620
6759009	620/720	0601 Office Supply Stores	5,631	85	167	(82)
6759013	620/720	0601 Cleaning Supplies	-	-	4	(4)
6369003	636/736	0601 Temp Employ - Clerical	11,254	170	185	(15)
6759001	675/775	0601 Publications, Subscriptions, & Tapes	69	1	-	1
6759002	675/775	0601 Answering Service	3,164	48	62	(14)
6759006	675/775	0601 UPS & Air Freight	1,994	30	17	13
6759007	675/775	0601 Printing Customer Service	-	-	47	(47)
6759008	675/775	0601 Xerox	-	-	3	(3)
6759010	675/775	0601 Reim of Off Emp Exp.	208	3	7	(4)
6759090	675/775	0601 Other Office Expense	3,487	53	76	(23)
6759110	675/775	0601 Office Telephone	3,310	50	53	(3)
6759120	675/775	0601 Office Electric	4,731	71	54	17
6759135	675/775	0601 Operations Telephones	3,679	69	41	28
6759210	675/775	0601 Office Cleaning Service	3,900	59	65	(6)
6759220	675/775	0601 Landscape, Mowing & Snowplowing	90	1	3	(2)
6759230	675/775	0601 Office Garbage Removal	-	-	45	(45)
6759260	675/775	0601 Repair Off Mach & Heating	217	3	-	3
6759290	675/775	0601 Other Office Maintenance	2,833	43	-	43
7758380	675/775	0600 Bank Serv Charges	434	7	-	7
6759405	675/775	0600 Communication Expenses	33,558	626	531	95
			<u>\$132,389</u>	<u>\$2,130</u>	<u>\$1,479</u>	<u>\$651</u>

- (1) Regional office balances were adjusted to reflect expenses incurred between 07/01/07 and 09/30/07. The allocation book incorrectly reflects first quarter balances for the third quarter.
- (2) Balances are recalculated to reflect the correct depreciation rate.

2007 FLORIDA RATE CASES
 HISTORICAL DATA ENDING DECEMBER 31, 2007
 NORTHBROOK EXPENSE ADJUSTMENTS FOR COMPUTER EXPENSES

w/p c-1
 4q 2007

<u>Labrador Utilities, Inc.</u>						
<u>Account Number</u>	<u>USOA Number</u>	<u>Account Name</u>	<u>Company 002 Balance (1)</u>	<u>Labrador Allocation</u>	<u>12/07 Allocation Book</u>	<u>Adjustment</u>
4032098	403	Depreciation - Computer (2)	\$73,512	\$398	\$72	\$326
6759003	620/720	Computer Supplies	4,154	22	21	1
6759051	620/720	Computer Supplies - Billing	209	1	1	0
6369007	636/736	Computer Maint	220,881	1,195	1,126	69
6369009	636/736	Computer-Amort & Prog. Cost	102,504	554	523	31
6369012	636/736	Internet Supplier	6,813	37	35	2
6759016	675/775	Microfilming	1,209	7	6	1
6759095	675/775	Website development	264	1	1	0
			<u>\$409,546</u>	<u>\$2,215</u>	<u>\$1,785</u>	<u>\$430</u>

- (1) Balances are taken from 12/30/07 allocation book.
 (2) Balances for computer depreciation were not taken from allocation book, but were adjusted to account for removed depreciation expense according to the affiliate audit in Docket No. 060253-WS.

2007 FLORIDA RATE CASES
 HISTORICAL DATA ENDING DECEMBER 31, 2007
 NORTHBROOK EXPENSE ADJUSTMENTS FOR INSURANCE EXPENSES

w/p c-2
 4q 2007

Labrador Utilities, Inc.

<u>Account Number</u>	<u>USOA Number</u>	<u>Account Name</u>	<u>Company 002 Balance (1)</u>	<u>Labrador Allocation</u>	<u>12/07 Allocation Book</u>	<u>Adjustment</u>
6599090	659/759	Other Insurance	\$562,269	\$3,041	\$1,881	\$1,160
			<u>\$562,269</u>	<u>\$3,041</u>	<u>\$1,881</u>	<u>\$1,160</u>

(1) Balances are taken from 12/31/07 allocation book, but are adjusted to exclude life insurance for former directors and fiduciary policies for current directors, and system specific policies.

2007 FLORIDA RATE CASES
 HISTORICAL DATA ENDING DECEMBER 31, 2007
 NORTHBROOK EXPENSE ADJUSTMENTS FOR OFFICE AND GENERAL EXPENSES

w/p c-3
 4q 2007

Labrador Utilities, Inc.

<u>Account Number</u>	<u>USOA Number</u>	<u>Account Name</u>	<u>Company 002 Balance (1)</u>	<u>Labrador Allocation</u>	<u>12/07 Allocation Book</u>	<u>Adjustment</u>
4032090	403	Depreciation - Office Struct. (3)	\$16,988	\$92	(\$22)	\$114
4032091	403	Depreciation - Office Furn. (3)	8,872	48	(36)	84
4032093	403	Depreciation - Telephones (3)	681	4	(10)	14
4032097	403	Depreciation - Communication Eqpt (3)	(433)	(2)	-	(2)
4081100	408	Property & Other General Tax	(17,034)	(92)	(87)	(5)
4081121	408	Real Estate Tax	34,871	189	179	10
4192000	419	Interest - Interco. (2)	-	-	445	(445)
4201000	420	IDC (2)	-	-	(1,555)	1,555
4272090	427.2	S/T Int Exp Other (2)	-	-	(28)	28
7048050	604/704	Employee Ed Expenses	(4,304)	(23)	(22)	(1)
7048055	604/704	Office Education/Train Exp	19,024	103	97	6
6759005	620/720	Postage	74,814	405	382	23
6759009	620/720	Off Supply Stores	14,860	80	76	4
6759011	620/720	Envelopes	30,995	168	159	9
6759012	620/720	Bill Stock	24,159	131	124	7
6329002	632/732	Audit Fees	151,936	822	778	44
6329013	632/732	Accounting Studies	36,597	198	187	11
6329014	632/732	Tax Return Review	18,250	99	93	6
6338001	633/733	Legal Fees	48,000	260	246	14
6369003	636/736	Temp Employ - Clerical	61,997	335	318	17
6369005	636/736	Payroll Services	23,136	125	119	6
6369006	636/736	Employ Finder Fees	54,925	297	281	16
6369090	636/736	Other Outside Services	57,248	310	293	17
6509090	650/750	Other Transportation	7,880	43	40	3
6708001	670/770	Agency Expense	1,507	8	8	0
6759001	675/775	Publications, Subscriptions, & Tapes	2,292	12	12	0
6759004	675/775	Printing & Blueprints	8,621	47	44	3
6759006	675/775	UPS & Air Freight	1,901	10	10	0
6759007	675/775	Printing Customer Service	1,882	10	10	0
6759008	675/775	Xerox	1,202	7	6	1
6759010	675/775	Reim of Off Emp Exp.	(1,685)	(9)	(9)	(0)
6759013	675/775	Cleaning Supplies	1,544	8	8	0
6759014	675/775	Memberships	(2,314)	(13)	(12)	(1)
6759090	675/775	Other Office Expense	45,301	245	232	13
6759110	675/775	Office Telephone	149,875	811	767	44
6759120	675/775	Office Electric	8,843	48	45	3
6759125	675/775	Office Water	796	4	4	0
6759130	675/775	Office Gas	2,000	11	10	1
6759210	675/775	Office Cleaning Serv	5,500	30	28	2
6759220	675/775	Landscaping, Mowing, Snow	4,189	23	21	2
6759230	675/775	Office Garbage Removal	696	4	4	(0)
6759260	675/775	Repair Off Mach & Heating	178	1	1	(0)
6759290	675/775	Other Office Maint	18,054	98	92	6
7758370	675/775	Meals & Related Exp	(21,184)	(115)	(109)	(6)
7758365	675/775	Travel/Lodging	122,237	661	626	35
7758380	675/775	Bank Serv Charges	66,654	360	341	19
7758390	675/775	Other Misc General	3,360	18	17	1
			<u>\$1,084,910</u>	<u>\$5,868</u>	<u>\$4,213</u>	<u>\$1,655</u>

- (1) Balances are taken from 12/31/07 allocation book.
- (2) Rather than allocation book balances, these balances have been zeroed out to account for the fact that they are part of the utility's capital structure.
- (3) Balances for depreciation have been restated to reflect the correct depreciation rates.

2007 FLORIDA RATE CASES
 HISTORICAL DATA ENDING DECEMBER 31, 2007
 REGIONAL OFFICE EXPENSES

w/p c-4
 4q 2007

Labrador Utilities, Inc.

<u>Account Number</u>	<u>USOA Number</u>	<u>Account Name</u>	<u>Regional Office Balance (1)</u>	<u>Labrador Allocation</u>	<u>12/07 Allocation Book</u>	<u>Adjustment</u>
4032090	403	N/A Depreciation - Office Struct. (2)	\$4,139	\$62	\$73	(\$11)
4032091	403	N/A Depreciation - Office Furn. (2)	3,123	47	43	4
4032094	403	N/A Depreciation - Tools (2)	3,369	51	23	28
4032097	403	N/A Depreciation - Communication Eqpt (2)	1,653	25	-	25
4032098	403	N/A Depreciation - Computer (2)	41,125	620	-	620
6759009	620/720	252100 Office Supply Stores	4,666	70	168	(98)
6759013	620/720	252100 Cleaning Supplies	-	-	4	(4)
6369003	636/736	252100 Temp Employ - Clerical	4,207	63	186	(123)
6759001	675/775	252100 Publications, Subscriptions, & Tapes	69	1	-	1
6759002	675/775	252100 Answering Service	2,750	41	63	(22)
6759006	675/775	252100 UPS & Air Freight	2,710	41	17	24
6759007	675/775	252100 Printing Customer Service	848	13	47	(34)
6759008	675/775	252100 Xerox	-	-	3	(3)
6759010	675/775	252100 Reim of Off Emp Exp.	-	-	7	(7)
6759090	675/775	252100 Other Office Expense	1,722	26	77	(51)
6759110	675/775	252100 Office Telephone	2,198	33	54	(21)
6759120	675/775	252100 Office Electric	2,710	41	54	(13)
6759135	675/775	252100 Operations Telephones	2,488	46	41	5
6759210	675/775	252100 Office Cleaning Service	3,513	53	66	(13)
6759220	675/775	252100 Landscape, Mowing & Snowplowing	180	3	3	(0)
6759230	675/775	252100 Office Garbage Removal	-	-	45	(45)
6759260	675/775	252100 Repair Off Mach & Heating	149	2	-	2
6759290	675/775	252100 Other Office Maintenance	2,763	42	-	42
7758380	675/775	252109 Bank Serv Charges	-	-	-	-
6759405	675/775	252109 Communication Expenses	27,245	508	534	(26)
			<u>\$111,627</u>	<u>\$1,790</u>	<u>\$1,508</u>	<u>\$282</u>

- (1) Regional office balances were adjusted to reflect expenses incurred between 10/01/07 and 12/31/07. The allocated expenses are a combination of accounts in business units 252100 and 252109.
- (2) Balances are recalculated to reflect the correct depreciation rate.

1997 FLORIDA RATE CASE
 HISTORICAL DATA ENDING DECEMBER 31, 1997
 WATER SERVICE CORPORATION RATE BASE

9/9-04
 1997 Average

Account Number	USGA Number	Account Name	December 2006	January 2007	February 2007	March 2007	April 2007	May 2007	June 2007	July 2007	August 2007	September 2007	October 2007	November 2007	December 2007	Year-to-Date	12 Month Average	
			Customer CO2 Balance(1)	Customer CO2 Balance(1)	Customer CO2 Balance(1)	Customer CO2 Balance(1)	Customer CO2 Balance(1)	Customer CO2 Balance(1)	Customer CO2 Balance(1)	Customer CO2 Balance(1)	Customer CO2 Balance(1)	Customer CO2 Balance(1)	Customer CO2 Balance(1)	Customer CO2 Balance(1)	Customer CO2 Balance(1)	Customer CO2 Balance(1)	Customer CO2 Balance(1)	Customer CO2 Balance(1)
1081000	108 1	A/D - Office Structures (1)	(\$1,187,574)	(\$1,192,933)	(\$1,198,519)	(\$1,204,249)	(\$1,209,996)	(\$1,215,744)	(\$1,221,492)	(\$1,227,240)	(\$1,232,988)	(\$1,238,736)	(\$1,244,484)	(\$1,250,232)	(\$1,255,980)	(\$1,261,728)	(\$1,267,476)	(\$1,273,224)
1081001	108 1	A/D - Office Furniture & Equip (3)	(1,401,400)	(1,407,289)	(1,413,178)	(1,419,067)	(1,424,956)	(1,430,845)	(1,436,734)	(1,442,623)	(1,448,512)	(1,454,401)	(1,460,290)	(1,466,179)	(1,472,068)	(1,477,957)	(1,483,846)	(1,489,735)
1081002	108 1	A/D - Telephones (1)	(184,190)	(184,190)	(184,190)	(184,190)	(184,190)	(184,190)	(184,190)	(184,190)	(184,190)	(184,190)	(184,190)	(184,190)	(184,190)	(184,190)	(184,190)	(184,190)
1081004	108 1	A/D - Tools, Shop, & Misc. (3)	(202,251)	(202,251)	(202,251)	(202,251)	(202,251)	(202,251)	(202,251)	(202,251)	(202,251)	(202,251)	(202,251)	(202,251)	(202,251)	(202,251)	(202,251)	(202,251)
1081007	108 1	A/D - Communication Equip (1)	(209,054)	(209,054)	(209,054)	(209,054)	(209,054)	(209,054)	(209,054)	(209,054)	(209,054)	(209,054)	(209,054)	(209,054)	(209,054)	(209,054)	(209,054)	(209,054)
1081010	108 1	A/D - Mainframe Computer (2)	(152,815)	(152,815)	(152,815)	(152,815)	(152,815)	(152,815)	(152,815)	(152,815)	(152,815)	(152,815)	(152,815)	(152,815)	(152,815)	(152,815)	(152,815)	(152,815)
1081020	108 1	A/D - Misc Computer (2)	(933,789)	(933,789)	(933,789)	(933,789)	(933,789)	(933,789)	(933,789)	(933,789)	(933,789)	(933,789)	(933,789)	(933,789)	(933,789)	(933,789)	(933,789)	(933,789)
1081030	108 1	Comp System Association (2)	(41,233)	(41,233)	(41,233)	(41,233)	(41,233)	(41,233)	(41,233)	(41,233)	(41,233)	(41,233)	(41,233)	(41,233)	(41,233)	(41,233)	(41,233)	(41,233)
1081040	108 1	Micro System Association (2)	(99,148)	(99,148)	(99,148)	(99,148)	(99,148)	(99,148)	(99,148)	(99,148)	(99,148)	(99,148)	(99,148)	(99,148)	(99,148)	(99,148)	(99,148)	(99,148)
3036009	303 5133 7	Land & Land Rights	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000
3060090	304 5134 7	Office Structure & Improv	2,735,741	2,735,741	2,735,741	2,735,741	2,735,741	2,735,741	2,735,741	2,735,741	2,735,741	2,735,741	2,735,741	2,735,741	2,735,741	2,735,741	2,735,741	2,735,741
3060091	340 5130 7	Office Furniture & Equip	1,237,810	1,237,810	1,237,810	1,237,810	1,237,810	1,237,810	1,237,810	1,237,810	1,237,810	1,237,810	1,237,810	1,237,810	1,237,810	1,237,810	1,237,810	1,237,810
3060010	340 5130 7	Mainframe Computer (2)	453,514	453,514	453,514	453,514	453,514	453,514	453,514	453,514	453,514	453,514	453,514	453,514	453,514	453,514	453,514	453,514
3060020	340 5130 7	Misc Computer (2)	749,162	749,162	749,162	749,162	749,162	749,162	749,162	749,162	749,162	749,162	749,162	749,162	749,162	749,162	749,162	749,162
3060110	340 5130 7	Comp System Cost (2)	328,874	328,874	328,874	328,874	328,874	328,874	328,874	328,874	328,874	328,874	328,874	328,874	328,874	328,874	328,874	328,874
3060120	340 5130 7	Micro System Cost (2)	81,714	81,714	81,714	81,714	81,714	81,714	81,714	81,714	81,714	81,714	81,714	81,714	81,714	81,714	81,714	81,714
3060094	340 5130 7	Tools, Shop, & Miscellaneous Equip	20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986
3060091	340 5130 7	Telephones	120,696	120,696	120,696	120,696	120,696	120,696	120,696	120,696	120,696	120,696	120,696	120,696	120,696	120,696	120,696	120,696
3060097	340 5130 7	Communication Equip	281,159	281,159	281,159	281,159	281,159	281,159	281,159	281,159	281,159	281,159	281,159	281,159	281,159	281,159	281,159	281,159
			\$3,033,039	\$3,043,274	\$3,053,509	\$3,063,744	\$3,073,979	\$3,084,214	\$3,094,449	\$3,104,684	\$3,114,919	\$3,125,154	\$3,135,389	\$3,145,624	\$3,155,859	\$3,166,094	\$3,176,329	\$3,186,564

4033000	403	Depreciation - Office Struct	5,638	5,638	5,638	5,638	5,638	5,638	5,638	5,638	5,638	5,638	5,638	5,638	5,638	5,638	5,638
4033001	403	Depreciation - Office Furn.	2,488	2,488	2,488	2,488	2,488	2,488	2,488	2,488	2,488	2,488	2,488	2,488	2,488	2,488	2,488
4033003	403	Depreciation - Telephones	227	227	227	227	227	227	227	227	227	227	227	227	227	227	227
4033004	403	Depreciation - Tools, Shop & Misc.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4033007	403	Depreciation - Communication Equip	547	547	547	547	547	547	547	547	547	547	547	547	547	547	547

Leakage Utilities, Inc.

Account Number	USGA Number	Account Name	Simple Average	Simple Average	Simple Average	Simple Average
			Customer CO2 Balance(1)	Leakage Allowance	Balance Allocated, Permit(1)	Adjustments
1081000	108 1	A/D - Office Structures (1)	(\$1,221,216)	(86,991)	(83,143)	(83,481)
1081001	108 1	A/D - Office Furniture & Equip (3)	(1,407,734)	(1,407)	(2,765)	(1,119)
1081002	108 1	A/D - Telephones (1)	(184,512)	(571)	-	-
1081004	108 1	A/D - Tools, Shop, & Misc. (3)	(202,251)	(110)	(119)	(119)
1081007	108 1	A/D - Communication Equip (1)	(209,054)	(1,963)	(925)	(443)
1081010	108 1	A/D - Mainframe Computer (2)	(152,815)	(862)	(1,982)	529
1081020	108 1	A/D - Misc Computer (2)	(933,616)	(1,929)	(2,134)	401
1081030	108 1	Comp System Association (2)	(41,233)	(144)	(2,021)	1,547
1081040	108 1	Micro System Association (2)	(84,411)	(453)	(651)	193
3036009	303 5133 7	Land & Land Rights	95,000	314	123	794
3060090	304 5134 7	Office Structure & Improv	2,735,741	14,094	6,658	7,736
3060091	340 5130 7	Office Furniture & Equip	1,237,810	6,847	3,313	3,234
3060010	340 5130 7	Mainframe Computer (2)	320,629	1,734	1,440	294
3060020	340 5130 7	Misc Computer (2)	686,342	3,712	3,308	704
3060110	340 5130 7	Comp System Cost (2)	274,511	1,485	2,153	(659)
3060120	340 5130 7	Micro System Cost (2)	241,217	1,394	1,275	314
3060094	340 5130 7	Tools, Shop, & Miscellaneous Equip	20,986	114	-	114
3060091	340 5130 7	Telephones	120,696	653	-	653
3060097	340 5130 7	Communication Equip	280,411	1,096	823	486
			\$2,029,751	14,547	85,481	88,667

(1) All balances were taken from the CUL unless otherwise noted.
 (2) These balances were adjusted to reflect audit adjustments from the spillage note in Exhibit No. 060211-W5.
 (3) These balances were adjusted to reflect correct depreciation rates.

2007 FLORIDA RATE CASE
 HISTORICAL DATA ENDING DECEMBER 31, 2007
 WATER SERVICE CORPORATION RATE BASE ROLL-FORWARD

w/p 4-1a
 2007 Adjusted Balances (in accreted)

Complete Adjustment from Allowance Asset in Docket No. 060753-W's Rolled Forward through 12/31/07

	Asset Balance per Commission at 12/31/05	Asset at 12/31/06	Asset at 01/31/07	Asset at 02/28/07	Asset at 03/31/07	Asset at 04/30/07	Asset at 05/31/07	Asset at 06/30/07	Asset at 07/31/07	Asset at 08/31/07	Asset at 09/30/07	Asset at 10/31/07	Asset at 11/30/07	Asset at 12/31/07
Maintenance (2002 and prior)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Maintenance (2003)	171,640	171,640	171,640	171,640	171,640	171,640	171,640	171,640	171,640	171,640	171,640	171,640	171,640	171,640
Maintenance (2004)	13,640	13,640	13,640	13,640	13,640	13,640	13,640	13,640	13,640	13,640	13,640	13,640	13,640	13,640
Maintenance (2005)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance (2006)	-	268,194	268,194	268,194	268,194	268,194	268,194	268,194	268,194	268,194	268,194	268,194	268,194	268,194
Maintenance (2007) (1)	-	-	-	-	-	-	-	-	-	(265,809)	(265,809)	(265,809)	(265,809)	(265,809)
	\$185,320	\$453,514	\$453,514	\$453,514	\$453,514	\$453,514	\$453,514	\$453,514	\$453,514	\$187,705	\$187,705	\$187,705	\$187,705	\$187,705
AD Balance per Commission at 12/31/05	AD at 12/31/06	AD at 01/31/07	AD at 02/28/07	AD at 03/31/07	AD at 04/30/07	AD at 05/31/07	AD at 06/30/07	AD at 07/31/07	AD at 08/31/07	AD at 09/30/07	AD at 10/31/07	AD at 11/30/07	AD at 12/31/07	
Maintenance (2002 and prior)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Maintenance (2003)	(85,840)	(120,176)	(123,037)	(125,491)	(128,760)	(131,621)	(134,482)	(137,344)	(140,205)	(143,066)	(145,928)	(148,789)	(151,650)	(154,512)
Maintenance (2004)	(6,092)	(6,820)	(7,047)	(7,275)	(7,502)	(7,729)	(7,957)	(8,184)	(8,411)	(8,639)	(8,866)	(9,093)	(9,321)	(9,548)
Maintenance (2005)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance (2006)	-	(38,819)	(31,239)	(35,739)	(40,239)	(44,699)	(49,159)	(53,619)	(58,079)	(62,539)	(67,044)	(71,518)	(75,988)	(80,458)
Maintenance (2007) (1)	-	-	-	-	-	-	-	-	-	60,022	66,452	70,882	75,313	79,743
	(\$89,932)	(\$152,815)	(\$161,374)	(\$168,932)	(\$176,491)	(\$184,049)	(\$191,608)	(\$199,167)	(\$206,725)	(\$214,282)	(\$221,839)	(\$229,397)	(\$236,954)	(\$244,512)
Dep Exp at 01/31/07	Dep Exp at 02/28/07	Dep Exp at 03/31/07	Dep Exp at 04/30/07	Dep Exp at 05/31/07	Dep Exp at 06/30/07	Dep Exp at 07/31/07	Dep Exp at 08/31/07	Dep Exp at 09/30/07	Dep Exp at 10/31/07	Dep Exp at 11/30/07	Dep Exp at 12/31/07	Total TV Dep Exp		
Maintenance (2002 and prior)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Maintenance (2003)	2,861	2,861	2,861	2,861	2,861	2,861	2,861	2,861	2,861	2,861	2,861	2,861	2,861	
Maintenance (2004)	227	227	227	227	227	227	227	227	227	227	227	227	227	
Maintenance (2005)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Maintenance (2006)	-	4,470	4,470	4,470	4,470	4,470	4,470	4,470	4,470	4,470	4,470	4,470	4,470	
Maintenance (2007) (1)	-	-	-	-	-	-	-	-	(6,430)	(6,430)	(6,430)	(6,430)	(6,430)	
	\$7,559	\$7,559	\$7,559	\$7,559	\$7,559	\$7,559	\$7,559	\$7,559	\$3,128	\$3,128	\$3,128	\$3,128	\$64,122	
Asset Balance per Commission at 12/31/05	Asset at 12/31/06	Asset at 01/31/07	Asset at 02/28/07	Asset at 03/31/07	Asset at 04/30/07	Asset at 05/31/07	Asset at 06/30/07	Asset at 07/31/07	Asset at 08/31/07	Asset at 09/30/07	Asset at 10/31/07	Asset at 11/30/07	Asset at 12/31/07	
Mini Computer (2002 and prior)	\$169,304	\$169,304	\$169,304	\$169,304	\$169,304	\$169,304	\$169,304	\$169,304	\$169,304	\$169,304	\$169,304	\$169,304	\$169,304	
Mini Computer (2003)	32,993	32,993	32,993	32,993	32,993	32,993	32,993	32,993	32,993	32,993	32,993	32,993	32,993	
Mini Computer (2004)	28,300	28,300	28,300	28,300	28,300	28,300	28,300	28,300	28,300	28,300	28,300	28,300	28,300	
Mini Computer (2005)	64,443	64,443	64,443	64,443	64,443	64,443	64,443	64,443	64,443	64,443	64,443	64,443	64,443	
Mini Computer (2006)	-	454,123	454,123	454,123	454,123	454,123	454,123	454,123	454,123	454,123	454,123	454,123	454,123	
Mini Computer (2007) (1)	-	-	124	5,139	8,009	13,771	17,719	24,489	34,780	(384,302)	(296,026)	(209,141)	(220,982)	(125,640)
	\$295,040	\$749,162	\$749,286	\$754,301	\$759,316	\$764,331	\$769,346	\$774,361	\$779,376	\$454,360	\$455,136	\$455,912	\$456,688	
AD Balance per Commission at 12/31/05	AD at 12/31/06	AD at 01/31/07	AD at 02/28/07	AD at 03/31/07	AD at 04/30/07	AD at 05/31/07	AD at 06/30/07	AD at 07/31/07	AD at 08/31/07	AD at 09/30/07	AD at 10/31/07	AD at 11/30/07	AD at 12/31/07	
Mini Computer (2002 and prior)	(\$169,304)	(\$169,304)	(\$169,304)	(\$169,304)	(\$169,304)	(\$169,304)	(\$169,304)	(\$169,304)	(\$169,304)	(\$169,304)	(\$169,304)	(\$169,304)	(\$169,304)	
Mini Computer (2003)	(32,993)	(32,993)	(32,993)	(32,993)	(32,993)	(32,993)	(32,993)	(32,993)	(32,993)	(32,993)	(32,993)	(32,993)	(32,993)	
Mini Computer (2004)	(16,150)	(21,583)	(24,569)	(28,156)	(32,342)	(36,788)	(41,514)	(46,300)	(51,000)	(55,600)	(60,000)	(64,300)	(68,500)	
Mini Computer (2005)	(10,741)	(12,225)	(14,012)	(15,902)	(17,992)	(19,882)	(21,772)	(23,662)	(25,552)	(27,442)	(29,332)	(31,222)	(33,112)	
Mini Computer (2006)	-	(75,667)	(88,302)	(106,916)	(133,531)	(168,145)	(210,760)	(261,374)	(320,989)	(389,603)	(468,217)	(556,831)	(655,445)	
Mini Computer (2007) (1)	-	-	-	-	-	-	-	-	3,490	121,448	324,938	528,428	732,918	
	(\$221,690)	(\$333,785)	(\$348,979)	(\$364,170)	(\$379,361)	(\$394,552)	(\$409,743)	(\$424,934)	(\$440,125)	(\$455,316)	(\$470,507)	(\$485,698)	(\$500,889)	
Dep Exp at 01/31/07	Dep Exp at 02/28/07	Dep Exp at 03/31/07	Dep Exp at 04/30/07	Dep Exp at 05/31/07	Dep Exp at 06/30/07	Dep Exp at 07/31/07	Dep Exp at 08/31/07	Dep Exp at 09/30/07	Dep Exp at 10/31/07	Dep Exp at 11/30/07	Dep Exp at 12/31/07	Total TV Dep Exp		
Mini Computer (2002 and prior)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Mini Computer (2003)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Mini Computer (2004)	786	786	786	786	786	786	786	786	786	786	786	786	786	
Mini Computer (2005)	12,615	12,615	12,615	12,615	12,615	12,615	12,615	12,615	12,615	12,615	12,615	12,615	12,615	
Mini Computer (2006)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Mini Computer (2007) (1)	-	-	-	-	-	-	-	-	(3,490)	(3,490)	(3,490)	(3,490)	(3,490)	
	\$15,191	\$15,191	\$15,191	\$15,191	\$15,191	\$15,191	\$15,191	\$15,191	\$10,915	\$10,915	\$10,915	\$10,915	\$156,632	
Asset Balance per Commission at 12/31/05	Asset at 12/31/06	Asset at 01/31/07	Asset at 02/28/07	Asset at 03/31/07	Asset at 04/30/07	Asset at 05/31/07	Asset at 06/30/07	Asset at 07/31/07	Asset at 08/31/07	Asset at 09/30/07	Asset at 10/31/07	Asset at 11/30/07	Asset at 12/31/07	
Software 8 yrs (1997 and prior)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Software 8 yrs (1998)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Software 8 yrs (1999)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Software 8 yrs (2000)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Software 8 yrs (2001)	-	-	-	-	-	-	-	-	-	-	-	-	-	

Software 8 yrs (2002)	5,912	5,912	5,912	5,912	5,912	5,912	5,912	5,912	5,912	5,912	5,912	5,912	5,912	5,912	5,912	5,912
Software 8 yrs (2003)	14,240	14,240	14,240	14,240	14,240	14,240	14,240	14,240	14,240	14,240	14,240	14,240	14,240	14,240	14,240	14,240
Software 8 yrs (2004)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Software 8 yrs (2005)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Software 8 yrs (2006)	-	508,722	508,722	508,722	508,722	508,722	508,722	508,722	508,722	508,722	508,722	508,722	508,722	508,722	508,722	508,722
Software 8 yrs (2007) (1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
A/D Balance per Commission at 12/31/04	\$20,152	\$228,874	\$238,874	\$350,499	\$356,499	\$356,499	\$356,499	\$356,499	\$356,499	\$356,499	\$356,499	\$356,499	\$356,499	\$356,499	\$356,499	\$356,499

Software 8 yrs (1997 and prior)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Software 8 yrs (1999)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Software 8 yrs (2000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Software 8 yrs (2001)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Software 8 yrs (2002)	(2,587)	(3,326)	(3,387)	(3,449)	(3,510)	(3,572)	(3,634)	(3,695)	(3,757)	(3,818)	(3,880)	(3,942)	(4,003)	(4,065)	(4,126)	(4,188)
Software 8 yrs (2003)	(4,450)	(6,230)	(6,378)	(6,527)	(6,675)	(6,823)	(6,972)	(7,120)	(7,268)	(7,417)	(7,565)	(7,713)	(7,862)	(8,010)	(8,158)	(8,306)
Software 8 yrs (2004)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Software 8 yrs (2005)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Software 8 yrs (2006)	-	(31,795)	(37,094)	(42,394)	(47,693)	(52,992)	(58,291)	(63,590)	(68,889)	(74,189)	(79,488)	(84,787)	(90,086)	(95,385)	(100,684)	(105,983)
Software 8 yrs (2007) (1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
A/D Balance per Commission at 12/31/07	(17,037)	(81,151)	(84,640)	(152,389)	(159,878)	(167,367)	(174,856)	(182,345)	(189,834)	(197,323)	(204,812)	(212,301)	(219,790)	(227,279)	(234,768)	(242,257)

Software 8 yrs (1997 and prior)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Software 8 yrs (1999)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Software 8 yrs (2000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Software 8 yrs (2001)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Software 8 yrs (2002)	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62
Software 8 yrs (2003)	148	148	148	148	148	148	148	148	148	148	148	148	148	148	148	148
Software 8 yrs (2004)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Software 8 yrs (2005)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Software 8 yrs (2006)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Software 8 yrs (2007) (1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Asset Balance per Commission at 12/31/04	\$5,509	\$5,509	\$5,509	\$5,509	\$5,509	\$5,509	\$5,509	\$5,509	\$5,509	\$5,509	\$5,509	\$5,509	\$5,509	\$5,509	\$5,509	\$5,509

Software (2002 and prior)	\$17,117	\$17,117	\$17,117	\$17,117	\$17,117	\$17,117	\$17,117	\$17,117	\$17,117	\$17,117	\$17,117	\$17,117	\$17,117	\$17,117	\$17,117	\$17,117
Software (2003)	8,312	8,312	8,312	8,312	8,312	8,312	8,312	8,312	8,312	8,312	8,312	8,312	8,312	8,312	8,312	8,312
Software (2004)	5,877	5,877	5,877	5,877	5,877	5,877	5,877	5,877	5,877	5,877	5,877	5,877	5,877	5,877	5,877	5,877
Software (2005)	31,318	31,318	31,318	31,318	31,318	31,318	31,318	31,318	31,318	31,318	31,318	31,318	31,318	31,318	31,318	31,318
Software (2006)	-	19,090	19,090	19,090	19,090	19,090	19,090	19,090	19,090	19,090	19,090	19,090	19,090	19,090	19,090	19,090
Software (2007)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Asset Balance per Commission at 12/31/04	\$61,625	\$61,714	\$61,774	\$61,814	\$61,854	\$61,894	\$61,934	\$61,974	\$62,014	\$62,054	\$62,094	\$62,134	\$62,174	\$62,214	\$62,254	\$62,294

Software (2002 and prior)	\$17,117	\$17,117	\$17,117	\$17,117	\$17,117	\$17,117	\$17,117	\$17,117	\$17,117	\$17,117	\$17,117	\$17,117	\$17,117	\$17,117	\$17,117	\$17,117
Software (2003)	(6,927)	(8,312)	(8,312)	(8,312)	(8,312)	(8,312)	(8,312)	(8,312)	(8,312)	(8,312)	(8,312)	(8,312)	(8,312)	(8,312)	(8,312)	(8,312)
Software (2004)	(2,938)	(4,897)	(4,961)	(5,024)	(5,087)	(5,150)	(5,213)	(5,276)	(5,339)	(5,402)	(5,465)	(5,528)	(5,591)	(5,654)	(5,717)	(5,780)
Software (2005)	(5,200)	(15,850)	(16,329)	(16,808)	(17,287)	(17,766)	(18,245)	(18,724)	(19,203)	(19,682)	(20,161)	(20,640)	(21,119)	(21,598)	(22,077)	(22,556)
Software (2006)	-	(3,182)	(3,712)	(4,242)	(4,772)	(5,302)	(5,832)	(6,362)	(6,892)	(7,422)	(7,952)	(8,482)	(9,012)	(9,542)	(10,072)	(10,602)
Software (2007)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
A/D Balance per Commission at 12/31/07	(93,202)	(89,168)	(85,291)	(81,414)	(77,537)	(73,660)	(69,783)	(65,906)	(62,029)	(58,152)	(54,275)	(50,398)	(46,521)	(42,644)	(38,767)	(34,890)

(1) Includes reclaim entry (credit) that was entered in 2006 and released to Project Phoenix in 2007.

2007 FLORIDA BATT. CASES
 HISTORICAL DATA ENDING DECEMBER 2007
 REGIONAL OFFICE EXPENSES

w/p 4-1
 2007 Averages

Account Number	USOA Number	Account Name	December 2006 Regional Balance (1)	January 2007 Regional Balance (1)	February 2007 Regional Balance (1)	March 2007 Regional Balance (1)	April 2007 Regional Balance (1)	May 2007 Regional Balance (1)	June 2007 Regional Balance (1)	July 2007 Regional Balance (1)	August 2007 Regional Balance (1)	September 2007 Regional Balance (1)	October 2007 Regional Balance (1)	November 2007 Regional Balance (1)	December 2007 Regional Balance (1)	Simple Average Regional Balance (1)	13 Month Average Regional Balance (1)
1083090	108.1	A/D - Office Structures (2)	(316,685)	(317,115)	(312,684)	(314,184)	(315,683)	(317,183)	(318,683)	(319,182)	(320,682)	(322,181)	(323,681)	(325,180)	(326,680)	(318,320)	(317,300)
1083092	108.1	A/D - Office Furniture & Equip. (2)	(72,207)	(72,207)	(72,207)	(72,241)	(72,275)	(72,309)	(72,343)	(72,377)	(72,411)	(72,445)	(72,479)	(72,513)	(72,547)	(72,581)	(72,615)
1083094	108.1	A/D - Tools, Shop. & Misc. (2)	(125,812)	(126,713)	(127,614)	(128,515)	(129,416)	(130,317)	(131,218)	(132,119)	(133,020)	(133,921)	(134,822)	(135,723)	(136,624)	(137,525)	(138,426)
1083095	108.1	A/D - Laboratory Equip (2)	(1,949)	(1,965)	(1,981)	(1,997)	(2,013)	(2,029)	(2,045)	(2,061)	(2,077)	(2,093)	(2,109)	(2,125)	(2,141)	(2,157)	(2,173)
1081010	108.1	A/D - Communication Equip (2)	(58,473)	(59,020)	(59,567)	(60,114)	(60,661)	(61,208)	(61,755)	(62,302)	(62,849)	(63,396)	(63,943)	(64,490)	(65,037)	(65,584)	(66,131)
1081020	108.1	A/D - Mainframe Computer	(19,192)	(19,271)	(19,350)	(19,429)	(19,507)	(19,586)	(19,665)	(19,744)	(19,823)	(19,902)	(19,981)	(20,060)	(20,139)	(20,218)	(20,297)
3406160	108.1	Micro System Amortization	(13,196)	(13,361)	(13,526)	(13,691)	(13,856)	(14,021)	(14,186)	(14,351)	(14,516)	(14,681)	(14,846)	(15,011)	(15,176)	(15,341)	(15,506)
3405600	340.5/390.7	Office Structures & Improv.	899,726	899,726	899,726	899,726	899,726	899,726	899,726	899,726	899,726	899,726	899,726	899,726	899,726	899,726	899,726
3405691	340.5/390.7	Office Furniture & Equip.	178,612	179,404	179,617	180,409	181,201	181,993	182,785	183,577	184,369	185,161	185,953	186,745	187,537	188,329	189,121
3405610	340.5/390.7	Mainframe Computer	20,627	20,627	20,627	20,627	20,627	20,627	20,627	20,627	20,627	20,627	20,627	20,627	20,627	20,627	20,627
3405620	340.5/390.7	Misc Computer	175,967	175,967	175,967	175,967	175,967	175,967	175,967	175,967	175,967	175,967	175,967	175,967	175,967	175,967	175,967
3406120	340.5/390.7	Micro System Cost	17,594	17,594	17,594	17,594	17,594	17,594	17,594	17,594	17,594	17,594	17,594	17,594	17,594	17,594	17,594
3466094	343.5/393.7	Tools, Shop. & Misc.	216,239	216,239	216,239	216,239	216,239	216,239	216,239	216,239	216,239	216,239	216,239	216,239	216,239	216,239	216,239
3466095	344.5/394.7	Laboratory Equipment	2,863	2,863	2,863	2,863	2,863	2,863	2,863	2,863	2,863	2,863	2,863	2,863	2,863	2,863	2,863
3466097	346.5/396.7	Communication Equip	65,807	65,807	65,807	65,807	65,807	65,807	65,807	65,807	65,807	65,807	65,807	65,807	65,807	65,807	65,807
			\$379,998	\$374,577	\$371,984	\$373,532	\$372,972	\$366,911	\$360,850	\$354,789	\$348,728	\$342,667	\$336,606	\$330,545	\$324,484	\$318,423	\$312,362
4032090	403	Depreciation - Office Struct.	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
4032091	403	Depreciation - Office Furn.	997	997	998	1,038	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048
4032094	403	Depreciation - Tools	1,126	1,126	1,126	1,126	1,126	1,126	1,126	1,126	1,126	1,126	1,126	1,126	1,126	1,126	1,126
4032095	403	Depreciation - Lab	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16
4032097	403	Depreciation - Communication Equip	548	548	548	548	548	548	548	548	548	548	548	548	548	548	548
4032098	403	Depreciation - Computer	2,409	2,409	2,409	2,409	2,409	2,409	2,411	2,411	2,411	2,411	2,411	2,411	2,411	2,411	2,411

Laborator Utilities, Inc.

Account Number	USOA Number	Account Name	Simple Average Regional Balance (1)	Laborator Allocation	Balance Allocated from GL	Adjustment
1083090	108.1	A/D - Office Structures (2)	(178,503)	(82,093)	(83,224)	\$531
1083091	108.1	A/D - Office Furniture & Equip. (2)	(45,444)	(1,209)	(1,505)	216
1083094	108.1	A/D - Tools, Shop. & Misc. (2)	(133,365)	(1,997)	(3,711)	(1,626)
1083097	108.1	A/D - Communication Equip (2)	(61,771)	(932)	(1,110)	178
1081010	108.1	A/D - Mainframe Computer (2)	(19,665)	(297)	-	(297)
1081020	108.1	A/D - Misc Computer	(173,906)	(2,623)	(2,457)	(166)
3406160	108.1	Micro System Amortization (2)	(14,276)	(213)	-	(213)
3405600	340.5/394.7	Office Structures & Improv.	902,837	13,620	17,095	(3,473)
3405691	340.5/390.7	Office Furniture & Equip.	184,961	2,790	3,394	(604)
3405610	340.5/390.7	Mainframe Computer	20,627	311	-	311
3405620	340.5/390.7	Misc Computer	276,744	4,175	3,326	849
3406120	340.5/390.7	Micro System Cost	17,966	271	-	271
3466094	343.5/393.7	Tools, Shop. & Misc.	217,134	3,236	1,239	(2,000)
3466097	346.5/396.7	Communication Equip	65,959	895	1,372	(477)
			\$963,321	\$53,194	\$64,998	(\$11,805)

(1) All balances were taken from the GL, unless otherwise noted.
 (2) These balances were adjusted to reflect correct depreciation rates.
 (3) In December, depreciation began being automatically calculated by a fixed asset system.

ERC COUNT 12/07
 ALL UI OPERATING COMPANIES

<u>State</u>	<u>System</u>		<u>ERC Count (1)</u>	<u>Percentage to Total UI</u>	
Illinois Companies					
014	Camelot	W	216.0	0.07%	
014	Camelot	S	215.0	0.07%	0.15%
018	Charmar	W	53.0	0.02%	0.02%
022	Cherry Hill	W	257.6	0.09%	0.09%
025	Holiday Hills	W	242.0	0.08%	0.08%
026	Clarendon	W	362.9	0.13%	0.13%
027	Westlake	W	432.6	0.15%	
027	Westlake	S	422.8	0.15%	0.30%
034	County Line	W	117.4	0.04%	0.04%
038	Del Mar	W	75.5	0.03%	0.03%
042	Ferson Creek	W	382.0	0.13%	
042	Ferson Creek	S	374.0	0.13%	0.26%
046	Galena Territory	W	2,186.9	0.75%	
046	Galena Territory	S	818.2	0.28%	1.04%
048	Harbor Ridge	W	323.0	0.11%	
048	Harbor Ridge	S	319.0	0.11%	0.22%
049	Great Northern	W	361.0	0.12%	0.12%
050	Killarney	W	352.0	0.12%	0.12%
066	Northern Hills	W	172.0	0.06%	
066	Northern Hills	S	185.0	0.06%	0.12%
070	Lake Marian	W	293.0	0.10%	0.10%
078	Wildwood Water Serv Co	W	195.0	0.07%	0.07%
082	Valentine	W	70.0	0.02%	0.02%
086	Walk-up Woods	W	220.0	0.08%	0.08%
090&062	Whisp.Hills/Pist./Sun	W	2,352.5	0.81%	0.81%
096	Medina	S	475.2	0.16%	0.16%
098	Cedar Bluff	S	131.0	0.05%	0.05%
011	Apple Canyon Usage	W	895.0	0.31%	
010	Apple Canyon Avail	A	1,784.0	0.62%	0.92%
055	Lake Holiday Usage	W	1,869.0	0.64%	
054	Lake Holiday Avail	W	226.0	0.08%	0.72%
059	Lake Wildwood Usage	W	472.5	0.16%	
058	Lake Wildwood Avail	W	951.0	0.33%	0.49%
Total Illinois			<u>17,802.1</u>	<u>6.14%</u>	<u>6.14%</u>
Indiana Companies					
280+282	Twin Lakes	W	3,127.1	1.08%	
280+282	Twin Lakes	S	3,068.6	1.06%	2.14%

	151	Indiana Water Service	W	1,858.0	0.64%	0.64%
	150/149	WSC of Indiana	W	200.9	0.07%	
	150/149	WSC of Indiana	S	205.9	0.07%	0.14%
		Total Indiana		8,460.5	2.92%	2.92%
Ohio Companies						
	246	Holiday Service - Usage	W	439.0	0.15%	
	245	Holiday Service - Availability		538.0	0.19%	0.34%
		Total Ohio		977.0	0.34%	0.34%
Kentucky Companies						
		WSCK				
	162	Clinton	W	783.4	0.27%	
	170	Middlesborough	W	6,601.7	2.28%	2.55%
		Total Kentucky		7,385.1	2.55%	2.55%
Florida Companies						
	640	Miles Grant	W	1,122.1	0.39%	
	640	Miles Grant	S	1,055.6	0.36%	0.75%
	646	Tierre Verde		2,416.9	0.83%	0.83%
	645	Mid-County		3,354.6	1.16%	1.16%
	641	Lake Placid	W	138.9	0.05%	
	641	Lake Placid	S	136.9	0.05%	0.10%
	643	Eastlake	W	910.8	0.31%	
	643	Eastlake	S	872.8	0.30%	0.62%
	644	Pebble Creek	W	1,476.5	0.51%	
	644	Pebble Creek	S	1,423.5	0.49%	1.00%
	647	Alafaya		7,268.9	2.51%	2.51%
	648	Longwood		1,779.0	0.61%	0.61%
	649	Wedgfield	W	1,549.8	0.53%	
	649	Wedgfield	S	1,526.8	0.53%	1.06%
	672	Cypress Lakes	W	1,216.5	0.42%	
	672	Cypress Lakes	S	1,123.3	0.39%	0.81%
	673	Eagle Ridge		1,618.1	0.56%	
	674	Cross Creek	S	908.0	0.31%	0.87%
	680	Sanlando	W	11,857.7	4.09%	
	680	Sanlando	S	9,139.5	3.15%	7.24%
	690	Sandalhaven		1,043.2	0.36%	0.36%
	694	Bayside	W	240.4	0.08%	
	694	Bayside	S	241.2	0.08%	0.17%
	695	South Gate	W	5,726.3	1.98%	1.98%
	699	Sandy Creek	W	198.8	0.07%	
	699	Sandy Creek	S	167.0	0.06%	0.13%
	693	Labrador	W	792.3	0.27%	
	693	Labrador	S	775.3	0.27%	0.54%
	691	Pennbrooke	W	1,459.5	0.50%	
	691	Pennbrooke	S	1,243.0	0.43%	0.93%
	692	Hutchinson Island/Irrigation	W	205.7	0.07%	

692	Hutchinson Island	S	176.2	0.06%	0.13%
3101	ACME Water Supply	W	160.5	0.06%	0.06%
	Lake Utility Services, Inc.				
628	Clermont	W	205.0	0.07%	
631	Amberhill	W	754.0	0.26%	
632	Highland Point	W	48.5	0.02%	
633	The Oranges	W	99.0	0.03%	
634	Lake Ridge	W	131.0	0.05%	
636	Vistas	W	978.6	0.34%	
661	Crescent Bay	W	93.0	0.03%	
662	Crescent West	W	100.0	0.03%	
663	Four Lakes	W	65.0	0.02%	
664	Lake Saunders Acres	W	45.0	0.02%	
665	Lake Crescent Hills	W	127.0	0.04%	
666	Preston Cove	W	105.0	0.04%	
667&668	South Clermont (EDB)	W	2,806.1	0.97%	
675	Lake Groves	W	2,804.3	0.97%	
675	Lake Groves	S	2,744.8	0.95%	3.83%
	Utilities, Inc. of Florida				
602	Weathersfield	W	691.0	0.24%	
602	Weathersfield	S	685.5	0.24%	
604	Oakland Shores	W	228.5	0.08%	
606	Little Wekiva	W	61.0	0.02%	
608	Park Ridge	W	98.0	0.03%	
610	Phillips Section	W	80.0	0.03%	
612	Crystal Lake	W	172.0	0.06%	
613	Bartelt Wis Bar	W	163.5	0.06%	
613	Bartelt Wis Bar	S	162.0	0.06%	
614	Ravenna Park/Lincoln Hts.	W	349.5	0.12%	
614	Ravenna Park/Lincoln Hts.	S	249.5	0.09%	
615	Bartelt Buena Vista	W	1,074.8	0.37%	
616	Bear Lake Manor	W	223.5	0.08%	
618	Jansen	W	252.5	0.09%	
620	Crescent Hts	W	277.5	0.10%	
621	Davis Shores	W	43.0	0.01%	
622	Golden Hills-BFF(bulk)	S	8.0	0.00%	
623	Trailwoods	W	299.0	0.10%	
623	Trailwoods	S	293.0	0.10%	
624	Oakland Hills	W	181.0	0.06%	
624	Oakland Hills	S	180.0	0.06%	
626	Summertree	S	1,031.0	0.36%	
626	Summertree	W	1,219.0	0.42%	
629	Orangewood	W	560.3	0.19%	
630	Golden Hills	W	448.6	0.15%	
635	Crownwood	W	81.8	0.03%	
635	Crownwood	S	58.8	0.02%	
637	Lake Tarpon	W	430.9	0.15%	3.31%
	Total Florida		84,035.1	28.99%	28.99%

Louisiana Companies

	Utilities, Inc. of Louisiana				
771	North Park/River Oaks	W	1,185.0	0.41%	
771	North Park/River Oaks	S	1,129.5	0.39%	
773&776	Arrowwood	W	2,869.9	0.99%	
773&776	Arrowwood	S	2,545.9	0.88%	
774	Greenbrier	W	849.3	0.29%	
774	Greenbrier	S	726.3	0.25%	
775	Ingram Estates	W	254.0	0.09%	
775	Ingram Estates	S	253.0	0.09%	3.39%
	Louisiana Water Service, Inc.				
751	Woodridge	W	511.5	0.18%	
751	Woodridge	S	495.5	0.17%	
752	Kingspoint	W	2,005.3	0.69%	
752	Kingspoint	S	1,993.3	0.69%	
753	Lake Village	W	674.5	0.23%	

753	Lake Village	S	667.0	0.23%	
754	Huntwyck	W	669.5	0.23%	
754	Huntwyck	S	669.5	0.23%	
755	Quail Ridge	W	379.0	0.13%	
755	Quail Ridge	S	358.0	0.12%	
756	Magnolia Forest/Rocket Ranch	W	544.8	0.19%	
756	Magnolia Forest/Rocket Ranch	S	526.0	0.18%	
757	Frenchman's Estates	W	53.5	0.02%	
758	Village Acadian	W	49.4	0.02%	
758	Village Acadian	S	43.4	0.01%	
759	Oakmont	W	164.0	0.06%	
759	Oakmont	S	160.0	0.06%	
764	Pirates Harbor	W	104.0	0.04%	3.47%
Total Louisiana			19,881.1	6.86%	6.86%
Maryland Companies					
Greenridge Utilities, Inc.					
205	Greenridge	W	847.0	0.29%	
208	Vista	W	81.0	0.03%	0.32%
210	Provinces	W	1,505.0	0.52%	0.52%
Maryland Water Service, Inc.					
215	Pinto	W	1,079.6	0.37%	
215	Pinto	S	1,072.4	0.37%	
216	Highland Estates	W	37.0	0.01%	0.76%
Total Maryland			4,622.0	1.59%	1.59%
Virginia Companies					
212	Colchester	S	169.0	0.06%	0.06%
224+225	Massanutten usage	W	2,424.3	0.84%	
224+225	Massanutten usage	S	2,212.6	0.76%	
226	Massanutten availability W		216.0	0.07%	
226	Massanutten availability S		216.0	0.07%	1.75%
Total Virginia			5,237.9	1.81%	1.81%
Pennsylvania Companies					
250	Utilities, Inc. of Pennsylvania	S	2,161.0	0.75%	0.75%
251	Westgate	W	741.5	0.26%	0.26%
255	Penn Estates Usage	W	1,664.0	0.57%	
255	Penn Estates Usage	S	1,664.0	0.57%	
256	Penn Estates Availability	W	66.0	0.02%	
256	Penn Estates Availability	S	66.0	0.02%	1.19%
Total Pennsylvania			6,362.5	2.20%	2.20%
New Jersey Companies					
270	Montague Water	W	791.0	0.27%	
271	Montague Sewer	S	267.5	0.09%	0.37%
Total New Jersey			1,058.5	0.37%	0.37%
Arizona Companies					
935	Bermuda	W	8,529.4	2.94%	2.94%
Total Arizona			8,529.4	2.94%	2.94%
Nevada Companies					
110&112	Spring Creek	W	4,063.3	1.40%	
110&112	Spring Creek	S	123.8	0.04%	1.44%
140	Central NV	W	6,813.5	2.35%	
140	Central NV	S	3,877.0	1.34%	3.69%

120	Utilities Inc of Nevada	W	3,188.5	1.10%	1.10%
123	Sky Ranch	W	579.0	0.20%	0.20%
	Total Nevada		18,645.1	6.43%	6.43%

South Carolina Companies

	Carolina Water Service, Inc.				
295	Salem Church	S	164.0	0.06%	
351	Falcon Ranches	W	97.8	0.03%	
352	Sycamore Acres	W	78.0	0.03%	
353	Westside Terrace	W	66.0	0.02%	
356	Oakwood	W	59.0	0.02%	
356	Oakwood	S	9.0	0.00%	
357	Woodsen	S	85.0	0.03%	
360	Blue Ridge	W	55.0	0.02%	
361	Calvin Acres	W	40.0	0.01%	
362	Pocalla	W	98.0	0.03%	
362	Pocalla	S	159.0	0.05%	
363	Rock Bluff	W	20.0	0.01%	
364	Laurel Meadows	W	285.0	0.10%	
364	Laurel Meadows	S	278.0	0.10%	
366	Oakland Plantation	S	305.6	0.11%	
368	Indian Forks	W	75.0	0.03%	
368	Indian Forks	S	83.0	0.03%	
369	Brighton Forest	W	135.0	0.05%	
369	Brighton Forest	S	144.0	0.05%	
370	Indian Pines	W	17.0	0.01%	
371	Rollingwood/Silver Creek	W	185.0	0.06%	
371	Rollingwood/Silver Creek	S	101.0	0.03%	
372	Hidden Valley Trailer Pk.	W	55.2	0.02%	
372	Hidden Valley Trailer Pk.	S	486.6	0.17%	
373	Smallwood Estates	W	116.0	0.04%	
373	Smallwood Estates	S	114.0	0.04%	
375	The Landings	W	162.0	0.06%	
375	The Landings	S	163.0	0.06%	
376	Harborside	W	78.8	0.03%	
376	Harborside	S	77.8	0.03%	
378	Spring Lake	W	121.0	0.04%	
378	Spring Lake	S	121.0	0.04%	
379	Palmetto Apts./Ests	S	46.2	0.02%	
380	Roosevelt Gardens	S	165.5	0.06%	
382	Hidden Valley Country Club	W	188.8	0.07%	
385	Peachtree Acres	W	48.0	0.02%	
391	Hunters Glen	W	94.5	0.03%	
401	Heatherwood	W	101.0	0.03%	
402	Idlewood	W	67.5	0.02%	
403	Springhill/Oakcrest	W	419.5	0.14%	
403	Springhill/Oakcrest	S	427.0	0.15%	
404	Lincolnshire-Whites Creek	S	248.0	0.09%	
405	40 Love Point	W	122.0	0.04%	
405	40 Love Point	S	121.0	0.04%	
406	Planter's Station	W	166.0	0.06%	
406	Planter's Station	S	164.0	0.06%	
422	Greyland Forest	W	310.0	0.11%	
422	Greyland Forest	S	306.0	0.11%	
424	Glen Village	W	211.0	0.07%	
424	Glen Village	S	206.0	0.07%	
440	North Lake Shore Pt.	S	24.0	0.01%	
441	Ballentine Cove	S	89.0	0.03%	
442	Shadowood Cove	S	115.0	0.04%	
443	Golden Pond	W	353.0	0.12%	
443	Golden Pond	S	344.0	0.12%	
444	Oak Grove Est	W	155.8	0.05%	
444	Oak Grove Est	S	158.8	0.05%	
445	Secret Cove	S	87.0	0.03%	
458	Governor's Grant	S	316.0	0.11%	
460	Riverhills Plantation	W	3,219.1	1.11%	
460	Riverhills Plantation	S	2,918.6	1.01%	

461	Lake Murray	W	322.5	0.11%	
461	Lake Murray	S	331.0	0.11%	
462	Stonegate	W	134.0	0.05%	
462	Stonegate	S	133.0	0.05%	
374&394	Friarsgate	S	2,826.6	0.98%	6.55%

Utilities Services of South Carolina, Inc.

1310	Parkwood	W	116.5	0.04%	
1311	Tanya Terrance	W	22.0	0.01%	
1312	Emma Terrance	W	23.0	0.01%	
1313	Lexington Estates	W	165.0	0.06%	
1314	Windy Hill	W	138.0	0.05%	
1315	Hermitage	W	14.0	0.00%	
1316	Vanarsdale	W	187.6	0.06%	
1317	Murray Park	W	46.0	0.02%	
1318	Lake Village	W	75.0	0.03%	
1319	Tanglewood	W	8.0	0.00%	
1320	Foxtrail	W	36.0	0.01%	
1321	Dutch Village (Aka Dutch Creek)	W	177.0	0.06%	
1322	Raintree Acres	W	142.0	0.05%	
1323	Murray Lodge	W	56.0	0.02%	
1324	Dutchman Shores	W	150.0	0.05%	
1325	Indian Cove	W	33.0	0.01%	
1326	Milmont Shores	W	20.0	0.01%	
1327	Arrowhead Estates	W	32.0	0.01%	
1328	Lakewood Estates	W	77.0	0.03%	
1329	Hilton Place	W	34.0	0.01%	
1330	Estates Of Hilton	W	27.0	0.01%	
1331	Plantation	W	390.0	0.13%	
1332	Springfield Acres	W	49.0	0.02%	
1333	Farrowood	W	145.0	0.05%	
1334	Harmon Estates	W	45.0	0.02%	
1335	Washington Height	W	70.0	0.02%	
1336	Oakridge Hunt Club	W	79.0	0.03%	
1337	Glenn Village	W	86.0	0.03%	
1338	Belmead	W	148.0	0.05%	
1339	Sangaree	W	57.0	0.02%	
1340	Cambridge Hills	W	87.8	0.03%	
1341	South Congaree	W	-	0.00%	
1342	Dutchman Acres	W	22.0	0.01%	
1343	Lexington Farms	W	113.6	0.04%	
1344	Charwood	W	272.0	0.09%	
1345	Charleswood	W	183.0	0.06%	
1346	Shandon	W	71.0	0.02%	
1346	Shandon	S	38.0	0.01%	
1347	Foxwood	W	232.0	0.08%	
1347	Foxwood	S	233.0	0.08%	
1348	Pleasant Hill	W	-	0.00%	
1349	Leslie Woods	W	15.0	0.01%	
1350	Leslie Dale	W	28.0	0.01%	
1351	Middlestream	W	34.0	0.01%	
1352	Riverben	W	35.0	0.01%	
1353	Carrolton Place	W	40.0	0.01%	
1354	Carrowoods	W	80.0	0.03%	
1354	Carrowoods	S	55.0	0.02%	
1355	Country Oaks	W	133.0	0.05%	
1355	Country Oaks	S	43.0	0.01%	
1356	Barney Rhett	W	43.0	0.01%	
1357	Wesleywoods	W	24.0	0.01%	
1358	Valleymere	W	22.0	0.01%	
1359	Hickory Mills	W	37.0	0.01%	
1360	Plantation	W	90.0	0.03%	
1361	Woodbridge	W	66.0	0.02%	
1362	Wintercrest	W	72.0	0.02%	
1363	Olewoods	W	27.0	0.01%	
1364	Ridgewood	W	64.0	0.02%	
1365	Olympic Acres	W	74.0	0.03%	
1366	Shiloh Quarters	W	57.0	0.02%	
1367	Southbend	W	38.0	0.01%	
1368	Windy Run	W	31.8	0.01%	

1369	Brownsboro	W	82.0	0.03%	
1370	Cameron Estates	W	28.0	0.01%	
1371	Old Farms	W	20.0	0.01%	
1372	Silver Lakes	W	27.0	0.01%	
1373	Woodwind	W	45.0	0.02%	
1374	Farm Pond	W	26.0	0.01%	
1375	Kim Acres	W	55.0	0.02%	
1376	Brown Neal	W	17.0	0.01%	
1377	Pepperidge	W	47.0	0.02%	
1378	Polly Circle	W	38.0	0.01%	
1379	Mallard Lakes	W	46.0	0.02%	
1380	Hidden Lakes	W	47.0	0.02%	
1381	Spring Lakes	W	14.0	0.00%	
1383	Calhoun Acres	W	76.0	0.03%	
1384	Nevitt Forest	W	209.0	0.07%	
1385	Naymie Builders	W	92.0	0.03%	
1386	Leon Bolt	W	100.0	0.03%	
1387	Normandy Park	W	37.0	0.01%	
1388	Dobbins Estates	W	71.0	0.02%	
1389	Hill And Dale	W	62.0	0.02%	
1390	Lakewood	W	73.0	0.03%	
1391	Edgebrook	W	18.0	0.01%	
1392	Oakwood Estates	W	52.0	0.02%	
1393	Sherwood Forest	W	33.0	0.01%	
1394	Towncreek Acres	W	107.0	0.04%	
1395	Bellmead	W	68.0	0.02%	
1396	Bridgewater	W	97.0	0.03%	
1397	Clearview	W	60.0	0.02%	
1398	Fieldcrest	W	28.0	0.01%	
1399	Greenforest	W	67.0	0.02%	
1400	Hidden Lake	W	66.0	0.02%	
1401	Surfside	W	22.0	0.01%	
1402	Purdy Shores Summer Homes	W	91.0	0.03%	2.39%
464	Creekwood	W	54.0	0.02%	
465	Cedarwood	W	120.0	0.04%	0.06%
485	Tega Cay	W	1,794.5	0.62%	
485	Tega Cay	S	1,691.0	0.58%	1.20%
United Utility Companies, Inc.					
705	Kingswood	W	25.0	0.01%	
712	Woodmont Estates	W	21.0	0.01%	
714	Trollingwood	W	49.0	0.02%	
714	Trollingwood	S	51.0	0.02%	
715	Briarcreek	S	80.8	0.03%	
716	Canterbury	S	142.0	0.05%	
717	Chambert Forest	S	95.2	0.03%	
718	Fairwood	S	88.0	0.03%	
720	River Forest	S	75.0	0.03%	
721	Stonecreek	S	181.2	0.06%	
722	Valley Brook	S	163.8	0.06%	
723	Village	S	211.0	0.07%	
724	N. Greenville Col/Valleyview	S	43.0	0.01%	
725	Highland Forest	S	86.6	0.03%	
726	Keowee Townhomes	S	-	0.00%	0.45%
Total South Carolina			30,876.6	10.65%	10.65%

Georgia Companies

Utilities, Inc. of Georgia					
264+265	Skidaway Island - Usage	W	4,426.9	1.53%	
264+265	Skidaway Island - Usage	S	4,270.9	1.47%	
262	Skidaway Island - Availability		430.0	0.15%	
262	Skidaway Island - Availability		430.0	0.15%	
266+267	Olde Atlanta	S	640.0	0.22%	3.52%
WSC of Georgia					
1268	Crestwood	W	15.0	0.01%	
1269	Bear Creek	W	136.0	0.05%	

1270	Kendalwood	W	48.0	0.02%	
1271	Riverwood	W	152.0	0.05%	
1272	Shady Grove	W	60.0	0.02%	
1273	Southlake	W	31.0	0.01%	
1274	Spenceton #1	W	20.0	0.01%	
1275	Spenceton #2	W	102.0	0.04%	
1276	Spenceton #3	W	7.0	0.00%	
1277	Talloakas	W	166.0	0.06%	
1278	Vinland	W	21.0	0.01%	
1279	Holly Springs	W	56.0	0.02%	
1280	Lake Riverside	W	253.0	0.09%	
1281	Riverwood Estates	W	31.0	0.01%	
1282	Worthy Manor	W	173.0	0.06%	
1282	Worthy Manor	S	171.0	0.06%	
1283	Big Oak Estates	W	40.0	0.01%	
1284	Holland Folly 1	W	24.0	0.01%	
1285	Windsor	W	34.0	0.01%	
1286	Holland Folly 2	W	20.0	0.01%	
1287	Holland Folly 3	W	108.0	0.04%	
1287	Holland Folly 3	S	108.0	0.04%	
1288	Colonial Acres	W	17.0	0.01%	
1289	Carver	W	38.0	0.01%	
1290	Lee Villa Estates	W	6.0	0.00%	
1291	Park Place	W	11.0	0.00%	
1292	Fairfax Motel	W	-	0.00%	
1293	Shady Acres	W	81.0	0.03%	
1294	Shady Acres II	W	40.0	0.01%	
1295	Green Meadow Estates	W	51.0	0.02%	
1296	Jamar	W	21.0	0.01%	
1297	Country West Sect 3	W	20.0	0.01%	
1298	Country Circle Road	W	20.0	0.01%	
1299	South Lake II	W	19.0	0.01%	0.72%

Total Georgia

12,297.8	4.24%	4.24%
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Tennessee Companies

651	Tennessee Water Service	W	555.0	0.19%	0.19%
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Total Tennesse

555.0	0.19%	0.19%
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North Carolina Companies

CWS of North Carolina, Inc.

501	Sugar Mountain	W	1,421.3	0.49%	
501	Sugar Mountain	S	1,204.4	0.42%	
502	Saddlewood	W	123.0	0.04%	
502	Saddlewood	S	15.0	0.01%	
505	Sherwood Forest	W	244.2	0.08%	
506	Woodhaven	W	78.0	0.03%	
508	Zerosa Acres	W	243.0	0.08%	
509	Ashley Hills	S	1,050.0	0.36%	
510	Corolla Light	W	493.0	0.17%	
510	Corolla Light	S	474.7	0.16%	
512	Kynwood Subdiv.	S	67.0	0.02%	
513	Hestron Park	W	61.5	0.02%	
513	Hestron Park	S	67.5	0.02%	
514	Hound Ears	W	447.0	0.15%	
514	Hound Ears	S	199.5	0.07%	
515	Willowbrook	W	159.9	0.06%	
515	Willowbrook	S	156.6	0.05%	
516	Grandview at T-Square	W	76.0	0.03%	
517	Spooners Creek	S	44.0	0.02%	
519	Wolf Laurel	W	679.0	0.23%	
519	Wolf Laurel	S	66.0	0.02%	
523	Vander	W	225.0	0.08%	
524	White Oak	W	322.0	0.11%	
524	White Oak	S	230.0	0.08%	
525	Kings Grant (Ral.)	S	114.0	0.04%	
527	Bent Creek	W	302.0	0.10%	
527	Bent Creek	S	302.0	0.10%	
528	Mt. Carmel	S	373.0	0.13%	

529	Whispering Pines	W	1,445.8	0.50%
530	Crestview Estates	W	33.0	0.01%
531	Sherwood Park	W	100.0	0.03%
532	Misty Mountain	W	138.0	0.05%
533	Crystal Mountain	W	45.0	0.02%
535	Ski Mountain	W	237.0	0.08%
536	Mt. Mitchell	W	253.0	0.09%
537	Bear Paw	W	310.5	0.11%
537	Bear Paw	S	69.0	0.02%
539	Forest Brook	W	131.5	0.05%
540	Carolina Forest availability	W	808.0	0.28%
541	Carolina Forest usage	W	188.3	0.06%
542	Woodrun availability	W	806.0	0.28%
543	Woodrun usage	W	419.5	0.14%
544	Kings Grant	W	173.0	0.06%
544	Kings Grant	S	172.0	0.06%
545	Watauga Vista	W	141.0	0.05%
546	Steeplechase	S	152.0	0.05%
547	Quail Ridge	W	162.0	0.06%
552	Beechbrook	W	33.0	0.01%
553	Cabarrus Woods	W	1,498.0	0.52%
553	Cabarrus Woods	S	1,471.0	0.51%
554	College Park	W	73.0	0.03%
554	College Park	S	42.8	0.01%
555	Country Club Annex	W	28.0	0.01%
556	Country Hills	W	67.0	0.02%
558	Harbor House Estates	W	60.0	0.02%
559	Holly Acres	W	58.4	0.02%
562	Oakdale Terrace	W	47.0	0.02%
565	Suburban Heights	W	26.0	0.01%
566	Windsor Chase	W	136.5	0.05%
569	Yorktown	W	106.0	0.04%
572	Powder Horn Mtn.	W	217.5	0.08%
573	Monteray Shores	W	456.0	0.16%
573	Monteray Shores	S	443.5	0.15%
574	Olde Point	W	194.0	0.07%
574	Olde Point	S	114.0	0.04%
575	Independent	S	702.0	0.24%
576	High Meadows usage	W	12.5	0.00%
577	High Meadows flat	W	253.0	0.09%
579	Chapel Hills	W	93.0	0.03%
582	Huntington Forest	W	58.0	0.02%
583	Eastwood Forest	W	124.8	0.04%
584	Westwood Forest	W	117.0	0.04%
585	Wildwood Green	W	229.0	0.08%
586	Bahia Bay	W	117.0	0.04%
587	Lampighter East	W	184.0	0.06%
587	Lampighter East	S	184.0	0.06%
588	Lampighter South	W	1,270.5	0.44%
588	Lampighter South	S	1,273.0	0.44%
592	Emerald Point	W	163.9	0.06%
592	Emerald Point	S	160.4	0.06%
593	Huntwick	S	113.0	0.04%
594	Abington/Interlaken	W	586.0	0.20%
594	Abington/Interlaken	S	588.0	0.20%
595	Brandywine Bay	W	835.1	0.29%
595	Brandywine Bay	S	731.6	0.25%
596	Queens Harbor	W	136.8	0.05%
596	Queens Harbor	S	131.8	0.05%
597	Belvedere	W	965.1	0.33%
597	Belvedere	S	609.6	0.21%
598	Riverpointe	W	190.0	0.07%
598	Riverpointe	S	186.0	0.06%
851	Riverwoods	W	183.0	0.06%
853	Forest Ridge Brandywine	S	539.0	0.19%
854	Pinnacle Shores	W	153.0	0.05%
855	Britley	W	61.0	0.02%
855	Britley	S	60.0	0.02%
856	Waterglyn	W	33.0	0.01%
857	Buffalo Creek	W	226.0	0.08%

858	Stone Hollow	W	225.5	0.08%
859	The Harbour	W	336.5	0.12%
860	The Pointe	W	1,045.5	0.36%
861	Avensong	W	305.5	0.11%
861	Avensong	S	301.0	0.10%
862	Wood Trace	W	44.0	0.02%
864	Middlepoint	W	69.5	0.02%
865	Lemmond Acres	W	34.0	0.01%
866	Wildlife Bay	W	76.0	0.03%
867	Nags Head	S	726.0	0.25%
868	Cambridge Commons/Brawley Farms	W	691.0	0.24%
868	Cambridge Commons/Brawley Farms	S	678.5	0.23%
869	Currituck Club	W	463.5	0.16%
870	Meadow Glen	W	31.0	0.01%
871	Heathfield	W	66.5	0.02%
872	Monterray	W	25.0	0.01%
873	High Vista	W	230.0	0.08%
874	Eagle Crossing	W	77.0	0.03%

ERC COUNT 12/07
 FLORIDA AND SOUTH OPERATING COMPANIES

<u>State</u>	<u>System</u>		<u>ERC Count (1)</u>	<u>Percentage to Total</u>	
Florida Companies					
640	Miles Grant	W	1,122.1	1.08%	
640	Miles Grant	S	1,055.6	1.02%	2.10%
646	Tierre Verde	S	2,416.9	2.33%	2.33%
645	Mid-County	S	3,354.6	3.23%	3.23%
641	Lake Placid	W	138.9	0.13%	
641	Lake Placid	S	136.9	0.13%	0.27%
643	Eastlake	W	910.8	0.88%	
643	Eastlake	S	872.8	0.84%	1.72%
644	Pebble Creek	W	1,476.5	1.42%	
644	Pebble Creek	S	1,423.5	1.37%	2.79%
647	Alafaya	S	7,268.9	6.99%	6.99%
648	Longwood	S	1,779.0	1.71%	1.71%
649	Wedgfield	W	1,549.8	1.49%	
649	Wedgfield	S	1,526.8	1.47%	2.96%
672	Cypress Lakes	W	1,216.5	1.17%	
672	Cypress Lakes	S	1,123.3	1.08%	2.25%
673	Eagle Ridge	S	1,618.1	1.56%	
674	Cross Creek	S	908.0	0.87%	2.43%
680	Sanlando	W	11,857.7	11.41%	
680	Sanlando	S	9,139.5	8.80%	20.21%
690	Sandalhaven	S	1,043.2	1.00%	1.00%
694	Bayside	W	240.4	0.23%	
694	Bayside	S	241.2	0.23%	0.46%
695	South Gate	W	5,726.3	5.51%	5.51%
699	Sandy Creek	W	198.8	0.19%	
699	Sandy Creek	S	167.0	0.16%	0.35%
693	Labrador	W	792.3	0.76%	
693	Labrador	S	775.3	0.75%	1.51%
691	Pennbrooke	W	1,459.5	1.40%	
691	Pennbrooke	S	1,243.0	1.20%	2.60%
692	Hutchinson Island/Irrigation	W	205.7	0.20%	
692	Hutchinson Island	S	176.2	0.17%	0.37%
3101	ACME Water Supply	W	160.5	0.15%	0.15%
Lake Utility Services, Inc.					
628	Clermont	W	205.0	0.20%	
631	Amberhill	W	754.0	0.73%	
632	Highland Point	W	48.5	0.05%	

633	The Oranges	W	99.0	0.10%	
634	Lake Ridge	W	131.0	0.13%	
636	Vistas	W	978.6	0.94%	
661	Crescent Bay	W	93.0	0.09%	
662	Crescent West	W	100.0	0.10%	
663	Four Lakes	W	65.0	0.06%	
664	Lake Saunders Acres	W	45.0	0.04%	
665	Lake Crescent Hills	W	127.0	0.12%	
666	Preston Cove	W	105.0	0.10%	
667&668	South Clermont (EDB)	W	2,806.1	2.70%	
675	Lake Groves	W	2,804.3	2.70%	
675	Lake Groves	S	2,744.8	2.64%	10.69%
Utilities, Inc. of Florida					
602	Weathersfield	W	691.0	0.66%	
602	Weathersfield	S	685.5	0.66%	
604	Oakland Shores	W	228.5	0.22%	
606	Little Wekiva	W	61.0	0.06%	
608	Park Ridge	W	98.0	0.09%	
610	Phillips Section	W	80.0	0.08%	
612	Crystal Lake	W	172.0	0.17%	
613	Bartelt Wis Bar	W	163.5	0.16%	
613	Bartelt Wis Bar	S	162.0	0.16%	
614	Ravenna Park/Lincoln Hts.	W	349.5	0.34%	
614	Ravenna Park/Lincoln Hts.	S	249.5	0.24%	
615	Bartelt Buena Vista	W	1,074.8	1.03%	
616	Bear Lake Manor	W	223.5	0.22%	
618	Jansen	W	252.5	0.24%	
620	Crescent Hts	W	277.5	0.27%	
621	Davis Shores	W	43.0	0.04%	
622	Golden Hills-BFF(bulk)	S	8.0	0.01%	
623	Trailwoods	W	299.0	0.29%	
623	Trailwoods	S	293.0	0.28%	
624	Oakland Hills	W	181.0	0.17%	
624	Oakland Hills	S	180.0	0.17%	
626	Summertree	S	1,031.0	0.99%	
626	Summertree	W	1,219.0	1.17%	
629	Orangewood	W	560.3	0.54%	
630	Golden Hills	W	448.6	0.43%	
635	Crownwood	W	81.8	0.08%	
635	Crownwood	S	58.8	0.06%	
637	Lake Tarpon	W	430.9	0.41%	9.24%
Total Florida			84,035.1	80.87%	80.87%

Louisiana Companies

Utilities, Inc. of Louisiana					
771	North Park/River Oaks	W	1,185.0	1.14%	
771	North Park/River Oaks	S	1,129.5	1.09%	
773&776	Arrowwood	W	2,869.9	2.76%	
773&776	Arrowwood	S	2,545.9	2.45%	
774	Greenbrier	W	849.3	0.82%	
774	Greenbrier	S	726.3	0.70%	
775	Ingram Estates	W	254.0	0.24%	
775	Ingram Estates	S	253.0	0.24%	9.44%
Louisiana Water Service, Inc.					
751	Woodridge	W	511.5	0.49%	
751	Woodridge	S	495.5	0.48%	
752	Kingspoint	W	2,005.3	1.93%	
752	Kingspoint	S	1,993.3	1.92%	
753	Lake Village	W	674.5	0.65%	
753	Lake Village	S	667.0	0.64%	
754	Huntwyck	W	669.5	0.64%	

754	Huntwyck	S	669.5	0.64%	
755	Quail Ridge	W	379.0	0.36%	
755	Quail Ridge	S	358.0	0.34%	
756	Magnolia Forest/Rocket Ranch	W	544.8	0.52%	
756	Magnolia Forest/Rocket Ranch	S	526.0	0.51%	
757	Frenchman's Estates	W	53.5	0.05%	
758	Village Acadian	W	49.4	0.05%	
758	Village Acadian	S	43.4	0.04%	
759	Oakmont	W	164.0	0.16%	
759	Oakmont	S	160.0	0.15%	
764	Pirates Harbor	W	104.0	0.10%	9.69%
Total Louisiana			19,881.1	19.13%	19.13%

Total Florida and South

103,916.2	100.00%	100.00%
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ERC COUNT 12/07
 FLORIDA AND SOUTH REGION OPERATING COMPANIES

w/p b-2

<u>System</u>		<u>ERC Count (1)</u>	<u>Percentage to Total UI</u>	
640 Miles Grant	W	1,122.1	1.34%	
640 Miles Grant	S	1,055.6	1.26%	2.59%
646 Tierre Verde	S	2,416.9	2.88%	2.88%
645 Mid-County	S	3,354.6	3.99%	3.99%
641 Lake Placid	W	138.9	0.17%	
641 Lake Placid	S	136.9	0.16%	0.33%
643 Eastlake	W	910.8	1.08%	
643 Eastlake	S	872.8	1.04%	2.12%
644 Pebble Creek	W	1,476.5	1.76%	
644 Pebble Creek	S	1,423.5	1.69%	3.45%
647 Alafaya	S	7,268.9	8.65%	8.65%
648 Longwood	S	1,779.0	2.12%	2.12%
649 Wedgefield	W	1,549.8	1.84%	
649 Wedgefield	S	1,526.8	1.82%	3.66%
672 Cypress Lakes	W	1,216.5	1.45%	
672 Cypress Lakes	S	1,123.3	1.34%	2.78%
673 Eagle Ridge	S	1,618.1	1.93%	
674 Cross Creek	S	908.0	1.08%	3.01%
680 Sanlando	W	11,857.7	14.11%	
680 Sanlando	S	9,139.5	10.88%	24.99%
690 Sandalhaven	S	1,043.2	1.24%	1.24%
694 Bayside	W	240.4	0.29%	
694 Bayside	S	241.2	0.29%	0.57%
695 South Gate	W	5,726.3	6.81%	6.81%
699 Sandy Creek	W	198.8	0.24%	
699 Sandy Creek	S	167.0	0.20%	0.44%
693 Labrador	W	792.3	0.94%	
693 Labrador	S	775.3	0.92%	1.87%
691 Pennbrooke	W	1,459.5	1.74%	
691 Pennbrooke	S	1,243.0	1.48%	3.22%
692 Hutchinson Island/Irrigation	W	205.7	0.24%	
692 Hutchinson Island	S	176.2	0.21%	0.45%
3101 ACME Water Supply	W	160.5	0.19%	0.19%

Lake Utility Services, Inc.

628 Clermont	W	205.0	0.24%	
631 Amberhill	W	754.0	0.90%	
632 Highland Point	W	48.5	0.06%	
633 The Oranges	W	99.0	0.12%	
634 Lake Ridge	W	131.0	0.16%	
636 Vistas	W	978.6	1.16%	
661 Crescent Bay	W	93.0	0.11%	
662 Crescent West	W	100.0	0.12%	
663 Four Lakes	W	65.0	0.08%	
664 Lake Saunders Acres	W	45.0	0.05%	
665 Lake Crescent Hills	W	127.0	0.15%	
666 Preston Cove	W	105.0	0.12%	
667&668 South Clermont (EDB)	W	2,806.1	3.34%	
675 Lake Groves	W	2,804.3	3.34%	
675 Lake Groves	S	2,744.8	3.27%	13.22%
Utilities, Inc. of Florida				
602 Weathersfield	W	691.0	0.82%	
602 Weathersfield	S	685.5	0.82%	
604 Oakland Shores	W	228.5	0.27%	
606 Little Wekiva	W	61.0	0.07%	
608 Park Ridge	W	98.0	0.12%	
610 Phillips Section	W	80.0	0.10%	
612 Crystal Lake	W	172.0	0.20%	
613 Bartelt Wis Bar	W	163.5	0.19%	
613 Bartelt Wis Bar	S	162.0	0.19%	
614 Ravenna Park/Lincoln Hts.	W	349.5	0.42%	
614 Ravenna Park/Lincoln Hts.	S	249.5	0.30%	
615 Bartelt Buena Vista	W	1,074.8	1.28%	
616 Bear Lake Manor	W	223.5	0.27%	
618 Jansen	W	252.5	0.30%	
620 Crescent Hts	W	277.5	0.33%	
621 Davis Shores	W	43.0	0.05%	
622 Golden Hills-BFF(bulk)	S	8.0	0.01%	
623 Trailwoods	W	299.0	0.36%	
623 Trailwoods	S	293.0	0.35%	
624 Oakland Hills	W	181.0	0.22%	
624 Oakland Hills	S	180.0	0.21%	
626 Summertree	S	1,031.0	1.23%	
626 Summertree	W	1,219.0	1.45%	
629 Orangewood	W	560.3	0.67%	
630 Golden Hills	W	448.6	0.53%	
635 Crownwood	W	81.8	0.10%	
635 Crownwood	S	58.8	0.07%	
637 Lake Tarpon	W	430.9	0.51%	11.43%
Total Florida		84,035.1	100.00%	100.00%